

## Support to Public Financial Management Project

UNDP Project Number: 00086376

Final Report (March 2016 to June 2017)

Prepared for the Government of Japan

30 September 2017



*Aweil State Governor a.i. Hon. James Wieu Mayuol and the Japanese Ambassador to South Sudan H.E. Kiya Masahiko during the official inauguration of State Revenue Authority in Aweil, May 2017*



From  
the People of Japan

**Project Summary**

**Country:** South Sudan

**Project Budget:** US\$ 800,000

**Provisional Expenditure:** US\$ 790,481.65

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**Responsible Parties:** Ministry of Finance and Planning; Jubek, Aweil, Yei and Gbudue State Ministries of Finance and State Legislative Assemblies; National Bureau of Statistics



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## Acronyms

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<b>AWP</b>	Annual Work Plan
<b>CPD</b>	Country Programme Document
<b>ICF</b>	Interim Cooperation Framework
<b>GRB</b>	Gender Responsive Budgeting
<b>MoFP</b>	Ministry of Finance and Planning
<b>NBS</b>	National Bureau of Statistics
<b>SLA</b>	State Legislative Assembly
<b>SMoF</b>	State Ministry of Finance
<b>SPFM</b>	Support to Public Financial Management
<b>PAC</b>	Public Account Committee
<b>UNDP</b>	United Nations Development Programme

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## Executive Summary

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The Support to Public Financial Management (SPFM) project builds on UNDP's past achievements in providing technical assistance to state governments on budgetary planning and public finance management, and dissemination of socioeconomic data through online information management platforms.

This project supported selected state governments namely Aweil, Gbudue, Jubek and Yei<sup>1</sup> to address public financial management challenges related to weak non-oil revenue generation systems; lack of capacity for resource mobilization and for legislative oversight; as well as weak gender, responsive budgeting systems.

The project contributed towards the Interim Cooperation Framework and UNDP Country Programme Document outcome "peace and governance strengthened" by enabling State Legislative Assemblies (SLAs) in the four targeted states to scrutinize state revenue allocations for the 2017/2018 fiscal year budget. SLA members in the four target states now exhibit increased knowledge in revenue allocation and formulation of bills, and this has translated into passing of State Revenue Authority Bills in Aweil and Gbudue states respectively. The four SLAs are functioning and executing their oversight responsibilities as mandated by the Transitional Constitution of the Republic of South Sudan in terms of directing public expenditure towards pro-poor gender sensitive resource planning for service delivery.

### Overall achievement of project output

With UNDP's financial, and technical support, the following project results were realised:

- **Training manual on non-oil revenue administration published:** a training manual on non-oil revenue administration for state governments was developed, published and distributed to all states.
- **Harmonized tax rate booklet for standard base rate across states developed and published:** a unified tax rate policy document was developed, published and distributed to all states.
- **Harmonized State Revenue Authority Bills were developed** and signed into law by the state governors of Aweil and Gbudue.
- **Senior public servants from Aweil, Gbudue and Jubek states expanded their understanding of non-oil revenue management and harmonized tax regime** following training of a) 120 (46 female) policy-makers and senior civil servants on government revenue modernisation and reform policy and their role in the implementation process, b) 60 tax officers (10 female) on tax jurisdiction, non-oil revenue mobilisation, and new harmonized tax regime at the state level.
- **SLA members increased their understanding of gender responsive budgeting (GRB) and resource allocation towards service delivery** following training of 94 members (39 female) on GRB and protection of public purse in Juba.

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<sup>1</sup> Due to accessibility challenges due to insecurity, Yei State only benefitted from training of SLAs in budget oversight and protection of public purse and distribution of training manuals.

## Challenges

Key challenges encountered during the period are:

- Difficulty in securing the state governments' consent to implement the harmonized tax system. This was due to changes in political leadership in Gbudue and Jubek states. These challenges were mitigated through effective engagement and consultation and orientation of new political leadership about the rationale and benefits of the harmonized tax system.
- Insecurity, especially following the July 2016 conflict prevented project implementation in Yei River State. As a result, that state was substituted with Aweil State.
- Creation of an additional state (Tombura State) out of Gbudue State affected the consideration of the revenue authority bills by the council of ministers and the state. However, following a stakeholders' orientation workshop which aimed at sensitizing both arms of the government, Gbudue State Council of Ministers fast-tracked the deliberation on the bill and submitted it to the state legislature for approval.

## Lessons Learned

- To achieve optimal results on state level efforts, it is critical to coordinate with national counterparts and other international partners operating in the public financial management (PFM) space and secure their buy-in.
- Harmonizing interactive training programmes with a balanced mix of national and state tax officers has created greater cooperation and understanding between the two groups.
- There could be more effective national ownership of programmes if state level interventions are integrally linked to the national priorities and the responsible national institutions have the ownership to implement the activities at the subnational levels.
- Producing tangible results at subnational levels enhanced national government ownership of the project which could potentially catalyse similar reforms at the centre. This, complemented by strengthened political will on issues concerning tax reform and revenue administration at the national and subnational levels of government presents a concrete pathway to furthering the nation-wide tax reform agenda.

Governors of several states which are not targeted by the project requested UNDP and the Ministry of Finance and Planning (MoFP) to replicate the establishment of non-oil revenue generating systems in their states. This political will and proactive interest to undertake tax reforms presents an opportunity to expand the project to unserved states meeting the basic criteria of inclusiveness, subject to mobilization of resources.

The total expenditure through end of June 2017 was **US\$ 790,481.65** representing **99%** delivery out of the project budget of **US\$ 800,000**.

## Project background

The Transitional Constitution of South Sudan (2011) specifies a three-tiered system of decentralized government comprising the national, state and local levels. While most high-yielding revenues (oil revenue receipts, corporate taxes, personal income tax, dividend tax, capital gains tax) are collected at the national level, the Constitution, together with the Local Government (LG) Act 2009 devolves responsibility for primary service delivery and infrastructure building to states and counties where opportunities for tax revenues are limited and public financial management (PFM) capacity is low. In addition, the fall in oil revenue receipts coupled with the impact of the December 2013 conflict has exacerbated the poor public service delivery at the subnational level due to inadequate budget allocation. This has stalled and even reversed the capacity of the subnational governments to deliver basic services to its people.

The main development challenge the project aimed to address is suboptimal delivery of basic services such as education and health to the people of South Sudan at subnational levels through efficient non-oil revenue mobilization and management. The project also contributed towards recovery and stabilization by enhancing the fiscal space of the state governments to provide urgent services to the population, especially women and children. Given the increase in the number of states to 32 and to ensure an optimal response, the Support to Public Financial Management (SPFM) project adopted a dual strategic implementation approach of working simultaneously at the regional level - Equatoria, Bahr el Ghazal and Greater Upper Nile regions; as well as at state level specific levels – Aweil, Gbudue, Jubek and Yei states. The project also supported the national government revenue modernization agenda, linking the same with the states’ non-oil revenue generating systems.

### 1. Project achievements and results

#### 1.1 Contribution to longer term results

**UNDP County Programme Document (CPD) Output 3.5:** Functions, financing and capacity of national and sub-national level institutions enabled to deliver improved basic services and respond to priorities voiced by the public

*Summary achievement based on 2016 CPD output targets*

2016 CPD output targets	Summary achievement	Status
3.5.1 Five state governments with functioning gender-responsive planning, budgeting and monitoring systems	Four SLAs are being prepared to establish functioning gender-responsive planning, budgeting and monitoring systems following training of 94 members including 39 women	On Track
<b>Overall status</b>		<b>On Track</b>

At this stage, there are no state governments with functioning gender responsive planning, budgeting and monitoring systems in place. Nevertheless, the project has prepared the ground for establishing such systems in four states by training 94 members of the SLA including 39 women from Aweil, Gbudue, Jubek and Yei on gender responsive planning, budgeting and monitoring systems to protect the public purse. This training enabled the participants to analyze budgets and allocate resources based on gender based priorities.



## 1.2 Project level results

**Project Output 1:** Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced

*Summary achievement against project output target*

Output Indicator	Target	Summary achievement	Status:
Number of unified tax structure and systems established in three states	3	<ul style="list-style-type: none"> <li>○ One unified tax structure established in Aweil.</li> <li>○ A second structure under progress in Gbudue State. The Harmonized State Revenue Authority Bill was signed into law.</li> </ul>	Partially Achieved
Number of revenue training manual and unified tax schedule developed and published	1800	<ul style="list-style-type: none"> <li>○ Non-oil training manual and unified tax schedule were developed and published</li> <li>○ 900 copies each were distributed to state ministries of finance.</li> </ul>	Achieved
Number of tax officers trained on non-oil revenue collection	60	60 tax officers trained on tax jurisdiction, non-oil revenue mobilisation, and new harmonized tax regime	Achieved
Number of Public Account Committee members trained on monitoring budget execution and oversight roles	60	94 members of four SLAs (39 female) benefitted from training on budget monitoring and expenditure management	Achieved
<b>Overall status</b>			<b>Achieved</b>

### i. Three unified tax structures and systems established

One unified tax structure was established in Aweil, where the first ever [State Revenue Authority for South Sudan was established](#). Towards achieving the same, a Harmonized State Revenue Authority Bill was passed into law in Gbudue State. This law has laid the foundation for the progressive establishment of unified tax system in the state.

### ii. One thousand and eight hundred revenue training manuals and unified tax schedule developed and published

The project developed and published a) non-oil training manual and b) [unified tax schedule](#). Nine-hundred copies of each were distributed to all states. The manual is now being used as fundamental capacity building tool for tax officers at both national and state levels. The harmonized tax rate booklet has created a standard base rate fixing regime for adoption across the country and addressed rate distortions among the state governments, especially in the three pilot states of Aweil, Gbudue and Jubek where there has been follow up capacity building initiatives.

The adoption of unified tax rate and non-oil revenue administration systems enhanced government's focus towards [improving non-oil revenues and diversification of the economy](#).

*“Revenue modernization and tax policy reform has formed a fundamental part of a comprehensive fiscal reform strategy of the government aimed at re-establishing macroeconomic stability and restructuring the tax systems so that taxes are collected in a more efficient, transparent and accountable manner, and become less distortionary of market forces and are easier to administer”*

**Hon. Mou Ambrose Riiny Thiik, Dep. Minister of Finance and Planning**

iii. **Sixty tax officers trained on non-oil revenue collection systems**

Sixty tax officers from [Aweil, Gbudue and Jubek states received training on tax jurisdiction](#), non-oil revenue mobilisation, and new harmonized tax regime. In addition, a taxpayer education programme was developed to sensitise the public on the ongoing revenue modernization and tax reforms at both national and state government levels. Seven tax officers (2 female) from the national taxation department and the Director of National Revenue from the MoFP received taxation training. The training culminated in the production of four episodes of tax education programmes for broadcasting on South Sudan National Television Network. The episodes, which will be aired in the second phase of the Japan-funded SPFM project aims to public awareness on government revenue modernization and tax policy reforms. One hundred and twenty (46 female) policy-makers and senior civil servants benefitted from a training on government revenue modernisation and reform policy and their role in the implementation process.

iv. **Sixty Public Account Committee members of State Legislative Assemblies trained on budget monitoring, execution and oversight roles**

Following the publication of training manuals on a) non-oil revenue administration and b) unification of tax systems for state governments, 94 members (39 female) of the state legislative assemblies from Aweil, Gbudue, Jubek and Yei states were trained on fiscal transparency, budget execution, non-oil revenue generation and scrutinising of public expenditure. Post training evaluation revealed that the trainees had improved understanding of the tenets of fiscal transparency and discipline as well as a commitment to employ the acquired skills in their respective states. As a result, SLA members in the four targeted states scrutinized state revenue allocations for the 2017/2018 fiscal year budget, and actively participated in the formulation of State Revenue Authority Bills in their respective states bills, and subsequent passing into law in Aweil and Gbudue states.

**Project Output 2: Improved state capacity for gender responsive budgeting and resource allocation towards service delivery**

*Summary achievement against project output target*

Output Indicator	Indicator Target	Summary achievement	Status:
Number of gender responsive budget training carried out in three states	6	Six gender responsive budget trainings were conducted in four states - Aweil, Jubek, Yei and Gbudue	Achieved
Percentage of Public Accounts Committee (PAC) members demonstrating enhanced knowledge of gender responsive budgeting	90%	85% of the trained PAC members demonstrated sufficient knowledge of gender responsive budgeting and monitoring	Partially achieved
<b>Overall</b>			<b>Achieved</b>



i. **Six gender responsive budget training carried out in three states**

Six trainings on gender responsive planning, budgeting and monitoring systems as well as resource allocation were conducted for 94 members (39 women) from Aweil, Gbudue, Jubek and Yei SLAs. Feedback from monitoring visit reveals that the four SLAs are executing their oversight responsibilities as mandated by the Transitional Constitution of the Republic of South Sudan in terms of directing public expenditure towards pro-poor gender sensitive resource planning for service

*"The government's ability to mobilize domestic resources in the state is facing many challenges, notable among them are; the general reduction in economic activities in some sectors and the complete inactivity in others due to the prolonged conflict and insecurity leading to a significant reduction in the revenue generating capacity of governments. Another aspect that warrants our close attention, and tends to receive insufficient reflection is accountability and transparency in resource mobilization and equitable distribution for service delivery.*

**Hon. Daniel Badagbu Rimbase, Governor of Gbudue State**

delivery.

ii. **Ninety-percent of Public Accounts Committee members demonstrating enhanced knowledge of gender responsive budgeting**

Post training evaluations and UNDP internal monitoring activities revealed that 85 percent of the PAC members gained sufficient knowledge on gender responsive budgeting and monitoring. During phase two of the project, UNDP will continue to provide technical support to ensure effective application of the new skills.

## **2. Cross Cutting Issues**

### **2.1 Gender mainstreaming**

The project created opportunities for both men and women to contribute towards state-level decision making process. Following UNDP's capacity building and advocacy, a woman was appointed the Deputy Speaker of Gbudue SLA and another as Commissioner of Aweil State Revenue Authority.

Thirty-nine female members of SLAs from Aweil, Gbudue, Jubek, and Yei expanded their knowledge on resource mobilisation, budget monitoring and protection of public funds following a series of focused trainings. The female SLA members contributed, together with their male counterpart towards preparation of the 2017/18 FY budget, emphasizing gender responsive resource allocation.

### **2.2 Partnerships**

The project was funded by the Government of Japan and implemented by UNDP in collaboration with the MoFP, State Ministries of Finance and SLAs. Government counterparts at national and subnational levels effectively led the process of coordination among the three levels of government (national, state and local government) and technically supported capacity sessions at the state level. UNDP also collaborated with South Sudan Broadcasting Corporation (SSBC) in producing a national taxpayers education programme, and initiated discussions with the University of Juba, School of Public Service to develop a leadership training programme for state revenue authorities board members and senior staff.

### **2.3 Environmental Considerations**

The expected indirect environmental outcome is to enhance the ability of the government to provide adequate resources towards addressing issues of environmental degradation, sanitation and

pollution, as well as protection of natural environment from deforestation in the medium to long term.

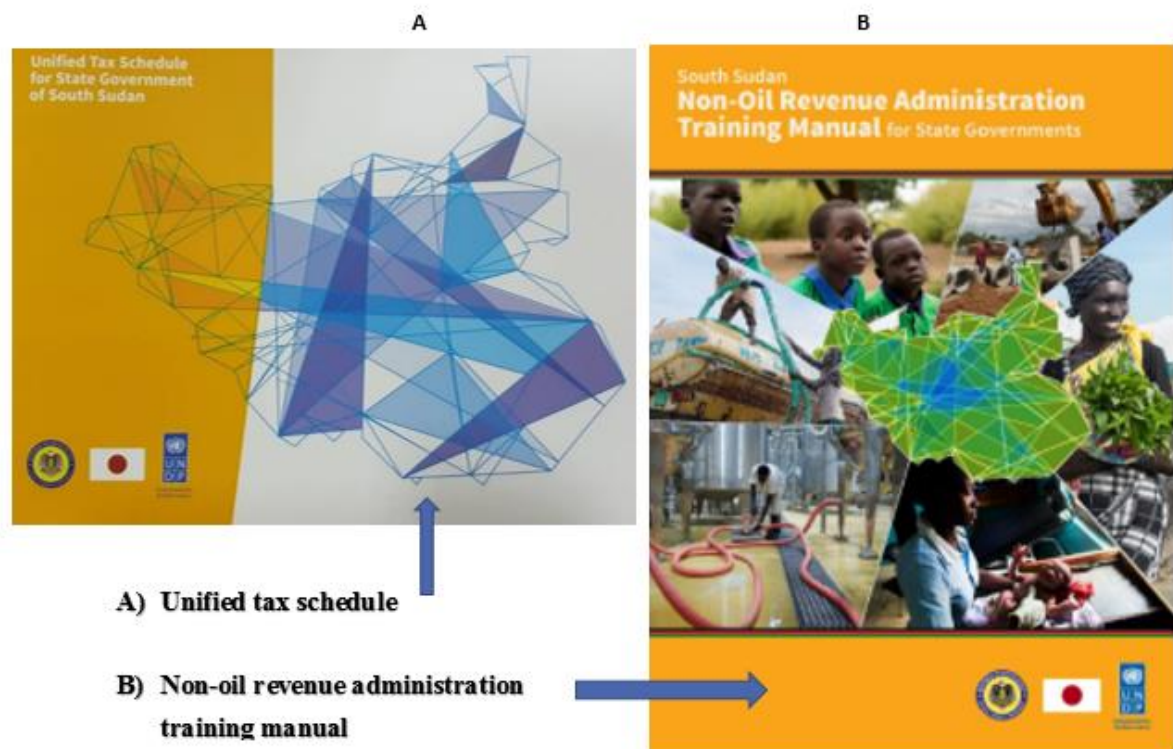
### 3. Promotion of Japanese visibility

In line with the policies and procedures of the Japan-UNDP Partnership Fund, the Japanese funding was announced and acknowledged at all events, including training workshops, project board meetings, launch of the first-ever State Revenue Authority in Aweil among others. The Japan Embassy also participated in a number of projects events.

The Japanese logo and reference to Japanese funding on articles published on the UNDP South Sudan website, social and public media. Examples are provided below:

- [http://www.ss.undp.org/content/south\\_sudan/en/home/library/Human\\_Development\\_Inclusive\\_Growth/non-oil-revenue-administration-training-manual-for-state-government.html](http://www.ss.undp.org/content/south_sudan/en/home/library/Human_Development_Inclusive_Growth/non-oil-revenue-administration-training-manual-for-state-government.html)
- [http://www.ss.undp.org/content/south\\_sudan/en/home/library/democratic\\_governance/unified\\_tax\\_schedule\\_for\\_state\\_government\\_of\\_South\\_Sudan.html](http://www.ss.undp.org/content/south_sudan/en/home/library/democratic_governance/unified_tax_schedule_for_state_government_of_South_Sudan.html)
- <https://twitter.com/undpsouthsudan/status/87019699977390592>
- [http://www.ss.undp.org/content/south\\_sudan/en/home/presscenter/pressreleases/2017/05/02/south-sudan-government-embarks-on-revenue-modernization-and-tax-reform-system.html](http://www.ss.undp.org/content/south_sudan/en/home/presscenter/pressreleases/2017/05/02/south-sudan-government-embarks-on-revenue-modernization-and-tax-reform-system.html)
- [http://www.ss.undp.org/content/south\\_sudan/en/home/presscenter/articles/2017/02/28/aweil-a-new-bill-for-transparency-and-efficiency-in-tax-collection-systemo.html](http://www.ss.undp.org/content/south_sudan/en/home/presscenter/articles/2017/02/28/aweil-a-new-bill-for-transparency-and-efficiency-in-tax-collection-systemo.html)
- <http://www.sudantribune.com/spip.php?article62589>
- [http://www.einnews.com/pr\\_news/356200357/south-sudan-state-assembly-members-meet-to-train-on-building-transparent-and-sustainable-non-oil-revenue-generation-systems](http://www.einnews.com/pr_news/356200357/south-sudan-state-assembly-members-meet-to-train-on-building-transparent-and-sustainable-non-oil-revenue-generation-systems)
- <https://radiotamazuj.org/en/news/article/aweil-inaugurates-first-ever-state-revenue-authority>

The Japan logo was also printed on key project knowledge products, specifically the Unified Tax Schedule for Tax Administration in South Sudan and the Non-oil Revenue Administration Training Manual:



#### 4. Risk management

Risks	Type of risk	Effect	Mitigation Measures	Recommendations
Failure to implement peace agreement leading to continued hostilities	Political - external	I=4 P=4	The project engaged other implementing partners in the PFM space and has a real time monitoring system to detect any emerging threats to project continuity.	UNDP can continue supporting states that are relative peaceful until the overall security situation across the country normalizes
Continued political polarization between warring parties and continued insecurity affecting access to project sites	Political - external	I=3 P=3	UNDP monitored, reviewed and reprioritized the interventions to areas where access was feasible	UNDP can continue to support peace initiatives and relatively peaceful states
Lack of political ownership of the project and the capacity development interventions which affect the implementation activities	Operational-external	I=3 P=3	The project has adopted an all-inclusive and consultative approach to implement activities to ensure the leadership role of the national counterparts.	UNDP can continue with wider consultation with government on project planning and implementation
Inadequate institutional capacity of the subnational governments to implement PFM functions	Organizational-external	I=2 P=2	The project collaborated with development partners and stakeholders to build capacities through trainings on short, medium and long term interventions	UNDP can continue with capacity development programmes which are long term in nature
Some states refusing to accept the framework of tax harmonization and unified tax structure across states	Operational-external	I=3 P=3	UNDP developed a framework that ensures effective consultation among the states showing the positive effects of building a unified tax system across states, especially on health, education and infrastructure	UNDP can continue to engage government counterparts on the positive impact of its programmes
Presidential order passed to legalising the creation of 32 states.	Political - external	I=3 P=3	The project has adopted a regional based state specific approach to implement its activities	UNDP can continue to approach programme implementation through a regional focus

## 5. Challenges

- The change of political leadership in Aweil posed challenges to the continuity of project activities. The new leadership was inclined to replace all the board members and the commissioner appointed by the former governor. However, through a process of effective consultation and due orientation, the new government accepted the continuation of the board members and the commissioner.
- Difficulty in securing the state governments agreement on the basic criteria for rolling out and implementing the harmonized tax system. This was due to changes in political leadership in Gbudue and Jubek states. These challenges were mitigated through effective engagement and consultation and orientation of new political leadership about the rationale and benefits of the harmonized tax system.
- Insecurity, especially following the July 2016 conflict prevented project implementation in Yei River state. As a result, that state was substituted with Aweil state. However, the state still benefited from activities that did not require project staff's presence in the states, like training of SLA members that was conducted in Juba.
- The different recess times of the respective assemblies prevented the simultaneous approval of the three state revenue authority bills. Consultations among the state governments, state assemblies and UNDP played an important role in expediting legislative consideration and approval of the bills in Aweil and Jubek states.
- Creation of an additional state out of Gbudue state affected the consideration of the revenue authority bills by the council of ministers and the state. However, following a stakeholders' orientation workshop which aimed at sensitizing both arms of the government, Gbudue state council of ministers fast-tracked the deliberation on the bill and submitted to the state legislature within a short period for approval.

## 6. Lessons Learned

- Continued interaction and consultation with the national counterparts on project implementation activities at the state level creates greater national collaboration with state government and national ownership.
- Organizing joint training and capacity development programmes for both national and state officers reduces misunderstanding between the two groups on tax jurisdiction and shared revenue sources.
- Wider stakeholder consultations and creating a space for government counterparts to deliberate on issues, identify problems and come up with their own solutions promotes national ownership and sustainability.
- To achieve optimal results on state level efforts, it is critical to coordinate with national counterparts and other international partners operating in the Public Finance Management (PFM) space and secure their buy-in.
- There could be more effective national ownership of programmes if state level interventions are integrally linked to the national priorities and the responsible national institutions have the ownership to implement the activities at the subnational levels.

- Producing tangible results at subnational levels enhanced national government ownership of the project which could potentially catalyse similar reforms at the centre. This, complemented by a strengthened political will on issues concerning tax reform and revenue administration at both national and subnational levels of government presents a concrete pathway to furthering the nation-wide tax reform agenda.

The project will continue to create a joint platform for both national and state counterparts to share ideas and deliberate on government revenue modernisation and tax policy reforms in a collective manner to promote sustainability and national unity.

## 7. Conclusions, recommendations and opportunities for follow-up

The project recorded significant achievements notable among them the development and publication of training manuals and harmonized tax rate schedules which are currently in use around the country, development of harmonized State Revenue Authority Bill which was signed into Law by Gbudue and Aweil States, inauguration of Aweil State Revenue Authority and training of 60 tax officers and 60 members of the SLAs on the new harmonized tax regime. These concrete policy actions demonstrate that the project is addressing a critical national priority on non-oil revenue generation to enable the government to transit from its high dependence on oil revenue.

The project will continue to focus on the current three states (Aweil, Gbudue and Jubek) to capitalize on the gains made so far, taking cognizance of the emerging risks that may impact on project implementation. However, the project is recommending expansion of the interventions to three additional states in keeping with requests from states which are keen to replicate the project. Supporting the pilot in the three states will be continued in order to make the system fully operational and sustainable.

Wider consultation of stakeholders in project development and implementation was identified as a catalyst for promoting national ownership. Therefore, the project will continue to engage more stakeholders including governments at both national and state levels and taxpayers to enhance national ownership and tax compliance.

## 8. Provisional expenditure against budget<sup>2</sup>

Overall budget	Total provisional expenditures	Provisional Delivery Rate
800,000	790,481.65	99%

<sup>2</sup> A more detailed and final financial report will be submitted on project closure by June 2018.



## Annex 1: Monitoring and evaluation activities

M&E activity	Key outcomes/ observation	Recommendation	Action taken
Assessment of tax officers collaboration between governmental tiers	Lack of understanding and collaboration among the three tiers of government on tax jurisdiction	Field visit was proposed to Aweil, Gbudue and Jubek to have issues addressed by project manager and officials from MoFP	Joint training on tax jurisdiction for the three levels of government was conducted
Assessment of capacity needs including possibilities for screening and recruiting new personnel	Capacity of state tax officers to take up new positions in the revenue authority is weak	Screening of the tax officers for redeployment and recruitment of new staff	Screening was conducted for all the 18 state tax officers and report submitted to the state government which redeployed some to other relevant ministries and committed to recruiting 14 others
Assessment of staff requirement for the harmonized state authority established in Aweil	The newly established state revenue authority lacked adequate staff	Recommended recruitment of additional staff	TOR developed and advertised, candidates shortlisted and interviewed, 14 candidates were recommended for appointment
Assessment of capacity of new members of Gbudue SLA on how to review bills	The new members lack capacity to review state revenue authority bills	Recommended orientation workshop for the members	A one day orientation workshop was held for the members to expose them to techniques of reviewing bills.