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Association of African Tax
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Committee

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PROPOSED STRUCTURE OF AATA SECRETARIAT AND STAFF SCALE OF
SALARIES AND ALLOWANCES

1. Article 6 of the Constitution of the Association of African Tax Administrators stipulates that the Association shall have a Secretariat as one of its organs. Sub-paragraphs (g) and (h) of paragraph 5 of Article 9 of the Constitution empower the Executive Committee, inter alia, to determine the offices of the Secretariat other than those of the Secretary-General and the Deputy Secretary-General of the Association and to propose for the approval of the Assembly the staff, financial and other regulations.

2. According to paragraph 1 above, the Executive Committee is requested to consider the following proposals relating to the structure of the Secretariat of AATA and staff scale of salaries and allowances for its recommendation to the General Assembly.

A. STRUCTURE OF THE SECRETARIAT OF AATA

3. The Secretariat of the Association is expected, among other things, to deal with administrative matters, that is, direct the day-to-day business of the Association and see to its effective operation, undertake, such work and studies as may be required by the Assembly or the Executive Committee and prepare and issue reports and publications of the Association. According to the functions briefly outlined, the Secretariat has to be organized in such a way as to be able to carry out effectively its functions.

4. In addition to the office of the Secretary-General, the following organizational structure ^{1/} is proposed: Department of Administration and Department of Training, Research and Publication.

5. The Department of Administration will handle the general administration of the Secretariat and in addition it will provide secretariat services for AATA and its various organs. It is also proposed that it should deal with finance, personnel and general services matters such as building management.

^{1/} See Appendix I.

6. The Training, Research and Publication Department will be concerned with training of taxation officers. It is envisaged that the training programme will take the form of short-term training courses and seminars on taxation policy, legislation and administration organized at the Headquarters of the Association, or national training courses organized in collaboration with member countries. It will also have to undertake studies at the request of member States of the Association or on the initiative of the Secretariat and directed towards the identification of problem areas in the field of taxation and the solution of these problems. The Department will be expected to compile and analyse data and carry out specific studies in the sphere of public finance of African countries. The studies undertaken will be published and will serve as guidelines for the improvement of taxation policies, legislation and administration in African countries.

7. Appendix I shows the proposed secretariat organizational structure.

8. It is suggested that the Training, Research and Publication Department be headed by the Deputy-Secretary-General and the Department of Administration be headed by a head of General Administration.

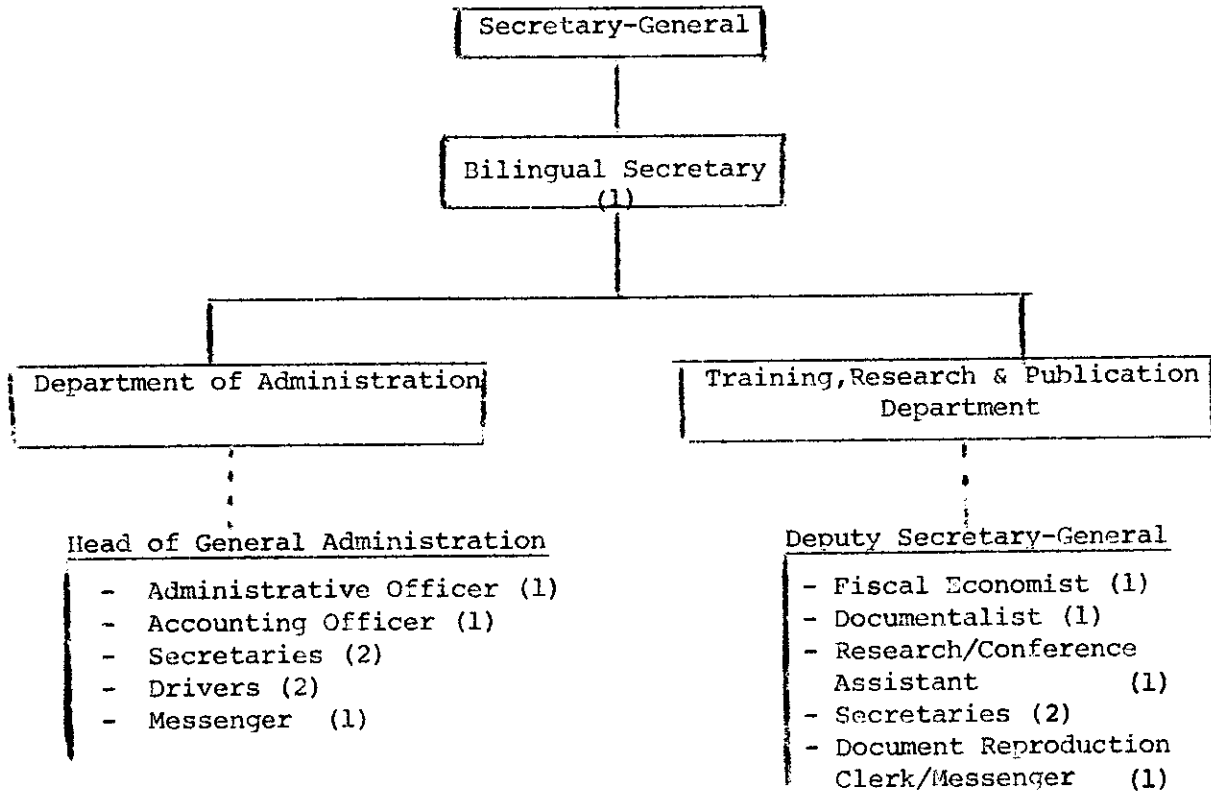
B. SCALE OF SALARIES AND ALLOWANCES

9. In making proposals for the remuneration and allowances of the staff of the Secretariat, it is necessary to bear in mind that salary scales and allowances are to be fixed at a level that member States can afford. The level should, however, be reasonable to be able to attract qualified persons and due regard should be given to salary scales prevailing in other African institutions financed by African countries. In this regard, the attention of the Executive Committee is drawn to Appendix II, (a) (b) and (c) which shows salary scales of professional and other staff in the United Nations Secretariat, the African Development Bank and the Organization of African Unity for purposes of comparison and to help in deciding which of these organizations salary scales should serve as guide for drawing up AATA Secretariat staff salary scales and allowances.

10. It is proposed that categories of salary scales for the senior staff of the Secretariat be classified as levels (L) and those of the junior staff be classified as supporting staff (SS). With regard to the actual salaries, the Secretariat recommends that the salaries of the staff of the Secretariat should be based on the same scales of salary of the Organization of African Unity (OAU).

11. The Executive Committee is, therefore, invited to review proposed scales of salary of AATA Secretariat in Appendix III (a), (b) & (c) & allowances and benefits attached to Appendix II (b) based on OAU staff scales of salary and allowances.

AATA SECRETARIAT ORGANIZATIONAL STRUCTURE



UNITED NATIONS
SALARY SCALES FOR PROFESSIONAL AND HIGHER CATEGORIES SHOWING ANNUAL
GROSS AND THE NET EQUIVALENT AFTER APPLICATION OF STAFF ASSESSMENT
(in US dollars)
Effective 1 January 1977

Level	Steps		
	I	V	X
P-1 Gross	14 300	16 750	19 860
Net D	11 917	13 585	15 637.00
P-2 Gross	19 040	21 760	25 250
Net D	15 096.40	16 838.80	19 000
P-3 Gross	23 910	27 300	31 580
Net D	18 193.30	20 230	22 690.60
P-4 Gross	29 940	33 860	38 930
Net D	21 755.80	23 964.40	26 683.60
P-5 Gross	38 190	42 600	48 110
Net D	26 298.80	28 592	31 355
D-1 Gross	43 890	49 650	52 450 (step VII)
Net D	29 245	32 112	33 456 "
D-2 Gross	52 650	55 700 (st. III)	57 300 (step IV)
Net D	33 552	35 002 "	35 738 "

D - Salary rates applicable to staff members with a dependent spouse or child.

ADDIS ABABA
UNITED NATIONS
GENERAL SERVICE CATEGORY - SALARIES AND ALLOWANCES
SHOWING ANNUAL GROSS AND NET AFTER APPLICATION OF
STAFF ASSESSMENT

(in Ethiopian dollars at 2.0545 dollars to US\$1.00)

Level	Steps		
	I	V	X
GS-1 Gross	2 450	3 220	4 200
Net	2 305	3 005	3 880
GS-2 Gross	3 410	4 360	5 590
Net	3 171	4 011	5 060
GS-3 Gross	5 100	6 110	7 450
Net	4 640	5 500	6 575
GS-4 Gross	6 740	8 380	10 540
Net	6 010	7 310	8 935
GS-5 Gross	9 050	11 130	13 730
Net	7 815	9 375	11 325
GS-6 Gross	11 220	13 780	16 980
Net	9 445	11 365	13 765
GS-7 Gross	14 600	17 760	21 700
Net	12 025	14 345	17 245
GS-8 Gross	18 780	22 260	26 760
Net	15 115	17 635	20 785
GS-9 Gross	22 450	26 250	31 000
Net	17 770	20 430	23 755

ORGANIZATION OF AFRICAN UNITY - SALARY SCALES OF SENIOR STAFF
GROUP I CATEGORIES I AND II

Staff Categories	Classification	Steps									
		I	II	III	IV	V	VI	VII	VIII	IX	X
Officer	P1	7 200	7 450	7 700	7 950	8 200	8 450	8 700	8 950	9 200	9 450
Second Officer	P2	9 000	9 260	9 520	9 780	10 040	10 300	10 560	10 820	11 080	11 340
First Officer	P3	11 000	11 280	11 560	11 840	12 120	12 400	12 680	12 960	13 240	13 520
Senior Officer	P4	13 300	13 600	13 900	14 200	14 500	14 800	15 100	15 400	15 700	16 000
Principal Officer	P5	16 000	16 320	16 640	16 960	17 280	17 600	17 920	18 240	18 560	18 880
Director	P6	17 140	17 470	17 800	18 130	18 460	18 790	19 120	19 450	19 780	20 110
Secretary General or Exec. Secretary	D1	18 950	19 300	19 650	20 000	20 350	20 700	21 050	21 400	21 750	22 100

Source: CM 77

SECRET
APPENDIX II (B)
PAMM/BUD/1/81

ORGANIZATION OF AFRICAN UNITY - ANNUAL SALARY SCALE OF ADMINISTRATIVE STAFF
GROUP II - FIRST CATEGORY

Staff Categories	Classification	Steps									
		I	II	III	IV	V	VI	VII	VIII	IX	X
Junior II Administrative and Clerical Staff	Class 1	3 300	3 400	3 500	3 600	3 700	3 800	3 900	4 000	4 100	4 200
Junior Administrative and Clerical Staff	Class 2	3 800	3 950	4 100	4 250	4 400	4 550	4 700	4 850	5 000	5 150
Senior II Administrative and Clerical Staff	Class 3	4 600	4 780	4 960	5 140	5 320	5 500	5 680	5 860	6 040	6 220
Senior I Administrative and Clerical Staff	Class 4	5 700	5 880	6 060	6 240	6 420	6 600	6 780	6 960	7 140	7 320
Principal Sr. Administrative & Clerical staff	Class 5	6 750	6 940	7 130	7 320	7 510	7 700	7 890	8 080	8 270	8 460
Principal Admini- strative & Clerical Staff	Class 6	8 500	8 700	8 900	9 100	9 300	9 500	9 700	9 900	10 100	10 300

Source: CM/770 (XXC)II

OAU ANNUAL SALARY SCALE OF AUXILIARY AND GENERAL SERVICE STAFF

GROUP II - SECOND CATEGORY

Staff Categories	Classification	Steps								
		I	II	III	IV	V	VI	VII	VIII	IX
Locally recruited staff GS 1st class	GS 1	470	510	550	590	630	670	710	750	790
Locally recruited staff 2 GS staff 2nd class	GS 2	670	715	760	805	850	895	940	985	1 030
Locally recruited staff 3 GS staff 3rd class	GS 3	950	1 010	1 070	1 130	1 190	1 250	1 310	1 370	1 430
Locally recruited staff GS staff 4th class	GS 4	1 330	1 420	1 510	1 600	1 690	1 780	1 870	1 960	2 050
Locally recruited staff 5 GS staff 5th Class	GS 5	1 825	1 925	2 025	2 125	2 225	2 325	2 425	2 525	2 625

Source: CM/770 (XXVIII)

Staff Categories	Classification	Steps									
		I	II	III	IV	V	VI	VII	VIII	IX	X
Locally recruited staff 6 GS staff 6th class	GS 6	2 300	2 420	2 540	2 660	2 780	2 900	3 020	3 140	3 260	3 380
Locally recruited staff 7 GS staff 7th class	GS 7	3 150	3 310	3 470	3 630	3 790	3 950	4 110	4 270	4 430	4 590
Locally recruited staff 8 GS staff 8th Class	GS 8	4 300	4 490	4 680	4 870	5 060	5 250	5 440	5 630	5 820	6 010
Locally recruited staff 9 GS staff 9th class	GS 9	5 200	5 400	5 600	5 800	6 000	6 200	6 400	6 600	6 800	7 000
Senior General Service Staff	GS 10	6 100	6 300	6 500	6 700	6 900	7 100	7 300	7 500	7 700	7 900

Source: CM/770 (XXVIII) Annex B Rev.1

OU ALLOWANCES AND OTHER BENEFITS

For Statutory Staff (Internationally recruited)

1. Dependency Allowance: US\$. 200.- per annum for a dependent spouse.

US\$. 150.- per annum for a dependent child
up to 18 years of age and upto
maximum of six children.

Note: "Dependent Spouse" is deemed to be any person lawfully married to a staff member and is not engaged in any remunerated functions either in the Organization or elsewhere. For this purpose, the Organization recognises only one dependent spouse. "Dependent child" is deemed to be the legitimate child or child legitimised or legally adopted in accordance with the national laws of the adopted staff member. Documentary evidence of marriage and birth certificate must be produced to enjoy benefits.

2. Installation Allowance: This allowance is paid to a staff member and his accompanying dependents to meet the extraordinary living expenses upon arrival at the duty station, provided that the staff member is not recruited from the country where the duty station is located. The allowance is based on the rate of per diem allowance approved for each duty rate, and at half rate to dependents, for a maximum period of 90 days. The allowance shall cease if the staff member find independent accommodation before the end of the period of 90 days. During the period the staff member is in receipt of installation allowance, he/she is not entitled to housing allowance.
3. Medical Expenses: The Organization shall reimburse 80% of the medical expenses incurred by the staff member and his eligible dependents, against proper medical documents, of illness while in the service or the Organization of African Unity.
4. Annual Leave: Annual leave is granted at the rate of 28 working days a year of active service, provided that not more than 56 working days of such leave shall be accumulated. A staff member serving outside his/her home country shall be entitled once every two years of qualifying service to visit, with his eligible dependents, her/his home at OAU expense.
5. Pension: Permanent staff members are entitled to pension and to that end shall contribute 7% of basic salary, with OAU contributing 14%.

6. Gratuity: Staff members on contract with the Organization shall be entitled to gratuities upon fulfilment of their contractual obligations. The Organization pay gratuity equivalent to 15% of the basic annual salary in respect of satisfactory service for contractual appointments of more than one year upon expiration of such contracts or period of service.
7. Compensation Insurance: All staff members shall be eligible to benefit from the compensation fund in case of injury or death in the course of their performance of the OAU's duties.
8. Education Allowance: A statutory staff member, whose duty station is outside his home country, is entitled to education allowance up to a maximum of US\$1,200.- a year, per child and upto 6 children in Africa. In New York and in Geneva, the allowance is fixed at US\$1,500.- per child per annum.
9. Dollars Devaluation Allowance: The current rate of American dollar devaluation allowance in Addis Ababa (Ethiopia) is 20.77% of basic salary, post adjustment and dependency allowance.
10. Housing Allowance:
 - (a) in Africa:
 - (i) P4-P6 at the rate of US\$360.- per month
 - (ii) P1-P3 at the rate of US\$240.- per month
 - (iii) General Service Staff at the rate of US\$128.- per month
 - (b) Geneva:
 - (i) P5 at the rate of US\$480.- per month
 - (ii) P4 at the rate of US\$400.- per month
 - (iii) P1-P3 at the rate of US\$320.- per month
 - (iv) General service staff US\$240.- per month
 - (c) New York
 - (i) P4-P6 at the rate of US\$600.- per month
 - (ii) P1-P3 at the rate of US\$480.- per month
 - (iii) General service staff at the rate of US\$320.- per month
11. Post Adjustment Allowance: Depending on duty station. (AA-40)

12 Travel and Baggage Entitlement

On first appointment, the officer recruited from outside the country of duty station is entitled, with his/her eligible dependent upto a maximum of six children to:-

- (a) By Air: (i) One way tourist class airticket from home country to duty station, by the shortest possible and most direct route.
- (ii) 10 kilos excess baggage each for same route
- (b) By Sea/Land: Upto maximum of 200 kilos for officer
 - (i) Upto maximum of 200 kilos for officer
 - (ii) Upto maximum of 100 kilos for one dependent wife
 - (iii) Upto maximum of 50 kilos for each dependent child

ADB SALARY SCALES

'P' SCALE

Grade	Steps				
	1	5	8	9	10
P1 - UC/AN	8 976	10 098	-	-	-
Cola/AN	1 167	1 313	-	-	-
P2 - UC/AN	11 220	12 342	13 184	-	-
Cola/AN	1 459	1 604	1 714	-	-
P3 - UC/AN	13 464	14 586	-	-	15 939
Cola/AN	1 750	1 896	-	-	2 072
P4 - UC/AN	16 269	17 391	-	-	18 794
Cola/AN	2 115	2 261	-	-	2 443
P5 - UC/AN	19 074	20 196	-	-	21 599
Cola/AN	2 480	2 625	-	-	2 808
P6 - UC/AN	21 840	22 964	23 807	-	-
Cola/AN	2 839	2 985	3 095	-	-
P7 - UC/AN	21 450	24 530	26 840	-	-
Cola/AN	2 789	3 189	3 489	-	-
D1 - UC/AN	24 200	26 840	-	-	-
Cola/AN	3 146	3 489	-	-	-
D2 - UC/AN	27 500	30 360	-	-	-
Cola/AN	3 575	3 947	-	-	-

SUB-PROFESSIONAL CATEGORY

'S' Scale

Grade	S t e p s		
	1	5	10
S1 UC/AN	7 676	8 772	10 143
Cola/AN	998	1 140	1 319
S2 UC/AN	10 417	11 513	12 884
Cola/AN	1 354	1 497	1 675
S3 UC/AN	13 284	14 404	15 804
Cola/AN	1 727	1 873	2 055

GENERAL SERVICE CATEGORY SALARY SCALES

Grade	S t e p s		
	1	5	10
G1 - UC/AN	2 163	2 510	2 942
Cola/AN	281	326	382
G2 - UC/AN	2 704	3 136	3 677
Cola/AN	352	408	478
G3 - UC/AN	4 326	4 845	5 494
Cola/AN	562	630	714
G4- UC/AN	5 408	5 970	6 673
Cola/AN	703	776	867
G5 - UC/AN	6 813	7 462	8 279
Cola/AN	886	970	1 076
G6 UC/AN	8 436	9 085	9 896
Cola/AN	1 097	1 181	1 286

MANUAL CATEGORY SCALE

Category	Steps		
	1	5	10
M1 - UC/AN	1 042	1 227	1 458
Cola/AN	135	160	190
M2 - UC/AN	1 480	1 745	2 069
Cola/AN	193	227	269
M3 - UC/AN	1 528	1 880	2 319
Cola/AN	199	244	301
M4 - UC/AN	1 713	2 120	2 630
Cola/AN	223	276	342
M5 - UC/AN	1 898	2 454	3 148
Cola/AN	247	319	409
M6 UC/AN	3 148	3 708	4 402
Cola/AN	409	482	572

Note: (1) The salary scales are in unit of account per annum
(UC/AN) and 1 UA = 1.21471 US dollar.

(2) Cola/An = Cost of living allowance per annum

PROPOSED SALARY SCALES FOR AATA SECRETARIAT FOR SENIOR STAFF
BASED ON OAU STAFF SALARY SCALES (in US\$)

Staff category	Proposed Level	Step I	Annual increase	Final Step X
Associate Officer	L1	7 200	250	9 450
Associate Officer	L2	9 000	260	11 340
Administrative Officer	L3	11 000	280	13 520
Economist	L3	11 000	280	13 520
Accounting Officer	L4	13 300	300	16 000
Head of Department	L5	16 000	320	18 880
Deputy Secretary-General	L6	17 140	330	20 110
Secretary-General	L7	18 950	350	22 100

PROPOSED SALARY SCALES FOR AATA SECRETARIAT SUPPORTING STAFF (SS)
BASED ON OAU SALARY SCALES OF ADMINISTRATIVE STAFF (in US\$)

Staff Category	Level	Step I	Annual increase	Final Step X
Junior Secretary	SS I	3 300	100	4 200
Reproduction Clerk	SS 2	3 800	150	5 150
Secretary	SS 3	4 600	180	6 220
Bilingual Secretary	SS 4	5 700	180	7 320
Research Assistant	SS 5	6 750	190	8 460
Documentalist	SS 6	8 500	200	10 300

PROPOSED SALARY SCALES FOR AATA SECRETARIAT MANUAL SUPPORTING STAFF
BASED ON OAU SALARY SCALES OF AUXILIARY AND GENERAL SERVICE
STAFF LOCALLY RECRUITED (in US\$)

Category	Level	Step I	Annual increase	Final Step IX
1st Class	MSS I	470	40	790
2nd Class	MSS 2	670	45	1 030
3rd Class	MSS 3	950	60	1 430
4th Class	MSS 4	1 330	90	2 050
5th Class	MSS 5	1 825	100	2 625
6th Class	MSS 6	2 300	120	3 380
7th Class	MSS 7	3 150	160	4 590
8th Class	MSS 8	4 300	190	6 010
9th Class	MSS 9	5 200	200	7 000
10th Class	MSS 10	6 100	200	7 900

Note: MSS= Manual supporting staff.