

- The Ministry of Commerce paid SDG 25,600
- The Judiciary paid SDG 81,871
- l) House Rent Allowance paid without lease agreements and cheques made in personal names:
  - The Ministry of Internal Affairs paid SDG 232,854
  - The Ministry of Cabinet Affairs paid SDG 1,258,750
- m) Christmas Allowance was sporadically paid in the absence of standardised rules.
  - Southern Sudan Legislative Assembly had paid SDG 512,905.
  - The Ministry of Wildlife paid SDG 381,505.
  - The Bank of Southern Sudan paid SDG 2.5 million.
- n) A company we know was given SDG 6 million loan without loan agreement.

## CAPITAL EXPENDITURE

Single source procurement continued in 2008.

- The value of vehicles purchased by GoSS was SDG 81.9 million.
- The Ministry of Cabinet Affairs received SDG 3 million for procurement of motor vehicles at year end (Dec 17<sup>th</sup>). There was no evidence that a procurement process was set in motion.
- The Ministry of Education reported a capital expenditure of SDG 26 million. No Assets Register was kept. The existence of capital assets purchased or constructed could not be verified.
- a) Against a budget of SDG 2.6 billion for Durra purchases, contract awarded amounted to SDG 7 billion. Companies not registered or not capable of delivering the ordered quantities were favoured with the purchase orders. Payments made without proof of delivery amounted to SDG 37 027,800.
- b) The construction of Juba-Rajaf Road at a cost of SDG 13,450,407 was not tendered and 30 % down payment was made.

- c) A contractor we know was contracted for SDG 3,791,025 on a single source basis for the construction of 3 warehouses for the Ministry of Health against the objection of the Director General of Procurement.
- d) 400 Land Cruisers were ordered from a dealer we know for SDG 20 million without tender procedures and due diligence.
- e) Additional vehicles were procured at a cost of SDG 4 million on single source basis.
- f) A well known company was awarded the construction of Aweil-Wau Road at a cost of SDG 121.68 million without due process for procurement.
- g) Juba Boat Yard reconstruction was awarded for SDG 22 million without due process of procurement.
- h) A contractor we have identified in the report was awarded to build a bridge on Juba-Nimule road at a cost of SDG 2.2 million. Payment was made before the contract was approved by the Ministry of Legal Affairs.
- i) The GoSS Financial Statements include a payment of SDG 4,060,800 to a company (identified) for the construction of offices for the SSLA. We were unable to identify the office building.
- j) The GoSS Financial Statements include a payment of SDG 4,278,210 for the procurement of offices for the Nairobi Liaison Office on Dennis Pritt Road and Lavington. Audit questions why the Nairobi Liaison Office continued to operate from a rented property at Bishops Gate, Nairobi.

## BANK AND CASH BALANCES

- a) Unconfirmed GoSS balances held with various banks on 31<sup>st</sup> December 2008 was SDG 1.136 billion.
- b) Year end cash balances in various ministries and agencies were not disclosed in the financial statements.

The Financial Statements show cash balance of SDG 8,195,653 on December 31<sup>st</sup> 2008. The ledger of the Ministry of Finance indicates a negative balance (overdraft) of SDG 60,812 572. Therefore, the cash position was overstated by SDG 69,008,225.