

NON-OIL REVENUES

- a) No credible revenue collection system existed in 2007. Against its budgeted non oil revenue of USD 217,457,136, GoSS collected a mere 2% of USD 4,234,902 in a year when importers and domestic traders were complaining of a heavy tax burden. Massive misappropriation and diversion of funds is the only explanation to this state of affairs.
- b) Non-Oil revenue due to GoSS from the GoNU, if any, was not reflected in the accounts of 2007. It was stated that GoNU did not collect any non oil revenue in 2007.
- c) The Ministry of Legal Affairs and Constitutional Development did not transfer SDG 86,350 collected as fees to the central treasury.

PAYROLL EXPENDITURE

- a) No ministry could avail complete pay rolls and the related nominal rolls as demanded by audit.

ILLUSTRATIVELY:

- The Ministry of Finance and Economic Planning could not present 33% of the sample selected for audit.
- The Judiciary could not supply 87% of the pay rolls wanted.

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

- b) Government ministries and agencies did not maintain Deposit Registers and could not therefore account for unclaimed salaries.
 - In the Judiciary this amounted to SDG 303,717.
 - In the Ministry of Education, Science and Technology, it was SDG 124,408.
 - In Cabinet Affairs it was SDG 30,833.

- In the Ministry of Health, it was SDG 214,110.
- In Legal Affairs and Constitutional Development it was SDG 56,160.
- c) Cabinet Affairs paid SDG 20,911 as salaries to persons not in their employ and SDG 552,395 as double pension payment.
- d) The Ministry of Education, Science and Technology paid SDG 833,099 as 'Saturday and Sunday' allowances to headquarters staff.
- e) The Southern Sudan Legislative Assembly:
 - Paid members SDG 2.1 million as 'customs duty reimbursement'. No such duties appeared on the revenue accounts of the government. Meaning that Honourables were 'reimbursed' for expenditures they did not incur.
 - Paid members SDG 2.242 million as 'outfit and hospitality allowance'. No legal instrument or administrative regulation was cited.

OPERATING EXPENDITURE

Despite the adoption of the Financial Accounting and Procedures Ordinance (FAPO), ministries and agencies procured goods and services without signing contracts and paid for some of them without supporting documents.

- a) The Ministry of Education, Science and Technology:
 - Paid SDG 11.7 million without vouchers out of which SDG 4.5 million was 'support' for 'students' abroad and SDG 1.1 million as advances for workshops. The "students" aid was without recorded details of students' personal particulars, educational institutions or courses undertaken. The money was delivered in cash, without involving the liaison offices.
- b) Ministry of Cabinet Affairs:
 - Did not account for Cash withdrawals for SDG 7,830,864;