

## OPERATING EXPENDITURE

Despite the adoption of the Financial and Accounting Procedures Ordinance (FAPO) and Interim Public Procurement and Disposal Regulations (IPPDR), ministries and agencies procured goods and services without signing contracts and paid for them without supporting documents. The contracts were single sourced, not vetted by the Ministry of Legal Affairs and Constitutional Development (MoLACD). Payments were released on the orders of the implementing agencies even before commencement of work.

- a) The Ministry of Education, Science and Technology:
  - Paid SDG 16,894,188 for 'student support' without recorded details of students and educational institutions. The students' assistance was delivered in cash, in foreign countries, without involving the liaison offices for verification of identity, schools and courses.
  - Paid 3 individuals SDG 2,435,000 for unspecified activities. No liquidation report was filed.
- b) The Ministry of Health:
  - Made payments without vouchers for SDG 6,323,841.
  - Made payments to unauthorised payees amounting to SDG 526,063.
  - Presented photo copied vouchers instead of originals for SDG 810,774.
  - Did not produce vouchers for audit held for SDG 2,538,142.
- c) The Southern Sudan Legislative Assembly:
  - Availled no vouchers to audit for SDG1,856,450 of operating expenditure.
- d) The Ministry of SPLA Affairs did not have supporting documents for
  - Cheque payments of SDG 30,785,588
  - Cash payments of SDG 9,456,159.
- e) The Ministry of Internal Affairs:
  - Made payments without any supporting document for SDG1,005, 233

- Kept paid vouchers but not defaced was for SDG 434,106 constituting a potential risk of recycling.
  - Made cash payments without vouchers for SDG 1,807,253.
  - Made payments without approved payment orders for SDG 1,808,039.
  - Vouchers for SDG 1,034,908 were discharged at a cost of SDG 1,601,701.
  - Purchases without procurement processes amounted to SDG 1,219,420.
- f) The Ministry of Commerce paid SDG 184,483 without pay orders.
  - g) The Ministry of Cabinet Affairs paid SDG 1,885,677 without supporting documents.
  - h) The Ministry of Legal Affairs had no supporting documents for payments amounting to SDG 576,120.
  - i) The Judiciary had no supporting documents for SDG 337,727 payments.
  - j) Several ministries granted medical assistance for treatments in and out of the country without recommendation from medical commission or with the recommendation of the Medical Commission but without proof of treatment. Illustratively,
    - SPLA provided medical assistance of SDG 1,916,734.
    - Ministry of Internal Affairs provided SDG 511,914
    - Ministry of Cabinet Affairs provided SDG 71,840
    - Electricity Corporation provided SDG 69,266
  - k) Several ministries granted advances to staff not subject to recovery
    - Ministry of Health sanctioned SDG 235,000
    - Ministry of Legal Affairs and Constitutional Development paid SDG 62,850
    - The Southern Sudan Legislative Assembly paid SDG 1,081,331.