

c) The Ministry of Health:

- Made payments without vouchers for SDG 2,585,620.
- Paid unauthorised persons to SDG 750,694.
- Vouchers not defaced as proof of payment amounted to SDG 1,828,141, raising the risk of recycling vouchers for multiple payments.
- Vouchers not produced for audit held SDG 2,372,154.

d) The Southern Sudan Legislative Assembly:

- Availed no vouchers to audit for SDG 1,832,247 for operating expenditure and SDG 1,325,659 paid as travelling advances to members and staff.

e) The Southern Sudan Human Rights Commission:

- Made unjustifiable double payments amounting to USD 104,055.
- Made payments of SDG 849,044 without supporting documents.

CAPITAL EXPENDITURE

Single source procurement continued in practice in 2007. The total value of motor vehicles purchased through single sourcing was USD 14,487,719. We were unable to establish any records of location, registration details, custodians and present condition of these vehicles. This lack of internal control and absence of asset records made it impossible to establish if any of these vehicles were in fact delivered and were being used for legitimate GOSS purposes.

BANK AND CASH BALANCES

- a) The Geneva USD 7 431 723.35 that was not accounted for as an asset in 2006 remained unaccounted for in 2007.
- b) Unconfirmed GoSS balances held with various banks on 31 December 2007 was USD 40,861,732.
- c) Year end cash balances in various ministries were not disclosed in the financial statements.

DISCLAIMERS

- a) The Ministry of Internal Affairs which had an allocation of USD 108, 393,569 (7.2% of GoSS budget) did not submit any document for audit despite several attempts through letters and meetings. In view of this, I am unable to render an opinion on the Financial Statements with respect to this ministry for the year 2007.
- b) The Ministry of SPLA Affairs which had an allocation of USD 588,013,019 (38.8% of GoSS budget) did not submit any document for audit despite several attempts through letters and meetings. In view of this, I am unable to render an opinion on the Financial Statements with respect to this ministry for the year 2007.
- c) Audit did not obtain credible records on oil production upstream, absorption by refineries and depots midstream, lifting and sales downstream, and the invoicing and payment details. In view of this, I am unable to render an opinion on the oil revenue entry in the Financial Statements for the year.

VALUE FOR MONEY REMARKS

1. The Ministry of Education, Science and Technology's SDG 8.0 million misappropriations for 'casual work' could have paid the salaries of 680 university graduate teachers for a year, saving tens of thousands of children from illiteracy and ignorance.
2. The Ministry of Education's 'weekend allowance' was an equivalent of the salaries of 855 teachers in a month.
3. The Ministry of Education's cash dishing of USD 3, 860,917 to unverifiable 'students' could have educated 195 students through Makerere University in three year degree courses.
4. The Ministry of Education's cash withdrawals of SDG 7.8 million for unspecified reasons, could have met the salaries of a further 666 teachers for a whole year.
5. The Ministry of Health's cash hoard of SDG 3.3 million could have met the salaries of 282 university graduate nurses for a year, saving an unknown number of lives.