

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



**2016/17 First Quarter Macro-Fiscal Report**  
**December 2016**

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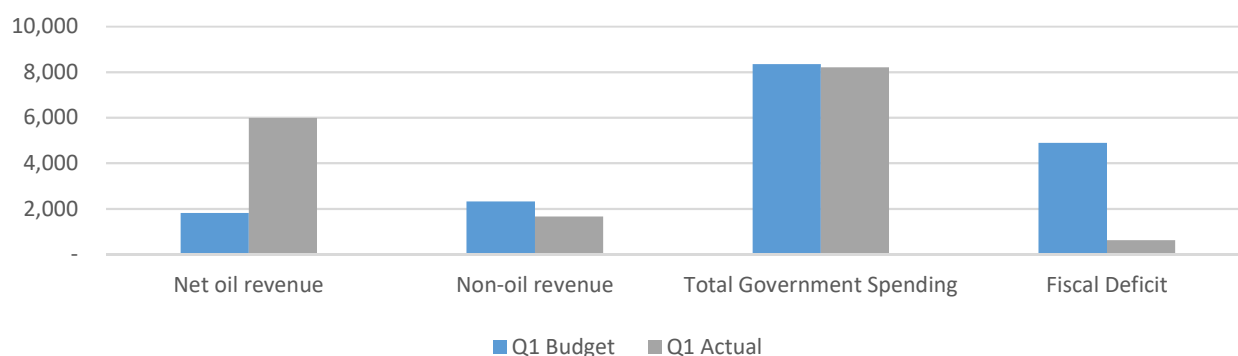
**The Quarterly Macro-Fiscal Report** is presented by the Minister of Finance and Planning to the National Assembly, as part of the implementation the Public Financial Management and Accountability Act (PFMAA). It records detailed analysis of fiscal developments and budget execution, and provides an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

## 2016-17 First Quarter Overview

Table 1: Revenue & Expenditure 2016/17 (Q1)

(SSP m)	Draft Budget	Q1 Budget	Q1 Actual	Q1 Variance	Total as % of Budget
Net oil revenue	7,238	1,809	5,982	4,172	83%
Non-oil revenue	9,256	2,314	1,663	-651	18%
<b>Total Revenue</b>	<b>16,494</b>	<b>4,123</b>	<b>7,644</b>	<b>3,521</b>	<b>46%</b>
Grants	2,041	510	8	-502	0%
<b>Total Resources</b>	<b>18,535</b>	<b>4,634</b>	<b>7,653</b>	<b>3,019</b>	<b>41%</b>
Salaries	14,110	3,528	3,813	285	27%
Operating	5,535	1,384	2,874	1,490	52%
Capital	1,000	250	448	198	45%
Transfers	6,447	1,612	1,055	-557	16%
Other	38	10	-	-10	0%
<b>Agency Spending</b>	<b>27,130</b>	<b>6,782</b>	<b>8,189</b>	<b>1,407</b>	<b>30%</b>
Arrears, Contingency and Interest	1,559	390	13	-377	1%
Peace Implementation	4,700	1,175	-	-1,175	0%
<b>Total Government Spending</b>	<b>33,389</b>	<b>8,347</b>	<b>8,202</b>	<b>-145</b>	<b>25%</b>
Externally Funded Spending	4,685	1,171	74	-1,097	2%
<b>Total Spending</b>	<b>38,074</b>	<b>9,519</b>	<b>8,277</b>	<b>-1,242</b>	<b>22%</b>
<b>Surplus / (Shortfall)</b>	<b>-19,540</b>	<b>-4,885</b>	<b>-624</b>	<b>4,261</b>	<b>3%</b>

Figure 1: Budgeted and Actual Revenue & Expenditure 2016/17



## Summary

### Revenue

- **Total revenue was SSP 7,644 million in the first quarter, of which SSP 5,982 million were net oil revenues and SSP 1,663 million were from non-oil revenues.** This is equivalent to 46% of the annual budget, almost twice the expected amount for Q1.
- This surplus was due to high net oil revenues which were equivalent to 83% of the annual budget. This was primarily due to no direct payments being made to Sudan for tariff, transit and TFA. In addition, no transfers were made to oil-producing states and communities in the first quarter.
- Gross oil revenue was very close to forecasted levels for Q1, equivalent to 26% of the annual budget.
- Non-oil revenues were SSP 651 million below budget in the first quarter, totalling 18% of the annual budget. All revenue categories came in below budget, with Sales and Excise taxes performing the worst compared to budget.
- It is expected that non-oil revenues will increase throughout the year, most notably after the 2016 Financial and Appropriation Bills are passed by the National Legislation Assembly and the revenue raising measures are implemented. It should be noted that budget forecasts assumed these measures would be in place from July, so annual non-oil revenues may come in below budget overall.

### External Grants & Loans

- The Government received SSP 66 million in donor loans and SSP 8 million in grants in the first quarter. This was significantly below the quarterly budget of SSP 1,171 million.

### Government Spending

- **Total government spending was SSP 8,202 million in the first quarter, which was equivalent to 25% of the annual budget.** Although overall government expenditure was very close to the quarterly budget, expenditure levels across the main chapters deviated from budget considerably.
- Total expenditure on salaries was SSP 285 million above the quarterly budget and equivalent to 27% of the annual budget. Although September salaries were not paid, a total of 3 months' salaries were executed in Q1 as June 2016 salary arrears were paid.
- Transfers were significantly below budget, equivalent to only 16% of the annual budget. As with salaries, June transfer arrears were paid but September transfers were not executed.
- Expenditure on both operating and capital was overbudget with 52% and 45% of the annual budgets spent respectively.
- However around 40% of operating and 60% of capital expenditure took place in July, with budget execution improving following several reforms implemented in September.
- Whilst all agencies received at least some funds for operating expenditure in the first quarter, four agencies consumed 90% of all operating spending - the Ministry of Finance and Planning, the Office of the President, the Ministry of Defence and National Security.
- In addition, over 90% of capital expenditure in the first quarter was spent on vehicles by the Office of the President, who exceeded their annual capital budget.
- There was no expenditure under either the contingency or peace implementation funds, as the 2016/17 budget was not approved in the first quarter.

### Fiscal Deficit and Financing

- The deficit for the first quarter was just SSP 624 million, which was only 3% of the annual budget estimate.

- Net financing for the first quarter was negative SSP 94 million, meaning that the Government repaid more than it borrowed.
- Over the quarter the Government received net financing SSP 742 million in Treasury Bills, SSP 600 million from the Bank of South Sudan and SSP 1,299 million in proceeds from SDR auctions.
- The Government made net repayments of SSP 2,802 million for oil advances.
- Over the quarter, the Government ran down cash balances by SSP 1,342 million. Cash balances were particularly high at the start of the year due to an oil advance of USD75 million received at the end of June 2016.

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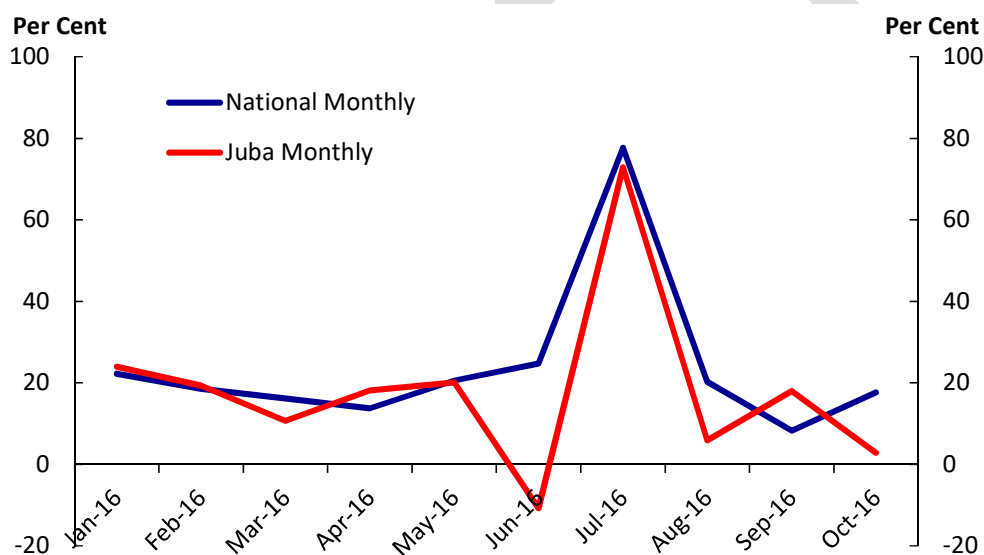
## Section 1: Key Macroeconomic Developments

South Sudan suffered yet another economic shock in Q1 2016-17, when fighting erupted in Juba. The subsequent economic insecurity caused a huge spike in inflation – as markets were looted, roads ambushed, and traders fled. Monthly inflation for July was 78 per cent, with through the year inflation hitting 661 per cent. The effects continued to be felt through August, with monthly inflation 20 per cent, and through the year rising to 730 per cent. Monthly inflation fell back in September to 8% with the end of period annual inflation for Q1 at 682 per cent.

Table 2: CPI Inflation for Q1

	July	August	September	Q1
Monthly / Quarterly Average	77.7	20.3	8.3	152.5
Through the Year	661.3	729.7	682.1	682.1
Through the Year (Juba)	410.8	409.8	413.4	413.4

Chart 2: Monthly CPI Inflation

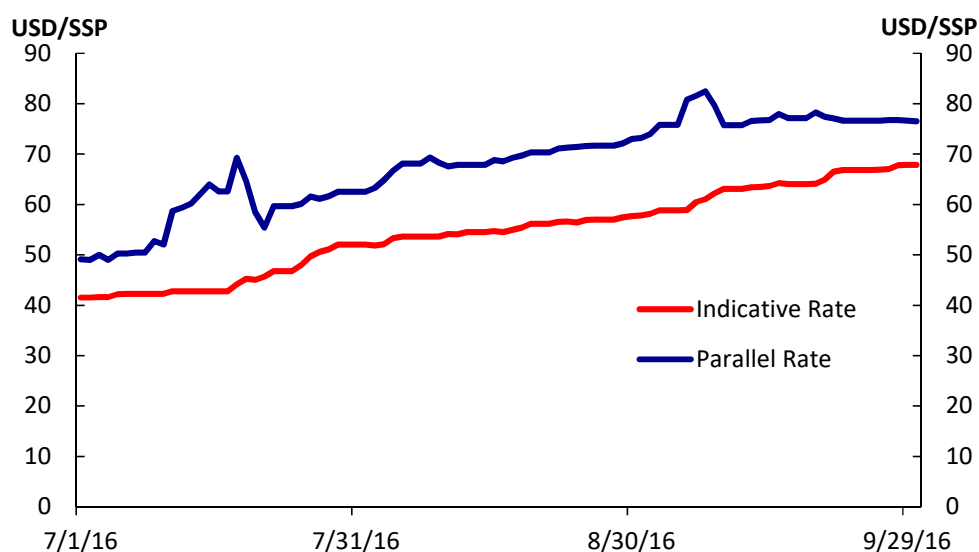


The July conflict had a similar impact on the exchange rate, although perhaps slightly less pronounced. The official exchange rate lost 23% of its value against the USD through the quarter, whilst the parallel rate lost 18%. This differential helped closed the gap between the parallel and indicative rate through the quarter, although this gap has now reopened.

Table 3: Exchange Rate for Q1

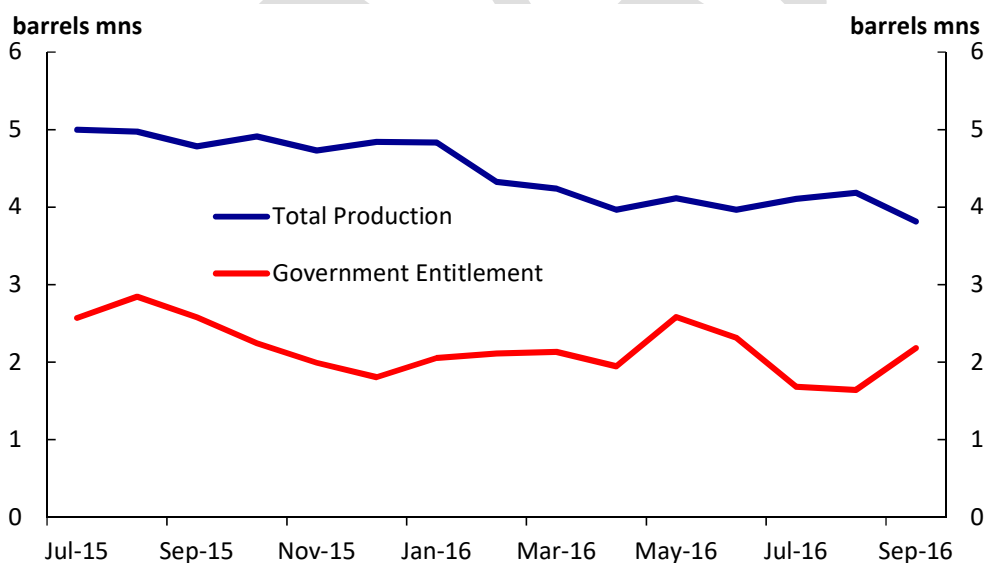
	July	August	September	Q1
Parallel (end of period)	62.50	73.20	76.00	76.00
Indicative (end of period)	52.04	57.84	67.87	67.87
Parallel (average)	57.79	69.18	77.17	67.95
Indicative (average)	45.01	55.09	63.80	54.54

Chart 3: Q1 Exchange Rates



South Sudan’s oil sector also performed poorly through the quarter. Total production for the quarter was 12.1 million barrels, down from 14.8 million in Q1 2015/16. This reflects the long-term decline in oil production due to maturing wells, in addition to infrastructure damage during periods of conflict. Oil companies have been reluctant to invest in enhancing the recovery rate due to the fall in the global price for oil and uncertainty with the security situation. The fall in production is a drag on real GDP growth.

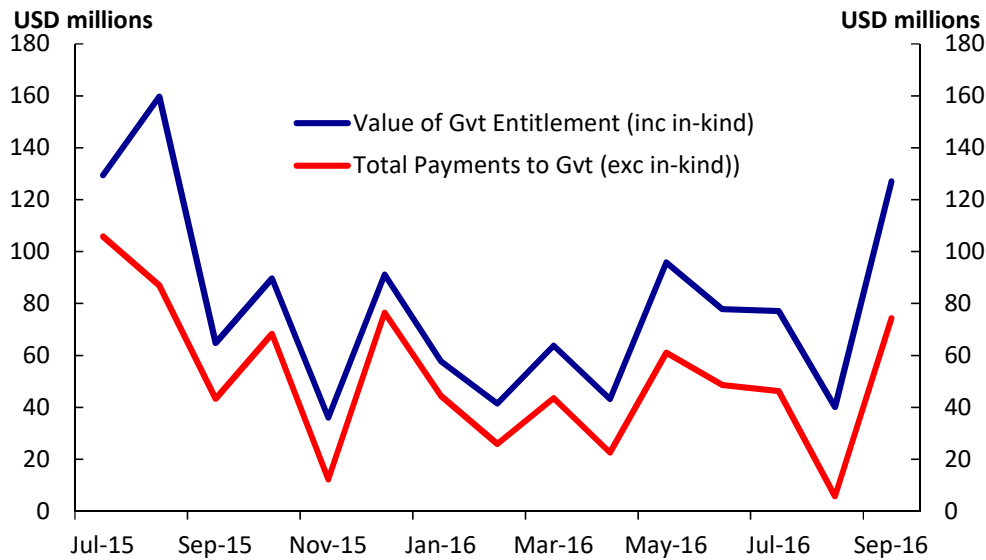
Chart 4: Oil Production Q1 2015/16 – Q1 2016/17



Oil payments were similarly depressed compared to last year – with the value of government’s share of production before in-kind payments made falling to USD 244 million in Q1 2016/17 (USD 126 million after in-kind transfers to Sudan) compared to USD 353 million in Q1 2016/17 (USD 236 million after in-kind transfers to Sudan). In SSP terms, the value of the government’s share of production grew strongly due to the adjustment of the exchange rate regime and depreciation of the exchange rate – from SSP 1 billion in Q1 2015/16 to SSP 13.8 billion in Q1 2016/17.

The oil price has been recovering since the collapse at the end of 2016 – with the average price of Dar Blend for the quarter being USD 40.9 per barrel, compared to USD 33.6 per barrel in Q4 2015/16, and just USD 23.3 in Q3 2015/16. This rise has helped to offset falling production, although little revenue has been hitting government accounts, due to repayment of previously-contracted oil advances and loans from oil and energy companies, combined with in-kind payments to Sudan.

Chart 5: Value of Government Entitlement (USD)



At SSP 1.6 billion, non-oil revenue collection has come in at extremely close to MoFP’s nominal revenue estimate in the budget, minus the expected increase in revenue from measures included in the Financial Bill and Appropriations Bill that cannot be implemented until the National Legislative Assembly approve the 2016/17 Budget. Unfortunately, inflation has been considerably above MoFP’s forecast due to the unexpected July conflict. This means real revenue growth has been below our forecasts – likely because of the impact of the July incident, in which many foreign residents left South Sudan, reducing the non-oil tax base. The Fiscal outlook remains poor – it is extremely unlikely that the government will be able to execute all Budgeted expenditure without considerable borrowing or external support.

In summary, the macroeconomic outlook remains bleak and was considerably worsened by the insecurity in July 2016. A sustainable recovery will only happen with the combination of three urgent measures: continued fiscal consolidation to bring down inflation; significant external support to help cope with the severe economic shocks and prevent total breakdown of the state; and sustained peace and improved security to attract the investment, trade, and production that is needed to set the country back on the path of sustainable development.



## Section 2: Revenue & Grants

- **Total revenue and grants in the first quarter were equal to SSP 7,653 million, which was 41% of the annual budget.** Total resources exceeded expected resources by SSP 3,019 million. However, this was almost entirely due to underpayment of Sudan relative to budget estimates, while transfers to oil producing states were also not executed.

Table 4: Detailed Revenues Q1 2016/17

	Draft Budget	Quarterly Budget	Q1 Actual	Q1 Variance	Total as % of Budget
Gross oil revenue	46,833	11,708	12,179	470	26%
Transfers in kind to Sudan	21,462	5,366	5,210	-155	24%
Tariff, transit and TFA payments to Sudan	16,161	4,040	0	-4,040	0%
2 / 3% to oil producing States / Com'ties	461	115	0	-115	0%
Nile Pet	1,512	378	986	608	65%
<b>Net oil revenue</b>	<b>7,238</b>	<b>1,809</b>	<b>5,982</b>	<b>4,172</b>	<b>83%</b>
PIT	2,483	621	563	-58	23%
Sales tax/VAT	2,630	658	293	-365	11%
Excise	1,034	259	146	-113	14%
Business Profit Tax	1,295	324	273	-50	21%
Customs	1,170	293	197	-95	17%
Other revenue	644	161	114	-47	18%
<b>Non-oil revenue collected</b>	<b>9,256</b>	<b>2,314</b>	<b>1,585</b>	<b>-729</b>	<b>17%</b>
Difference in revenues remitted	0	0	77	77	No Budget
<b>Non-oil revenue remitted to Treasury</b>	<b>9,256</b>	<b>2,314</b>	<b>1,663</b>	<b>-651</b>	<b>18%</b>
<b>Grants</b>	<b>2,041</b>	<b>510</b>	<b>8</b>	<b>-502</b>	<b>0%</b>
<b>Total Resources</b>	<b>18,535</b>	<b>4,634</b>	<b>7,653</b>	<b>3,019</b>	<b>41%</b>

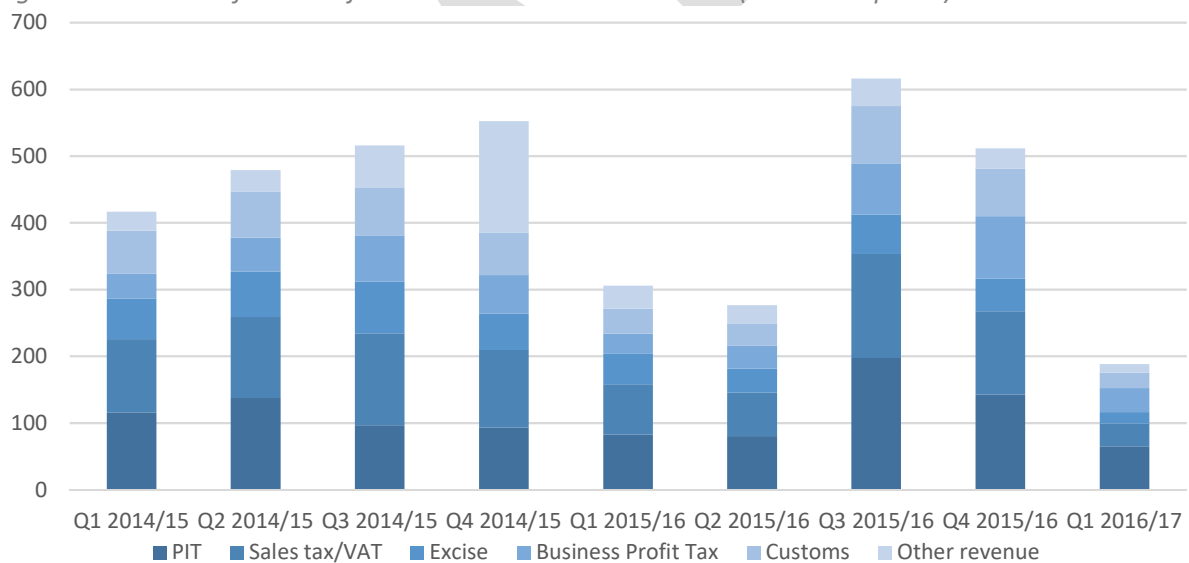
### Oil Revenues

- Gross oil revenues were very close to budgeted levels. The exchange rate in the first quarter was below the forecast for the fiscal year, however, this was offset by the oil price exceeding forecast.
- The Government did not make any direct payments to Sudan for Tariff, Transit and TFA or transfers to oil producing states and communities in the first quarter of the fiscal year.
- In partial lieu of Tariff, Transit and TFA dues, Sudan took in kind shipments worth SSP 5,210 million in the first quarter. This was SSP 156 million less than the quarterly budget forecast.
- Arrears to Sudan increased over the quarter, as in-kind shipments were below the value of new Tariff, Transit and TFA obligations over the quarter.
- Nile Pet took almost SSP 1 billion in oil shipments in the first quarter, which was over budget by SSP 608 million and totalled 65% of the annual budget for Nile Pet.
- Net oil revenues were SSP 5,982 million in the first quarter, which was SSP 4,172 million more than expected and is equivalent to 83% of the annual budget.
- The requirement to repay previous oil advances out of net oil revenues significantly reduced the amount of dollars received from oil exports in the first quarter, and subsequently resulted in the Government's inability to pay Sudan fully (see section 4).

### Non-oil revenues

- Total non-oil revenue collections were SSP 1,585 million, which was SSP 729 million below the quarterly budget.
- An additional SSP 77 million of non-oil revenues was remitted from commercial banks to the Bank of South Sudan, bringing total remittances to SSP 1,663 million. Total remittances were still equivalent to only 18% of the annual budget. *The reasons for the difference in remittances and collections requires further investigation, but may be due to delays in sweeping the commercial bank accounts.*
- Of these non-oil revenues customs retains and directly spent SSP 170 million in the first quarter (this expenditure is recorded as operating expenditure for the purpose of budget execution reporting).
- All revenue categories came in below budget, with Sales and Excise taxes performing the worst compared to budget. These categories may have been disproportionately affected by the conflict in Juba, which started in July.
- However, it is expected that non-oil revenues will increase throughout the year, most notably after the 2016 Financial and Appropriation Bills are passed by the National Legislation Assembly and the revenue raising measures are implemented. It should be noted that budget forecasts assumed these measures would be in place from July, so annual non-oil revenues may come in below budget.
- The chart below shows that in real terms, non-oil revenue collection in the first quarter of 2016/17 is at the lowest level in two fiscal years.

Figure 6: Detailed inflation adjusted non-oil revenue collection (June 2015 prices)



### Section 3: Budget Execution

- Total government spending in the first quarter was SSP 8,202 million, which was equal to 25% of the annual budget.
- It should be noted that in the first quarter the 2016/17 budget had not been finalised and approved, and as such, expenditure was largely not controlled against it.

Table 5: Detailed Expenditure

(SSP m)	Draft Budget	Quarterly Budget	Q1 Actual	Q1 Variance	Total as % of Budget
Salaries	14,110	3,528	3,813	285	27%
Operating	5,535	1,384	2,874	1,490	52%
Capital	1,000	250	448	198	45%
Transfers	6,447	1,612	1,055	-557	16%
Other	38	10	-	-10	0%
<b>Agency Spending</b>	<b>27,130</b>	<b>6,782</b>	<b>8,189</b>	<b>1,407</b>	<b>30%</b>
Interest	155	39	13	-26	8%
Contingency	1,404	351	-	-351	0%
Peace Implementation	4,700	1,175	-	-1,175	0%
<b>Total Government Spending</b>	<b>33,389</b>	<b>8,347</b>	<b>8,202</b>	<b>-145</b>	<b>25%</b>
External Loans	2,644	661	66	-595	3%
External Grants	2,041	510	8	-502	0%
<b>Total Spending</b>	<b>38,074</b>	<b>9,519</b>	<b>8,277</b>	<b>-1,242</b>	<b>22%</b>

- Although total government expenditure was very close to the quarterly budget, there was considerable variation within chapters and agencies expenditures.
- In addition, the lack of approved budget for 2016/17 prevented expenditure from being spent under the contingency or peace implementation fund codes.
- It should be noted that several reforms were implemented from August, to attempt to better control budget execution. These include:
  - Unpresented cheques being recalled and cancelled;
  - Introduction of a cash management committee;
  - Cheques being signed only when funds are available to prevent the accumulation of new unpresented cheques; and
  - Minimum operating allocations for all spending agencies.
- These reforms have started to improve budget execution, as can be seen by the monthly breakdown of expenditures given below.
- Both operating and capital chapters were significantly overspent compared to the quarterly budgets, however, a large proportion of overspending can be attributed to poor budget execution in July.

Table 6: Monthly Expenditure Breakdown

Monthly expenditure (SSP m)	July	August	September	Total
Salaries	1,329	1,362	1,122	3,813
Operating	1,217	832	825	2,874
Capital	254	-	194	448
Transfers	369	180	506	1,055
Other	1	5	6	13
<b>Total</b>	<b>3,170</b>	<b>2,379</b>	<b>2,654</b>	<b>8,202</b>

- As can be seen below, operating and capital chapters also have the largest proportion of USD denominated expenditure.
- As the exchange rate was below the annual average forecast (70 SSP/USD), the SSP value of expenditure is expected to increase throughout the fiscal year.

Table 7: Dollar denominated Expenditure by Chapter

Chapter (millions)	USD expenditure (USD)	SSP value of USD expenditure (SSP)	Total Expenditure (SSP)	% of total spending (%)
Salaries	24	1,229	3,813	32%
Operating	45	2,204	2,874	77%
Capital	7	408	448	91%
Transfers	0	0	1,055	0%
Other	0	0	-	0%
<b>Total</b>	<b>76</b>	<b>3,841</b>	<b>8,189</b>	<b>47%</b>

- Total expenditure on salaries was SSP 285 million above the quarterly budget. Despite September salaries not being paid, a total of 3 months' salaries were executed in the first quarter as June 2016 salary arrears were paid.
- Transfers were SSP 557 million below the quarterly budget, equivalent to only 16% of the annual budget. As with salaries, June transfer arrears were paid but September transfers were not executed in the first quarter.
- Expenditure on both operating and capital was overbudget with 52% and 45% of the annual budgets spent respectively.
- Whilst all agencies received at least some funds for operating expenditure in the first quarter, four agencies consumed more than 90% of all operating spending - the Ministry of Finance and Planning, the Office of the President, the Ministry of Defence and National Security.

### Sectoral Expenditure

- The distribution of expenditure between agencies and sectors was very unequal in the first quarter. Public Administration was responsible for over 70% of overspending.
- All sectors were underspent except accountability, public administration and security.
- Combined expenditure on health and education now makes up significantly less than 5% of total government spending.

Table 8: Total expenditure by sector

Sector (SSP m)	Quarterly Budget	Budget as % of total	Q1 Actual	Q1 Actual as % of total	Overspending
Accountability	375	6%	1,084	13%	709
Economic Functions	129	2%	48	1%	-80
Education	350	6%	216	3%	-134
Health	147	2%	90	1%	-57
Infrastructure	117	2%	33	0%	-84
Natural Resources	188	3%	159	2%	-29
Public Administration	1,187	19%	2,614	32%	1,427
Rule of Law	922	15%	844	10%	-78
Security	2,761	44%	3,079	38%	317
Social & Humanitarian Affairs	44	1%	35	0%	-9
<b>Grand Total</b>	<b>6,220</b>	<b>100%</b>	<b>8,202</b>	<b>100%</b>	<b>1,983</b>

Note: This table excludes budgeted and actual expenditure on block transfers, contingency or peace implementation.

## **Salaries**

- Total expenditure on salaries was SSP 3,813 million, exceeding the quarterly budget by SSP 285 million.
- In the first quarter, 3 months' salaries were paid. However, as June salary arrears were paid during the quarter, September salary payments were deferred to the second quarter.
- Overspending on salaries in the first quarter indicates the annual budget may be overspent over the fiscal year, as salaries for all employees on grades 1-9 continued to be paid at the old salary scale. They will be paid at the new salary scale once the budget has been approved by the NLA.
- Total spending on social benefits and incentives and overtime was SSP 204 million, of which SSP 125 million was spent in July.
- This was primarily the result of spending by the Ministry of Finance (SSP 70 million), Foreign Affairs (SSP 46 million), and the Office of the President (SSP 20 million).
- As the 2016/17 budget had not been approved during the first quarter, agencies may have overspent on social benefits and incentives.

## **Operating**

- There was substantial overspending on operating with 52% of the annual budget exhausted in the first quarter.
- The operating chapter contributed the largest amount to Government overspending in the first quarter, almost SSP 1.5 billion.
- More than 40% of expenditure on operating took place in July, potentially in response to the conflict.
- However, as a large proportion of operating expenditure is denominated in foreign currencies large real cuts to operating expenditure will be needed over the remainder of 2016/17, to prevent the annual budget being exceeded.
- As mentioned above, the Ministry of Finance and Planning executed minimum operating allocations to all ministries (SSP 0.5 million) and Commissions (SSP 0.3 million) in September. This was implemented to ensure all agencies could meet minimum costs to continue operating and that available funds were not directed to priority agencies only. For 36 agencies, this was the only operating expenditure received in the first quarter.
- Four agencies consumed more than 90% of all operating spending - the Ministry of Finance and Planning, the Office of the President, the Ministry of Defence and National Security. Budget discipline by these agencies will be crucial to prevent overspending of the annual operating budget over the fiscal year.

## **Capital**

- Capital expenditure amounted to SSP 448 million, equivalent to 45% of the annual budget.
- Almost 60% of this expenditure took place in July, before the reforms were implemented.
- More than 90% of capital expenditure in the first quarter was on vehicles by the Office of the President.
- Over 90% of capital expenditure was USD denominated. Significant reductions to expenditure on vehicles and other dollar denominated capital expenditure are needed over the fiscal year to prevent the capital budget becoming overspent.

## **Transfers**

- The transfers chapter was significantly underspent in the first quarter, with only 16% of the annual budget executed in the first quarter.
- Conditional salaries were significantly underspent in the first quarter. Many agencies may still be receiving salaries in line with the 2015/16 budget and old pay scale.
- Transfers were also indignantly underspent compared to budget, however, these payments are usually made annually and not evenly distributed across the fiscal year.
- The Sales Tax Adjustment Grant transfer was SSP 95 million below the quarterly budget. Sales tax revenue is expected to increase throughout the fiscal year, as a result of revenue increasing measures and expected inflation, and therefore the STAG transfer is expected to increase throughout the year too.
- Block grants to states were overspent by SSP 11 million as three states took advances: Gbudwe, Terekeka and Gogrial state.

Table 9: Transfers expenditure by type

Transfers (SSP m)	Quarterly Budget	Q1 Spending	Overspending
Conditional Salaries	807	606	-201
Operating Grants	37	38	0
Block Grants	174	185	11
County Block Grants	13	13	-0
Sales Tax Adjustment Grants	300	205	-95
Capital Transfers	1	-	-1
Transfers to International Orgs	250	-	-250
Transfers to Service Delivery Units	29	8	-21
<b>Total</b>	<b>1,612</b>	<b>1,055</b>	<b>-557</b>

- The transition to the new arrangement of states was achieved largely cost neutral, with no increase to monthly block, salary or operating transfers.

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 in the first quarter was SSP 624 million**, which was equivalent to just 3% of the annual budget. This was primarily due to high net oil revenues, which were immediately used for repayments of oil advances.
- **Net financing for the first quarter was negative SSP 94 million, meaning that the Government made net repayments of this amount.**
- **Outstanding debt currently stands at over SSP 45,432 million (after the revaluation of USD denominated debt).**

Table 10: Debt position and net financing

(SSP m)	Oil Advance Sales	World Bank & China Loans	Domestic Banks	BOSS	Proceeds from SDR auctions	BOSS Recap.	Total
<b>Opening Balance:</b>							
<b>1st July 2016</b>	<b>11,410</b>	<b>5,318</b>	<b>1,759</b>	<b>14,790</b>	<b>0</b>	<b>1,917</b>	<b>35,194</b>
New Borrowing	-	66	1,336	600	1,299	0	<b>3,302</b>
Repayments	2,802	0	594	0	0	0	<b>3,396</b>
Net Financing	-2,802	66	742	600	1,299	-	<b>-94</b>
- Realignment	6,813	3,520	0	0	0	0	<b>10,332</b>
<b>Closing Balance:</b>							
<b>30th September 2016</b>	<b>15,421</b>	<b>8,904</b>	<b>2,501</b>	<b>15,390</b>	<b>1,299</b>	<b>1,917</b>	<b>45,432</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.

- The Government repaid SSP 2,802 million in oil advances, paying SSP 1,175 million (\$25 million) in July and SSP 1,626 million (\$26 million) in September. No new oil advances were taken in the first quarter.
- The Government also received SSP 66 million in concessionary loans from the World Bank (see section 5).
- Both oil advances and development (World Bank and China) loans are USD denominated and, therefore, the SSP value of these loans has increased over the quarter as the exchange rate depreciated. Revaluing this stock of debt at the exchange rate as of 30<sup>th</sup> September 2016 (67.87 SSP/USD), increased the SSP value of the total stock of debt by SSP 10,332 million.
- The Government also issued new Treasury Bills in August and September, resulting in net borrowing of SSP 742 million from Domestic Banks.
- In addition, the Government borrowed SSP 600 million from the Bank of South Sudan and received SSP 1,299 million in proceeds from SDR auctions in the first quarter. No repayments to the Bank of South Sudan were made.
- This gives a net financing of SSP -94 million, with the government repaying more in oil advances than it received through borrowing from Domestic Banks and the Bank of South Sudan.

Table 11: Financing reconciliation

(SSP million)	2016/17
<b>Budget Surplus / (Deficit)</b>	<b>(624)</b>
Net BoSS Financing	600
SDR auction proceeds	1,299
Donors Financing	66
Oil advances	(2,802)
Treasury Bills	742
<b>Net Borrowing</b>	<b>(94)</b>
<i>Over / (under)-financing</i>	<i>(718)</i>
Decrease / (Increase) in Cash	1,342
<b>Total Financing</b>	<b>1,247</b>
Unreconciled	623

- Over the quarter, the Government used cash balances to finance the fiscal deficit and net repayments made in the first quarter. Cash balances were run down by SSP 1,342 million. This was expected as the Government received a large oil advance (USD75 million) at the end of the final quarter in 2015/16, which remained largely unspent in the previous fiscal year.
- The unreconciled amount of SSP 623 million could be attributed to exchange rate gains/losses on foreign currency denominated expenditure, revenues and financing.



## Section 5: Donor Spending Developments

- South Sudan receives significant development and humanitarian support in the form of loans and grants. Some of this funding is implemented with the involvement of the government and may use government financial systems. These projects are therefore appropriated in the budget, donors are requested to report their disbursements on a quarterly basis and these are compared with the budgeted amount in Table 1 below.
- In Q1 donors reported disbursing a total of SSP 74 million, of which SSP 66 million (89%) was in the form of loans and SSP 8 million (11%) as grants.

Table 12: Disbursements in 2016/17 (SSP millions)

Project Name (Funder)	Grant/ Loan	Sector	2016/17 Est.	Q1	YTD (%)
Emergency Food Crisis Response (World Bank)	Grant	Natural Resources	189	5	3%
Strengthening the Capacity of Audit Chamber (World Bank)	Grant	Accountability	3	-	0%
Procurement Capacity Development (World Bank)	Grant	Accountability	29	3	10%
Institutional Support to PFM and Aid Coordination (AfDB)	Grant	Accountability	175	-	0%
Juba Power Distribution (AfDB)	Grant	Economic functions	1,021	-	0%
TA for the Transport Sector (AfDB)	Grant	Infrastructure	414	-	0%
Gender Equality and Economic Empowerment (ADB)	Grant	Soc. & Humanitarian	69	-	0%
Good Governance & Capacity Building in NRM (ADB)	Grant	Natural Resources	49	-	0%
Resilience, Water & Sanitation (ADB)	Grant	Economic functions	92	-	0%
Local Governance and Service Delivery (World Bank)	Loan	Accountability	1,813	48	3%
East Africa Regional Transport Project (World Bank)	Loan	Infrastructure	280	-	0%
Safety Net and Skills Development (World Bank)	Loan	Natural Resources	183	12	6%
Statistical Capacity Building (World Bank)	Loan	Accountability	280	-	0%
Energy Sector Technical Assistance (World Bank)	Loan	Economic functions	88	6	7%
Juba Airport (China EXIM)	Loan	Infrastructure	No data	No data	N/A
Juba Women's and Children's Hospital (Kuwait Fund)	Loan	Health	No data	No data	N/A
<b>Total</b>			<b>4,685</b>	<b>74</b>	<b>2%</b>

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

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Accountability</b>	<b>1,500,169,634</b>	<b>375,042,409</b>	<b>668,505,834</b>	<b>293,463,426</b>	<b>45%</b>
Ministry of Finance & Planning	1,392,932,051	348,233,013	661,203,968	312,970,955	47%
Audit Chamber	46,744,332	11,686,083	2,032,525	-9,653,558	4%
National Bureau of Statistics	28,147,440	7,036,860	2,153,738	-4,883,122	8%
Anti-Corruption Commission	20,990,092	5,247,523	1,964,448	-3,283,075	9%
SS Fiscal & Financial Allocation & Monitoring Commission	3,225,879	806,470	536,433	-270,037	17%
South Sudan Reconstruction & Development Fund	5,662,613	1,415,653	614,722	-800,931	11%
National Revenue Authority	2,467,227	616,807	-	-616,807	0%
<b>Economic Functions</b>	<b>514,172,288</b>	<b>128,543,072</b>	<b>48,140,467</b>	<b>-80,402,605</b>	<b>9%</b>
Ministry of Petroleum	35,103,740	8,775,935	4,692,986	-4,082,949	13%
Ministry of Information, Communication, Technology & Postal Ser	40,822,923	10,205,731	6,595,753	-3,609,978	16%
Ministry of Electricity & Dams	12,459,544	3,114,886	2,403,627	-711,259	19%
Ministry of Trade, Investment & Industry	34,189,101	8,547,275	5,755,874	-2,791,401	17%
South Sudan Urban Water Corporation	32,262,203	8,065,551	3,726,241	-4,339,310	12%
Electricity Corporation	34,645,097	8,661,274	5,212,390	-3,448,884	15%
Investment Authority	12,293,267	3,073,317	785,883	-2,287,434	6%
National Bureau of Standards	29,517,107	7,379,277	3,807,585	-3,571,692	13%
Petroleum and Gas Commission	9,367,808	2,341,952	1,119,407	-1,222,545	12%
National Communications Authority	12,836,489	3,209,122	-	-3,209,122	0%
Ministry of Water Resources & Irrigation	76,005,624	19,001,406	8,639,619	-10,361,787	11%
Ministry of Mining	17,051,905	4,262,976	380,669	-3,882,307	2%
East African Community	33,547,188	8,386,797	-	-8,386,797	0%
South Sudan Broadcasting Commission	109,358,355	27,339,589	5,020,433	-22,319,156	5%
Media Authority	10,295,479	2,573,870	-	-2,573,870	0%
Access to Information Commission	14,416,458	3,604,115	-	-3,604,115	0%
<b>Education</b>	<b>1,400,015,312</b>	<b>350,003,828</b>	<b>215,905,104</b>	<b>-134,098,724</b>	<b>15%</b>
Ministry of General Education & Instruction	963,984,972	240,996,243	87,183,284	-153,812,959	9%
Ministry of Higher Education Science & Technology	436,030,340	109,007,585	128,721,820	19,714,235	30%
<b>Health</b>	<b>588,166,238</b>	<b>147,041,560</b>	<b>90,092,820</b>	<b>-56,948,740</b>	<b>15%</b>
Ministry of Health	566,409,877	141,602,469	87,958,542	-53,643,927	16%
HIV/Aids Commission	15,144,990	3,786,248	1,579,033	-2,207,215	10%
Drug and Food Control Authority	6,611,371	1,652,843	555,245	-1,097,598	8%
<b>Infrastructure</b>	<b>466,121,943</b>	<b>116,530,486</b>	<b>33,000,077</b>	<b>-83,530,408</b>	<b>7%</b>
Ministry of Lands, Housing & Urban Development	36,924,709	9,231,177	1,746,965	-7,484,212	5%
Ministry of Transport	91,498,042	22,874,511	9,051,055	-13,823,455	10%
South Sudan Roads Authority	20,224,090	5,056,023	1,978,208	-3,077,815	10%
South Sudan Civil Aviation Authority	51,562,234	12,890,559	7,787,103	-5,103,455	15%
Ministry of Roads & Bridges	265,912,868	66,478,217	12,436,746	-54,041,471	5%
<b>Natural Resources &amp; Rural Devt</b>	<b>750,661,295</b>	<b>187,665,324</b>	<b>158,823,155</b>	<b>-28,842,169</b>	<b>21%</b>
Ministry of Agriculture & Food Security	82,431,324	20,607,831	12,071,817	-8,536,014	15%
Ministry of Tourism & Wildlife Conservation	598,124,534	149,531,134	141,095,758	-8,435,376	24%
Tourism	18,956,675	4,739,169	1,690,422	-3,048,747	9%
Wildlife Conservation	579,167,859	144,791,965	139,405,336	-5,386,629	24%
Ministry of Environment & Forestry	31,328,698	7,832,175	1,857,614	-5,974,561	6%
Ministry of Livestock & Fisheries Industry	27,498,798	6,874,700	3,240,843	-3,633,857	12%
Agricultural Bank	7,399,061	1,849,765	-	-1,849,765	0%

South Sudan Land Commission	3,878,880	969,720	557,123	-412,597	14%
<b>Public Administration</b>	<b>5,048,241,427</b>	<b>1,262,060,369</b>	<b>2,614,041,103</b>	<b>1,351,980,734</b>	<b>52%</b>
Office of the President	1,753,821,067	438,455,267	1,711,076,897	1,272,621,630	98%
Ministry of Cabinet Affairs	126,537,386	31,634,347	12,472,466	-19,161,881	10%
Ministry of Foreign Affairs & International Cooperation	2,051,208,081	512,802,020	816,165,886	303,363,866	40%
Ministry of Labour, Public Service & Human Resource Development	58,572,864	14,643,216	4,153,788	-10,489,428	7%
National Legislative Assembly	843,439,888	210,859,972	47,064,284	-163,795,688	6%
South Sudan Civil Service Commission	7,405,289	1,851,322	874,183	-977,139	12%
South Sudan Local Government Board	4,021,990	1,005,498	746,252	-259,246	19%
South Sudan Employees Justice Chamber	6,086,821	1,521,705	756,519	-765,186	12%
South Sudan Public Grievances Chamber	3,766,061	941,515	535,745	-405,770	14%
National Elections Commission	31,843,766	7,960,942	3,565,447	-4,395,495	11%
Council of States	49,108,122	12,277,031	9,840,785	-2,436,245	20%
National Constitution Review Commission	37,585,764	9,396,441	1,447,863	-7,948,578	4%
Parliamentary Service Commission	25,500,000	6,375,000	300,000	-6,075,000	1%
Federal Affairs	26,224,579	6,556,145	500,000	-6,056,145	2%
Northern Corridor Implementation Authority	8,479,681	2,119,920	300,000	-1,819,920	4%
Parliamentary Affairs	14,640,117	3,660,029	4,240,987	580,958	29%
<b>Rule of Law</b>	<b>3,687,861,065</b>	<b>921,965,266</b>	<b>844,194,308</b>	<b>-77,770,958</b>	<b>23%</b>
Ministry of Justice & Constitutional Affairs	70,321,138	17,580,285	9,878,017	-7,702,267	14%
Ministry of Interior	428,092,281	107,023,070	82,250,118	-24,772,952	19%
Police	1,902,498,746	475,624,687	456,433,594	-19,191,092	24%
Prisons	818,271,370	204,567,843	215,782,097	11,214,255	26%
Fire Brigade	226,297,487	56,574,372	55,437,463	-1,136,909	24%
Judiciary of South Sudan	198,448,356	49,612,089	17,474,268	-32,137,821	9%
South Sudan Law Review Commission	10,746,456	2,686,614	776,228	-1,910,386	7%
Bureau of Community Security & Small Arms Control	4,298,825	1,074,706	683,284	-391,422	16%
South Sudan Human Rights Commission	11,844,730	2,961,183	1,121,307	-1,839,876	9%
Commission for Refugees Affairs	17,041,676	4,260,419	4,357,931	97,512	26%
<b>Security</b>	<b>11,045,245,384</b>	<b>2,761,311,346</b>	<b>3,078,659,634</b>	<b>317,348,288</b>	<b>28%</b>
Ministry of Defence & Veteran Affairs	10,334,227,571	2,583,556,893	2,322,085,096	-261,471,797	22%
Defence	8,429,747,016	2,107,436,754	1,907,507,337	-199,929,417	23%
Veteran Affairs	1,904,480,555	476,120,139	414,577,759	-61,542,380	22%
National Mine Action Authority	6,524,824	1,631,206	1,334,671	-296,535	20%
Disarmament, Demobilization & Reintegration Commission	28,575,309	7,143,827	3,323,446	-3,820,382	12%
National Security Service	675,917,680	168,979,420	751,916,422	582,937,002	111%
<b>Social &amp; Humanitarian Affairs</b>	<b>177,016,724</b>	<b>44,254,181</b>	<b>35,419,194</b>	<b>-8,834,987</b>	<b>20%</b>
Ministry of Gender, Child & Social Welfare	32,308,944	8,077,236	3,801,917	-4,275,319	12%
Ministry of Culture, Youth & Sport	42,415,743	10,603,936	10,704,262	100,326	25%
Ministry of Humanitarian Affairs & Disaster Management	35,240,512	8,810,128	1,284,625	-7,525,503	4%
South Sudan Relief & Rehabilitation Commission	43,047,493	10,761,873	17,906,168	7,144,295	42%
Peace Commission	16,042,679	4,010,670	890,196	-3,120,474	6%
War Disabled, Widows & Orphans Commission	7,961,353	1,990,338	832,027	-1,158,311	10%
<b>Block Transfers</b>	<b>1,951,899,657</b>	<b>487,974,914</b>	<b>402,676,434</b>	<b>-85,298,480</b>	<b>21%</b>
Ministry of Finance & Planning	1,951,899,657	487,974,914	402,676,434	-85,298,480	21%
<b>Cross Sectoral Expenditure</b>	<b>6,259,320,027</b>	<b>1,564,830,007</b>	<b>12,739,100</b>	<b>-1,552,090,907</b>	<b>0%</b>
Ministry of Cabinet Affairs	6,104,320,027	1,600,961,919	-	-1,600,961,919	0%
Ministry of Finance & Planning	155,000,000	38,750,000	12,739,100	-26,010,900	8%
<b>Total</b>	<b>33,388,891,043</b>	<b>8,347,222,761</b>	<b>7,786,781,696</b>	<b>-560,441,064</b>	<b>23%</b>

## Appendix 2: Salaries Spending by Agency

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Accountability</b>	<b>199,050,642</b>	<b>49,762,660.50</b>	<b>106,471,743</b>	<b>56,709,082</b>	<b>53%</b>
Ministry of Finance & Planning	148,128,207	37,032,052	101,355,848	64,323,796	68%
Audit Chamber	18,798,120	4,699,530	1,732,525	-2,967,005	9%
National Bureau of Statistics	17,378,057	4,344,514	1,667,767	-2,676,747	10%
Anti-Corruption Commission	11,121,184	2,780,296	1,164,448	-1,615,848	10%
SS Fiscal & Financial Allocation & Monitoring Commission	1,252,097	313,024	236,433	-76,591	19%
South Sudan Reconstruction & Development Fund	2,372,977	593,244	314,722	-278,522	13%
National Revenue Authority	0	0	0	0	No Budget
<b>Economic Functions</b>	<b>208,895,266</b>	<b>52,223,817</b>	<b>30,942,955</b>	<b>-21,280,862</b>	<b>15%</b>
Ministry of Petroleum	18,577,840	4,644,460	4,192,986	-451,474	23%
Ministry of Information, Communication, Technology & Postal Ser	26,297,023	6,574,256	3,038,753	-3,535,503	12%
Ministry of Electricity & Dams	3,526,413	881,603	631,432	-250,171	18%
Ministry of Trade, Investment & Industry	24,278,214	6,069,554	3,085,874	-2,983,680	13%
South Sudan Urban Water Corporation	19,517,892	4,879,473	3,426,241	-1,453,232	18%
Electricity Corporation	24,039,523	6,009,881	4,912,390	-1,097,491	20%
Investment Authority	4,069,177	1,017,294	485,883	-531,411	12%
National Bureau of Standards	21,043,768	5,260,942	3,507,585	-1,753,357	17%
Petroleum and Gas Commission	4,433,354	1,108,339	819,407	-288,932	18%
National Communications Authority	1,594,051	398,513	0	-398,513	0%
Ministry of Water Resources & Irrigation	18,522,938	4,630,735	2,241,302	-2,389,433	12%
Ministry of Mining	8,308,481	2,077,120	380,669	-1,696,451	5%
East African Community	6,997,188	1,749,297	0	-1,749,297	0%
South Sudan Broadcasting Commission	20,333,875	5,083,469	4,220,433	-863,036	21%
Media Authority	1,617,275	404,319	0	-404,319	0%
Access to Information Commission	5,738,254	1,434,564	0	-1,434,564	0%
<b>Education</b>	<b>498,629,325</b>	<b>124,657,331</b>	<b>123,241,442</b>	<b>-1,415,890</b>	<b>25%</b>
Ministry of General Education & Instruction	84,603,235	21,150,809	9,151,118	-11,999,691	11%
Ministry of Higher Education Science & Technology	414,026,090	103,506,523	114,090,324	10,583,801	28%
<b>Health</b>	<b>119,391,895</b>	<b>29,847,974</b>	<b>28,921,922</b>	<b>-926,052</b>	<b>24%</b>
Ministry of Health	108,571,396	27,142,849	27,387,644	244,795	25%
HIV/Aids Commission	8,565,718	2,141,430	1,279,033	-862,397	15%
Drug and Food Control Authority	2,254,781	563,695	255,245	-308,450	11%
<b>Infrastructure</b>	<b>79,194,832</b>	<b>19,798,708</b>	<b>10,908,003</b>	<b>-8,890,705</b>	<b>14%</b>
Ministry of Lands, Housing & Urban Development	15,459,772	3,864,943	1,246,965	-2,617,978	8%
Ministry of Transport	26,969,142	6,742,286	1,481,172	-5,261,114	5%
South Sudan Roads Authority	0	0	0	0	No Budget
South Sudan Civil Aviation Authority	29,612,234	7,403,059	7,243,120	-159,938	24%
Ministry of Roads & Bridges	7,153,684	1,788,421	936,746	-851,675	13%
<b>Natural Resources &amp; Rural Devt</b>	<b>193,207,121</b>	<b>48,301,780</b>	<b>42,734,474</b>	<b>-5,567,306</b>	<b>22%</b>
Ministry of Agriculture & Food Security	37,549,973	9,387,493	5,295,688	-4,091,805	14%
Ministry of Tourism & Wildlife Conservation	130,055,132	32,513,783	34,089,177	1,575,394	26%
<i>Tourism</i>	8,760,364	2,190,091	1,190,422	-999,669	14%
<i>Wildlife Conservation</i>	121,294,768	30,323,692	32,898,755	2,575,063	27%
Ministry of Environment & Forestry	11,245,430	2,811,358	1,357,614	-1,453,744	12%
Ministry of Livestock & Fisheries Industry	9,264,411	2,316,103	1,734,872	-581,231	19%

Agricultural Bank	3,287,016	821,754	0	-821,754	0%
South Sudan Land Commission	1,805,159	451,290	257,123	-194,167	14%
<b>Public Administration</b>	<b>2,573,847,781</b>	<b>643,461,945</b>	<b>892,658,359</b>	<b>249,196,413</b>	<b>35%</b>
Office of the President	44,909,867	11,227,467	40,069,705	28,842,238	89%
Ministry of Cabinet Affairs	62,584,154	15,646,039	11,972,466	-3,673,573	19%
Ministry of Foreign Affairs & International Cooperation	1,944,596,307	486,149,077	788,605,368	302,456,292	41%
Ministry of Labour, Public Service & Human Resource Development	30,084,868	7,521,217	3,153,788	-4,367,429	10%
National Legislative Assembly	412,473,307	103,118,327	35,356,042	-67,762,285	9%
South Sudan Civil Service Commission	3,699,688	924,922	319,824	-605,098	9%
South Sudan Local Government Board	2,844,725	711,181	446,252	-264,929	16%
South Sudan Employees Justice Chamber	2,755,080	688,770	303,840	-384,930	11%
South Sudan Public Grievances Chamber	1,828,327	457,082	235,745	-221,337	13%
National Elections Commission	18,685,222	4,671,306	2,965,447	-1,705,859	16%
Council of States	28,564,273	7,141,068	7,738,405	597,337	27%
National Constitution Review Commission	8,362,096	2,090,524	1,147,863	-942,661	14%
Parliamentary Service Commission	0	0	0	0	No Budget
Federal Affairs	5,256,769	1,314,192	0	-1,314,192	0%
Northern Corridor Implementation Authority	1,530,791	382,698	0	-382,698	0%
Parliamentary Affairs	5,672,307	1,418,077	343,614	-1,074,463	6%
<b>Rule of Law</b>	<b>1,407,940,439</b>	<b>351,985,110</b>	<b>323,114,045</b>	<b>-28,871,065</b>	<b>23%</b>
Ministry of Justice & Constitutional Affairs	43,321,138	10,830,285	6,617,615	-4,212,670	15%
Ministry of Interior	308,570,491	77,142,623	60,553,011	-16,589,611	20%
Police	762,024,505	190,506,126	203,172,920	12,666,794	27%
Prisons	89,373,540	22,343,385	21,047,807	-1,295,578	24%
Fire Brigade	55,588,641	13,897,160	12,048,968	-1,848,192	22%
Judiciary of South Sudan	126,197,248	31,549,312	16,974,268	-14,575,044	13%
South Sudan Law Review Commission	3,799,350	949,838	476,228	-473,610	13%
Bureau of Community Security & Small Arms Control	3,337,664	834,416	383,284	-451,132	11%
South Sudan Human Rights Commission	6,910,276	1,727,569	821,307	-906,262	12%
Commission for Refugees Affairs	8,817,586	2,204,397	1,018,636	-1,185,761	12%
<b>Security</b>	<b>8,754,887,702</b>	<b>2,188,721,926</b>	<b>2,230,494,170</b>	<b>41,772,244</b>	<b>25%</b>
Ministry of Defence & Veteran Affairs	8,164,676,768	2,041,169,192	1,876,714,117	-164,455,075	23%
<i>Defence</i>	<i>6,410,196,213</i>	<i>1,602,549,053</i>	<i>1,462,636,358</i>	<i>-139,912,695</i>	<i>23%</i>
<i>Veteran Affairs</i>	<i>1,754,480,555</i>	<i>438,620,139</i>	<i>414,077,759</i>	<i>-24,542,380</i>	<i>24%</i>
National Mine Action Authority Disarmament, Demobilization & Reintegration Commission	4,068,724	1,017,181	1,034,671	17,490	25%
National Security Service	16,995,302	4,248,826	3,023,446	-1,225,380	18%
National Security Service	569,146,908	142,286,727	349,721,936	207,435,209	61%
<b>Social &amp; Humanitarian Affairs</b>	<b>75,204,937</b>	<b>18,801,234</b>	<b>23,196,760</b>	<b>4,395,525</b>	<b>31%</b>
Ministry of Gender, Child & Social Welfare	10,973,064	2,743,266	1,764,923	-978,343	16%
Ministry of Culture, Youth & Sport	15,374,622	3,843,656	1,776,416	-2,067,240	12%
Ministry of Humanitarian Affairs & Disaster Management	8,149,392	2,037,348	627,030	-1,410,318	8%
South Sudan Relief & Rehabilitation Commission	28,642,936	7,160,734	17,906,168	10,745,434	63%
Peace Commission	7,130,693	1,782,673	590,196	-1,192,477	8%
War Disabled, Widows & Orphans Commission	4,934,230	1,233,558	532,027	-701,531	11%
<b>Total</b>	<b>14,110,249,940</b>	<b>3,527,562,485</b>	<b>3,812,683,872</b>	<b>285,121,387</b>	<b>27%</b>

### Appendix 3: Operating Spending by Agency (excluding externally funded spending)

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Accountability</b>	<b>196,118,992</b>	<b>49,029,748</b>	<b>547,238,904</b>	<b>498,209,156</b>	<b>279%</b>
Ministry of Finance & Planning	154,803,844	38,700,961	545,052,933	506,351,972	352%
Audit Chamber	12,946,212	3,236,553	300,000	-2,936,553	2%
National Bureau of Statistics	10,769,383	2,692,346	485,971	-2,206,375	5%
Anti-Corruption Commission	9,868,908	2,467,227	800,000	-1,667,227	8%
SS Fiscal & Financial Allocation & Monitoring Commission	1,973,782	493,446	300,000	-193,446	15%
South Sudan Reconstruction & Development Fund	3,289,636	822,409	300,000	-522,409	9%
National Revenue Authority	2,467,227	616,807	-	-616,807	0%
<b>Economic Functions</b>	<b>240,044,336</b>	<b>60,011,084</b>	<b>11,622,516</b>	<b>-48,388,568</b>	<b>5%</b>
Ministry of Petroleum	16,525,900	4,131,475	500,000	-3,631,475	3%
Ministry of Information, Communication, Technology & Postal Ser	14,525,900	3,631,475	3,557,000	-74,475	24%
Ministry of Electricity & Dams	8,933,131	2,233,283	1,772,195	-461,088	20%
Ministry of Trade, Investment & Industry	9,910,887	2,477,722	2,670,000	192,278	27%
South Sudan Urban Water Corporation	12,744,311	3,186,078	300,000	-2,886,078	2%
Electricity Corporation	10,605,574	2,651,394	300,000	-2,351,394	3%
Investment Authority	8,224,090	2,056,023	300,000	-1,756,023	4%
National Bureau of Standards	8,473,339	2,118,335	300,000	-1,818,335	4%
Petroleum and Gas Commission	4,934,454	1,233,614	300,000	-933,614	6%
National Communications Authority	11,242,438	2,810,610	-	-2,810,610	0%
Ministry of Water Resources & Irrigation	11,000,000	2,750,000	823,321	-1,926,679	7%
Ministry of Mining	8,743,424	2,185,856	-	-2,185,856	0%
East African Community	7,800,000	1,950,000	-	-1,950,000	0%
South Sudan Broadcasting Commission	89,024,480	22,256,120	800,000	-21,456,120	1%
Media Authority	8,678,204	2,169,551	-	-2,169,551	0%
Access to Information Commission	8,678,204	2,169,551	-	-2,169,551	0%
<b>Education</b>	<b>44,008,500</b>	<b>11,002,125</b>	<b>19,495,521</b>	<b>8,493,396</b>	<b>44%</b>
Ministry of General Education & Instruction	22,004,250	5,501,063	4,864,025	-637,038	22%
Ministry of Higher Education Science & Technology	22,004,250	5,501,063	14,631,496	9,130,434	66%
<b>Health</b>	<b>75,407,782</b>	<b>18,851,946</b>	<b>24,121,190</b>	<b>5,269,245</b>	<b>32%</b>
Ministry of Health	64,471,920	16,117,980	23,521,190	7,403,210	36%
HIV/Aids Commission	6,579,272	1,644,818	300,000	-1,344,818	5%
Drug and Food Control Authority	4,356,590	1,089,148	300,000	-789,148	7%
<b>Infrastructure</b>	<b>50,136,126</b>	<b>12,534,032</b>	<b>11,092,074</b>	<b>-1,441,957</b>	<b>22%</b>
Ministry of Lands, Housing & Urban Development	8,964,937	2,241,234	500,000	-1,741,234	6%
Ministry of Transport	14,528,900	3,632,225	7,569,883	3,937,658	52%
South Sudan Roads Authority	8,224,090	2,056,023	1,978,208	-77,815	24%
South Sudan Civil Aviation Authority	9,450,000	2,362,500	543,983	-1,818,517	6%
Ministry of Roads & Bridges	8,968,199	2,242,050	500,000	-1,742,050	6%
<b>Natural Resources &amp; Rural Devt</b>	<b>83,056,866</b>	<b>20,764,217</b>	<b>6,764,800</b>	<b>-13,999,417</b>	<b>8%</b>
Ministry of Agriculture & Food Security	26,881,351	6,720,338	4,464,800	-2,255,538	17%
Ministry of Tourism & Wildlife Conservation	22,004,250	5,501,063	1,000,000	-4,501,063	5%
<i>Tourism</i>	10,196,311	2,549,078	500,000	-2,049,078	5%
<i>Wildlife Conservation</i>	11,807,939	2,951,985	500,000	-2,451,985	4%
Ministry of Environment & Forestry	20,083,268	5,020,817	500,000	-4,520,817	2%
Ministry of Livestock & Fisheries Industry	7,902,231	1,975,558	500,000	-1,475,558	6%

Agricultural Bank	4,112,045	1,028,011	-	-1,028,011	0%
South Sudan Land Commission	2,073,721	518,430	300,000	-218,430	14%
<b>Public Administration</b>	<b>2,210,329,825</b>	<b>552,582,456</b>	<b>1,302,902,611</b>	<b>750,320,154</b>	<b>59%</b>
Office of the President	1,470,911,200	367,727,800	1,252,679,737	884,951,937	85%
Ministry of Cabinet Affairs	63,953,232	15,988,308	500,000	-15,488,308	1%
Ministry of Foreign Affairs & International Cooperation	106,611,774	26,652,944	27,560,518	907,575	26%
Ministry of Labour, Public Service & Human Resource Development	28,487,996	7,121,999	1,000,000	-6,121,999	4%
National Legislative Assembly	416,466,581	104,116,645	11,708,243	-92,408,402	3%
South Sudan Civil Service Commission	3,705,601	926,400	554,359	-372,041	15%
South Sudan Local Government Board	1,177,265	294,316	300,000	5,684	25%
South Sudan Employees Justice Chamber	1,767,871	441,968	300,000	-141,968	17%
South Sudan Public Grievances Chamber	1,937,734	484,434	300,000	-184,434	15%
National Elections Commission	13,158,544	3,289,636	600,000	-2,689,636	5%
Council of States	20,543,849	5,135,962	2,102,380	-3,033,582	10%
National Constitution Review Commission	29,223,668	7,305,917	300,000	-7,005,917	1%
Parliamentary Service Commission	25,500,000	6,375,000	300,000	-6,075,000	1%
Federal Affairs	10,967,810	2,741,953	500,000	-2,241,953	5%
Northern Corridor Implementation Authority	6,948,890	1,737,223	300,000	-1,437,223	4%
Parliamentary Affairs	8,967,810	2,241,953	3,897,373	1,655,421	43%
<b>Rule of Law</b>	<b>550,961,517</b>	<b>137,740,379</b>	<b>90,578,390</b>	<b>-47,161,989</b>	<b>16%</b>
Ministry of Justice & Constitutional Affairs	27,000,000	6,750,000	3,260,402	-3,489,598	12%
Ministry of Interior	112,021,790	28,005,448	18,500,000	-9,505,448	17%
Police	180,512,758	45,128,190	21,287,000	-23,841,190	12%
Prisons	116,104,800	29,026,200	42,291,693	13,265,493	36%
Fire Brigade	22,004,250	5,501,063	500,000	-5,001,063	2%
Judiciary of South Sudan	72,251,108	18,062,777	500,000	-17,562,777	1%
South Sudan Law Review Commission	6,947,106	1,736,777	300,000	-1,436,777	4%
Bureau of Community Security & Small Arms Control	961,161	240,290	300,000	59,710	31%
South Sudan Human Rights Commission	4,934,454	1,233,614	300,000	-933,614	6%
Commission for Refugees Affairs	8,224,090	2,056,023	3,339,295	1,283,272	41%
<b>Security</b>	<b>1,983,107,682</b>	<b>495,776,921</b>	<b>848,165,464</b>	<b>352,388,543</b>	<b>43%</b>
Ministry of Defence & Veteran Affairs	1,869,550,803	467,387,701	445,370,979	-22,016,722	24%
<i>Defence</i>	<i>1,719,550,803</i>	<i>429,887,701</i>	<i>444,870,979</i>	<i>14,983,278</i>	<i>26%</i>
<i>Veteran Affairs</i>	<i>150,000,000</i>	<i>37,500,000</i>	<i>500,000</i>	<i>-37,000,000</i>	<i>0%</i>
National Mine Action Authority	2,456,100	614,025	300,000	-314,025	12%
Disarmament, Demobilization & Reintegration Commission	11,580,007	2,895,002	300,000	-2,595,002	3%
National Security Service	99,520,772	24,880,193	402,194,485	377,314,292	404%
<b>Social &amp; Humanitarian Affairs</b>	<b>101,811,787</b>	<b>25,452,947</b>	<b>12,222,435</b>	<b>-13,230,512</b>	<b>12%</b>
Ministry of Gender, Child & Social Welfare	21,335,880	5,333,970	2,036,994	-3,296,976	10%
Ministry of Culture, Youth & Sport	27,041,121	6,760,280	8,927,846	2,167,566	33%
Ministry of Humanitarian Affairs & Disaster Management	27,091,120	6,772,780	657,595	-6,115,185	2%
South Sudan Relief & Rehabilitation Commission	14,404,557	3,601,139	-	-3,601,139	0%
Peace Commission	8,911,986	2,227,997	300,000	-1,927,997	3%
War Disabled, Widows & Orphans Commission	3,027,123	756,781	300,000	-456,781	10%
<b>Cross Sectoral Expenditure</b>	<b>6,104,320,027</b>	<b>1,526,080,007</b>	<b>-</b>	<b>-1,526,080,007</b>	<b>0%</b>
Ministry of Cabinet Affairs	6,104,320,027	1,526,080,007	-	-1,526,080,007	0%
<b>Total</b>	<b>11,639,303,440</b>	<b>2,909,825,860</b>	<b>2,874,203,905</b>	<b>-35,621,955</b>	<b>25%</b>

#### Appendix 4: Transfers Spending by Agency (excluding externally funded spending)

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Accountability</b>	<b>1,000,000,000</b>	<b>250,000,000</b>	-	<b>-250,000,000</b>	<b>0%</b>
Ministry of Finance & Planning	1,000,000,000	250,000,000	-	-250,000,000	0%
<b>Economic Functions</b>	<b>46,482,686</b>	<b>11,620,672</b>	<b>5,574,996</b>	<b>-6,045,676</b>	<b>12%</b>
Ministry of Water Resources & Irrigation	46,482,686	11,620,672	5,574,996	-6,045,676	12%
<b>Education</b>	<b>857,377,487</b>	<b>214,344,372</b>	<b>73,168,141</b>	<b>-141,176,231</b>	<b>9%</b>
Ministry of General Education & Instruction	857,377,487	214,344,372	73,168,141	-141,176,231	9%
<b>Health</b>	<b>393,366,561</b>	<b>98,341,640</b>	<b>37,049,708</b>	<b>-61,291,932</b>	<b>9%</b>
Ministry of Health	393,366,561	98,341,640	37,049,708	-61,291,932	9%
<b>Infrastructure</b>	-	-	-	-	<b>No Budget</b>
<b>Natural Resources &amp; Rural Devt</b>	<b>474,397,308</b>	<b>118,599,327</b>	<b>109,323,881</b>	<b>-9,275,446</b>	<b>23%</b>
Ministry of Agriculture & Food Security	18,000,000	4,500,000	2,311,329	-2,188,671	13%
Ministry of Tourism & Wildlife Conservation	446,065,152	111,516,288	106,006,581	-5,509,707	24%
<i>Wildlife Conservation</i>	<i>446,065,152</i>	<i>111,516,288</i>	<i>106,006,581</i>	<i>-5,509,707</i>	24%
Ministry of Livestock & Fisheries Industry	10,332,156	2,583,039	1,005,971	-1,577,068	10%
<b>Public Administration</b>	<b>1,563,870</b>	<b>390,968</b>	<b>152,679</b>	<b>-238,289</b>	<b>10%</b>
South Sudan Employees Justice Chamber	1,563,870	390,968	152,679	-238,289	10%
<b>Rule of Law</b>	<b>1,721,459,109</b>	<b>430,364,777</b>	<b>426,704,766</b>	<b>-3,660,011</b>	<b>25%</b>
Police	959,961,483	239,990,371	231,373,674	-8,616,697	24%
Prisons	612,793,030	153,198,258	152,442,597	-755,661	25%
Fire Brigade	148,704,596	37,176,149	42,888,495	5,712,346	29%
<b>Security</b>	-	-	-	-	<b>No Budget</b>
<b>Social &amp; Humanitarian Affairs</b>	-	-	-	-	<b>No Budget</b>
<b>Block Transfers</b>	<b>1,951,899,657</b>	<b>487,974,914</b>	<b>402,676,434</b>	<b>-85,298,480</b>	<b>21%</b>
Ministry of Finance & Planning	1,951,899,657	487,974,914	402,676,434	-85,298,480	21%
<b>Total</b>	<b>6,446,546,678</b>	<b>1,611,636,670</b>	<b>1,054,650,605</b>	<b>-556,986,065</b>	<b>16%</b>



### Appendix 5: Capital Spending by Agency (excluding externally funded spending)

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Accountability</b>	<b>105,000,000</b>	<b>26,250,000</b>	<b>14,795,187</b>	<b>-11,454,813</b>	<b>14%</b>
Ministry of Finance & Planning	90,000,000	22,500,000	14,795,187	-7,704,813	16%
Audit Chamber	15,000,000	3,750,000	-	-3,750,000	0%
<b>Economic Functions</b>	<b>18,750,000</b>	<b>4,687,500</b>	<b>-</b>	<b>-4,687,500</b>	<b>0%</b>
East African Community	18,750,000	4,687,500	-	-4,687,500	0%
<b>Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Infrastructure</b>	<b>336,790,985</b>	<b>84,197,746</b>	<b>11,000,000</b>	<b>-73,197,746</b>	<b>3%</b>
Ministry of Lands, Housing & Urban Development	12,500,000	3,125,000	-	-3,125,000	0%
Ministry of Transport	50,000,000	12,500,000	-	-12,500,000	0%
South Sudan Roads Authority	12,000,000	3,000,000	-	-3,000,000	0%
South Sudan Civil Aviation Authority	12,500,000	3,125,000	-	-3,125,000	0%
Ministry of Roads & Bridges	249,790,985	62,447,746	11,000,000	-51,447,746	4%
<b>Natural Resources &amp; Rural Devt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Public Administration</b>	<b>224,500,000</b>	<b>56,125,000</b>	<b>418,327,455</b>	<b>362,202,455</b>	<b>186%</b>
Office of the President	200,000,000	50,000,000	418,327,455	368,327,455	209%
National Legislative Assembly	14,500,000	3,625,000	-	-3,625,000	0%
Federal Affairs	10,000,000	2,500,000	-	-2,500,000	0%
<b>Rule of Law</b>	<b>7,500,000</b>	<b>1,875,000</b>	<b>3,797,107</b>	<b>1,922,107</b>	<b>51%</b>
Ministry of Interior	7,500,000	1,875,000	3,197,107	1,322,107	43%
Police	-	-	600,000	600,000	No Budget
<b>Security</b>	<b>307,250,000</b>	<b>76,812,500</b>	<b>-</b>	<b>-76,812,500</b>	<b>0%</b>
Ministry of Defence & Veteran Affairs	300,000,000	75,000,000	-	-75,000,000	0%
<i>Defence</i>	<i>300,000,000</i>	<i>75,000,000</i>	<i>-</i>	<i>-75,000,000</i>	<i>0%</i>
National Security Service	7,250,000	1,812,500	-	-1,812,500	0%
<b>Social &amp; Humanitarian Affairs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Total</b>	<b>999,790,985</b>	<b>249,947,746</b>	<b>447,919,749</b>	<b>197,972,003</b>	<b>45%</b>

### Appendix 6: Other Spending by Agency (excluding externally funded spending)

Source: Consolidated Fund	Annual Budget	Quarterly Budget	Q1 Actual	Variance	Actual as % of annual budget
<b>Public Administration</b>	<b>38,000,000</b>	<b>9,500,000</b>	<b>-</b>	<b>-9,500,000</b>	<b>-100%</b>
Office of the President	38,000,000	9,500,000	-	-9,500,000	-100%
<b>Cross Sectoral Expenditure</b>	<b>155,000,000</b>	<b>38,750,000</b>	<b>12,739,100</b>	<b>-26,010,900</b>	<b>-67%</b>
Ministry of Finance & Planning	155,000,000	38,750,000	12,739,100	-26,010,900	-67%
<b>Total</b>	<b>193,000,000</b>	<b>48,250,000</b>	<b>12,739,100</b>	<b>-35,510,900</b>	<b>-74%</b>