

# Commitment to Control Regulations in the Combat against Corruption in Public Budget: Sudan Case

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Received: December 12, 2016

Accepted: March 3, 2017

Available online: April 23, 2017

doi:10.11114/afa.v3i2.2377

URL: <https://doi.org/10.11114/afa.v3i2.2377>

## Abstract

This paper has focused on the impact of commitment to control regulations in the elimination of corruption, trickery and fraud in the course of the implementing of the public budget that is applicable to some of the government institutions. It has indicated the impact of limiting of corruption, trickery, fraud and counterfeit on the financial statements and the case problem has been represented by the corruption in some of the government institutions and corporations and what it breeds of problems that pose a hindrance to the objectives of the public budget plan, as a general target. The importance of this paper has sprung from the increase of concern toward control regulations as a vital tool to help combating the current of trickery, fraud and corruption as it aims to shed light on some of the obstacles those minimize the control process within the authority of the auditor general related to corruption, as well, the papers' inquiries included: the types of corruption, and how it takes place in government organizations and corporations? What are the effects of corruption on the economic rates such as poverty and the slowdown of the common growth? What is the impact of financial corruption on the deepening of the deficit in the public budget and governmental common revenues? In addition, what is the impact of corruption on attraction of private investments?

**Keywords:** corruption, trickery, fraud control and regulations

## 1. Introduction

The phenomenon of corruption, especially the financial and administrative corruption is a global, widespread, deeply set rooted, taking varied dimensions and numerous factors get involved in it, which are hard to identify. In addition, the degree of its totalitarianism differs from a society to another. Recently the phenomenon of corruption has had the concern of varied disciplines of science such as economy, law and political and social science, besides it has been defined by international organizations until it has become a feature of which no community or political system is free.

In the recent time the economic combination has grown strongly among countries of the world, accompanied by the international characteristic acquired by some problems, those problems has become related to the commercial traditional interests such as the case of competition and investment and corruption has been added to them lately. However, corruption is not a new problem, but its projection as an international problem is a new development. By the end of the cold war, the democratic procession and economic integration expanded, and their zone widened, then corruption showed up, threatening to slow this trend down or even destroy it, as corruption work to give illegal gains to those in charge of responsibilities, which represent a seduction for them to cling to the cilia of authority and make them push their countries into dark depths of political and economic unrest. Besides, it disfigures the open market and the reformations enforcing democracy for the transmitting countries. It also disfigures the international trade and investment flows and facilitates international, organized crime such as drug smuggling and money laundry, corruption usually takes place in demarcation lines between private and public sectors. Whenever a public responsible man has dominance over some interest or a kind of expense on the part of the private sector, the seduction of bribery grows on the base of the size of interests and expenses under the authority of the public employee, the individuals and owners of private organizations are ready to pay against getting hold of those interests or for avoidance of expenses, and bribery is not but a feature of corruption (Eldailamy, Basim Faisal, 1999).

### 1.1 The Problem of the Research

Some of the problems that are related to corruption have bulged in some organizations and government institutions in Sudan, which have resulted in special barriers involving the attainment of public budget objectives and combat of unemployment and poverty and development in general. From what have been mentioned, the problem of the research

becomes the clarification of the role of audit in combating corruption and trickery in the state's revenues and due this direction, the following questions will be answered:

1. What are the types and ways of corruption?
2. How do corruption take place in government institutions?
3. What is the impact of corruption on the common performance of the economy?
4. What is the impact of corruption in the increase of poverty rates and deterioration of growth?
5. What is the impact of corruption in the increase of government budget and revenues deficit?
6. What is the impact of corruption on the public government revenues?
7. What is the impact of corruption on the attraction of investments?

### *1.2 The Objectives of the Study*

This study aims to:

To acknowledge the tools those help uncovering the faults and trickery from the point of view of the auditor general chamber of auditors.

To identify the approaches of the auditor general auditors related to the variables and their impact in revealing, errors, trickery and frauds.

Shedding the light on the effect of some of the hindrances, those limits the control processes practiced by the auditor general chamber involving errors, trickery, fraud, felonies embezzlement and counterfeit.

Raising of recommendations about the promotion of the general auditor chamber performance.

### *1.3 Hypothesis of the Study*

The hypotheses of the research have been represented in:

- There is a statistically indicative relation between the weakness of control and regulations on one side and corruption and fraud on the other, in the government institutions.
- The existence of a very strong relation between the weakness of control methods in government institutions and the spread out of trickery and fraud.
- A. Commitment to regulations of financial and control tasks.
- B. The financial regulations for the year 1990.
- C. There regulations of internal auditing.
- D. Accounting measures.
- There is a strong relation between lacks of commitment to the financial procedures of the rulebook of 1995 and the spread of corruption, trickery and fraud in government organizations.
- There is a strong relation between the non-adherence to accountancy measures and the internal auditing regulations and the spread of trickery and corruption in government institutions.
- There is a strong relation between the weak commitment to accountancy measures and the spread of corruption in government organizations.

### *1.4 The Study Methodology and Its Procedures*

First: the study method:

The researcher used the descriptive analytic method for the initial data collected from the documents and records of some government institutions.

### *1.5 The Population and Study Sample*

The dependence has been on the auditor general's reports, they has been analyzed along with some interviews with certain employees in the 1-6 Findings of the study:

The study has reached to the most important findings and recommendations, which have confirmed the main, hypo these:

1. There, is lack of commitment to the rulebooks organizing the internal financial practices in the government institutions?

2. There are felonies by retention of money behind the knowledge of the ministry of finance and opening accounts in banks for branches of institutions without informing the ministry.
3. The absence of institutionalism and the weak supervision beside the ineffectiveness and weakness of the internal control systems in assigning the amounts of the suitable tests in the implementation of the process of auditing itself.
4. There are considerable breaches and total lack of commitment to the internal auditing rulebook and the most prominent recommendations are:
  - 1- The terminal days of the fiscal yearbook dealings of every state organization, must be scrutinized with great care as a lot of offence against the revenues and income happens there.
  - 2- Issuance of a governmental decree, not exempting any of the state institutions from submittal to the authority of the auditor general and submittal to the law without biasness.
  - 3- Opening of the corruption file which is kept by the judiciary authority and bringing of public property embezzlers before a court of justice.
  - 4- Preparation of a guide or directory for internal control in government ministry of finance and federal economic planning.

## 2. Chapter One: The Definition of Corruption, Trickery and Fraud Corruption

It is an ancient phenomenon in context and modern in methodologies. The types of corruption have varied according to the variety of environment as it took various patterns such as the economic, political, legal and international. If the components of corruption are considered as the reflection of these varied environments, therefore we can borrow some lines written by Kilitgard in his book (Domination Over Corruption) that's to clarify the components of corruption through the following formula: corruption=monopoly+freedom of action- accountancy, the organization of international transparency has developed this formula putting into consideration (integrity and transparency) so the put the following formula:

$$\text{Corruption}=(\text{monopoly}+\text{freedom of action})-(\text{accountancy}+\text{integrity}+\text{transparency})$$

However varied and numerous are the components and reasons of corruption yet, its results pours in the same vessel which is the wasting of material and financial resources of the society. This wasting has direct and indirect impacts, both the direct and the indirect impacts are represented by the potential economic losses, which would have been attained as accomplishments if only the wasted monetary sums were honestly exploited, if the wasted sums were economically employed that would have led to extra income and products and consequently investments increase, which by turn breed more income and products and elevate economic growth rates (Alnagar, yahyakgani 1998). And now it has crossed over just being a material phenomenon to a socially, influencing every approach of life, such as drugs, and selling of human beings and other social epidemics.

### B/ Trickery and Fraud

The commerce and industry corporation in the UK, has defined fraud as “any act of deceit that injures the interests of clients of business companies and consumers, or harm its share-holders” and the American Trade way committee defined fraud, in its financial reports as, “the intentional conduct either by no committing to rules or omission or through negligence which results in intrinsically derailing financial statements and the fraud in the financial statements involves numerous factors and takes various patterns such as tremendous falsifications in the corporations’ records or forgery or artificiality in operations such as attempts to prove elusive operations or the mistaken application of accountancy principles “besides it has also, been quoted as “that falsification or the intentional retention of sums of money or certain reports in the financial lists and they are mostly committed for offenders to hide their ignorance or their impotency or even to cover theft or ample embezzlements in the cash or goods or to present false financial reports “( Al-salamy, ArifAteeg, 2005).

## 3. Chapter Two: The Vitality of Data Transparency and Expressiveness and Adherence to Financial Control Regulations

The international accountancy standards (I A S) issued by the international accountancy committee, has given special concern to the considerations of accountancy data expressiveness and the preparation of financial statements, so, in addition to the accountancy standard no. (1)“presentation of financial data” and the International Accountancy Standard no. (30) “Expressiveness in the financial data of Banks and similar financial corporation’s” it has also allocated ,in all the other standards ,issued by it , special rules for the data expressiveness related to the topic each standard , deals with. The International Accountancy Standard No.<sup>(1)</sup> aims to detail the financial data of common objective the guarantee the possibility to compare them to the data related to the scheme for elapsed periods and the accounts of other schemes. And this standard is applicable to all types of schemes, including Banks and Insurance companies but there are

additional requirements for Banks and some other business corporations which go with this standard requirements that has been mentioned in Accountancy Standard No.(30). The international accountancy standard No.(1) has stated numerous general principles and considerations which must make the base on which financial statements are prepared and they are: (The Arabian collection of the legal accountants 1999).

#### Accounting Policies

The administration has to select and apply the accounting policies, on condition that, all its financial statements adhere to all the specific requirements for every applicable international accounting standard and to all the interpretations of the permanent committee. The accounting policies are the principles, fundamentals, conventions, regulations and the specific practices adopted by the corporation in preparing and presenting of the financial statements. Users of the financial statements must be aware of the accounting policies followed by the corporation in order to be able to make accurate economic decisions; hence, the financial statement must include a clear expressiveness for all the accounting policies and procedures used in preparing them.

#### Imposing of the Continuity of the Corporation

At the preparation of the financial statements, the administration, is to implement an evaluation, whether, the corporation would continue existent, and the statements must be set to have the corporation existent, unless the administration has the intention to stop or they have no other option but to liquidate the corporation and there is no other realistic substitute. In case the administration is aware, during the performance of the evaluation that there is a state of uncertainty toward the continuity of the corporation referred to incidents or situations which might spread suspicion on the corporations ability to continue into existence ,these states of uncertainty must be expressed (Fadala, Abulfotooh Ali, 1996).

Transparency is known as the complete revelation of the actual administrative and financial image in every corporation, though, the world is talking about transparency in every affair, but it has not been applied in Sudanese government corporations, which hints to hidden documents where fraud and trickery fraud against the public money, exist. The corruption file which has been ,which the national council ,has discussed in various sessions in order to transfer it from the Auditor General to the Judiciary in order to redeem the victimized money back ,but it has not been transferred yet.

#### **4. Chapter Three: Accounting Procedures Regulations for the Year 2011**

The title of the regulations and date of validity: this regulation is titled (the accounting and financial procedures regulation for the year 2011 and it is valid from the date it is signed:

##### Repeal and Exemption

The accounting and financial regulation of 1995 is by this repealed.

Despite the repeal included in item (A),it remains righteous and valid, all the procedures which have been taken on the bases of the 1995 accounting and financial procedures regulations until it is abolished or amended by this regulations:

##### Applicability

The provisions of this rulebook are applicable to all state institutions.

##### Interpretation

In this regulations, if the context does not necessitate another meaning, the words and clauses will have the meanings given to them by the 2007 financial and accountancy procedures code. (The 2011 accountancy and financial procedures rulebook)It worth mention here that, this rulebook has been amended to impose extra transparency and accurate practice and to prohibit the waste for the public money but most of the institutions do not adhere to it, that is for numerous reasons of which are: the political intervention by benefiteres of high ranked employees, this has been indicated by one of the auditors affiliated to the auditor general chamber, that mean the rulebook is nowhere sometimes.

##### The Fundamentals of the Public Budget Setting

The ministry issues, six months prior to the fiscal year's terminal, or at any time assigned by the minister, the decree which determine the principles and orientations involving the setting of the public budget propositions and the patterns and lists ,those clarify how to set those propositions, are attached to the decree.

##### Preparation of the Report

They are prepared under the direct supervision of the director of the Unit. (Estimations of annual revenues and expenditure, and possession of monetary and non-monetary assets, according to the unit's program and plans and the quantitative objectives for the next fiscal year on the bases of the ministry's instructions).

At the setting of the estimations included in item (1), the factors which have impact on the size of revenues ,expenditure by increase or decrease ,are considered beside the specification of these factors with uniqueness and detailing.

### Presenting the propositions of the budget

Each unit presents the propositions of its own fiscal budget to the ministry in a date that does not exceed the end of august of every year or any time specified by the ministry.

### **5. Chaptering of the Public Budget: The Public Budget Is Tabulated on the Following Bases**

The revenues: includes four chief departments and each chieftain department has branch provisions as follows: (the taxes-the social security contributions-awards–other revenues).

General expenditure: it is divided to eight major departments, and each Department has branch provisions as follows:

Workers compensations: include salaries, allowances, in lieu cash, incentives, remunerations or any other privileges. It also includes the social contributions (insurance and pension privileges).

Purchase of commodities and services: it include the purchase of commodities and services according to the attached chart No.3.

Consumption of the fixed capital: it represents the decrease in the value of the assets owned by the government and used by one of the state organizations for a fiscal period for the financial deterioration or the passage of time or for the wear and tear.

Finance cost: payment of internal and external debts

#### Subsidiaries

They are unprofitable current payments payable by the national government to the public companies, corporations and commercial schemes.

#### Donations

They are capital or current transferences ,non-compulsory from a level of governance to another or to international or regional organizations and they include the contributions and transferences to international and regional organizations and southern Sudan government transferences and northern states governments and habilitation funds on the varied other governance levels (Faddal, Abulfotooh Ali, 1996).

#### Social Interests

It contains the monetary or material transferences which are paid for the social protection from social hazards such as social security monetary and material privileges (donations for civil society organizations. for medication...etc).

#### Other Expenditures

They are the expenditures due to the owner of an invisible asset and unproductive at usage, it also includes the current expenditure which are not classified under any of the current expenditure items mentioned above. Possessing of non-monetary assets: such as the fixed assets, stocked piles and non-productive precious assets such as plots of lands, development schemes and rehabilitation of fixed assets.

#### Preparation and Presenting of Revenue Propositions

Every unit prepares and presents the revenues' propositions on the time fixed by the ministry, written on the form allocated for that objective, on condition to have types of revenues and their resources clarified, along with the amounts expected for them on the bases of the three past years budgets with detailing of the actual collected revenues throughout the first six months for the current year or any other data the ministry see them important to prepare the revenues for the year for which the budget is being prepared.

#### Preparation and presenting of expenditure propositions

- 1- Propositions of provisions of current expenditure are prepared such as-workers compensations-purchasing of commodities and services–consumption of the fixed capital-financing cost–subsidiaries-donations-social benefits and other expenditures ,written on the form and papers allocated for that purpose, on condition to have the nature and types of expenditure and the sums granted for them for the three years budgets of the year to which the budget is being prepared and the actual expenditure for the first six months of the current year.
- 2- Propositions of possessing none—monetary possessions are presented along with details of data about the nature of items intended for purchase or the buildings to structure mentioning the quantitative objectives and the reasons for them according to the data prepared on the form allocated for that purpose.
- 3- Every unit must consider uniqueness and accuracy in presenting the approximate and actual data involving preparation of the budget avoiding overstating, and exaggeration in estimating of expenditure and considering reality in estimation of revenues.

### Preparation of the Public Budget

The ministry examines the prepositions presented with coordination with the involved entities, discussing them with the units in order to get to suitable final estimations.

The minister of finance and national economy is likely to form a supreme coordination committee for budget headed by the ministry deputy and the membership of the general manager of civil service affairs chamber, central statistic organ manager and general manager of finance and budget in the ministry and any other members prescribed by the minister.

The minister raises the prepositions of the public budget before a suitable time to the ministers' chamber to accredit it and refer it to the authorized legislative authority.

### Supervision and Financial Control

The ministry is responsible for the supervision and control over revenues and expenditure, beside, all the public money owned by the government institutions and to assure using them in the directions specialized for them in their accredited budgets.

The ministry practices its responsibilities, duties and authorities in all state institutions through its affiliates of accountants and internal auditors in the way that enables its strict financial and accountancy control.

### Implementation of the public budget

Prior to the accreditation of the public budget by the authorized legislative authority and issuing its law of accreditation, the ministry informs all the units of the accreditation of their budgets and this informing is considered as an authorizing of spending for every unit in the limits of authority using the accreditation in the objectives they are specialized for, with accordance to the instructions accompanying the budget which are included in that informing letter.

The units must have a prior consent from the ministry referring to law schemes and decisions which breed obligations of financial nature that is before presenting these laws before the authorities to accredit them.

The units are obliged to provide every data requested by the ministry in the required time.

None of the state institutions is to impose or repeal fees, taxes or other revenues unless according to the consent of the minister.

It is unlikely for any government institution to collect any type of revenues or fees or any collections unless through the original financial patterns decided by the ministry.

None of the state institutions is allowed to lay aside revenues or delay depositing them.

The credence accredited in the public budget, additional credence or any excess credence which has not been cashed till the end of the fiscal year, spontaneously drops and is invalid and it is prohibited to:

- A. To cash them in advance, on the base of a credence before they are due aiming to exhaust any saving of not cashed credence before the end of the fiscal year.
- B. Credentials are withdrawn-which has not been cashed-or be deducted on the account of the budget items and be added to debtors' account aiming to use them in the next fiscal year.
8. It is not allowed to present new applications to be cashed throughout the fiscal year to support items in the accredited budgets or to spend on items for which no credence is obtained in the new budget or has been ruled out during the discussion unless in emergency cases which were items not put into consideration during the preparation of the budget.
9. It is disallowed to allocate certain revenues for specific expenditure sphere unless after the consent of the ministry.
10. Every unit head manager is obliged to present accurate monthly data and statistics for the actual revenues collected and real expenditure for each item of expenditure items of the budget along with clarifications for the defect in collecting revenues or any deviations in the expenditure directions on condition that the statistics and data are submitted in a date does not exceed the tenth day of the month successive to the month to which the data are related or on the date nominated by the ministry without committing to closing of accounts, these accounts are signed by the unit head manager.

### The Internal Auditing Code for State Institutions for the Year 2010

Its main objectives are summed up as follows

The general management must have the below specializations and authorities:

Audit of financial and accounting performance of the national government institutions to guarantee the ideal utilization of resources in accordance with internal audit methods included in the law or the regulations issued on its bases.

To see to it that all accounting dealings and registers record books are adhering to the spending directions specified by the laws, regulations and accredited budgets.

Run its control tasks in the framework of the regular-in advance internal audit ,accompanying and successive to the activities of national state institutions including investment accounts, development schemes financed through loans ,corporations and gifts and the fixed assets and mobile assets of units.

Preparation of internal audit reports of all the units as they must include the results and analysis of internal audit and raising them to the head of the unit and a copy to the general manager and accounting chamber general manger too.

Performance of every task or assignment, he is nominated to by the minister, is in the limits of his authorities.

Providing internal auditors for national state institutions

In case of any felony committed by any of the units, disagreeing with the provisions and rules or instructions issued on the accordance with this law, the internal audition office ,instructs the unit to eradicate the felony with in a period not to exceed 48 hours if the felony is not eradicated after this instructions , the problem is referred to the general manager, to refer it, by turn, to the minister along with a recommendation to take the suitable measures informing the national auditing chamber.

For the vitality of transparency there should be commitment to mechanisms of control which has been previously mentioned and that leads to prohibition of wasting of public money or limiting of unlawful actions.

#### **6. Chapter Four: The Concept and Objectives of Public Budget of the State and the Vitality of Revenues**

It is the financial expression for the accredited work program the government has intentions to implement and there are closely related definitions for each country where the French law defines it as: (the formula by which the duties of the states and its resources are specified) the American law defined it as the: (the aguish in which the fiscal year's expenditure are estimated along with its revenues according to the valid laws at the presentation of the prepositions of collecting policies included in it, and the public accounting in Lebanon has defined it as the:(a legislative aguish on which bases the government expenditure and revenues are estimated for the coming year and on which bases expenditure and collection of revenues are accredited, the budget was also defined as the expectation and accreditation of the general expenditure of the government in a future period of time and generally a year and it expresses its economic and social objectives (Hasheesh ,Adil Ahmed, 2003).

The budget can be defined as the document accredited by the authorized legislative power, this means that before being accredited it was a(considered scheme) and after the accreditation of the legislative power it becomes a law authorizing the executive power the collection of revenues ,taxes in the way included in the budget and in it the expenditure and revenues of the state are determined, in other words, a detailed explanation for what the state is intending to spend met by a detailed explanation for the state expected revenues which are supposed to cover the expenditure along with the resources to attain them, by this the budget is specified by the clarity of the financial policy of the state and its schemes.

The Characteristics of the Public Budget

The budget is the work program the government intends to execute, so, the budget is a clarification of what have been implemented by the government and not only figures extracted from register books, but it's a program the government assumes to implement, so, it is inevitable to determine the objectives for which sake the program has been prepared, which are targeted to accomplish, the budget as an integrated economic policy is influenced by the national and international economic variables , and there are other characteristics such as: (Draz, Hamid Abdelmageed, 2015).

The budget is prepared for a coming period or year, consequently, accurate knowledge about the expenditure spent and the revenues received, is uncertain, and there are some expenditure items which are unpredictable such as appliances and sudden repairs.

The budget accreditation results from the division of authority among the government corporations, as the government prepares the budget scheme and implement it, but the parliament is to vote on it, or give the government the permission(accreditation) to spend and collect revenues.

The budget is timely determined, it is set for a specific period of time, most countries terms it for a year. Beside this, modern developments, have deeply changed this concept and imposed a lot of amendments on the budget items, in most world countries.

First: the Importance of Revenues

Revenues are defined in the sphere of government accounts as the increase in the financial resources, regardless to the internal transferences or the collected loans. The main resource of revenues is tax, license fees, permissions and mutual revenues between the units, and revenues against services beside, fines and confiscations. The importance of tabulation

lies in the objective of providing of means those determine whether revenues has really been collected, beside availability of convenient data that help in the writing of reports, and consequently, the data necessary for preparing budgets in the future (Gatowna, Adil Mohammed, 2008).

Secondly: The most vital ways for revenues estimation

1. The typical estimation method by which the estimations are done on the bases of the actual revenues of the year before the last from the realities of a terminal account.
2. Averages method, where an average of three years for each element of revenues is counted on its own.
3. Direct estimation method: on which revenues are estimated on the base of a stern technical study run for each type of revenues on its own on, the bases of the expected dominant legal, economic, political and social circumstances during the year (Ies, Faiz AbdallaNagi, 2008).

## 7. Chapter Five: Public Sector Institutions

Sudan is a federal republic, governed in its supreme power on the bases of federal system, lined by the constitution as a national centre and the states as a framework, and run at the base according to the local governance by law and that is to guarantee the public participation, shoorah and to provide justice in the distribution of power and wealth, the governance in the state is for ALLAH, the creator of the peoples and the sovereignty in it is for the peoples of Sudan, practicing it as worshipping of Allah ,bearing of responsibility ,habilitation for the homeland and stead- fasting of liberty , justice and shoorah ,organized by the law and constitution. The government spurs the national economic development, and guides it by planning on the bases of work and production in the free market prohibiting monopoly, usury and fraud, targeting the national contentment to accomplish excessiveness and blessings...And to attain justice, the president of the republic has assigned the auditor general chamber to review the government accounts including every entity, whether it's a public or private owner ship. The law organizes the auditory general chamber, and determines its authorities, procedures and conditions of recruiting the workers in it. An independent corporation, called the grievances and public accountancy corporation which head is nominated by the president on the consent of the national council which members are known for their efficiency and straightforwardness, the corporation is responsible before the president. (Sudan constitution, 1998)Here below a review of the important state institutions, influencing the financial performance will be done:

### Customs Duty Corporation

In the year 1905 the first customs duty law was issued, on which bases the custom duty administration was erected, becoming independent from the financial department, started to collect its revenues and determine its expenditure without intrude from the department of finance. The custom duty work used to run, in all custom duty destinations (Sawaken-Wadi-Halfa- Port Sudan), according to the Egyptian custom duty system, then it started destinations by specifying seventeen locations as custom duty centers such as follows: sawaken, wadihalfa, portsudan, Khartoum, kasala, gadarif , gumbeila , gallabat, roseiris, alkormuk, abuhashim, shaneena, garoara, sinnar, eldindir, abunaama. Custom duties aim to facilitate commerce on the bases of the international measures, promote the public revenues of the state, secure the national economy, protection of the society and immune the borders, creation of a modern duty customs administration to escort the challenges of the twenty first century duty custom systems, stead fasting the duty custom work Morales and elevating the degree of integrity, enforcement of commitment and implementation of laws( The electronic site of the duty)

### Zakat Chamber

Since the collapse of the Mahdi state, and throughout the era of the British colonization, Zakah was practiced individually as a worship ceremony, voluntarily paid to the poor, until the issuance of Zakah fund law in Gamady in the year 1400 of Hegira equivalent to 1984, on which accord, a social solidarity tax was imposed on non-Muslims equal to the portion of Zakat—and the fund has had a supreme committee for grievances, secretariat council and specialized administrations. And for the duality in the administrative organ and concentration of chamber's work in collecting Zakat rather than distributing it, a defect showed up due the attainment of Zakat objective as an Islamic monetary, social system that differs from taxation in both the appearance and inner core. In the year 1406 of Hegira -1986 Zakat was divided from taxes ,and an individual chamber of its own was started, with its insignificant entity, the supreme council for Zakat secretariat was erected beside a committee for advisory opinion to study the new intellect in Zakat jurisprudence and practice and grievances committee, and secretariat of vast authorities nominated by the president, helped by four delegates in the circles of collection and Zakat financial affairs ,beside other specialized administrations and Zakat secretariats in the states (The electronic site of Zakat chamber).

### Tax Chamber

The system of taxation started as a small section in the ministry of finance, it performed the tasks of income tax – profits of business for companies and individuals, its job was to estimate those whose income is more than a thousand

pounds, and less than that were estimated by committees formed by the local government, that was before the issuance of income taxes law for the year 1971, the taxation volume has expanded until it contained in addition to business profits income, estate lease and personal income in 1964 and stamp fees in 1968 and the expatriates in 1981 ,then taxation department developed until it become of its own manager and affiliates to the ministry of finance, in 1984 the chamber of Zakat and taxes was started, and then department of taxation was transferred to collect Zakat and distributed it to its worthier ,beside income tax , in the year 1986 the council of ministers issued a decision to divide Zakat from the taxation department and then there has become a chamber for taxes affiliate to the ministry of finance and headed by a deputy then a general secretariat, they started by organizing and performing a field survey to expand the taxation umbrella ,through field visits and coordination with entities authorized to give licenses of activities practice and legal registering of entities (The electronic site of tax chamber).

#### The Ministry of Finance

The vision of the ministry is represented in developing and promoting of internal resources and attracting foreign resources, employing them to enhance the economy in a permanent way to accomplish the strategic social and economic objectives of the state. Besides, the task of the ministry is represented in attainment of objectives and ends of the national economy according to the strategy and philosophy of the government and its economic and social programs. The ministry aims is to develop and promote internal resources and modernize other resources, enable the increase of the available ones and exploit them with great efficiency and to attract foreign resources orienting them to the process of production to attain high growth rates (The electronic cite for Sudan central bank).

#### The Central Bank

After Sudan having independence, the necessity for a central bank, projected, to replace the entities which used to perform its tasks such as issuance of money, drawing of monetary and financial policies, purposefully to direct financing to serve the economic sectors and to keep the government accounts, and play the advisory role in financial affairs, provide the hard currency necessary to rehabilitated development schemes and to build a strong effective banking system to work for the requirements of development in the country, and what added to the need for a central bank was the adoption of the government to so inspired development programs, at that time, which made it inevitable to find financial policies to escort and suit those inspired programs of the Sudanese economy. And to accomplish the start of a central bank and by the end of December 1956, a committee of three experts from the American federal reserve bank was formed, they are Oliver Weal the vice president of the federal reserve for San Francisco as head for the committee and the membership of both Andrew F. Primer and Alan R. Holmes of the federal reserve of New York, to set a detail study of this matter and review the potential of starting a central bank in Sudan, when the committee finished and raised its report and recommendations, the law of the Sudanese central bank was issued in 1959 and the bank was opened to work on the 22<sup>nd</sup> of February 1960 as an independent corporation, with its insignificant entity and a contractual representation characteristic and a seal and can stand before court as a plaintiff of a defendant. After the start of the Sudan central bank the management was run by Sudanese natives , then a remarkable number of university degree holders was recruited beside some of those employees who used to work for the ministry of finance, the central bank idea was accompanied by dream to have the pioneer stand over the regional and international banking industry by attaining monetary and financial settlement, which contribute to the permanent economic welfare, and enforce the international trust in our banking credibility, its mission was represented in the attaining of the monetary settlement via an effective monetary policy, guarantee the safety and development of the banking organ through the applying of an effective banking control (The electronic cite for Sudan central bank).

The sixth chapter: the Auditor General's Reports about corruption.

#### During the Period 2010-2015

In 2010 the auditor general's report uncovered the opening of accounts in Omdurman national bank and the agricultural bank under the names of both ministers of defense and the minister of agriculture out of the knowledge of the ministry of finance, and the report, assured that their accounts were not subject to auditing .the report also unveiled the amounts by-sided money in the ministry of domestic affairs (55.465.199.85)Sudanese pounds, and the ministry of justice (8.404.566) Sudanese pounds and he assured that the size of spending outside the budget in the custom duty organ reached, for the past year,709 million dollars. And the inspections of the auditor could uncover an account by the name of the federal minister of agriculture since 2009 and deposits of the account during 2009 to 2011 reached (306.185.154) Sudanese pounds, and he explained the withdrawals from this account take place according to a cheque issued and signed by the minister or the manager of his office in cash or by cheque, the report also revealed the total amount of money by-sided in the ministry of domestic affairs which rise to (55.465.199.85) equivalent to (2.273.150) dollars and the biggest by-siding was in Khartoum state traffic administration which reached (25.744..438.00) SG, the report also caught felonies of the ministry of defense ,stating that the compulsory military service administration had imposed fees on abroad travels for engineers and business men who travel to Syria, and fees for the pilgrim and Omro and abroad

medication the money collected from this activity was (12.163.737) SG. And assured that the money was deposited in the account of the minister of defense without the knowledge of the ministry of finance, the reports explained that withdrawal from this account is done through the minister of defense, he assured that the minister is dominant over the documents of that account and refused to render them to the auditor general since 2008. (Gamma Mardis) Besides, the auditor general's report for the year 2010 assured that the size of public money offences in public institutions excluding the banking sector reached (16.6) milliard SG during the period September 2009 to august 2010, whereas, it was not redeemed of the offended money but only 47% from a total of 65 cases against the offenders against the public money, only one of them has been verdict while other 9 cases are still before court and 27 before the attorney and 22 cases in the hands of units heads as five has been dismissed and a one case reserved.

There is outstanding clue of lack of transparency and accountancy which is the most important corner stone of administrative financial control, what was not indicated by the auditor general is the role of the supreme administration in these felonies beside the weak or even nonexistence of legal procedures to bring the culprits before justice which encourage the others to go the same rout.

The report of the auditor general for 2011 came to reflect unorganized, irreverence toward public money in most federal and state, governance organs, although the report did not include all the units subject to auditing which are only 107 of 237 state institutions -and did not take by detailing the plunder of money in varied directions, he made hints only and did not expressly indicate them. And despite the camouflage over banks auditing which has not been revealed for years, the report has also included the percentage of public money plunder in the states by 381% compared to 2010 and the amount redeemed of plundered money did not exceed 5%, according to the report, the size of plundered money which had been wasted in varied manners, during, only one year, exceeded 63 milliard SG through one year, 2011 beside 290 million dollars pillaged from the petroleum revenues. And the remarks, by the auditor general, about by-siding of revenues were stereo-typically repeated every year as a feature of financial corruption. and excess non accredited financial activities, counterfeit of monetary documents, purchasing without tender ,and not attaching the document proving spending, collecting and spending of money beyond the budget, illegal duty customs amnesties, not depositing the privatization revenues to the ministry of finance, withdrawal on the account of loans without registering them on the account books, beside other more remarks. (The auditor general's report)

The same practices and transcendences repeat themselves in most governmental institutions because of the absence of accountability; this was clearly indicated by the auditor general beside the total non-effectiveness of control institutions such as the parliament and legislative institutions which led to deepening the problem by the numeracy of offences of by-siding of money and transcends by charging on the account of the public budget which was unprecedented.

#### Pillage of Money Is A Continuous Phenomenon

The report of the auditor general presented before the governmental parliament, indicated the net financial felonies in the states as (144.64) million SG during 2011, an on the national institutions arena the report indicated a sum of (3.8) million pounds under the term 'unredeemed public money offences', on the legal arena of pillaged public money, only, of a total of 42 cases only 9 cases has been decided by the judiciary. The report also, denoted the tremendous custom duty amnesties which exceeded, in 2011 only, 913 million SG given to 587 organizations with the non-existence of a formula to see to the services rendered by those organizations in reward for these amnesties, according to the report, the report recommended to review the amnesties, its feasibility and to express their economic impacts , besides it has also indicated that 50% of the amount of value of custom duty felonies which makes 172 millions SG has been deposited for the benefit of subsidiary money of services of the administration of duty customs police force, recommending to set an annual budget for the services money accredited by the ministry of finance for the sake of monetary control. It is also included in the report of the auditor general's the non-deposit of the petroleum exports revenues for the year 2011 which valued 290 million dollars, because it was detained by the Chinese company (china oil) and they represented the value of June and July shipments of the same year, the auditor recommended to take the necessary measures to retrieve and collect these revenues.

Then comes the contracts with foreign entities, and the lack of transparency surrounding them, which facilitated the leakage of public money and its disappearance which is also referred to the weak control and lack of transparency, where the general auditors screams were useless about the incidents, and what he had uncovered was just a drop in a flood in the sea of felonies and it is intelligible the nonexistence of a law to condemn the culprits behind these offences.

The auditor general's report unveiled, before the parliament, numerous incidents of corruption and offences against the public money within the government institutions, the report clarified that the size of the unretrieved pillaged public money reached, (3.5) throughout the period from the 1<sup>st</sup> of September 2014 till the end of august 2015, compared to (3.6) million SG for the previous period, the report called attention to 26 cases referred to justice, four of them are before court and 12 before the attorney and 10 before the concerned Units presidents , the report revealed the results of the general auditor's inspections in the corruption cases in numerous institutions , and here are the most outstanding cases:

The corruption in pilgrim and Omra administration, the custom duty, Sudan bank ,state airports, the ministry of electricity, biasness in recruitment, the corruption of some ministers, Khartoum international airport scheme, Almanshia bridge, the commissioner of selection for the public service, corruption in some localities ,university sectors, irregular, unidentified deposits and total absence of monetary control, the public debt, conflict of credits between the ministry of finance and Sudan central bank, privatization revenues.

From the mentioned previously, it can be stated about the auditor general's report that, there is a degree of corruption and illegal practices in the governmental institutes which has inflicted a common harm on the citizens interests and it is also remarkable that there is organized, intentional practice to allow the continuity of corruption which requires more than just enforcing internal control organs, but need a total treatment from the highest authority in the government, although the government has planned a commissionaire of corruption combat but this intention does not exist in actual reality.

This is referred to the influence of authorized people on decision makers in the varied corruption cases ,in this affair it has become doubtless that there are numerous ways being practiced to hinder putting offenders before justice, this is caused by the conflict of interests, corruption and the legal transcendence which took place in the case of Khartoum state minister of health which was denoted by the state general auditor's report, such instances are common and repeated ,this clarify that the role of internal control is missing or almost nil.

#### Analyzes of the Auditor General's Reports

The ample sizes of institutions and the variety in their operations, hinders the auditors detailed auditing and by this the auditing process as a whole changed to become a testifying audition operation and this has become common in the field work, recently. It is also consequent not to consider it a deficiency, for the accountancy auditor, not to be able to discover fraud and embezzlement which are concisely planned, on condition that it is proved for him to have taken the necessary measures as to inspection of internal control systems and the specification of the necessary testing in the implementation of the auditing operation itself. And from the reports of the auditor general for the years 2010- 2015 we can deduct the following:

#### First: The Auditor General's 2010 Report

##### Chart No. (1). Explains by-siding money in government national organs

Method of withdrawal	The sums	The year	The bank	The institution
According to an accreditation issued by a minister	Not presented	2010	Omdurman national bank	Opening accounts in the name of the minister of defense
According to an accreditation issued by a minister	306.185.154	2010-2011	The agricultural bank	And account in the name of the agriculture minister.
According to an accreditation issued by a minister	55.465.299.85	2010	-	Minister of domestic affairs
According to an accreditation issued by a minister	25.744.438.00	2010	-	Traffic administration
According to an accreditation issued by a minister	8.404.566	2010	-	Ministry of justice

These money are by-sided away from the minister of finance –the resource –prepared by both researchers, 2016

#### The Felonies

1. The ministry of defense: it is mentioned that the administration of the military compulsory service imposed fees over abroad travels, represented in travel fees for business men and engineers to Syria, hij (pilgrim) and omra fees and abroad medication fees the amounts of money collected from them reached :12.163.737 SG and it is assured the money were deposited in the defense minister's account in Omdurman national bank without the consent of the ministry of finance, the report also confirmed that, withdrawal from this account is performed by the minister of defense himself, he also assured that the minister is dominating the documents of charging of this account and would not submit them to the auditor general at request since the year 2008.
2. The auditor general's report for the year 2010 has also emphasized the size of public money offences, except for the banks sector, reached (16.6) milliard SG throughout the period from September 2009 to august 2010.
3. The total by-siding of the public money reached (8.435) millions SG.

#### The Auditor General's 2011 Report

- 1- The auditor general's report that the public monetary offences for the period from September 2011 to until august of the year 2012 reached more 175 millions SG.
- 2- The report denoted to the rise of transcendence in the states to 19.2 million by a percentage of 38.1.

- 3- And the report also revealed transgressions in spending on Maroway dam and its accompanying schemes and Roseiris dam elevation, the auditor general justified the offences for the lack of institutionalism, the weak supervision and the weak internal control systems.
- 4- The auditor general noticed the non-including of the accounts of the national television and broadcast corporation for two months from August 2010 till December 2010 and the audit did not receive a response for the inquiry they sent to the ministry of culture and information in November the last to clarify the reasons for not including the two months in the accounts.
- 5- A report for the auditor general unveiled, the existence of doubtful corruption in the Zakat budget during the year 2011 stating that the workers received 50 thousands pounds and the size of unfunded cheques are more than 142 million pounds and the authorities did not take the necessary measures to retrieve that money.
- 6- The report criticized the chamber's delay in taking action against to retrieve the value of the unfunded cheques which value reaches throughout the past years 1227577 SG and 524949 were paid during 2011 by 43%. And transgression was revealed ascertained by some items of "the workers for its sake" which reached 202774 SG and covering it through additional accreditations is considered disagreeing to the accounting regulations.
- 7- The report also instructed to take legal action against companies and persons who, unrightfully received sum of 663.265 thousands SG from the ministry of defense, it also called the domestic affair ministry to prohibit contracting and to ban the companies who did not fulfill contracts they signed with the ministry, the auditor also asked to stop some entities who collected illegal fees of 56 thousands, unrightfully making a stress on the importance of stopping them immediately.
- 8- Besides, the by-sided money reached 472.5 million SG during 2011.
11. The auditor general assured that, he has reviewed a sum of (6.400) million Saudi RS related to Islamic charity corporation, 2,400,000 RS were embezzled from it, and 1,300,000 RS were dissipated and he emphasized the presenting of a report before the public money attorney, which raised cases against the accused people.

#### The Auditor General's Report for the Year 2012

1. The size of money which has been dissipated in varied ways, throughout one year (2011), exceeded 63 milliard SG.
2. Non deposit of the revenues of exports in 2011 valued by 290 million dollars for its detainment by a Chinese company (China Oil) and it represent June and July shipments of the same year and the auditor recommended doing the necessary action to retrieve and collect them.
3. Weakness of the governmental investment revenues as it reached 24.2 million SG just 12% of the decided amount of (200) millions SG. The report indicated that this weakness was prevailing since 2009, catching the attention that no money has been collected from the Sudanese communication company, and Ariab mining company and other twelve companies which are supposed to have paid for the public treasury 124.2 millions SG during the year 2011.
4. The auditor general also, showed that the revenues of privatization which reached 72 million SG did not show up in the final account of the government and he demanded to stop this practice and retrieve this money in the public budget.

#### The Auditor General's Report of 2013

- 1- The auditor declared transgressions in the taxation chamber and emphasized the increase of tax arrears, and non-funded cheques to 1.411 million SG of which 619.3 millions SG are tax areas and 28.3 non-funded cheques through 2012 with an increase by 102 % and 124 in sequent terms in the year 2011.
- 2- For the by-sided money, they reached 177.5 million SG. For the year 2012.
- 3- There are felonies and transgression in the Zakat chamber, they are related to purchase contract to buy 33 cars to be delivered through a month after the signature of the contract by a value of 8.2 million SG including the custom duty dated by May 16<sup>th</sup>, 2012 with Nour Almishkah company and the money was paid in advance on the 17<sup>th</sup> of May without taking guarantees.
- 4- The auditor general accused, the ministry of finance and, textiles unit and the legal department of the ministry of finance of negligence and lack of control over textile factories which led to assuming additional costs, reached 120,000 euro, the auditor general assured its unjustifiable.

#### The Auditor General's Report of 2014

- 1- There are (98) corporations and companies which are audited by the national auditing chamber, but they are not listed among the administration of companies and corporations in the ministry of finance, and no fees are collected from them, in addition to lack of activation of articles (25–26-27) of the financial and accountancy rule book of 2011 against the companies which did not pay the share of the ministry of finance of profits.
- 2- The total arrears of tax loss and unfunded cheques for the year 2014 in the departments of tax and custom duty reached (533.2) million SG in addition to (232) million dollars compared to the previous year 2013 as it reached 3.327million pounds in addition to 66.6 million dollars, the report shifted attention to the fact that the arrears of the tax chamber in hard currency was being moved a year after another , and it is debt related to foreign companies to whom the ministry of finance was indebted.
- 3- The report revealed that the total sum of public money offences in the states throughout 1/9/2014 to 31/8/2015 reached (5.8)millions SG compared to the past period which totals (18) millions SG by a decrease of 68% and it represent, 04% and, 05% of the total revenues and actual spending which reached (14.7) milliard SG and (11.1) milliard SG on successive terms where as a sum of 1.9 million SG was retrieved by a percentage of 20% of the offended money compared to a sum of (947)thousands SG by a percentage of 5% of the total sum throughout the past period.

#### The Auditor General's Report for the Year 2015

According to the report, the by-sided money reached 46.4 million SG and 84 thousand dollars and 5 thousand Euros beside the continuous extraction of salaries for dead, resigned and retired people.

The auditor general's report declared the total net sum of offended non-retrieved public money in the national corporations ,through the period of the past year reached (3.5) million pounds compared to a sum of 3.6 millions in the past period 2013 and 2014 by what represent, 01% from the total country's actual revenues which reached 53.6 milliard SG, the report denoted that the audition noticed the good results for the combat of public money problems and the remarkable improvement as public money offences has decreased by 79% from 16.6 million SG to 3.5 million SG, the report revealed that the underfunded cheques, arrears and the tax loss of tax administration represented 13% of collected tax for the year 2014 and it decreased compared to the year 2013 as it reached 1.6 milliard SG compared to a sum of 3.3 in the year before the past, making a decrease of 52%, the report unveiled items of collecting for the custom duty included in the import fees which has no specific sum determined in the public budget of the custom duty, was considered unlawful and it reached 213 million SG, which led to an increase of the performance of import fees which made 105%, the report also denoted the service fees which were counted as deposits which is considered disagreeing to the accountancy and financial rulebook for the year 2011.

#### 8. Conclusion

Referring to the study questions we find that corruption has greatly affected the general budget performance causing an apparent defect in varied levels , the data and information have revealed the shortage in the general budget for the last years and corruption is considered as one of the reasons to blame, besides, the shortage in the commercial balance which is partly referred to corruption, according to a lot of personnel and observers and audit reports as well, especially when it comes to companies importing without submission to audit procedures and control by general audit chamber.

In general corruption has affected the public revenues of the government which led to a big deviation in the performance of the budget in the last years( when this study has been performed) and this had impacts in the citizen's life by increasing inflation rates and decreasing growth and adding to the number of the poor, all these factors together led to the escaping of the local and foreign capitals and Sudan has become a no attractive country for investments that is also related to corruption.

Corruption hindered the implementation of the state budget and cause failure to attainment of its objectives and barred the procession of development in varied ways in numerable areas.

The study has also, focused on the impact of commitment to internal control regulations in combating corruption, fraud and trickery due the implementation of the state public budget, where the objectives of the study has been represented in the acknowledgement of the auxiliary factors in revealing errors and fraud in the opinion of the inspectors of the auditor general chamber, and the orientations of the inspectors of the auditor general chamber, involving the variables and their influence in the degree of revealing of errors, trickery and fraud it also aims to shed light on the impact of some obstacles which, limits the control operation practice by the auditor general chamber in relation to errors, fraud and trickery, felonies, counterfeit and embezzlement, the inquiries of the study came represented in what are the types and ways of corruption? The way in which corruption takes place in government institutions? What is the impact of corruption on the general performance of the economy? What is the contribution of corruption to the increase of poverty and deteriorations in growth rates? The study hypothesis have centered around the existence of a strong relation between the weakness of methods of internal control on one side and the corruption and trickery in the government institutions on the

other, and there is a strong relation between lack of commitment to the financial procedure regulations for the year 1995 and the spread out of corruption, trickery and fraud in the governmental institutions there is a strong relation between lack of commitment to the accounting standards and the internal auditing regulations and the spread of trickery, corruption and fraud in state institutions, relative to the interpretation, analyze and discussing of results via the information which the researcher could obtain from the auditor general's reports and documents beside the interviews which have been performed with some of those employees in corporations and government organs, what was denoted by reports from other nonbiased organizations inside and outside Sudan ,that there is corruption or a doubt of corruption and illegal practices related to financial activities, and according to the concept of corruption, this can appear in the types of trickery, counterfeit ,or lack of integrity by some individuals or the corporation represented in its administration I the varied levels of corruption by by-siding of money or an expressed disagreeing to some rulebooks especially the financial ones which are related to the corporation or human resource rulebooks or the other control rulebooks which organize the financial and accountancy practice, there is and administrative defect represented in attempts to avoid to ask for auditors to run the regular audition all this prove what we have gone to in the basic hypo sis, the study recommended the auditor to exert the ultimate control in the planning and implementation of the audit ,and the evaluation of the reaped results by adhering to the suitable financial procedures and consideration must be given to book work in the last term of the year for every state corporation as a lot of danger hides there ,and to issue public decrees, to impose submission of all government corporations and to take the legal action against whoever commit a felony.

#### First: The Findings

Through the analyze of data, information, inquiries and interviews, results are summed up like this:

1. There is doubt of the existence of corruption and trickery in state organs.
2. There is a state of non-adherence to rules organizing the internal financial practice in the institutions and state organs.
3. There are transcendences and a total lack of commitment to the accounting and financial procedure regulations.
4. There is no commitment toward the internal audit regulations.
5. There are transcendences by by-siding money away from the knowledge of the ministry of finance in state institutions by opening bank accounts without informing the ministry of finance.
6. The absence of institutionalism, weakness of supervision, ineffectiveness and weak internal control systems in specifying the necessary tests in the implementation of auditing operations.
7. There are transcendences in allowances and loans, revealed by the auditor general's chamber.
8. There is a management defect represented in avoidance of auditing and disappearance of some institutions when it comes to auditing them by the auditor general.
9. The slow motion of the auditor general's chamber in taking the legal action to retrieve embezzled money.
10. The absence of transparency in most financial reports of state institutions and forgery in the annulations of final accounts.

#### 9. Recommendations

It Is Required from the Accounts Auditor to

1. To exert the ultimate professional concern in planning and implementing of audition, assessment of the results attained then to adhere to the convenient legal action.
2. Practice and formulate his professional judgments uniquely to assure as much as he can whether there are mistakes and fraud or not.
3. The auditor must concentrate at the planning and execution of his auditing plans on certain considerations which will improve his ability to discover mistakes and trickery, these considerations are:
  - a. Dependence on qualified, well trained and they should have experience in reviewing financial lists, auxiliary personnel, who are affiliated to the industry where the recent client belongs.
  - b. Expansion of the rate of testing related to managerial spheres such as the rate of circulation of the recent finance manger and head accountant, high qualifications of the internal auditors' personnel, the formation of the managerial council.
  - c. To review the history of the audition of this institution and review the reports of past auditors.
  - d. Specification of the rate of segregation practiced by past auditors on it.

- e. Consideration must be given to the account books in the last term of the fiscal year, for every state corporation, where varied threats against the revenues and income exist.
- f. Issuance of a republican decree to impose the submission of all state institutions to the authority of the auditor general, and the possibility of taking legal actions against them, whoever they are.
- g. Tracing the corruption file kept by the judiciary, and exposing the embezzlers of public money to court, and to scandalize them to set the example for others.
- h. Starting effective corporations, affiliated to the republic president, to combat corruption.
- i. Preparation of a guider or directory for internal control in organs and corporations of the government.

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