

- d) GoNU deducted SDG 24.74 million from GoSS oil revenue as direct expenditure but no supporting documents were availed to GoSS or audit.
- e) Accumulated amounts due to GoSS from GONU from 2005 to 2008 total to SDG 1.293 billion.

NON-OIL REVENUES

- a) GoSS collected SDG 107.07 million. Of this SDG 94.92 million was collected as Personal Income Tax. Collections from taxes, tariffs, fees and licenses accounted for a mere SDG 12.15 million.
- b) Non-Oil revenue due to GoSS from GoNU, if any, was not reflected in the accounts of 2008. It was stated that GoNU did not collect any non oil revenue in 2008.
- c) The Ministry of Legal Affairs and Constitutional Development did not transfer SDG 805,948 collected as registration fees to the Ministry of Finance and Economic Planning.
- d) The Ministry of Commerce did not account for SDG 37,800 collected as revenue.
- e) The Judiciary retained 40% of total revenue collected in the year.

PAY ROLL EXPENDITURE

- a) No ministry could avail complete pay rolls and related nominal rolls to audit. Illustratively:
 - The Ministry of Health could not present pay sheets for SDG 4,630,055 paid to 4 individuals.
 - The Ministry of SPLA Affairs could not supply pay rolls for 33 out of 40 Divisions.
 - The Ministry of Internal Affairs could supply only 20% of the Pay rolls.
 - The Judiciary supplied only 15% of the pay rolls.
 - The Ministry of Legal Affairs spent SDG 6,120,408 between January and October 2008. Four months later in December 2008, total payroll expenditure had climbed to SDG 18,445,135. No explanation was given to auditors.

The failure to provide these records limited the scope of audit. Moreover, the reliability of the pay record received was questionable. As a result, I was unable to verify whether salaries and allowances paid were in accordance with employees' grades, and whether these payments were properly authorised.

- b) The spending agencies did not maintain Deposit Registers and could not therefore account for unclaimed salaries. Illustratively,
 - Southern Sudan Electricity Corporation could not account for SDG 8,651.
 - The MoFEP did not account for SDG 27,891.
 - The Judiciary did not account for SDG 40,685
 - Ministry of Internal Affairs did not account for SDG 114,481
- c) Cabinet Affairs paid SDG 394,264 as double pension for three months to the person who authorised the payment.
- d) SPLA paid SDG 1,473,000 as upkeep allowance. No legal instrument or administrative regulation was cited.
- e) Unauthorized allowances paid by
 - Southern Sudan Electricity Corporation SDG 719,071.
 - The Judiciary SDG 215,000 as Travel Advance to 14 Judges.
 - Southern Sudan Human Rights Commission SDG 24,000 'constitutional allowance'.
- f) Salaries paid to third parties without beneficiaries' letters of authorization in Internal Affairs was SDG 10,806.
- g) In SSLA one employee collected two salaries for four months.
- h) In MoFEP 63 officials collected salary without being on the nominal roll.