

***Republic of South Sudan***  
***Ministry of Finance and Economic Planning***



**2015/16 Full Year Macro-Fiscal Report**  
**October 2016**

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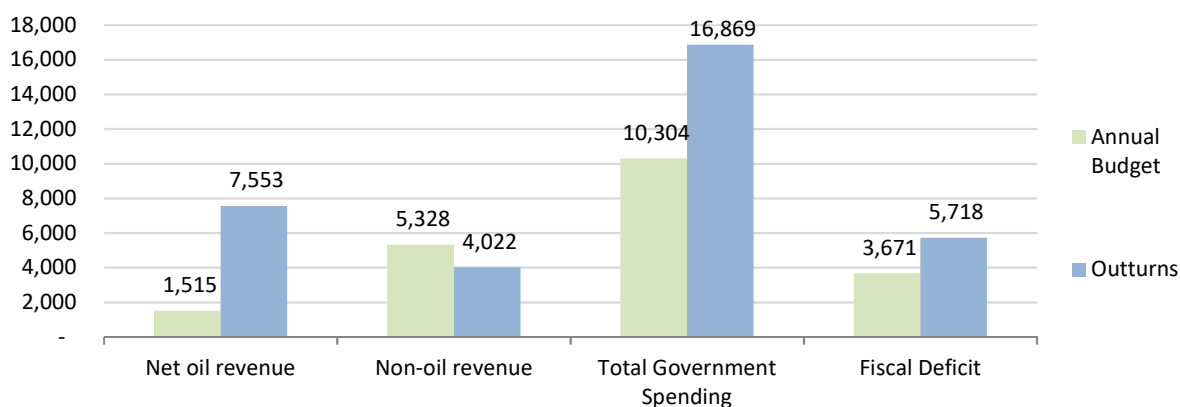
**The Quarterly Macro-Fiscal Report** is presented by the Minister of Finance and Planning to the National Assembly, as part of the implementation the Public Financial Management and Accountability Act (PFMAA). It records detailed analysis of fiscal developments and budget execution, and provides an overview of macroeconomic developments.

## 2015-16 Fiscal Year Overview

Table 1: Revenue & Expenditure 2015/16 (Q1-Q4)

(SSP m)	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Fiscal Year Outturns	as % of Budget
Net oil revenue	1,515	143	813	2,513	4,084	7,553	499%
Non-oil revenue	5,328	451	487	1,144	1,940	4,022	75%
<b>Total Revenue</b>	<b>6,843</b>	<b>594</b>	<b>1,301</b>	<b>3,657</b>	<b>6,024</b>	<b>11,575</b>	<b>169%</b>
Grants	128	23	36	51	124	235	183%
<b>Total Resources</b>	<b>6,971</b>	<b>617</b>	<b>1,337</b>	<b>3,708</b>	<b>6,148</b>	<b>11,810</b>	<b>169%</b>
Salaries	5,463	1,404	1,429	1,813	2,841	7,487	137%
Operating	1,672	556	833	1,970	849	4,208	252%
Capital	266	166	430	1,479	24	2,099	789%
Transfers	2,795	618	692	581	1,095	2,986	107%
Other	8	7	-	38	0	45	586%
<b>Agency Spending</b>	<b>10,204</b>	<b>2,752</b>	<b>3,384</b>	<b>5,881</b>	<b>4,809</b>	<b>16,826</b>	<b>165%</b>
Interest	100	9	21	6	7	43	43%
<b>Total Government Spending</b>	<b>10,304</b>	<b>2,761</b>	<b>3,405</b>	<b>5,888</b>	<b>4,816</b>	<b>16,869</b>	<b>164%</b>
Externally Funded Spending	338	25	61	104	469	658	195%
<b>Total Spending</b>	<b>10,642</b>	<b>2,785</b>	<b>3,465</b>	<b>5,992</b>	<b>5,285</b>	<b>17,528</b>	<b>165%</b>
<b>Surplus / (Shortfall)</b>	<b>-3,671</b>	<b>-2,169</b>	<b>-2,129</b>	<b>-2,284</b>	<b>863</b>	<b>-5,718</b>	<b>156%</b>

Figure 1: Budgeted, Nominal and Real Revenue & Expenditure 2015/16



## Summary

### Revenue

- **Total revenue was SSP 6,024 million in the final quarter, resulting in total revenues of SSP 11,575 million for the fiscal year**, equivalent to 169% of the annual budget estimate. However, after adjusting for inflation real revenues were significantly below budget, equal to only 73% of budgeted levels.
- This surplus was due to high net oil revenues in the second half of the fiscal year (SSP 2,513 million and SSP 4,084 million in Q3 and Q4 respectively), where net oil revenue in both quarters exceeded the amount budgeted for the entire year (SSP 1,515 million). This was due to the exchange rate realignment increasing the SSP value of oil revenues and the continued deferral of payments of TFA and transit fees to Sudan.
- However, in dollar terms, gross and net oil revenues remained \$250 million and \$100 million below budget respectively.
- Non-oil revenues also increased in the second half of the year. In total, 84% of revenues were received in the second half of the year. This was in part due to the exchange rate floatation increasing the value of customs revenues and inflation increasing the nominal value of domestic tax collection.
- Despite this, non-oil revenues were below budget and there was little growth in non-oil revenues in real terms (adjusted for inflation) compared to the previous fiscal year.

### Grants & Loans

- In Q4, a total of SSP 469 million (\$14 million) of external funding was disbursed, of which SSP 345 million was in the form of loans and SSP 124 million as grants. This brings annual disbursements to SSP 658 million (\$47 million).

### Government Spending

- **Total government spending was SSP 4,816 million in the final quarter, resulting in total fiscal year expenditure of SSP 16,869 million, which was equivalent to 164% of the annual budget.**
- Expenditure was higher in the second half of the year, due to the exchange realignment increasing the SSP value of all dollar denominated expenditure by SSP 2.9 billion. In addition, the salary scale for grades 10-17 was increased in February, increasing total expenditure on base salaries and pensions by approximately SSP 1.3 billion over the fiscal year.
- Operating expenditure contributed the largest amount to Government overspending with total overspending of SSP 2,536 million, with total operating expenditure exhausting 252% of the annual operating budget. Overspending on capital expenditure contributed a further SSP 1,833 million to overspending, with total capital spending exhausting 789% of the annual capital budget.
- Total expenditure on salaries exceeded budget by SSP 2,024 million, equal to 137% of the annual salaries budget. Most agencies were only paid 11 months' salaries, with June salaries and a number of dollar salary payments for May being deferred to the next fiscal year.
- Overspending on salaries was the result of a number of factors:
  - The salaries increase applied to grades 10-17 from February salaries;
  - An increased in the SSP value of all \$ salary payments e.g. for embassies; and
  - An increase in the SSP value of all \$ denominated benefits e.g. medical benefits.
- In addition, expenditure worth SSP 5.2 billion, at the end of June, remained as unrepresented cheques. This is not included above in government spending but represents expenditure which was approved but was unable to clear the bank before the end of the fiscal year. The Ministry of Finance has subsequently reversed these cheques.

### **Fiscal Deficit and Financing**

- The deficit for the fiscal year amounted to SSP 5.7 billion, which was 156% of the budgeted level.
- Net financing over the fiscal year was equal to SSP 8.7 billion. Net financing exceeded the deficit, primarily due to the timing of an oil advance that was received at the end of fiscal year 15/16, and was not spent until the beginning of fiscal year 16/17.
- Over the course of fiscal year 15/16 Government took advances totalling SSP 8,012 million and repaid SSP 2,572 million from the Bank of South Sudan, giving net central bank financing of SSP 5,440 million. In addition, Commercial Banks provided net financing, via Treasury Bills, totalling SSP 477 million.
- Over the fiscal year, the Government also took \$200m in oil advances (worth SSP 4,666 million) and repaid \$82 million (SSP 2,345 million), giving net financing of SSP 2,321 million.

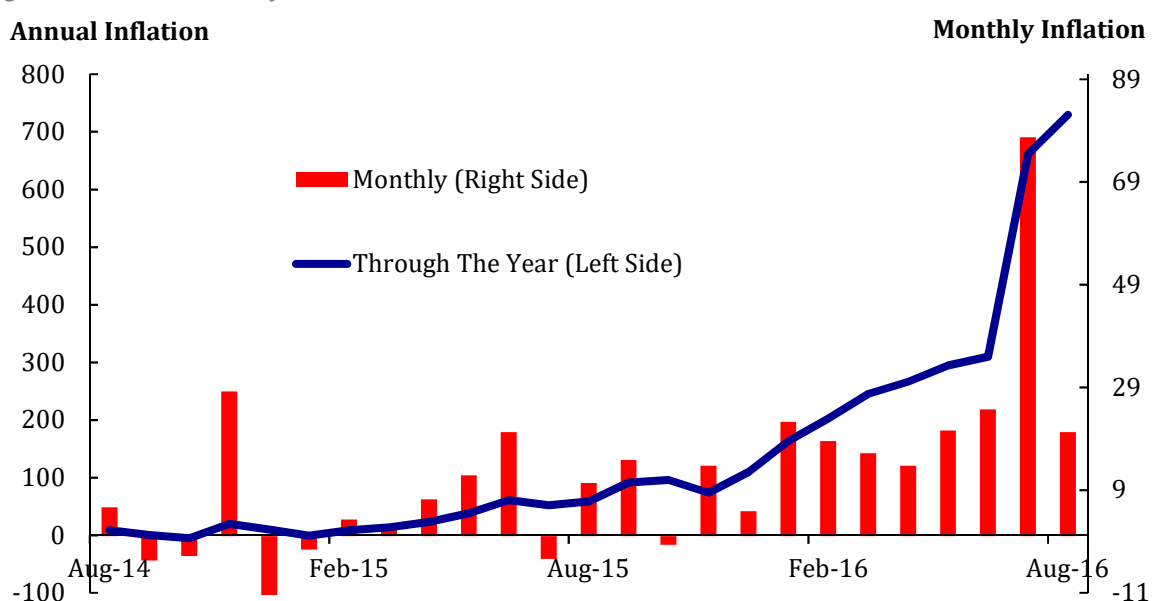
## Section 1: Key Macroeconomic Developments

Table 2: Key Macroeconomic Variables

	Q1	Q2	Q3	Q4	Annual (2015-16)
CPI Inflation (quarter / annual average)	25%	23%	56%	215%	<b>173%</b>
CPI inflation (end of period)	21%	17%	68%	71%	<b>328%</b>
Parallel Exchange Rate (average)	14.48	17.98	32.62	46.35	<b>25.73</b>
Official Exchange Rate (average)	2.96	5.34	24.38	38.63	<b>16.73</b>
Monthly Average Oil production (mbls)	4.92	4.78	4.47	3.78	<b>4.48</b>
Average Price of Brent Blend (USD/b)	40.74	32.19	19.20	38.64	<b>32.69</b>

- The economy suffered severe shocks and performed poorly over 2015-16. The ongoing fall in oil prices resulted in a large decline in South Sudan's Gross National Income (GNI). This was in addition to a significant fall in oil production over the year caused by maturing oil wells and damage during the civil war. The fall in both oil production and oil price reduced government revenues, and combined with Government borrowing from the Bank of South Sudan, caused rapid inflation and exchange rate depreciation. The Ministry of Finance and Planning estimates that South Sudan's GNI per capita in US dollars has fallen by around 70% since independence.

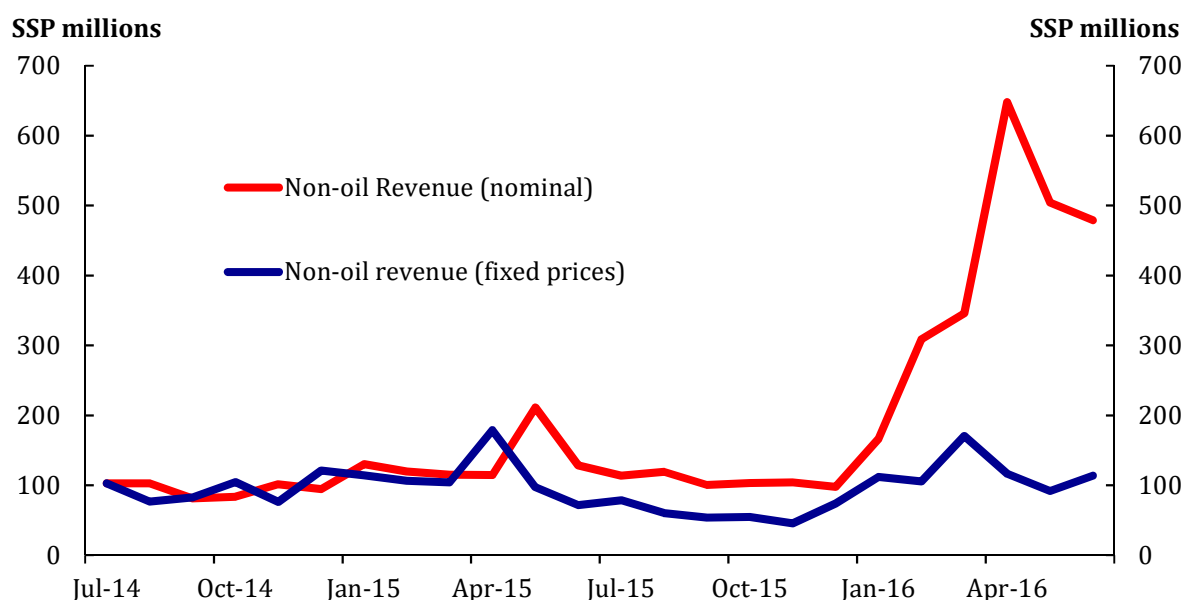
Figure 2: South Sudan Inflation



- Year on year CPI inflation for the fiscal year was 310 per cent, with the annual monthly average being 12.8 per cent. Over the fiscal year, the currency lost 72 per cent of its value on the parallel market, falling from USD/SSP 12.8 at the start of the year to USD/SSP 45.3 at the end of the year. Over the same period, the official rate lost 92 per cent of its value, falling from USD/SSP 2.96 to USD/SSP 38.6.
- The high levels of exchange rate depreciation and price inflation experienced during the year were in part due to shocks experienced prior to the beginning of the fiscal year, in which reserves and savings were run down, and borrowing increased.

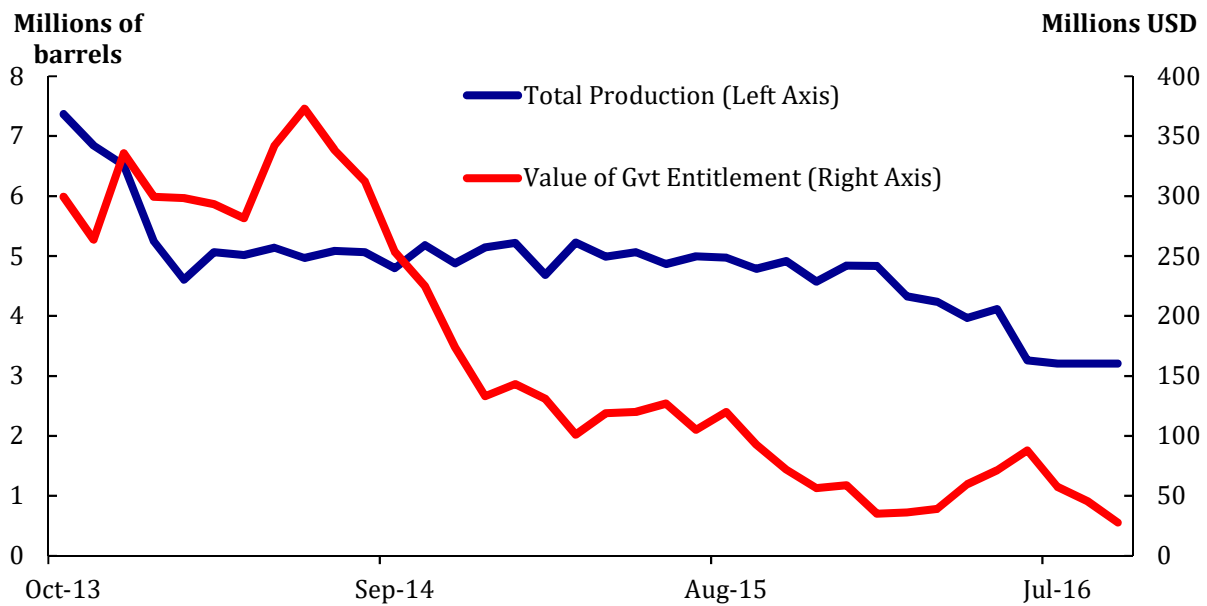
- The first of a series of shocks occurred in 2012, when oil production was shut down, which in 2013/14 represented over 90% of government revenues. The second shock was at the end of 2013, when the civil war broke out, disrupting oil and agricultural production. In order to cope with these two crises and maintain expenditure levels, government savings and reserves were exhausted, and substantial loans were taken.
- When the oil price fell further from July 2014 onwards, the Government had no reserves or savings available to support government spending or defend the pound, and increasingly relied on borrowing from the Bank of South Sudan, which is inflationary. This meant the fixed exchange rate regime became increasingly untenable and distortive, and the currency was eventually floated in December 15.
- The floating of the exchange rate has greatly increased the SSP value of government revenues.
- The immediate and marked impact on increasing non-oil revenues can be seen in Figure 3; nominal non-oil revenues increased from SSP 98 million in December to SSP 309 million in February. The chart also shows, however, non-oil revenues increased in real terms immediately after the exchange rate realignment, representing a reversal of a long-term decline in part caused by the old fixed-rate regime.

Figure 3: Non-Oil Revenues, monthly totals



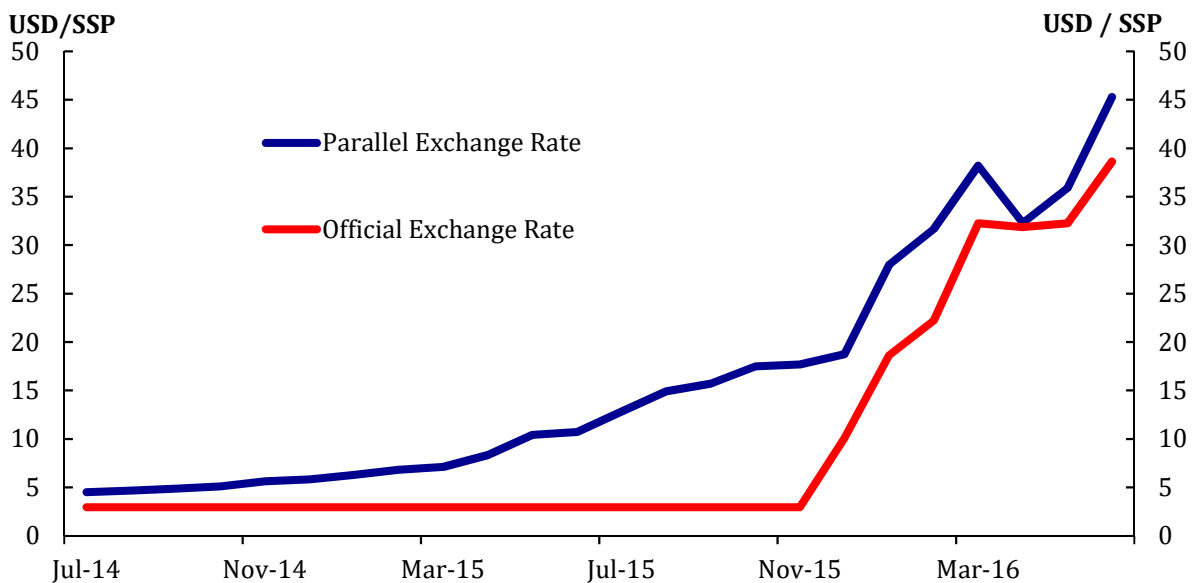
- The increase in non-oil revenues was not sufficient to substantially close the budget deficit, or compensate for the loss of foreign exchange caused by the sustained fall in oil revenues (Figure 4). Inflation and depreciation accelerated from the beginning of 2016, with average month-on-month inflation during the second half of the fiscal year of 19.3%, up from an average of 6.3% in the first half of the fiscal year. The exchange rate depreciated rapidly, rising from SSP 18.8 to 1 US dollar at the end of December to SSP 45.3 to 1 US dollar by the end of the fiscal year (Figure 5).

Figure 4: Oil Production and Revenues



- Having exhausted savings, reserves, and opportunities for external borrowing, Government sought to borrow from the Bank of South Sudan, which has accelerated inflationary pressures. Additionally, there were delays in executing salary and transfer payments. Arrears continued to accumulate through the year, and it was not possible to honour the 2012 Cooperation Agreement and make full oil payments to Sudan during 2015/16.

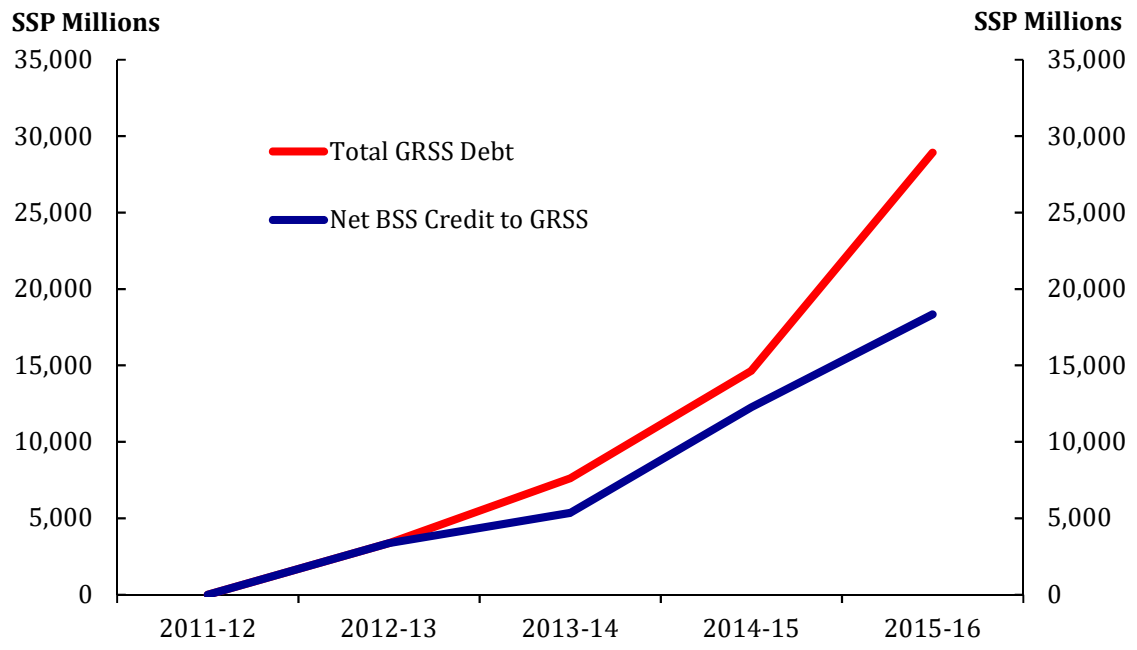
Figure 5: Exchange Rates



- A combination of increased borrowing, and the increasing SSP value of USD denominated debt, substantially increased South Sudan's debt burden through the year in SSP terms. Financing this large debt burden given the macroeconomic situation will be challenging, and will require expenditure reductions and revenue increases. Domestic arrears and liabilities to Sudan are additional to the formalised debts shown in Figure 6.



Figure 6: GRSS Debt Positions



## Section 2: Revenue & Grants

- **Total revenue and grants for the year amounted to SSP 11.8 billion, which was 169% of the annual budgeted level.** This exceeded the budgeted level by more than SSP 4.8 billion. It should be noted, however, that this was largely due to the impact of the floatation of the exchange rate on oil revenues and due to inflation increasing the nominal value of domestic tax collection.

Table 3: Detailed Revenues

	Annual Budget	Outturns					
		Q1	Q2	Q3	Q4	Fiscal Year	% of Budget
<b>Gross oil revenue</b>	<b>3,540</b>	<b>1,022</b>	<b>1,088</b>	<b>3,917</b>	<b>7,195</b>	<b>13,222</b>	<b>374%</b>
In-Kind to Sudan	239	313	203	1,109	2,650	4,275	1789%
Tariff, transit and TFA payments	1,706	492	0	0	0	492	29%
2 / 3% to oil producing States/Com'ties	80	20	0	0	0	20	25%
Nile Pet	0	54	71	295	461	882	No Budget
<b>Net oil revenue</b>	<b>1,515</b>	<b>143</b>	<b>813</b>	<b>2,513</b>	<b>4,084</b>	<b>7,553</b>	<b>499%</b>
PIT	1,243	90	108	444	497	1,138	92%
Sales tax/VAT	1,345	79	87	322	409	897	67%
Excise	730	48	48	121	162	378	52%
Business Profit Tax	334	31	44	157	317	549	164%
Customs	740	39	44	175	234	493	67%
Other revenue	936	36	37	84	105	263	28%
<b>Non-oil revenue collected</b>	<b>5,328</b>	<b>323</b>	<b>368</b>	<b>1,303</b>	<b>1,724</b>	<b>3,718</b>	<b>70%</b>
Difference in revenues remitted	0	127	119	-159	216	304	No Budget
<b>Non-oil revenue remitted to Treasury</b>	<b>5,328</b>	<b>451</b>	<b>487</b>	<b>1,144</b>	<b>1,940</b>	<b>4,022</b>	<b>75%</b>
<b>Grants</b>	<b>128</b>	<b>23</b>	<b>36</b>	<b>51</b>	<b>124</b>	<b>235</b>	<b>183%</b>
<b>Total Revenue</b>	<b>6,971</b>	<b>617</b>	<b>1,337</b>	<b>3,708</b>	<b>6,148</b>	<b>11,810</b>	<b>169%</b>

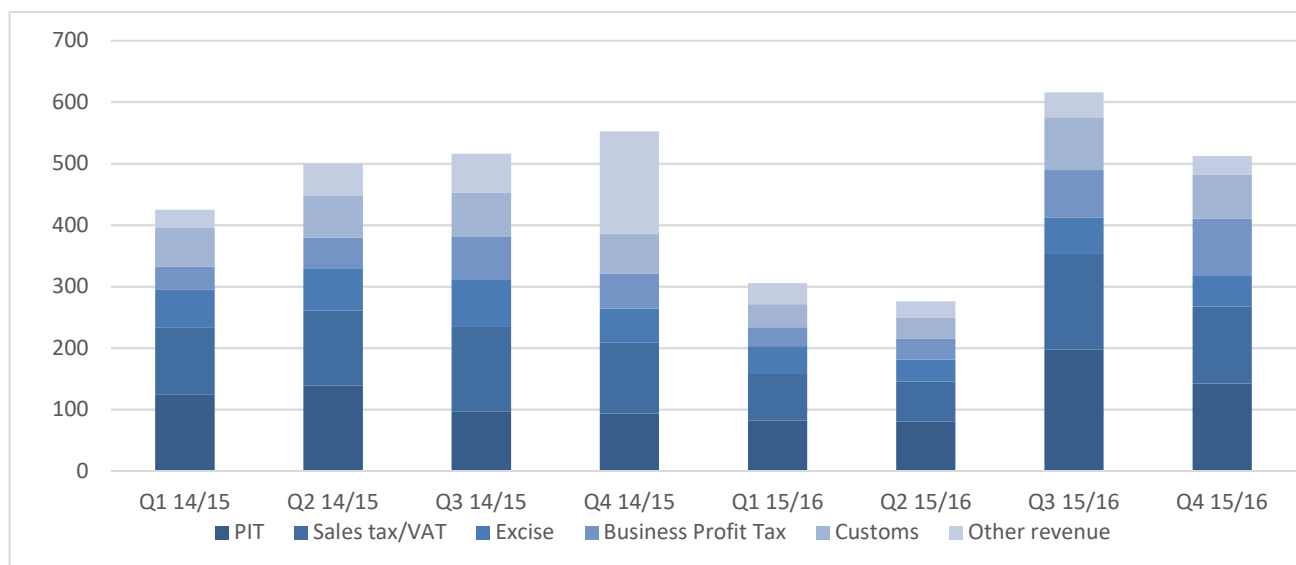
### Oil Revenues

- Gross oil revenues increased significantly in the second half of the year, with gross revenues exceeding the annual budget in the third and final quarter. However, this was solely due to the floatation on the exchange rate in December which resulted in a significant increase in the SSP value of gross revenues. In dollar terms, gross revenues were more than \$250 million below budget, with dollar revenues lower in the second half of the year due to a low oil price and falling production levels.
- The Government deferred payments to Sudan for Tariff, Transit and TFA for the majority of the year, due to low gross oil revenues. As a result, Sudan has taken in kind shipments of more than 8 million barrels worth SSP 4.3 billion throughout the year in payment of arrears. Total arrears to Sudan increased throughout the year, as the in-kind payments were less than total of deferred payments of tariff, transit and TFA.
- The Government also suspended payments to states and communities in the second quarter due to low oil revenues.
- Nile Pet took an average of 170,000 barrels of oil per month over the fiscal year, totalling SSP 882 million over the year.
- Net revenues were SSP 7,553 million over the fiscal year which was significantly over budget. However, in dollar terms net oil revenues were just \$400 million, which was more than \$100 million below budget and over \$ 1 billion below the previous fiscal year outturns. This occurred despite the deferral of payments to Sudan and oil producing states and communities.

### Non-oil revenues

- Total non-oil revenue collections were SSP 3,718 million, which was just SSP 1,610 million below budget. In addition, SSP 304 million was remitted to the Treasury above what was collected. The reasons for the difference in remittances requires further investigation, but they could include delays to sweep the commercial bank accounts, authorisation to retain revenues or direct payments made by revenue collecting agencies.
- Total non-oil revenues received by Treasury amounted to SSP 4,022 million over the fiscal year, equivalent to only 75% of the annual budget.
- There was a marked increase in non-oil revenue collection in the second half of the fiscal year, due to two reasons:
  - High inflation increased the amount of revenue collected from sales tax and business profits tax.
  - The exchange rate realignment increased taxes collected at the border as imported goods are valued at a higher exchange rate.
- Gross non-oil revenue collection, once adjusted for inflation, increased by just SSP 67 million in 2015/16 compared to the previous fiscal year.
- The chart below shows that in real terms, non-oil revenue collection in the first half of 2015/16 was significantly lower than in the previous fiscal year. In the second half of 2015/16, the impact of the exchange rate harmonization on customs revenues can be seen to result in a real increase in gross collections.

Figure 4: Detailed inflation adjusted non-oil revenue collection (June 2015 prices)



### Section 3: Budget Execution

- **Total government spending was SSP 16,869 million over the fiscal year, which was SSP 6,885 million above budget, such that 164% of the annual budget was spent over the fiscal year.**

Table 4: Detailed Expenditure

	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Fiscal Year Actual	Total as % of Budget
Salaries	5,463	1,404	1,429	1,813	2,841	7,487	137%
- Base salaries and pensions	5,264	1,356	1,332	1,452	2,709	6,849	130%
- Incentives, overtime and social benefits	199	48	97	361	132	639	321%
Operating	1,672	556	833	1,970	849	4,208	252%
Capital	266	166	430	1,479	24	2,099	789%
Transfers	2,795	618	692	581	1,095	2,986	107%
Other	8	7	0	38	0	45	586%
<b>Agency Spending</b>	<b>10,204</b>	<b>2,752</b>	<b>3,384</b>	<b>5,881</b>	<b>4,809</b>	<b>16,826</b>	<b>165%</b>
Interest	100	9	21	6	7	43	43%
<b>Total Government Spending</b>	<b>10,304</b>	<b>2,761</b>	<b>3,405</b>	<b>5,888</b>	<b>4,816</b>	<b>16,869</b>	<b>164%</b>
External Loans	211	2	24	53	345	424	201%
External Grants	128	23	36	51	124	235	183%
<b>Total Spending</b>	<b>10,643</b>	<b>2,785</b>	<b>3,465</b>	<b>5,992</b>	<b>5,285</b>	<b>17,528</b>	<b>165%</b>

- Expenditure accelerated in the second half of the year, due primarily to:
  - The exchange realignment increasing the SSP value of all dollar denominated expenditure by SSP 2.9 billion over the fiscal year;
  - The salary scale for grades 10-17 was increased in February, increasing total expenditure on base salaries and pensions by approximately SSP 1.3 billion over the fiscal year.
- Both the operating and capital chapters were significantly overspent over the fiscal year. As these chapters had the largest share of expenditure denominated in foreign currency, they saw the majority of the impact of the exchange rate realignment. As can be seen below, expenditure in SSP terms was SSP 1.3 billion and SSP 1.1 billion higher for operating and capital under the floating exchange regime when compared to the fixed rate.

Table 5: Dollar denominated Expenditure by Chapter

Chapter (millions)	\$ expenditure (\$)	SSP value of \$ expenditure	Variance compared to fixed rate (2.96 SSP/USD)
Salaries	35	562	<b>459</b>
Operating	209	1,940	<b>1,322</b>
Capital	119	1,489	<b>1,138</b>
Other	9	45	<b>20</b>
<b>Total</b>	<b>371</b>	<b>4,038</b>	<b>2,938</b>

- Total expenditure on salaries exceeded the annual budget by more than SSP 2 billion. Overspending on salaries was the result of a number of factors, primarily:
  - The salaries increase applied to grades 10-17 from February salaries;
  - An increased in the SSP value of all \$ salary payments e.g. for embassies;
  - An increase in the SSP value of all \$ denominated benefits e.g. medical benefits; and

- Overspending on social benefits and unbudgeted recruitments and allowances.
- Overspending occurred despite most agencies only receiving 11 months' salaries, with June salaries and a number of dollar salary payments for May being deferred to the next fiscal year. However, a few agencies also received delayed June 2015 payments in the 2015/16 fiscal year, which totalled SSP 7 million.
- Transfers were executed very close to budget, with overspending only SSP 191 million (7% of budget), primarily due to sales tax revenue grants exceeding budget. However, only 11 months' transfers were executed over the fiscal year with the majority of June transfers deferred to 2016/17.
- The distribution of expenditure between agencies and sectors was very unequal over the fiscal year. Three agencies consumed over 60% of total expenditure, these were Defence (29%), the Ministry of Finance and Economic Planning (20%) and the Minister in the Office of the President (12%).
- The accountability and public administration sectors were the most overspent, totalling SSP 4 billion. The proportion of total spending made up by these sectors was also higher than the proportion of the budget attributed to them. The overspending was almost entirely attributable to expenditure by the Ministry of Finance and Economic Planning, the Minister in the Office of the President and to a lesser extent Foreign Affairs.
- The security sector consumed by far the largest proportion of total spending (38%). Expenditures exceeded budgeted levels by SSP 1.8 billion due to overspending by Defence, the Office of the President for National Security and Veteran Affairs. This was primarily due to overspending on salaries (SSP 1.2 billion) and capital (SSP 0.4 billion).
- The Health and Education sectors were the only sectors which did not overspend their budget, with a combined underspending of SSP 43 million.

Table 6: Total expenditure by sector

Sector (SSP m)	Annual Budget	Budget as % of total	Outturns 2015/16	Outturns as % of total	Overspend
Accountability	1,285	13%	3,332	20%	2,047
Economic Functions	237	2%	249	1%	12
Education	677	7%	668	4%	-9
Health	316	3%	283	2%	-34
Infrastructure	185	2%	556	3%	371
Natural Resources	361	4%	411	2%	50
Public Administration	891	9%	2,853	17%	1,963
Rule of Law	1,580	15%	2,009	12%	429
Security	4,580	45%	6,410	38%	1,829
Social & Humanitarian Affairs	92	1%	98	1%	6
<b>Grand Total</b>	<b>10,204</b>	<b>100%</b>	<b>16,869</b>	<b>100%</b>	<b>6,665</b>

- In addition, expenditure worth SSP 5.2 billion, remained as un-presented cheques at the end of June. This is not included in government spending above as it did not clear during the fiscal year 2015/16. The Government has since reversed these cheques.
- It is unclear how much of this expenditure will be deemed valid and reissued in 2016/17. However, this includes more than SSP 500 million in base salaries, largely uncleared dollar salary payments for embassy staff.

## Salaries

- Total expenditure on salaries was SSP 7.5 billion, exceeding the annual budget by more than SSP 2 billion.
- Overspending on salaries can be mostly attributed to three factors:
  - The salaries increase applied to grades 10-17 from February salaries, estimated to increase expenditure on base salaries and pensions by SSP 1.3 billion;
  - An increase in the SSP value of all \$ salary payments e.g. for embassies, and \$ denominated benefits e.g. medical benefits. This was estimated to increase the SSP value of expenditure on salaries by almost SSP 500 million.
  - Overspending on certain salary expenditures, particularly social benefits but also as a result of unbudgeted recruitments and allowances, amounting to SSP 700m
- Salaries were executed very close to budget in the first half of the fiscal year, with salaries largely paid in the correct month. In the second half of the year, overspending on salaries accelerated and salary payments were delayed, with only two months' salaries paid in Q3 and June salaries deferred to 2016/17.

## Social Benefits

- Total overspending on social benefits was SSP 420 million, of which SSP 36 million can be attributed to the exchange rate impact. This was primarily due to overspending by: Ministry of Finance and Economic Planning (SSP 250 million), Ministry of Veteran Affairs (SSP 42 million) and Minister in the Office of the President (SSP 35 million) and the National Legislative Assembly (SSP 32 million).

## Base salaries and Pensions

- Overspending on base salaries and pensions was equal to SSP 1.6 billion, equivalent to SSP 2.1 billion accounting for only 11 months' salaries being paid. Of this, SSP 460 million can be attributed to the exchange rate impact and SSP 1.3 billion to the salary scale increase.
- This leaves overspending of SSP 280 million, resulting from agencies overspending on base salaries and pensions, primarily due to unbudgeted recruitment and allowances.
- As can be seen in Appendix 2 overspending on salaries is not equal across agencies and in fact some remain below budget.
- For those agencies which are underspent, this is due to June's salaries not being paid, budgets for vacant positions that have not been filled and budgets for incentives and overtime or social benefits that have not been executed.
- Many of the agencies are overspent due to the salary scale increase alone, and have not exceeded budget due to poor fiscal management.
- Foreign affairs, Office of the President for National Security and to a lesser extent Interior and Higher Education have significant overspending due to the dollar denominated base salary payments and attaches being paid at a higher exchange rate than budgeted.
- Overspending of the Ministry of Health was the result of salaries for Hospitals being executed as salaries, but budgeted under the transfers chapter – with no net impact on Health's overall budget execution.
- Several agencies, including the Minister in the Office of the President, Labour, Public Service and Human Resource Development and Cabinet Affairs already had significant overspending before the salaries increase or exchange rate realignment.
- An additional, SSP 520 million in base salaries remained as unrepresented cheques at the end of the financial year. These were primarily dollar salary payments for the Office of the President for National Security (SSP 170 million), Foreign Affairs (250 million) and Ministry of Interior (SSP 60 million) which will likely need to be reissued and paid in the fiscal year 2016/17.

## Operating

- There was substantial overspending on operating over the fiscal year, with expenditure exceeding SSP 4 billion (more than double the annual budget). Total expenditure on operating amounted to 252% of the annual budget.
- The operating chapter contributed the largest amount to Government overspending over the fiscal year, over SSP 2.5 billion.
- A large proportion of operating expenditure is denominated in foreign currencies and was budgeted at the fixed rate for 2.96 SSP/USD. The floating exchange rate increased the SSP value of dollar denominated expenditure by SSP 1.3 billion over the fiscal year.
- Overspending was not distributed equally across agencies. Several agencies received little or no operating expenditure, while others exhausted several times their annual budgets e.g. Finance and Economic Planning (exhausted 2,129% of the annual operating budget), Office of the President (668%), Wildlife (269%), and Telecommunication and Postal Services (542%).
- There was an additional SSP 3 billion in operating payments which were processed over the fiscal year and remained as unrepresented cheques.

## Capital

- Capital expenditure amounted to SSP 2,099 million, more than seven times the size of the annual capital budget and was overspent by SSP 1,833 million.
- The vast majority of capital items are imported into the country and therefore the majority of capital spending is dollar (or other foreign currency) denominated, totalling SSP 1,489 million. As a result, the exchange rate floatation increased capital expenditure, with the SSP value of capital expenditure increased by SSP 1.1 billion.
- The total capital overspend was primarily due to a small number of agencies significantly overspending their budgets, including the Minister in the Office of the President (SSP 1 billion), the Ministry of Defence (SSP 390 million) and the Civil Aviation Authority (SSP 370 million).
- At the end of the financial year, unrepresented cheques for capital expenditures totalled SSP 1.4 billion.

## Transfers

- The transfers chapter was the least overspent of all the chapters. However, there was overspending of SSP 191 million over the fiscal year, despite only 11 months' transfers being executed for the majority of agencies and some of health's transfers budget being executed under salaries.
- Overspending on transfers was caused by two reasons:
  - Higher than budgeted sales tax revenues and therefore sales tax adjusted grants (STAG), resulting in STAG exceeding budget by SSP 430 million;
  - The salaries increase applied to grades 10-17 from February salaries was applied in the salary transfers to all organised forces, estimated to increase expenditure on conditional salary transfers by SSP 360 million.

Table 7: Transfers expenditure by type

(SSP millions)	Budget	FY Spending	Overspending	Overspending (against 11- month budget)
Conditional Salaries	1,423	1,563	140	258
Conditional Operating	160	143	-17	-3

State Block	694	643	-51	7
County Block	53	47	-5	-1
STAG	113	544	431	440
Capital	167	-	-167	-153
International Organisations	82	1	-82	-75
Service Delivery Units	103	44	-58	-50
<b>Total</b>	<b>2,795</b>	<b>2,986</b>	<b>191</b>	<b>424</b>

- The transition to the new arrangement of states was achieved largely cost neutral, with no increase to monthly block, salary or operating transfers.
- Conditional salary transfers were overspent due to the increase in the salary scale increasing the transfers to states for all the organised forces, estimated to increase transfers by SSP 360 million. Total overspending was below this due to only 11 months' transfers being executed and salary transfers for Hospitals being executed under the salaries chapter, which had an annual budget of SSP 68 million.
- Block transfers for states and counties were SSP 51 million and SSP 5 million under budget respectively, due to only 11 months' transfers being executed. When accounting for only 11 months' transfers being executed, the state block was overspent by SSP 7 million as a number of block advances were taken by Lakes, Western Bahr Ghazal and Jonglei states but not fully repaid.
- The sales tax adjustment grant exceeded budget by more than SSP 400 million, as a result of higher than expected sales tax revenues which increased quarter on quarter as inflation rose.
- Transfers to international organisations were significantly below budget, with just SSP 750 million transferred through Disarmament, Demobilization and Reintegration over the fiscal year, who had no budget for transfers to international organisations.
- Finally, transfers to service delivery units were SSP 58 million below budget. Agriculture and Forestry made no transfers to service delivery units against their budget of SSP 4 million. The Ministry of Education executed SSP 22 million out of their SSP 60 million budget. The Ministry of Health executed SSP 17 million out of their SSP 38 million budget. Both Health and Education increased the execution of transfers to service delivery units over the fiscal year.

Appendices 1-6 give detailed figures of budget execution by agency for several chapters (total, salaries, operating, transfers, capital and other). Appendix tables do not include externally financed expenditure.



#### Section 4: Financing

- **The fiscal deficit was for the fiscal year was SSP 5.7 billion, which was SSP 2 billion above budget. This was due to both revenues falling below expectations and overspending.**
- **Net financing for the fiscal year was over SSP 8.7 billion.** Net financing exceeded the fiscal deficit by SSP 3 billion, primarily due to large oil advance being taken in late June. The advance was received at the end of fiscal year 15/16, and was largely spent at the start of fiscal year 16/17.
- **Outstanding debt currently stands at over SSP 35 billion (after the revaluation of USD denominated debt), just under 50% of which is owed to the Bank of South Sudan.**

Table 8: Debt position and net financing

(SSP m)	Oil Advance Sales	World Bank & China Loans	Domestic Banks	BOSS	BOSS Recap.	Total
<b>Opening Balance:</b>						
<b>1<sup>st</sup> July 2015</b>	<b>476</b>	<b>322</b>	<b>1,282</b>	<b>9,350</b>	<b>1,917</b>	<b>13,347</b>
New Borrowing	4,666	424	534	8,012	0	<b>13,635</b>
Repayments	2,345	0	57	2,572	0	<b>4,974</b>
Net Financing	2,321	424	477	5,440	0	<b>8,662</b>
<b>- Revaluation</b>	<b>8,614</b>	<b>4,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,185</b>
<b>Closing Balance:</b>						
<b>30<sup>th</sup> June 2016</b>	<b>11,410</b>	<b>5,318</b>	<b>1,759</b>	<b>14,790</b>	<b>1,917</b>	<b>35,194</b>

**Note:** Not included in the above figures are the undisbursed portion of the loan from the China EXIM bank for work on the airport, the remaining balance of Transitional Financial Assistance to Sudan due to be paid by 2016/17, retention of pension contributions or arrears due for delivered goods and services.

- Over the fiscal year \$200 million was taken in oil advances, \$50 million in November (SSP 147 million), \$75 million in January (SSP 1,498 million) and \$75 million in late June (SSP 3,021 million). Over the fiscal year repayments of SSP 2,345 million were made given net financing of SSP 2,321 million.
- An additional SSP 424 million was disbursed in development loans by the World Bank (detailed breakdown can be seen in section 5).
- Both oil advances and development loans are USD denominated and, therefore, the SSP value of these loans has increased over the fiscal year as the exchange rate depreciated. Revaluing this stock of debt at the exchange rate as of 30<sup>th</sup> June 2016 (40.91 SSP/USD) increased the SSP value of total debt by SSP 13,185 million since the end of December.
- Over the fiscal year SSP 534 million was borrowed in the form of treasury bills from domestic banks, and SSP 57 million was repaid, giving net financing of SSP 477 million. This brings the total stock of debt to domestic banks to SSP 1,759 million.
- Finally, over the fiscal year net financing from the Bank of South Sudan was SSP 5,440 million, giving total outstanding debt of SSP 14,790 plus an additional SSP 1,917 million from recapitalisation loans.
- Net financing exceeded the deficit for the fiscal year, by just under SSP 3 billion. The difference between net financing and the fiscal deficit may be caused by several reasons including:
  - \$75 million (SSP 3 billion) in oil advances was taken in late June and increased the cash balance at the end of the fiscal year.
  - The exchange rate floatation has meant there may be differences due to exchange rate impacts on dollar financing and dollar spending. For example, the first \$50 million of oil advance was borrowed at the fixed rate (2.96) so was equivalent to SSP 147 million, however, this was repaid at the floating rate and was equal to more than SSP 1 billion.
  - Some internal financing may have taken place, including drawing down cash reserves and retaining pensions contributions.

Table 9: Financing reconciliation

(SSP million)	2015/16
<b>Budget Deficit</b>	<b>-5,718</b>
Net BOSS advances to MOFEP	5,440
Donors Financing	424
Oil advances	2321
Treasury Bills	477
<b>Net External / BOSS Financing</b>	<b>8,662</b>
- <i>Shortfall</i>	2,944
Increase / (Decrease) in EE Pension	82
Increase / (Decrease) in ER Pension	118
Decrease / (Increase) in Cash	(1,807)
<b>Other Financing</b>	<b>-1,607</b>
<b>Total Financing</b>	<b>7,055</b>
Unreconciled	1,337

- The unreconciled amount could be attributed to exchange rate gains/losses on foreign currency denominated expenditure and financing.

## Section 5: Donor Spending Developments

- Concessional External financing (aid) comprises development and humanitarian support in the form of loans and grants, for the most part, from official agencies. The majority is currently implemented without the involvement of the government and is not appropriated in the budget, even though it may be captured in sector plans and referred to in the budget speech. Due to the ongoing crisis, many development partners have also moved much of their funding previously allocated for development support to humanitarian support.
- Aid which uses government financial systems is appropriated in the budget and the disbursements reported. Table 1 shows the individual projects in the 2015/16 budget and their quarterly disbursements. In Q4 a total of SSP 528.18 million was disbursed, of which SSP 344 million were in the form of loans and SSP 183 million were disbursed as grants, based on an exchange rate of 34.23 SSP to 1 USD.

Table 10: Disbursements in 2015/16 (SSP millions)

Project (Donor)	Fund code	Loan/Grant	GRSS Sector	2015/16 Budget	Q1	Q2	Q3	Q4	Total	YTD (%)
AIMS (UNDP)	61201	Grant	Accountability	-	-	-	-	-	-	N/A
Emergency Food Crisis Response (World Bank)	61301	Grant	Natural Resources	2.96	2.98	2.63	-	-	5.61	190%
Private Sector Development (World Bank)	61302	Grant	Economic functions	2.37	-	6.80	-	-	6.80	288%
Health Rapid Results (World Bank)	61303	Grant	Health	20.70	15.50	0.82	-	-	16.32	79%
Rural Roads (World Bank)	61304	Grant	Infrastructure	26.91	0.50	8.25	1.29	107.61	117.65	437%
Local Governance and Service Delivery (World Bank)	61305	Grant	Accountability	17.75	-	13.45	-	0.21	13.66	77%
Audit Chamber (World Bank)	61306	Grant	Accountability	0.31	-	0.14	-	1.49	1.63	522%
State and Peacebuilding Fund (World Bank)	61307	Grant	Economic functions	2.96	1.26	0.71	-	-	1.96	66%
Procurement Capacity (World Bank)	61308	Grant	Accountability	0.93	-	0.25	-	2.68	2.94	317%
Institutional Development and Capacity Building (PPA) (World Bank)	61309	Grant	Public Administration	2.96	-	1.93	-	12.16	14.09	476%
Institutional Support to PFM and Aid Coordination (AfDB)	61501	Grant	Accountability	8.67	1.84	0.82	3.65	59.10	65.41	755%
Juba Power Distribution (AfDB)	61502	Grant	Economic functions	27.11	0.97	0.29	-	-	1.26	5%
TA for the Transport Sector (AfDB)	61503	Grant	Infrastructure	14.83	-	-	1.28	-	1.28	9%
Local Governance and Service Delivery (World Bank)	71101	Loan	Accountability	27.36	1.03	13.68	-	263.99	278.70	1018%

Health Rapid Results (World Bank)	71102	Loan	Health	-	-	9.86	3.20	47.99	61.06	N/A
East Africa Regional Transport Project (World Bank)	71103	Loan	Infrastructure	67.19	-	-	1.10	3.40	4.50	7%
Safety Net and Skills Development (World Bank)	71104	Loan	Natural Resources	10.35	-	0.36	1.40	-	1.76	17%
Statistical Capacity Building (World Bank)	71106	Loan	Accountability	3.55	0.59	0.59	0.69	29.55	31.42	884%
Airport (China EXIM)	71201	Loan	Infrastructure	103.52	TBC	TBC	TBC	TBC	-	N/A
<b>Total</b>				<b>340.44</b>	<b>24.67</b>	<b>60.59</b>	<b>12.62</b>	<b>528.18</b>	<b>626.06</b>	<b>184%</b>

- In addition, two new loan financed projects which were not appropriated in the budget have been initiated during 2015/16. The World Bank project 'Energy Sector Technical Assistance', which disbursed SSP 6,302,461.83 in Q4 and the Kuwait Fund project 'Constructing and Equipping of Kuwait Women and Children Hospital' for which disbursement data is not currently available.

Appendix 1: Total Spending by Agency (excl. externally funded spending)

SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>1,284,922,709</b>	<b>388,788,619</b>	<b>638,483,203</b>	<b>1,473,263,909</b>	<b>831,744,939</b>	<b>3,332,280,670</b>	<b>259%</b>
Anti-Corruption Commission	13,670,491	2,176,998	2,306,935	4,648,190	1,478,321	10,610,444	78%
Audit Chamber	35,758,932	2,725,616	4,766,407	2,268,484	2,259,319	12,019,826	34%
Finance & Economic Planning	1,208,226,463	381,967,690	629,363,472	1,463,858,906	824,900,677	3,300,090,745	273%
Fiscal & Financial Allocation & Monitoring Commission	1,915,214	167,187	273,891	450,293	502,936	1,394,307	73%
National Bureau of Statistics	20,752,968	1,448,932	1,295,467	1,215,701	1,919,194	5,879,294	28%
Reconstruction & Development Fund	3,147,331	302,196	477,031	822,335	684,492	2,286,054	73%
National Revenue Authority	1,451,310	-	-	-	-	-	0%
<b>Economic Functions</b>	<b>237,209,600</b>	<b>45,127,642</b>	<b>44,138,749</b>	<b>46,897,990</b>	<b>113,180,565</b>	<b>249,344,946</b>	<b>105%</b>
Electricity & Dams	12,592,483	829,718	3,552,226	941,555	1,040,063	6,363,562	51%
Electricity Cooperation	21,669,123	3,435,015	3,691,001	3,258,298	5,163,332	15,547,646	72%
Information & Broadcasting	36,200,071	5,003,465	5,845,751	12,394,063	16,223,391	39,466,670	109%
Investment Authority	7,973,577	443,797	560,116	572,956	766,677	2,343,546	29%
Irrigation & Water Resources	40,113,493	8,637,137	9,070,039	6,600,845	13,224,224	37,532,245	94%
National Bureau of Standards	20,050,659	4,010,840	3,381,439	3,115,573	3,545,271	14,053,123	70%
Petroleum & Mining	27,992,026	7,612,186	4,472,469	3,122,875	4,340,448	19,547,978	70%
Petroleum and Gas Commission	5,596,750	680,064	697,829	1,277,467	1,130,758	3,786,118	68%
Telecommunication & Postal Services	20,647,462	10,400,526	6,447,233	3,227,296	59,845,697	79,920,752	387%
Trade, Industry and Investment	18,889,956	1,553,031	2,755,842	4,457,995	3,840,254	12,607,122	67%
Urban Water Corporation	18,757,248	2,521,864	3,664,804	7,629,067	4,060,450	17,876,185	95%
National Communications Authority	6,726,752	-	-	300,000	-	300,000	4%
<b>Education</b>	<b>676,914,346</b>	<b>179,222,586</b>	<b>181,186,134</b>	<b>117,761,666</b>	<b>189,449,523</b>	<b>667,619,908</b>	<b>99%</b>
General Education & Instruction	388,040,987	86,534,031	90,575,861	61,598,818	92,190,011	330,898,721	85%
Higher Education, Science & Technology	288,873,359	92,688,555	90,610,273	56,162,848	97,259,512	336,721,187	117%
<b>Health</b>	<b>316,192,869</b>	<b>64,915,338</b>	<b>62,263,770</b>	<b>71,303,216</b>	<b>84,114,863</b>	<b>282,597,186</b>	<b>89%</b>
Drug and Food Control Authority	5,885,718	212,040	209,488	454,493	550,059	1,426,080	24%
Health	301,280,278	63,011,401	60,607,160	68,822,207	82,084,315	274,525,083	91%
HIV/Aids Commission	9,026,873	1,691,897	1,447,122	2,026,515	1,480,489	6,646,023	74%
<b>Infrastructure</b>	<b>184,948,377</b>	<b>149,201,429</b>	<b>298,508,585</b>	<b>92,979,448</b>	<b>15,663,788</b>	<b>556,353,250</b>	<b>301%</b>
Civil Aviation Commission	19,636,448	122,555,224	229,467,192	37,433,539	5,186,507	394,642,461	2010%
Housing & Physical Planning	26,994,310	920,206	1,290,446	1,642,491	1,775,720	5,628,863	21%
Roads & Bridges	88,415,488	22,299,537	60,612,031	51,735,858	4,693,508	139,340,934	158%
South Sudan Roads Authority	16,837,700	1,161,942	822,878	846,932	1,219,146	4,050,896	24%
Transport	33,064,431	2,264,521	6,316,038	1,320,629	2,788,907	12,690,095	38%
<b>Natural Resources &amp; Rural Development</b>	<b>361,054,008</b>	<b>89,166,787</b>	<b>73,270,300</b>	<b>114,435,569</b>	<b>134,491,487</b>	<b>411,364,143</b>	<b>114%</b>
Agricultural Bank of South Sudan	4,119,573	1,700,723	-	-	-	1,700,723	41%
Agriculture & Forestry	68,340,159	7,895,557	9,423,645	9,453,455	8,496,049	35,268,706	52%
Animal Resources & Fisheries	17,138,935	2,170,321	3,876,364	2,050,775	2,950,536	11,047,996	64%

Environment and Sustainable Development	14,012,843	862,929	1,349,044	1,010,543	4,538,771	7,761,287	55%
Land Commission	2,454,180	281,946	332,425	1,303,242	599,971	2,517,584	103%
Tourism	9,058,573	1,882,492	1,989,852	2,875,676	1,861,152	8,609,172	95%
Wildlife Conservation	245,929,745	74,372,819	56,298,970	97,741,878	116,045,008	344,458,675	140%
<b>Public Administration</b>	<b>890,510,844</b>	<b>239,044,094</b>	<b>285,972,200</b>	<b>1,699,558,177</b>	<b>628,630,884</b>	<b>2,853,205,355</b>	<b>320%</b>
Cabinet Affairs	69,312,763	35,479,087	12,524,059	18,735,625	12,066,769	78,805,540	114%
Civil Service Commission	4,573,211	287,202	381,339	514,297	651,921	1,834,759	40%
Council of States	28,737,928	6,372,737	6,219,837	17,918,880	11,800,700	42,312,153	147%
Employees Justice Chamber	3,074,138	386,878	591,267	790,228	623,009	2,391,382	78%
Foreign Affairs	196,468,975	43,375,679	37,249,158	87,371,779	262,520,886	430,517,501	219%
Labour, Public Service & Human Resource Development	24,202,599	2,659,566	4,295,101	4,760,281	5,586,496	17,301,444	71%
Local Government Board	2,441,524	338,500	448,664	798,325	1,026,987	2,612,476	107%
Minister in the Office of the President	195,576,219	119,190,079	176,525,746	1,481,263,925	289,659,915	2,066,639,665	1057%
National Constitution Review Commission	28,740,866	1,100,100	3,592,696	1,051,121	1,147,863	6,891,780	24%
National Elections Commission	26,012,806	3,936,389	2,894,352	2,862,757	3,201,020	12,894,518	50%
National Legislative Assembly	290,537,978	25,510,835	40,646,947	81,151,804	37,874,256	185,183,842	64%
Parliamentary Affairs	3,728,513	229,267	301,260	1,903,706	1,944,614	4,378,847	117%
Public Grievances Chamber	2,103,324	177,776	301,773	435,449	526,449	1,441,447	69%
Parliamentary Service Commission	15,000,000	-	-	-	-	-	0%
<b>Rule of Law</b>	<b>1,579,523,939</b>	<b>384,593,377</b>	<b>467,149,945</b>	<b>432,897,848</b>	<b>724,166,758</b>	<b>2,008,807,928</b>	<b>127%</b>
Bureau of Community Security & Small Arms Control	2,624,930	318,838	312,925	538,355	702,708	1,872,826	71%
Commission for Refugees Affairs	9,985,748	1,441,503	1,107,383	3,236,018	1,301,550	7,086,454	71%
Fire Brigade	111,691,081	25,473,273	30,040,794	27,442,119	52,927,257	135,883,443	122%
Human Rights Commission	5,982,622	846,266	1,039,534	1,175,828	1,188,692	4,250,320	71%
Interior Headquarters	109,845,731	21,696,811	34,611,557	45,752,102	33,467,011	135,527,481	123%
Judiciary of South Sudan	75,771,990	11,546,714	11,077,299	10,199,090	31,220,822	64,043,926	85%
Justice	30,828,675	5,796,310	5,922,553	7,822,513	6,617,480	26,158,857	85%
Law Review Commission	8,139,052	337,532	825,074	489,471	563,511	2,215,588	27%
Police Service	846,018,817	198,453,727	281,261,995	232,002,670	420,401,397	1,132,119,789	134%
Prisons Service	378,635,293	118,682,402	100,950,831	104,239,681	175,776,330	499,649,244	132%
<b>Security</b>	<b>4,580,340,524</b>	<b>1,200,104,030</b>	<b>1,328,801,572</b>	<b>1,806,769,747</b>	<b>2,073,893,197</b>	<b>6,409,568,546</b>	<b>140%</b>
Defence	3,507,644,984	945,355,883	1,068,919,856	1,338,078,159	1,499,305,528	4,851,659,426	138%
De-Mining Authority	4,047,761	404,279	511,018	1,136,146	1,041,386	3,092,829	76%
Disarmament, Demobilization & Reintegration	15,087,352	1,709,125	2,887,882	1,659,423	1,678,587	7,935,017	53%
Office of the President for National Security	295,307,837	67,894,749	66,359,806	239,736,720	208,586,065	582,577,340	197%
Veteran Affairs	758,252,590	184,739,994	190,123,010	226,159,299	363,281,631	964,303,934	127%
<b>Social &amp; Humanitarian Affairs</b>	<b>92,386,077</b>	<b>20,407,734</b>	<b>24,913,338</b>	<b>31,948,256</b>	<b>20,698,204</b>	<b>97,967,532</b>	<b>106%</b>
Culture, Youth & Sports	22,617,637	2,748,376	2,936,260	3,252,299	4,509,989	13,446,924	59%
Gender, Child & Social Welfare	16,001,253	5,270,648	4,814,156	2,709,659	8,592,225	21,386,688	134%
Humanitarian Affairs & Disaster Management	17,586,171	4,088,341	4,402,867	1,311,770	1,298,245	11,101,223	63%
Peace Commission	8,463,384	467,949	662,295	646,489	1,059,577	2,836,310	34%
Relief & Rehabilitation Commission	21,680,030	7,041,459	11,260,656	23,416,919	4,718,463	46,437,497	214%

War Disabled, Widows & Orphans Commission	6,037,602	790,961	837,103	611,120	519,705	2,758,889	46%
<b>Grand Total</b>	<b>10,204,003,293</b>	<b>2,760,571,636</b>	<b>3,404,687,795</b>	<b>5,887,815,824</b>	<b>4,816,034,208</b>	<b>16,869,109,464</b>	<b>165%</b>

## Appendix 2: Salaries Spending by Agency

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>90,507,146</b>	<b>38,160,619</b>	<b>71,283,988</b>	<b>189,419,414</b>	<b>90,699,158</b>	<b>389,563,179</b>	<b>430%</b>
Anti-Corruption Commission	7,865,251	1,176,998	1,956,935	1,748,190	1,178,321	6,060,444	77%
Audit Chamber	16,293,513	2,725,616	3,566,407	2,268,484	1,959,319	10,519,826	65%
Finance & Economic Planning	55,646,614	32,339,690	64,181,897	183,148,955	85,268,613	364,939,155	656%
Fiscal & Financial Allocation & Monitoring Commission	754,166	167,187	173,891	450,293	231,486	1,022,857	136%
National Bureau of Statistics	8,735,351	1,448,932	1,098,907	1,215,701	1,648,928	5,412,468	62%
Reconstruction & Development Fund	1,212,251	302,196	305,951	587,791	412,492	1,608,430	133%
National Revenue Authority	-	-	-	-	-	-	No Budget
<b>Economic Functions</b>	<b>113,825,193</b>	<b>26,456,891</b>	<b>24,904,480</b>	<b>26,318,021</b>	<b>32,514,840</b>	<b>110,194,232</b>	<b>97%</b>
Electricity & Dams	2,787,243	573,906	941,748	826,375	844,518	3,186,547	114%
Electricity Cooperation	15,430,550	3,435,015	3,691,001	3,078,298	4,904,832	15,109,146	98%
Information & Broadcasting	14,914,191	3,808,450	3,877,921	4,533,401	5,669,808	17,889,580	120%
Investment Authority	3,135,877	443,797	359,354	572,956	474,677	1,850,784	59%
Irrigation & Water Resources	8,719,078	2,437,469	1,798,074	1,868,833	2,395,702	8,500,078	97%
National Bureau of Standards	15,066,342	4,010,840	3,281,439	2,367,154	3,245,271	12,904,704	86%
Petroleum & Mining	22,630,530	4,890,991	2,492,590	3,122,875	4,340,448	14,846,904	66%
Petroleum and Gas Commission	2,694,130	680,064	683,434	1,186,817	824,892	3,375,207	125%
Telecommunication & Postal Services	7,476,822	2,101,464	2,057,173	1,939,477	2,410,545	8,508,659	114%
Trade, Industry and Investment	9,839,949	1,553,031	2,455,842	3,842,328	3,546,254	11,397,455	116%
Urban Water Corporation	11,016,928	2,521,864	3,265,904	2,979,507	3,857,893	12,625,168	115%
National Communications Authority	113,553	-	-	-	-	-	0%
<b>Education</b>	<b>302,690,026</b>	<b>96,307,078</b>	<b>81,039,927</b>	<b>59,926,195</b>	<b>106,725,455</b>	<b>343,998,654</b>	<b>114%</b>
General Education & Instruction	25,792,855	10,021,179	5,541,279	6,274,017	9,465,943	31,302,419	121%
Higher Education, Science & Technology	276,897,171	86,285,898	75,498,648	53,652,178	97,259,512	312,696,236	113%
<b>Health</b>	<b>32,218,181</b>	<b>25,581,623</b>	<b>23,217,187</b>	<b>22,535,838</b>	<b>27,339,660</b>	<b>98,674,308</b>	<b>306%</b>
Drug and Food Control Authority	1,048,018	172,010	209,488	454,493	250,059	1,086,050	104%
Health	26,013,450	23,926,616	21,803,117	20,267,862	25,899,885	91,897,480	353%
HIV/Aids Commission	5,156,713	1,482,997	1,204,582	1,813,483	1,189,716	5,690,778	110%
<b>Infrastructure</b>	<b>31,321,025</b>	<b>7,804,430</b>	<b>6,182,766</b>	<b>6,514,613</b>	<b>9,204,520</b>	<b>29,706,329</b>	<b>95%</b>
Civil Aviation Commission	7,875,708	4,627,918	3,601,066	3,061,469	4,647,837	15,938,290	202%
Housing & Physical Planning	7,156,610	920,206	919,031	1,203,386	1,330,554	4,373,177	61%
Roads & Bridges	3,029,516	443,824	711,331	1,682,775	690,152	3,528,082	116%
South Sudan Roads Authority	-	-	-	-	-	-	No Budget
Transport	13,259,191	1,812,482	951,338	566,983	2,535,977	5,866,780	44%
<b>Natural Resources &amp; Rural Development</b>	<b>68,684,420</b>	<b>31,885,609</b>	<b>13,260,326</b>	<b>43,608,644</b>	<b>18,990,521</b>	<b>107,745,100</b>	<b>157%</b>
Agricultural Bank of South Sudan	1,700,723	1,700,723	-	-	-	1,700,723	100%
Agriculture & Forestry	14,437,493	5,003,467	4,160,561	5,066,694	5,523,343	19,754,065	137%
Animal Resources & Fisheries	4,198,797	1,076,004	1,020,298	1,285,803	1,451,781	4,833,886	115%



Environment and Sustainable Development	3,971,209	862,929	767,244	1,010,543	784,269	3,424,985	86%
Land Commission	1,002,870	281,946	232,425	1,303,242	289,971	2,107,584	210%
Tourism	3,405,284	1,121,702	1,294,563	1,315,676	1,361,064	5,093,005	150%
Wildlife Conservation	39,968,044	21,838,838	5,785,235	33,626,686	9,580,093	70,830,852	177%
<b>Public Administration</b>	<b>461,773,131</b>	<b>101,379,758</b>	<b>108,069,781</b>	<b>169,003,855</b>	<b>358,156,800</b>	<b>736,610,194</b>	<b>160%</b>
Cabinet Affairs	37,336,147	15,864,272	9,943,660	12,897,839	9,888,668	48,594,439	130%
Civil Service Commission	2,091,449	287,202	281,339	514,297	401,921	1,484,759	71%
Council of States	16,653,311	4,917,365	4,798,608	9,919,731	9,175,100	28,810,804	173%
Employees Justice Chamber	1,454,086	249,481	246,508	568,352	310,796	1,375,137	95%
Foreign Affairs	143,163,088	33,962,677	33,681,420	52,068,112	253,963,511	373,675,721	261%
Labour, Public Service & Human Resource Development	9,958,601	2,425,566	2,615,211	3,944,805	3,424,950	12,410,532	125%
Local Government Board	1,749,015	338,500	330,964	654,065	526,987	1,850,516	106%
Minister in the Office of the President	52,360,619	18,611,335	19,940,618	29,374,918	41,599,838	109,526,709	209%
National Constitution Review Commission	9,430,360	1,100,100	1,766,700	1,051,121	1,147,863	5,065,784	54%
National Elections Commission	18,272,486	3,101,380	2,635,353	2,862,757	2,901,020	11,500,510	63%
National Legislative Assembly	165,764,228	20,114,837	31,326,366	52,808,704	34,255,531	138,505,438	84%
Parliamentary Affairs	2,567,465	229,267	301,260	1,903,706	334,166	2,768,399	108%
Public Grievances Chamber	972,276	177,776	201,773	435,449	226,449	1,041,447	107%
Parliamentary Service Commission	-	-	-	-	-	-	No Budget
<b>Rule of Law</b>	<b>493,354,731</b>	<b>116,905,520</b>	<b>130,666,371</b>	<b>142,410,597</b>	<b>258,482,191</b>	<b>648,464,679</b>	<b>131%</b>
Bureau of Community Security & Small Arms Control	1,409,457	318,838	312,925	538,355	402,708	1,572,826	112%
Commission for Refugees Affairs	5,148,048	1,441,503	1,107,383	909,018	1,001,550	4,459,454	87%
Fire Brigade	17,090,568	4,562,144	5,921,958	7,496,083	11,575,658	29,555,843	173%
Human Rights Commission	3,080,002	816,986	878,382	795,428	888,692	3,379,488	110%
Interior Headquarters	45,834,836	11,420,942	10,859,223	12,870,615	19,277,458	54,428,238	119%
Judiciary of South Sudan	66,808,030	10,945,034	10,652,802	10,119,140	25,882,872	57,599,849	86%
Justice	25,023,435	5,775,657	5,622,553	6,774,468	5,739,133	23,911,811	96%
Law Review Commission	4,052,519	281,225	725,074	489,471	263,511	1,759,281	43%
Police Service	288,451,692	72,076,983	83,446,185	90,212,959	172,322,563	418,058,690	145%
Prisons Service	36,456,144	9,266,208	11,139,886	12,205,059	21,128,046	53,739,199	147%
<b>Security</b>	<b>3,833,768,770</b>	<b>952,585,663</b>	<b>959,724,703</b>	<b>1,143,589,407</b>	<b>1,930,445,829</b>	<b>4,986,345,603</b>	<b>130%</b>
Defence	2,827,120,984	710,856,148	711,904,281	731,611,981	1,374,960,269	3,529,332,679	125%
De-Mining Authority	2,477,257	404,279	411,018	1,136,146	741,386	2,692,829	109%
Disarmament, Demobilization & Reintegration	6,175,728	935,404	943,588	1,091,338	1,376,478	4,346,808	70%
Office of the President for National Security	245,547,451	55,649,838	56,342,806	183,590,644	190,086,065	485,669,353	198%
Veteran Affairs	752,447,350	184,739,994	190,123,010	226,159,299	363,281,631	964,303,934	128%
<b>Social &amp; Humanitarian Affairs</b>	<b>34,817,447</b>	<b>6,865,045</b>	<b>10,322,179</b>	<b>9,831,771</b>	<b>8,824,664</b>	<b>35,843,659</b>	<b>103%</b>
Culture, Youth & Sports	7,136,997	1,244,191	1,633,392	1,488,910	1,791,581	6,158,074	86%
Gender, Child & Social Welfare	5,358,313	1,211,916	1,423,051	1,533,896	1,664,785	5,833,648	109%
Humanitarian Affairs & Disaster Management	4,040,611	533,581	568,612	902,655	1,172,055	3,176,903	79%
Peace Commission	3,625,684	467,949	532,273	646,489	558,075	2,204,786	61%
Relief & Rehabilitation Commission	11,520,860	2,993,753	5,523,938	4,648,701	3,118,463	16,284,855	141%
War Disabled, Widows & Orphans Commission	3,134,982	413,655	640,913	611,120	519,705	2,185,393	70%
<b>Grand Total</b>	<b>5,462,960,070</b>	<b>1,403,932,237</b>	<b>1,428,671,707</b>	<b>1,813,158,354</b>	<b>2,841,383,639</b>	<b>7,487,145,937</b>	<b>137%</b>

### Appendix 3: Operating Spending by Agency (excl. externally funded)

SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>107,387,636</b>	<b>85,833,608</b>	<b>244,519,184</b>	<b>1,024,219,245</b>	<b>300,839,907</b>	<b>1,655,411,945</b>	<b>1542%</b>
Anti-Corruption Commission	5,805,240	1,000,000	350,000	2,900,000	300,000	4,550,000	78%
Audit Chamber	7,615,419	-	1,200,000	-	300,000	1,500,000	20%
Finance & Economic Planning	77,401,922	84,833,608	242,501,544	1,021,084,701	299,426,191	1,647,846,045	2129%
Fiscal & Financial Allocation & Monitoring Commission	1,161,048	-	100,000	-	271,450	371,450	32%
National Bureau of Statistics	12,017,617	-	196,560	-	270,266	466,826	4%
Reconstruction & Development Fund	1,935,080	-	171,080	234,544	272,000	677,624	35%
National Revenue Authority	1,451,310	-	-	-	-	-	0%
<b>Economic Functions</b>	<b>93,045,232</b>	<b>12,538,885</b>	<b>11,798,689</b>	<b>16,287,557</b>	<b>71,251,140</b>	<b>111,876,271</b>	<b>120%</b>
Electricity & Dams	5,805,240	255,812	1,521,798	115,180	195,545	2,088,335	36%
Electricity Cooperation	6,238,573	-	-	180,000	258,500	438,500	7%
Information & Broadcasting	21,285,880	1,195,014	1,967,830	7,860,662	10,553,583	21,577,089	101%
Investment Authority	4,837,700	-	200,762	-	292,000	492,762	10%
Irrigation & Water Resources	5,805,240	67,802	925,065	439,600	1,413,937	2,846,404	49%
National Bureau of Standards	4,984,317	-	100,000	748,419	300,000	1,148,419	23%
Petroleum & Mining	5,361,496	2,721,195	1,979,879	-	-	4,701,074	88%
Petroleum and Gas Commission	2,902,620	-	14,395	90,650	305,866	410,911	14%
Telecommunication & Postal Services	13,170,640	8,299,062	4,390,060	1,287,819	57,435,152	71,412,093	542%
Trade, Industry and Investment	8,300,007	-	300,000	615,667	294,000	1,209,667	15%
Urban Water Corporation	7,740,320	-	398,900	4,649,560	202,557	5,251,017	68%
National Communications Authority	6,613,199	-	-	300,000	-	300,000	5%
<b>Education</b>	<b>24,071,175</b>	<b>9,831,096</b>	<b>22,309,292</b>	<b>8,204,379</b>	<b>3,272,247</b>	<b>43,617,013</b>	<b>181%</b>
General Education & Instruction	12,094,987	3,428,439	7,197,667	5,693,709	3,272,247	19,592,061	162%
Higher Education, Science & Technology	11,976,188	6,402,657	15,111,625	2,510,670	-	24,024,952	201%
<b>Health</b>	<b>29,653,820</b>	<b>5,866,597</b>	<b>3,622,664</b>	<b>24,528,644</b>	<b>15,885,509</b>	<b>49,903,414</b>	<b>168%</b>
Drug and Food Control Authority	2,562,700	40,030	-	-	300,000	340,030	13%
Health	23,220,960	5,617,667	3,380,124	24,315,611	15,294,736	48,608,139	209%
HIV/Aids Commission	3,870,160	208,900	242,540	213,032	290,773	955,245	25%
<b>Infrastructure</b>	<b>32,122,328</b>	<b>1,747,880</b>	<b>3,578,023</b>	<b>3,110,942</b>	<b>2,906,268</b>	<b>11,343,113</b>	<b>35%</b>
Civil Aviation Commission	10,836,448	585,939	449,330	2,264,011	538,670	3,837,949	35%
Housing & Physical Planning	4,837,700	-	371,415	-	445,166	816,581	17%
Roads & Bridges	5,805,240	-	1,000,000	-	450,356	1,450,356	25%
South Sudan Roads Authority	4,837,700	1,161,942	822,878	846,932	1,219,146	4,050,896	84%
Transport	5,805,240	-	934,400	-	252,930	1,187,330	20%
<b>Natural Resources &amp; Rural Development</b>	<b>46,654,007</b>	<b>3,957,577</b>	<b>6,552,526</b>	<b>16,570,911</b>	<b>6,043,205</b>	<b>33,124,219</b>	<b>71%</b>
Agricultural Bank of South Sudan	2,418,850	-	-	-	-	-	0%
Agriculture & Forestry	15,480,007	646,885	2,897,738	2,761,500	500,000	6,806,123	44%
Animal Resources & Fisheries	5,805,240	74,177	1,808,076	87,079	478,615	2,447,947	42%
Environment and Sustainable Development	10,041,634	-	581,800	-	3,754,502	4,336,302	43%

Land Commission	1,451,310	-	100,000	-	310,000	410,000	28%
Tourism	5,653,289	760,790	695,289	1,560,000	500,088	3,516,167	62%
Wildlife Conservation	5,803,677	2,475,725	469,623	12,162,332	500,000	15,607,680	269%
<b>Public Administration</b>	<b>402,681,210</b>	<b>123,746,646</b>	<b>112,663,629</b>	<b>562,120,426</b>	<b>262,463,900</b>	<b>1,060,994,601</b>	<b>263%</b>
Cabinet Affairs	31,976,616	19,614,816	2,580,399	5,837,786	2,178,101	30,211,101	94%
Civil Service Commission	2,481,762	-	100,000	-	250,000	350,000	14%
Council of States	12,084,617	1,455,371	1,421,229	7,999,150	2,625,600	13,501,349	112%
Employees Justice Chamber	1,039,924	-	199,721	132,825	167,175	499,721	48%
Foreign Affairs	53,305,887	9,413,002	3,567,738	35,247,357	8,557,374	56,785,471	107%
Labour, Public Service & Human Resource Development	14,243,998	234,000	1,679,890	815,476	2,161,546	4,890,912	34%
Local Government Board	692,509	-	117,700	144,260	500,000	761,960	110%
Minister in the Office of the President	135,455,600	88,267,301	92,716,058	483,910,972	240,194,931	905,089,263	668%
National Constitution Review Commission	19,310,506	-	1,825,996	-	-	1,825,996	9%
National Elections Commission	7,740,320	835,009	258,999	-	300,000	1,394,008	18%
National Legislative Assembly	107,057,375	3,927,147	8,095,899	28,032,601	3,618,725	43,674,372	41%
Parliamentary Affairs	1,161,048	-	-	-	1,610,448	1,610,448	139%
Public Grievances Chamber	1,131,048	-	100,000	-	300,000	400,000	35%
Parliamentary Service Commission	15,000,000	-	-	-	-	-	0%
<b>Rule of Law</b>	<b>237,649,805</b>	<b>69,410,517</b>	<b>68,845,811</b>	<b>75,650,494</b>	<b>36,591,497</b>	<b>250,498,320</b>	<b>105%</b>
Bureau of Community Security & Small Arms Control	928,838	-	-	-	300,000	300,000	32%
Commission for Refugees Affairs	4,837,700	-	-	2,327,000	300,000	2,627,000	54%
Fire Brigade	5,805,240	32,725	1,920,000	49,364	500,000	2,502,089	43%
Human Rights Commission	2,902,620	29,280	161,152	380,400	300,000	870,832	30%
Interior Headquarters	56,010,895	10,275,869	23,752,334	22,151,084	14,189,553	70,368,840	126%
Judiciary of South Sudan	8,963,960	601,680	424,497	79,950	5,337,950	6,444,077	72%
Justice	5,805,240	20,653	300,000	1,048,045	878,347	2,247,046	39%
Law Review Commission	4,086,533	56,307	100,000	-	300,000	456,307	11%
Police Service	90,256,379	15,784,389	24,179,537	30,468,110	1,819,950	72,251,985	80%
Prisons Service	58,052,400	42,609,614	18,008,291	19,146,541	12,665,697	92,430,144	159%
<b>Security</b>	<b>641,530,290</b>	<b>229,540,415</b>	<b>344,960,513</b>	<b>216,725,413</b>	<b>138,223,714</b>	<b>929,450,056</b>	<b>145%</b>
Defence	580,524,000	217,339,055	332,899,219	160,011,252	119,371,605	829,621,132	143%
De-Mining Authority	1,570,504	-	100,000	-	300,000	400,000	25%
Disarmament, Demobilization & Reintegration	3,870,160	273,721	1,944,294	568,085	52,109	2,838,209	73%
Office of the President for National Security	49,760,386	11,927,639	10,017,000	56,146,076	18,500,000	96,590,715	194%
Veteran Affairs	5,805,240	-	-	-	-	-	0%
<b>Social &amp; Humanitarian Affairs</b>	<b>57,568,630</b>	<b>13,542,688</b>	<b>14,591,159</b>	<b>22,116,485</b>	<b>11,873,540</b>	<b>62,123,872</b>	<b>108%</b>
Culture, Youth & Sports	15,480,640	1,504,185	1,302,868	1,763,389	2,718,408	7,288,850	47%
Gender, Child & Social Welfare	10,642,940	4,058,732	3,391,105	1,175,763	6,927,440	15,553,040	146%
Humanitarian Affairs & Disaster Management	13,545,560	3,554,760	3,834,255	409,115	126,190	7,924,320	59%
Peace Commission	4,837,700	-	130,022	-	501,502	631,524	13%
Relief & Rehabilitation Commission	10,159,170	4,047,705	5,736,718	18,768,218	1,600,000	30,152,642	297%
War Disabled, Widows & Orphans Commission	2,902,620	377,306	196,190	-	-	573,496	20%
<b>Grand Total</b>	<b>1,672,364,133</b>	<b>556,015,911</b>	<b>833,441,490</b>	<b>1,969,534,496</b>	<b>849,350,927</b>	<b>4,208,342,824</b>	<b>252%</b>

#### Appendix 4: Transfer Spending by Agency

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>1,075,177,927</b>	<b>255,836,739</b>	<b>301,564,305</b>	<b>253,190,788</b>	<b>433,538,617</b>	<b>1,244,130,449</b>	<b>116%</b>
Finance & Economic Planning	1,075,177,927	255,836,739	301,564,305	253,190,788	433,538,617	1,244,130,449	116%
<b>Economic Functions</b>	<b>25,589,175</b>	<b>6,131,866</b>	<b>6,346,900</b>	<b>4,292,412</b>	<b>9,414,585</b>	<b>26,185,763</b>	<b>102%</b>
Irrigation & Water Resources	25,589,175	6,131,866	6,346,900	4,292,412	9,414,585	26,185,763	102%
<b>Education</b>	<b>350,153,145</b>	<b>73,084,413</b>	<b>77,836,915</b>	<b>49,631,092</b>	<b>79,451,821</b>	<b>280,004,241</b>	<b>80%</b>
General Education & Instruction	350,153,145	73,084,413	77,836,915	49,631,092	79,451,821	280,004,241	80%
<b>Health</b>	<b>252,045,868</b>	<b>33,467,118</b>	<b>35,423,919</b>	<b>24,238,734</b>	<b>40,889,694</b>	<b>134,019,465</b>	<b>53%</b>
Health	252,045,868	33,467,118	35,423,919	24,238,734	40,889,694	134,019,465	53%
<b>Infrastructure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Natural Resources &amp; Rural Development</b>	<b>245,715,581</b>	<b>53,323,601</b>	<b>53,457,448</b>	<b>54,256,014</b>	<b>109,457,761</b>	<b>270,494,824</b>	<b>110%</b>
Agriculture & Forestry	38,422,659	2,245,205	2,365,346	1,625,261	2,472,706	8,708,518	23%
Animal Resources & Fisheries	7,134,898	1,020,140	1,047,990	677,893	1,020,140	3,766,163	53%
Wildlife Conservation	200,158,024	50,058,256	50,044,112	51,952,860	105,964,915	258,020,143	129%
<b>Public Administration</b>	<b>580,128</b>	<b>137,397</b>	<b>145,038</b>	<b>89,051</b>	<b>145,038</b>	<b>516,524</b>	<b>89%</b>
Employees Justice Chamber	580,128	137,397	145,038	89,051	145,038	516,524	89%
<b>Rule of Law</b>	<b>840,232,768</b>	<b>195,611,388</b>	<b>217,169,754</b>	<b>195,214,366</b>	<b>421,563,845</b>	<b>1,029,559,353</b>	<b>123%</b>
Fire Brigade	88,795,273	20,878,404	22,198,836	19,896,672	40,851,599	103,825,511	117%
Police Service	467,310,746	107,926,404	123,168,264	102,429,613	238,729,659	572,253,940	122%
Prisons Service	284,126,749	66,806,580	71,802,654	72,888,081	141,982,587	353,479,902	124%
<b>Security</b>	<b>5,041,464</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>750,000</b>	<b>15%</b>
Disarmament, Demobilization & Reintegration	5,041,464	500,000	-	-	250,000	750,000	15%
<b>Social &amp; Humanitarian Affairs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Grand Total</b>	<b>2,794,536,056</b>	<b>618,092,521</b>	<b>691,944,279</b>	<b>580,912,457</b>	<b>1,094,711,361</b>	<b>2,985,660,619</b>	<b>107%</b>

## Appendix 5: Capital Spending by Agency (excl. externally funded)

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>11,850,000</b>	-	-	-	-	-	<b>0%</b>
Audit Chamber	11,850,000	-	-	-	-	-	0%
<b>Economic Functions</b>	<b>4,750,000</b>	-	<b>1,088,680</b>	-	-	<b>1,088,680</b>	<b>23%</b>
Electricity & Dams	4,000,000	-	1,088,680	-	-	1,088,680	27%
National Bureau of Standards	-	-	-	-	-	-	No Budget
Telecommunication & Postal Services	-	-	-	-	-	-	No Budget
Trade, Industry and Investment	750,000	-	-	-	-	-	0%
<b>Education</b>	-	-	-	-	-	-	<b>No Budget</b>
<b>Health</b>	<b>2,275,000</b>	-	-	-	-	-	<b>0%</b>
Drug and Food Control Authority	2,275,000	-	-	-	-	-	0%
<b>Infrastructure</b>	<b>121,505,024</b>	<b>139,649,119</b>	<b>288,747,796</b>	<b>83,353,893</b>	<b>3,553,000</b>	<b>515,303,808</b>	<b>424%</b>
Civil Aviation Commission	924,292	117,341,367	225,416,796	32,108,059	-	374,866,222	40557%
Housing & Physical Planning	15,000,000	-	-	439,105	-	439,105	3%
Roads & Bridges	79,580,732	21,855,713	58,900,700	50,053,083	3,553,000	134,362,496	169%
South Sudan Roads Authority	12,000,000	-	-	-	-	-	0%
Transport	14,000,000	452,039	4,430,300	753,646	-	5,635,985	40%
<b>Natural Resources &amp; Rural Development</b>	-	-	-	-	-	-	<b>No Budget</b>
<b>Public Administration</b>	<b>17,716,375</b>	<b>6,653,186</b>	<b>65,093,752</b>	<b>930,036,297</b>	<b>7,815,146</b>	<b>1,009,598,382</b>	<b>5699%</b>
Foreign Affairs	-	-	-	56,310	-	56,310	No Budget
Minister in the Office of the President	-	5,184,336	63,869,070	929,669,487	7,815,146	1,006,538,040	No Budget
National Legislative Assembly	17,716,375	1,468,850	1,224,682	310,500	-	3,004,032	17%
<b>Rule of Law</b>	<b>8,000,000</b>	<b>2,665,952</b>	<b>50,468,009</b>	<b>19,622,391</b>	<b>7,529,225</b>	<b>80,285,577</b>	<b>1004%</b>
Interior Headquarters	8,000,000	-	-	10,730,403	-	10,730,403	134%
Police Service	-	2,665,952	50,468,009	8,891,988	7,529,225	69,555,174	No Budget
<b>Security</b>	<b>100,000,000</b>	<b>17,477,951</b>	<b>24,116,356</b>	<b>446,454,926</b>	<b>4,973,654</b>	<b>493,022,887</b>	<b>493%</b>
Defence	100,000,000	17,160,680	24,116,356	446,454,926	4,973,654	492,705,615	493%
Office of the President for National Security	-	317,272	-	-	-	317,272	No Budget
<b>Social &amp; Humanitarian Affairs</b>	-	-	-	-	-	-	<b>No Budget</b>
<b>Grand Total</b>	<b>266,096,399</b>	<b>166,446,208</b>	<b>429,514,593</b>	<b>1,479,467,507</b>	<b>23,871,025</b>	<b>2,099,299,333</b>	<b>789%</b>

## Appendix 6: Other Spending by Agency (excl. externally funded)

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	Fiscal Year 2015/16	as % Budget
<b>Accountability</b>	<b>100,000,000</b>	<b>8,957,652</b>	<b>21,115,726</b>	<b>6,434,462</b>	<b>6,667,256</b>	<b>43,175,097</b>	<b>43%</b>
Finance & Economic Planning	100,000,000	8,957,652	21,115,726	6,434,462	6,667,256	43,175,097	43%
<b>Public Administration</b>	<b>7,760,000</b>	<b>7,127,106</b>	-	<b>38,308,548</b>	<b>50,000</b>	<b>45,485,654</b>	<b>586%</b>
Minister in the Office of the President	7,760,000	7,127,106	-	38,308,548	50,000	45,485,654	586%
<b>Grand Total</b>	<b>107,760,000</b>	<b>16,084,758</b>	<b>21,115,726</b>	<b>44,743,010</b>	<b>6,717,256</b>	<b>88,660,751</b>	<b>82%</b>