



ICAO

International Civil Aviation Organization
African Flight Procedure Programme

10th Meeting of the African Flight Procedure Programme Steering Committee
Dakar (Senegal), 19 to 21 November 2024

Agenda item 4: Project Terminal Report
Working paper 4.3: Financial Statement

(Presented by the Secretariat)

EXECUTIVE SUMMARY

This paper provides a review of the budget which was approved the 9th meeting of the AFPP steering committee (SC/9) and the actual expenditures and contributions recorded since then. It also provides an overview of the arrears for annual membership fees, service fees and training fees.

Action: The Steering Committee meeting is invited to take note of the information provided in this paper.

REFERENCES

Report of the 9th meeting of the Steering Committee
CDI invoices and receipts

1. INTRODUCTION

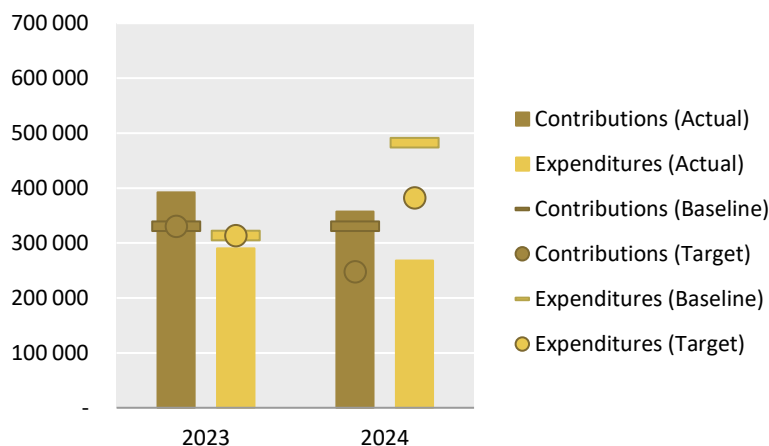
1.1 During its 9th meeting, the steering committee of the AFPP reviewed and approved the project document for Phase III, which included the corresponding budget.

1.2 The present paper provides a review of this approved budget and the related expenditures and received contributions for the period from 1 January 2023 to 30 September 2024.

1.3 Unless explicitly stated otherwise, all amounts in this paper are given in United States dollars.

2. DISCUSSION

2.1 Approved Budget (SC/9) vs. Actuals



2.1.1 The figure above shows a comparison of the approved baseline and corresponding target¹ with the actual expenditures and received contributions for the period from 2022 to 2023 as at 30 June 2023². The corresponding figures by category are provided in the table below.

Item	2023 Baseline	2023 Actual	2023 Actual/ Baseline	2024 Baseline	2024 Target	2024 Actual	2024 Actual/ Target
Expenditures	313,400	290,475	93%	482,450	382,156	268,185	70%
Project personnel	181,600	170,639	94%	255,900	199,993	133,630	67%
International travel	58,400	68,602	117%	92,500	69,375	75,961	109%
Equipment	3,000	-	-	28,000	27,250	-	-
Subcontracts	38,800	27,801	72%	51,500	44,625	29,896	67%
Miscellaneous	31,600	23,433	74%	54,550	40,912	28,698	70%
Contributions	(330,300)	(392,011)	119%	(330,300)	(247,725)	(357,429)	144%
Total	(16,900)	(101,536)	NA	152,150	134,431	(89,244)	NA

2.1.2 The review of the figures leads to the following main observations:

- a) In 2023, the expenditures were close to the baseline. Actual mission travel expenses exceeded the baseline by about \$10,000. Savings were made for equipment (provision was not needed), subcontracts (optional training not procured, expenditures for PANS-OPS workshop not recorded during the year), and miscellaneous cost (as a result of the previous savings). The received contributions were about 20 per cent higher than the

¹ The target corresponds to the amounts which should have been spent/received at a given date with regard to the baseline. For instance, if the baseline includes an amount of \$12,000 to be spent equally throughout the year 2024, i.e. \$1,000 each month, the target as at 30 September 2024 would be (9/12)*\$12,000 = \$9,000. The target values for years prior to 2024 are the same as the baseline values; for future years, they are not applicable.

² Financial statements are issued at the end of each quarter. The financial statement as at 30 June 2023 was the most recent one at the time of writing.

baseline. As a result, the project had a fund balance of about \$540,000, which was carried over to 2024.

- b) In 2024, the expenditures as at 30 September correspond to 70 per cent of the expected target value. The difference is due to the delayed appointments of the administrative assistant and the Information Technology (IT) Assistant, unused provisions for subcontracts (as only one out of three provisionally planned workshops was conducted, and the related cost not yet recorded), unused provisions for charting software (which was not procured) and reduced administrative fees (which are included in ‘Miscellaneous’) as a result of these savings. The received contributions for 2024 as at 30 September are close to 45 per cent above the baseline. The amount of received contributions exceeds the expenditures by about \$90,000.

2.1.3 The financial status reports for December 2023 and September 2024 are provided in Appendices 1 and 2, respectively. A more detailed review is provided in Appendix 3.

2.2 Current Fund Balance

Item	Amount
Balance as at 1 January 2023	441,799
Contributions	749,440
Expenditures	(558,660)
Balance as at 30 September 2024	632,579

2.2.1 As shown in the table above, the contributions received during 2023 and the first nine months of 2024 exceed the expenditures by close to \$190,000. Given the project balance of about \$442,000 on 1 January 2023, the balance as at 30 September 2024 is close to \$633,000.

2.3 Status of Payment Requests

2.3.1 ICAO issues payment requests for annual membership fees, services delivered by the AFPP, such as assistance with the design of flight procedures, and training fees, for the participation of States and administrations which are not Active Members of the AFPP.

2.3.2 The outstanding amounts by category as at 19 November 2024 are shown in the table below.

Category	Arrears
Annual membership fees	582,560
Service fees	317,499
Training fees	4,000
Total	904,059

2.3.3 The details by category and State/administration are provided in Appendix 4.

3. **CONCLUSION**

3.1 The project budget which was approved during SC/9 was not fully implemented as planned until September 2024. The differences between the baseline and the actuals are mainly due to the delayed recruitment of the local support staff and the flight procedure designers, as well as unused provisions for workshops and software.

3.2 The financial situation of the project has improved due to the surplus in contributions. As at 30 September 2024, the project has a balance of close to \$633,000, while the arrears amount to slightly over \$904,059.

3.3 The Steering Committee meeting is invited to take note of the information presented in this paper.

APPENDIX 1

FINANCIAL STATUS REPORT FOR DECEMBER 2023

Statement of Estimated Fund Balance

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801**

As at 31 December 2023
(in United States dollars)

Financial Status from accounts:

Balance of Surplus (Deficit) as at 1 January 2023	441,799	
Adjustment	-	
	<hr/>	
Adjusted Balance of Surplus (Deficit) as at 1 January 2023		441,799
Add/(Deduct):		
Contributions Received (Schedule I)	392,011	
Transfer of Funds to/from Other Funds (Schedule I)	-	
Interest Earned and Accrued	-	
Foreign Currency Exchange Gain(Loss) and other Income (Note 5)	6,624	
Interest Expenses	-	
Refund of Interest Earned	-	
	<hr/>	
		<hr/> 398,635
		840,434
Deduct Expenses (Note 1):		
Experts (Schedule II)	170,639	
Administrative Support Personnel (Schedule III)	-	
United Nations Volunteers (Schedule IV)	-	
Travel on Official Business (Schedule V)	(371)	
Mission Costs (Schedule VI)	68,973	
National Professionals (Schedule VII)	-	
Subcontracts (Schedule VIII)	6,593	
Fellowships (Schedule IX)	-	
Equipment (Schedule X)	21,208	
Sundry (Schedule XI)	5,028	
Administrative Overhead (Schedule XII) (Note 2)	25,028	
	<hr/>	
		<hr/> 297,099
Fund Balance/(Deficit Balance) as at 31 December 2023		543,335

Contributions and Transfer of Funds

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure
Capability in the Participating States
Management Service Agreement
RAF14801
As at 31 December 2023
(in United States dollars)**

Contributions

Date Received	USD Amount	Description
2023/06/07	10,000	UGANDA - RAF14801 - PR# 025/2023-RAF14801
2023/06/12	169,975	SENEGAL (ASECNA) - RAF14801 - PR# 036/2023-RAF14801
2023/06/21	10,000	TANZANIA - RAF14801 - PR# 023/2023-RAF14801
2023/06/21	10,000	Uganda - RAF14801 - PR #025/2023-RAF14801
2023/07/05	50,000	GAMBIA - RAF14801 - PR# 014/2023-RAF14801
2023/07/06	10,000	KENYA - RAF14801 - PR# 016/2023-RAF14801
2023/07/06	23,425	Eswatini - RAF14801 - PR# 001/2023-RAF14801
2023/08/24	10,000	Namibia - RAF14801 - PR #039/2023-RAF14801
2023/09/13	2,000	Cabo Verde - RAF14801 - PR #050/2023-RAF14801
2023/09/20	34,911	Liberia - RAF14801 - PR #045/2023-RAF14801
2023/09/21	1,975	FR CC: Mozambique - RAF14801 - PR #051/2023-RAF14801
2023/12/07	19,975	Senegal - RAF14801 - PR #022/2023-RAF14801
2023/12/13	14,775	CABO VERDE - RAF14801 - PR #053/2023-RAF14801
2023/12/27	24,975	Sierra Leone - RAF14801 - PR #048/2023-RAF14801
	<u>392,011</u>	

Schedule II

Expert Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801
(in United States dollars)**

Financial Status From Accounts as at 31 December 2023

Purchase Order No.	Resource No.	Expert	Salary	Other Entitlements	Travel Costs	DSA	Total
*	50227	MR. ALEXANDRE DAMIBA	162,191	8,448	-	-	170,639
Total			162,191	8,448	-	-	170,639

Schedule VIII

Subcontracts Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801
(in United States dollars)**

Financial Status From Accounts as at 31 December 2023

Purchase Order No.	Purchase Order Description	Total
Local Subcontracts		
22203575	Payment for catering services during PANS-OPS course (24 to 28 July 2023)	2,156
22203660	Payment for Interpretation svc. during AFPP SCM (23 to 28 October 2023)	4,437
International Subcontracts		
Total		6,593

Schedule X

Equipment Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure
Capability in the Participating States
Management Service Agreement
RAF14801**

(in United States dollars)

Financial Status From Accounts as at 31 December 2023

Purchase Order No.	Purchase Order Description	Total
International		
22502063	Renewal of Software maintenance for two (2) additional years and exercising of Options 1 through 4.	21,208
Operation and Maintenance		
Local		
Total		21,208

Schedule XI

Sundry Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable
Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801**

(in United States dollars)

Financial Status From Accounts as at 31 December 2023

Purchase Order No.	Purchase Order Description	Total
Professional Liability Insurance		
Report costs		
Other Sundry Expenses		
*		5,022
209475		6
Total		5,028

Note 1— The item “Other Sundry Expenses” corresponds to banking fees, such as transfer fees for the payment of salaries and DSA, and fees for the shipping of documents such as contracts, UNLP, etc.

Administrative Overhead Expense and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement**

RAF14801

(in United States dollars)

Financial Status From Accounts as at 31 December 2023

Overhead Accounts		Amount	Percentage	Amount of Overhead
1	International Experts, OPAS and Consultants	170,639	10.00%	17,064
4	Travel on Official Business International	68,973	10.00%	6,897
6	Travel on Official Business Local	(371)	10.00%	(37)
9	Local Subcontract without Purchase Order	-	10.00%	-
14	Exp & Non Exp International Equipment Costs without Purchase Order	-	0.00%	-
18	All Sundry/Misc Costs	5,028	10.00%	503
Total				24,427

Purchase Order No.	Purchase Order Description	Amount of Overhead
22203575	Payment for catering services during PANS-OPS course (24 to 28 July 2023)	213
22203660	Payment for Interpretation svc. during AFPP SCM (23 to 28 October 2023)	389
Total		602

Other Administrative Overhead

Total Expenses **25,028**

APPENDIX 2

FINANCIAL STATUS REPORT FOR SEPTEMBER 2024

Statement of Estimated Fund Balance

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure
Capability in the Participating States
Management Service Agreement
RAF14801
As at 30 September 2024
(in United States dollars)**

Financial Status from accounts:

Balance of Surplus (Deficit) as at 1 January 2024	543,335	
Adjustment	<u>-</u>	
Adjusted Balance of Surplus (Deficit) as at 1 January 2024		543,335
Add/(Deduct):		
Contributions Received (Schedule I)	357,429	
Transfer of Funds to/from Other Funds (Schedule I)	-	
Interest Earned and Accrued	-	
Foreign Currency Exchange Gain(Loss) and other Income (Note 5)	(1,855)	
Refund of Contributions	-	
Interest Expenses	-	
Refund of Interest Earned	-	
	<u>355,574</u>	898,910
Deduct Expenses (Note 1):		
Experts (Schedule II)	133,630	
Administrative Support Personnel (Schedule III)	-	
United Nations Volunteers (Schedule IV)	-	
Travel on Official Business (Schedule V)	-	
Mission Costs (Schedule VI)	75,961	
National Professionals (Schedule VII)	-	
Subcontracts (Schedule VIII)	-	
Fellowships (Schedule IX)	-	
Equipment (Schedule X)	29,896	
Sundry (Schedule XI)	1,910	
Administrative Overhead (Schedule XII) (Note 2)	24,934	
	<u>266,331</u>	
Fund Balance/(Deficit Balance) as at 30 September 2024		632,579

Schedule I

Contributions and Transfer of Funds

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure
Capability in the Participating States
Management Service Agreement
RAF14801
As at 30 September 2024
(in United States dollars)**

Contributions

Date Received	USD Amount	Description
2024/02/12	26,699	NIGER - RAF14801 - PR# 054/2023-RAF14801
2024/02/20	60,000	BOTSWANA - RAF14801 - PR# 002/2024-RAF14801
2024/03/26	20,000	ESWATINI - RAF14801 - PR# 006/2024-RAF14801
2024/04/10	10,000	NAMIBIA - RAF14801 - AFI-FFP 2024
2024/04/15	35,989	GHANA - RAF14801 - PR# 008/2024-RAF14801
2024/05/10	10,000	SAO TOME & PRINCIPE - RAF14801 - PR# 104/2024-RAF14801
2024/05/16	10,000	UGANDA - RAF14801 - PR# 019/2024-RAF14801
2024/05/17	14,975	SIERRA LEONE - RAF14801 - PR# 017/2024-RAF14801
2024/05/21	10,000	KENYA - RAF14801 - PR# 010/2024-RAF14801
2024/05/22	10,000	GAMBIA - RAF14801 - PR# 007/2024-RAF14801
2024/06/05	25,000	SIERRA LEONE - RAF14801 - PR# 017/2024-RAF14801
2024/06/20	80,000	NIGERIA - RAF14801 - PR# 013/2024-RAF14801
2024/07/17	22,352	ANGOLA-RAF14801-PR 001/2024-RAF14801
2024/09/10	2,400	ZAMBIA-RAF14801-PR 027/2024-RAF14801
2024/09/25	20,014	NIGER-RAF14801-PR 026/2024-RAF14801
	<u>357,429</u>	

Schedule II

Expert Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the
Participating States
Management Service Agreement
RAF14801
(in United States dollars)**

Financial Status From Accounts as at 30 September 2024

Purchase Order No.	Resource No.	Expert	Salary	Other Entitlements	Travel Costs	DSA	Total
*	50227	MR. ALEXANDRE DAMIBA	127,199	6,430	-	-	133,630
	Total		127,199	6,430	-	-	133,630

Schedule VI

Travel Mission Expenses and Estimated Commitments

African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States

Management Service Agreement

RAF14801

(in United States dollars)

Financial Status From Accounts as at 30 September 2024

TA No.	Resource No.	Expert	DSA	Terminal Allowance	Travel cost	Others	Total
209566	50227	MR. ALEXANDRE DAMIBA	1,149	-	-	-	1,149
209769	50227	MR. ALEXANDRE DAMIBA	8,529	-	3,084	-	11,613
210027	50227	MR. ALEXANDRE DAMIBA	8,529	-	3,989	-	12,518
210448	50227	MR. ALEXANDRE DAMIBA	-	-	4,014	-	4,014
210372	50615	MR. PETER CHINYAMA	3,497	-	4,316	-	7,813
208452	99999	VARIOUS / OTHERS	(964)	-	-	-	(964)
209619	99999	VARIOUS / OTHERS	822	-	-	-	822
209620	99999	VARIOUS / OTHERS	822	-	-	-	822
209687	99999	VARIOUS / OTHERS	5,839	-	4,064	-	9,903
209770	99999	VARIOUS / OTHERS	8,262	-	514	-	8,776
210028	99999	VARIOUS / OTHERS	8,262	-	355	-	8,617
210091	99999	VARIOUS / OTHERS	7,637	-	3,243	-	10,880
Total			52,384	-	23,577	-	75,961

Schedule VIII

Subcontracts Expenses and Estimated Commitments

African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States

Management Service Agreement

RAF14801

(in United States dollars)

Financial Status From Accounts as at 30 September 2024

Purchase Order No.	Purchase Order Description	Total
Local Subcontracts		
International Subcontracts		
Total		-

Schedule X

Equipment Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801
(in United States dollars)**

Financial Status From Accounts as at 30 September 2024

Purchase Order No.	Purchase Order Description	Total
International		
22503081	Software Maintenance Services for the African Flight Procedure Programme (AFPP)	29,896
Operation and Maintenance		
Local		
Total		29,896

Schedule XI

Sundry Expenses and Estimated Commitments

**African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States
Management Service Agreement
RAF14801
(in United States dollars)**

Financial Status From Accounts as at 30 September 2024

Purchase Order No.	Purchase Order Description	Total
Professional Liability Insurance		
Report costs		
Other Sundry Expenses		
*		1,910
Total		1,910

Note 2— The item “Other Sundry Expenses” corresponds to banking fees, such as transfer fees for the payment of salaries and DSA, and fees for the shipping of documents such as contracts, UNLP, etc.

Administrative Overhead Expense and Estimated Commitments

African Flight Procedure Programme (AFPP) to Enhance Sustainable Instrument Flight Procedure Capability in the Participating States

Management Service Agreement

RAF14801

(in United States dollars)

Financial Status From Accounts as at 30 September 2024

Overhead Accounts		Amount	Percentage	Amount of Overhead
1	International Experts, OPAS and Consultants	133,630	10.00%	13,363
4	Travel on Official Business International	75,961	10.00%	7,596
9	Local Subcontract without Purchase Order	-	10.00%	-
14	Exp & Non Exp International Equipment Costs without Purchase Order	-	0.00%	-
18	All Sundry/Misc Costs	1,910	10.00%	191
Total				21,150

Purchase Order No.	Purchase Order Description	Amount of Overhead
22203660	Payment for Interpretation svc. during AFPP SCM (23 to 28 October 2023)	43
22203695	Payment for catering services during PANS-OPS Training for CAAs (25 September to 06 October 2023)	298
22203816	Payment for catering services during NPIP Workshop (Dakar - 16 to 27 Sept. 2024)	454
22503081	Software Maintenance Services for the African Flight Procedure Programme (AFPP)	2,990
Total		3,784

Other Administrative Overhead

Total Expenses	24,934
-----------------------	---------------

APPENDIX 3

DETAILED REVIEW OF ACTUALS VS. BASELINE FOR 2023 AND FROM JANUARY TO SEPTEMBER 2024

Item	2023 Baseline	2023 Actual	2023 Actual/ Baseline	2024 Baseline	2024 Target	2024 Actual	2024 Actual / Target
Expenditures	313,400	290,475	93%	482,450	382,156	268,185	70%
Project personnel	181,600	170,639	94%	255,900	199,993	133,630	67%
Professional staff	181,600	170,639	94%	187,300	140,475	133,630	95%
AFPP Manager (Phase II and Phase III)	181,600	170,639	94%	187,300	140,475	133,630	95%
General Service staff				22,300	16,218		-
Administrative Assistant				22,300	16,218		-
Consultants				46,300	43,300		-
Flight Procedure Design Consultant 1				9,300	9,300		-
Flight Procedure Design Consultant 2				25,000	25,000		-
Information Technology (IT) Assistant				12,000	9,000		-
International travel	58,400	68,602	117%	92,500	69,375	75,961	109%
Equipment	3,000		-	28,000	27,250		-
Charting Software				25,000	25,000		-
Other	3,000		-	3,000	2,250		-
Subcontracts	38,800	27,801	72%	51,500	44,625	29,896	67%
Software maintenance	29,200	21,208	73%	27,500	20,625	29,896	145%
Flight procedure design software	29,200	21,208	73%	27,500	20,625	29,896	145%
Catering and supplies for workshops/training	5,350	2,156	40%	18,000	18,000		-
2023	5,350	2,156	40%				
PANS-OPS Workshop [...]	2,150	2,156	100%				
PANS-OPS Training Course for CAAs [...]	3,200		-				
2024				18,000	18,000		-
NPIP Workshop (16.09.2024-27.09.2024)				6,000	6,000		-

Workshop/training 2				6,000	6,000		-
Workshop/training 3				6,000	6,000		-
2025							
Steering committee meetings	4,250	4,437	104%	6,000	6,000		-
SC/9 (Lomé)	4,250	4,437	104%				
SC/10 (Windhoek)				6,000	6,000		-
Miscellaneous	31,600	23,433	74%	54,550	40,912	28,698	70%
Sundry	7,050	5,028	71%	10,700	8,025	1,910	24%
Overhead charges	28,900	25,028	87%	43,850	32,887	24,934	76%
Foreign currency revaluation gain/loss	(4,350)	(6,624)	152%			1,855	NA
Contributions	(330,300)	(392,011)	119%	(330,300)	(247,725)	(357,429)	144%
Total	(16,900)	(101,536)	NA	152,150	134,431	(89,244)	NA

APPENDIX 4**ARREARS AS AT 19 DECEMBER 2024***Annual Membership Fees*

Entity	Amount
Agence de la Navigation Aérienne de Conakry (ANA Conakry)	2,500
Cabo Verde - Civil Aviation Authority (AAC)	70,000
Comoros - Agence Nationale de l'Aviation Civile et de la Météorologie (ANACM)	20,000
Congo - Agence Nationale de l'Aviation Civile (ANAC)	20,000
Democratic Republic of the Congo - Autorité de l'Aviation Civile (AAC)	60,000
Djibouti - Direction de l'Aviation Civile et de la Météorologie	90,000
Gabon - Agence Nationale de l'Aviation Civile (ANAC)	10,025
Gambia - Gambia Civil Aviation Authority (GCAA)	25,025
Ghana - Ghana Civil Aviation Authority (GCAA)	35
Guinea - Autorité Guinéenne de l'Aviation Civile (AGAC)	70,000
Mauritania - Agence Nationale de l'Aviation Civile (ANAC)	10,015
Mozambique - Aeroportos de Moçambique (ADM)	70,030
Nigeria - Nigerian Civil Aviation Authority (NCAA)	10,000
Sao Tome and Principe - International Airport of Sao Tome	30,000
Sierra Leone - Sierra Leone Civil Aviation Authority (SLCAA)	5,000
Somalia - Somalia Civil Aviation Authority (SCAA)	30,000
Uganda - Uganda Civil Aviation Authority (UCAA)	10,000
Zimbabwe - Civil Aviation Authority of Zimbabwe (CAAZ)	31,480
United Republic of Tanzania	10,000
Total	582,560

Service Fees

Entity	Amount
Botswana – Civil Aviation Authority	102,956
Cameroon - COTCO	88,138
Eswatini – ESWACAA	43,995
Gambia - Civil Aviation Authority	25,007
Sao Tome and Principe – ENASA	33,391
Sierra Leone - Civil Aviation Authority	24,011
Total	317,499

Training Fees

Entity	Amount
Algeria - Établissement National de la Navigation Aérienne (ENNA)	4,000
Total	4,000