

Republic of South Sudan
Ministry of Finance and Economic Planning



2015/16 Third Quarter Macro-Fiscal Report
May 2016

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The Quarterly Macro-Fiscal Report is presented by the Minister of Finance and Economic 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.

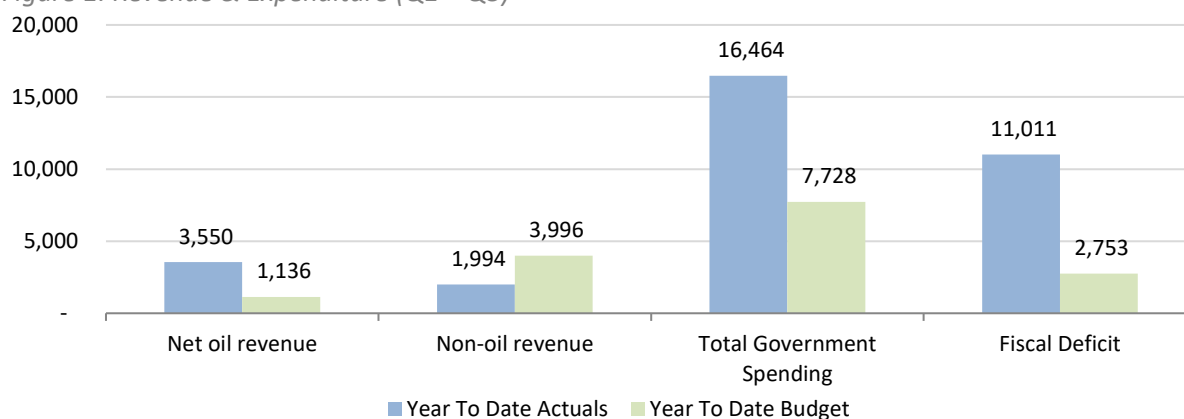
The Quarterly Update on Economic Performance, presented by the Macroeconomic Directorate, provides a broader and more detailed review of macroeconomic developments.

2015-16 Third Quarter Overview

Table 1: Preliminary Revenue & Expenditure Q1 – Q3

(SSP m)	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	YTD Actual (Q1 - Q3)	YTD as % of Annual Budget
Net oil revenue	1,515	143	813 ¹	2,594	3,550	234%
Non-oil revenue	5,328	323	368	1,303	1,994	37%
Total Revenue	6,843	466	1,181	3,897	5,544	81%
Grants	128	27	43	26	96	75%
Total Resources	6,971	493	1,225	3,923	5,640	81%
Salaries	5,463	1,403	1,471	2,138	5,013	92%
Operating	1,672	705	1,018	4,052	5,775	345%
Capital	266	329	399	2,875	3,602	1354%
Transfers	2,795	620	686	589	1,894	68%
Other	8	7	-	54	62	793%
Unclassified	-	-	59	-	59	No Budget
Agency Spending	10,204	3,064	3,632	9,709	16,404	161%
Interest	100	-	-	60	60	60%
Total Government Spending	10,304	3,064	3,632	9,768	16,464	160%
Externally Funded Spending	338	28	68	92	188	56%
Total Spending	10,642	3,092	3,700	9,860	16,652	156%
Surplus / (Shortfall)	-3,671	-2,599	-2,475	-5,937	-11,011	300%

Figure 1: Revenue & Expenditure (Q1 – Q3)



¹ Differs from Q2 Macro-Fiscal Report as oil in-kind payments for December were updated using data from Sudan.

Summary

Revenue

- **Total revenue was SSP 3,897 million in the third quarter, resulting in year to date revenues of SSP 5,546 million**, which exceeded 80% of the annual budget estimate.
- This surplus was due to high oil revenues in Q3 (SSP 2,594 million), which exceeded the annual budget for oil revenues (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. Gross oil revenues in dollar terms remain below forecasted levels on a quarterly and year to date basis.
- Non-oil revenues have also increased significantly as a result of the exchange rate realignment, which increased the value of customs revenue. In Q3, non-oil revenues were SSP 1,303 million, close to the quarterly budget estimate of SSP 1,332 million. The year to date non-oil revenues total only 37% of the annual budget, however, due to significantly below forecasted outturns in Q1 and Q2.
- Both oil and non-oil revenues are expected to remain high in Q4, and resultantly total revenues may exceed the annual budget. However, it should be noted that in real (or dollar) terms revenues are below budget.

Grants & Loans

- In Q3, a total of SSP 92 million (\$3 million) of external funding was disbursed, of which SSP 65 million was in the form of loans and SSP 26 million as grants.

Government Spending

- **Total government spending was SSP 9,768 million in the third quarter, giving total year to date spending of SSP 16,464 million, such that 160% of the annual budget was spent by the end of the third quarter.**
- Expenditure accelerated in the third quarter, due to the exchange realignment increasing the SSP value of all dollar denominated expenditure. Total overspending was SSP 8,751 million over the first three quarters.
- Operating expenditure contributed the largest amount to Government overspending with total overspending of SSP 4.5 billion. Total operating expenditure to date exhausted 345% of the annual operating budget. Overspending on capital expenditure contributed a further SSP 3.4 billion to overspending, with total capital spending exhausting 1,354% of the annual budget.
- Total expenditure on salaries now significantly exceeds budget, with overspending of more than SSP 900 million, resulting in 92% of the annual budget being used by the end of Q3. This was despite only two months' salaries being paid in Q3 (January and February). As a result, four months' salaries remain to be paid in Q4.
- Overspending on salaries was primarily the result of overspending on social benefits and incentives and overtime, largely due to the exchange rate impact on \$ claims. The remainder of overspending was on base salaries, resulting from two factors:
 - The salaries increase applied to grades 10-17 for February salaries;
 - An increased in the SSP value of all \$ salary payments e.g. for embassies.
- In total, SSP 8.1 billion in agency spending remains unfinanced and has not cleared the bank, either in the form of unrepresented cheques or in the accounts payable (see below). Total unfinanced expenditure is close to the total amount of overspending to date.

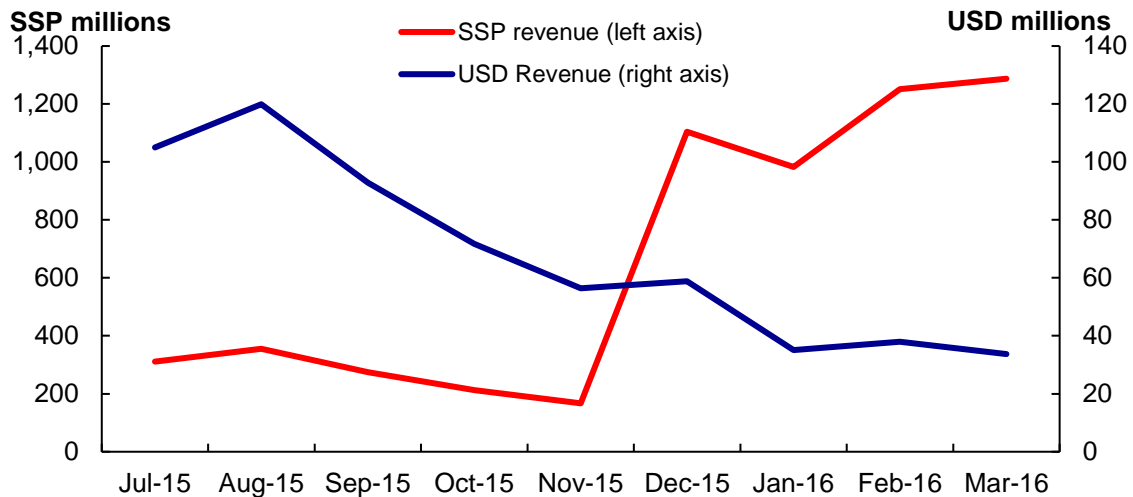
Fiscal Deficit and Financing

- The fiscal deficit for Q3 was SSP 5.9 billion, and the year to date deficit was SSP 11.0 billion – which exceeded the annual budgeted deficit (SSP 3,671 million). Despite the large deficit, net financing was very low for the quarter – under SSP 500 million.
- The Government did not take any advances from the Bank of South Sudan (BSS) in the third quarter.
- In January, an oil advance worth \$75 million (~ SSP 1.5 billion at the time of borrowing) was taken from Trafigura.
- As mentioned above, a large proportion of the total deficit has not been financed (60%) and therefore a sizeable amount of operating and capital expenditures has not been paid. Of the total SSP 8.1 billion of unfinanced expenditure, SSP 600 million remains in the payables account and SSP 7.5 billion remains as un-presented cheques (\$391 million in dollar denominated cheques and SSP 2 billion in SSP denominated cheques).

Section 1: Key Macroeconomic Developments

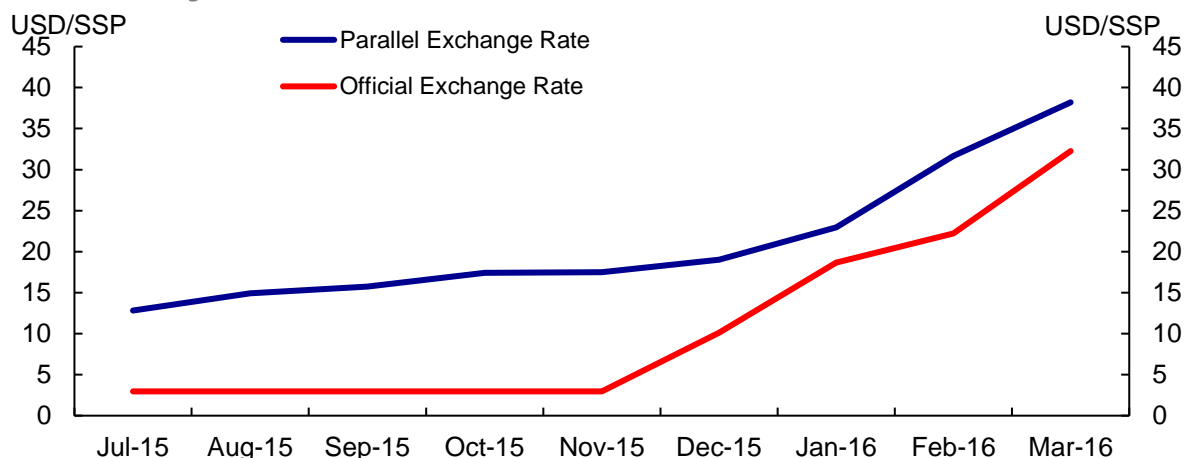
- The third quarter of 2015-16 was the first since the exchange rate reform, implemented on 16 December. Following the exchange rate reform, there was a drastic increase in the SSP value of oil revenues. The USD value of oil revenues, however, fell drastically from an average of USD 62.4 million per month in Q2, to an average of USD 35.6 million in Q3.

Chart 2: Oil Revenues



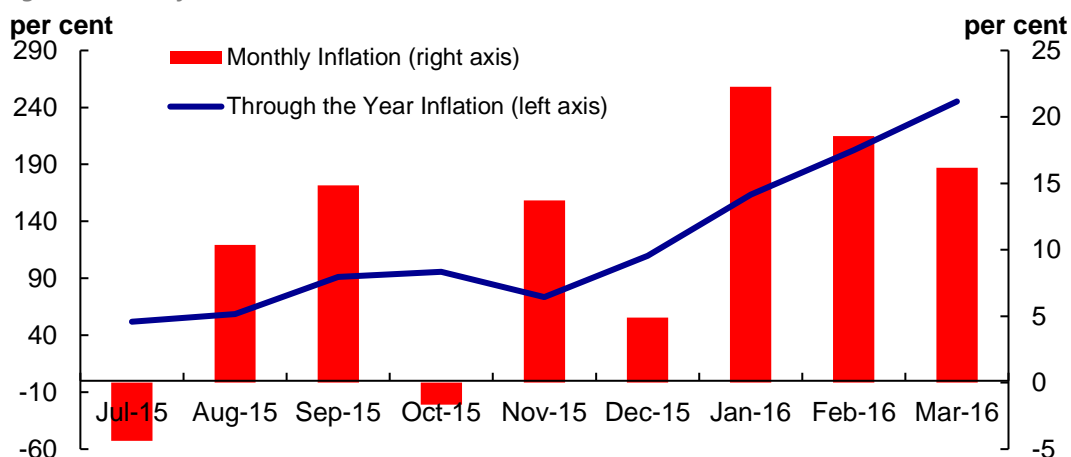
- The collapse in oil prices was unfortunate timing. Although the exchange rate reform increased government SSP revenues, reducing inflationary and depreciatory pressure, the fall in USD revenue mitigated this somewhat.
- The SSP lost 50% of its value in USD terms, as the exchange rate fell from USD/SSP 21 at the beginning of the quarter to USD/SSP 42 toward the end of the March, before appreciating strongly to USD/SSP 35 over the last two days of March, likely in anticipation of the formation of the Transitional Government of National Unity (TGoNU).

Chart 3: Exchange Rate



- The strong depreciation through the quarter was accompanied by exceptionally high inflation. Monthly inflation averaged 19 per cent in the quarter, the highest in South Sudan’s history.
- Monthly inflation was, however, falling through the quarter from 22 per cent in January to 19 per cent in February and 16 per cent in March.
- Through-the-year inflation increased strongly through the quarter, rising from 110 per cent for December to 245 per cent for March.
- The situation could have been worse, as the economy in Q3 was supported by the suspension of oil payments to Sudan (due to the crash in oil prices), other than oil-in-kind transfers to pay down arrears. If and when oil payments resume, additional pressure will be put on inflation and depreciation.

Figure 4: CPI Inflation



- Going into the fourth quarter, expectations improved with the prospect of the TGoNU, with appreciation of the currency and a sharp fall in inflation. This stabilisation in the macroeconomic situation, however, is likely to be temporary unless the government deficit is substantially reduced. This will require an increase in the global oil price and domestic oil production, and a reduction in government expenditure.
- The formation of the TGoNU provides an opportunity to achieve the latter two, as well as increasing domestic production generally with the return of peace.

Section 2: Revenue & Grants

- **Total revenue and grants for the year to date was SSP 5,642 million, which was 81% of the annual budgeted level.** This represents a surplus of SSP 413 m at the end of the third quarter.

Table 2: Detailed Revenues

(SSP m)	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	YTD Actual	YTD as % of Annual Budget
Gross oil revenue	3,540	1,022	1,088 ²	4,069	6,178	175%
In-kind to Sudan	239	313	203 ³	1,143	1,658	694%
Tariff, transit and TFA payments to Sudan	1,706	492	0	0	492	29%
2 / 3% to oil producing States / Com'ties	80	20	0	0	20	25%
Nile Pet	0	54	71	332	458	No Budget
Net oil revenue	1,515	143	813	2,594	3,550	234%
PIT	1,243	90	108	444	642	52%
Sales tax/VAT	1,345	79	87	322	488	36%
Excise	730	48	48	121	216	30%
Business Profit Tax	334	31	44	157	232	69%
Customs	740	39	44	175	259	35%
Other revenue	936	36	37	84	158	17%
Non-oil revenue	5,328	323	368	1,303	1,994	37%
Grants	128	27	43	26	96	75%
Total Revenues & Grants	6,971	493	1,225	3,923	5,640	81%

Oil Revenues

- Gross oil revenues in the third quarter amounted to SSP 4,069 million and net oil revenues were SSP 2,594 million. Both were significantly higher than over the previous two quarters and exceeded the annual budget estimate. However, in both cases this increase was the result of the exchange rate realignment increasing the SSP value of oil revenues, as the USD value fell from the previous quarter.
- In the third quarter, payments to Sudan for Tariff, Transit and TFA continued to be deferred. Sudan took shipments in-kind worth SSP 1,143 million in payment, however, this was below the total due and, as a result, arrears to Sudan increased (totalling USD 240 million at the end of March).

² Updated using latest data from MPM and Government of Sudan.

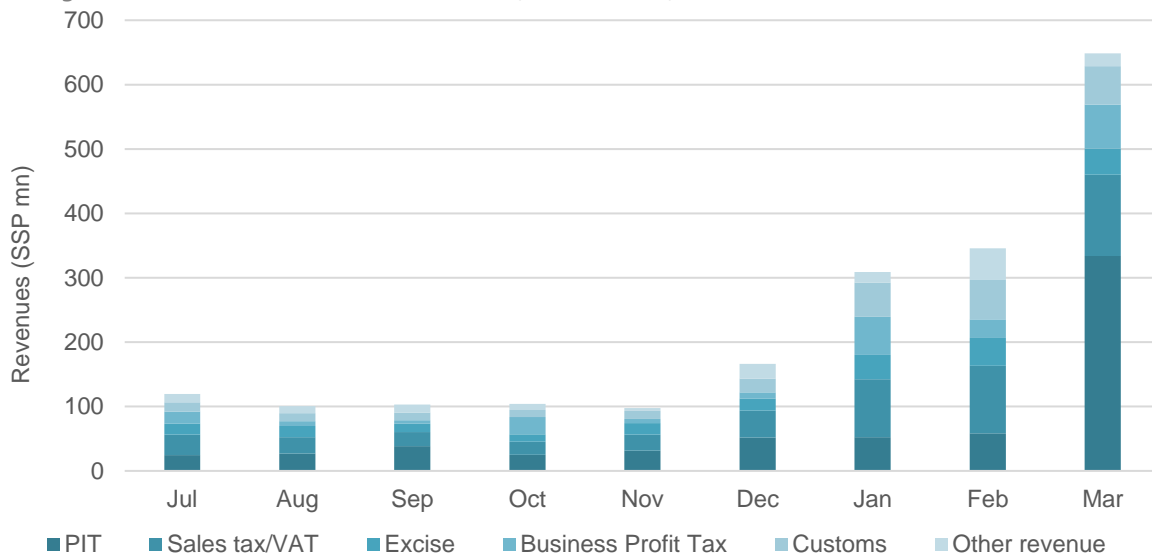
³ As above.

- The exchange rate realignment has resulted in year to date net oil revenues significantly exceeding the annual budget (234%). Furthermore, it can also be expected that the final quarter will have similar or higher levels of net oil revenues if the exchange rate continues to depreciate.

Non-oil revenues

- Non-oil revenue collections amounted to SSP 1,303 million in the third quarter, bringing the year to date total to SSP 1,994 million, just 37% of the annual budget.
- However, there was a significant spike in non-oil revenues in the third quarter due to two reasons:
 - High inflation has increased the amount of revenue collected from sales tax and business profits tax.
 - The exchange rate harmonization increased taxes collected by customs as goods are valued at a higher exchange rate.
- In addition, in March a one-off payment of around SSP 180 million (\$6 million) was made for withholding tax by oil companies.
- It is likely that the fourth quarter will have a similar level of non-oil revenues (excluding the one off payment in March). As with oil revenues, non-oil revenues could increase further if the exchange rate continues to depreciate – boosting customs revenues.

Figure 4: Detailed non-oil revenue Q1 14/15 to Q2 15/16



Section 3: Budget Execution

- **Total government spending was SSP 9,768 million in the third quarter, giving year to date spending of SSP 16,464 million, such that 160% of the annual budget was spent by the end of the third quarter.**
- Expenditure accelerated in the third quarter, due to the exchange realignment increasing the SSP value of all dollar denominated expenditure for example, medical benefits, international travel and imported capital goods, food and other supplies.
- Total agency overspending was SSP 8,751 million over the first three quarters, of which over SSP 7 billion was in the third quarter.
- However, approximately SSP 8.1 billion of agency spending has not yet cleared the bank, and remains as 'uncleared spending' in the form of unrepresented cheques (SSP 7.5 billion) and in the accounts payable (SSP 600 million) (see section 4).
- A large share of operating and capital expenditures was denominated in foreign currency. As a result, expenditure in these chapters increasing significantly in due to the exchange rate realignment. Operating spending for the year to date was equal to 345% of the annual operating budget, while capital spending was 1,354% of the annual capital budget. This was equivalent to overspending of SSP 4,521 million and SSP 3,402 million respectively.
- Total expenditure on salaries now significantly exceeds budget, with overspending of more than SSP 900 million, resulting in 92% of the annual budget being used by the end of Q3.
- This was despite only two months' salaries being paid in Q3 (January and February). As a result, four months' salaries remain to be paid in Q4 leading to further overspending.
- Overspending on salaries was primarily the result of overspending on social benefits and incentives and overtime, which exceeded SSP 550 million, largely due to the exchange rate impact on \$ claims. The remainder of overspending was on base salaries, a result of both the salaries increase for grades 10-17 and the increase in the SSP value of dollar salary payments e.g. for employees in embassies.
- Transfers was the only chapter executed below budget, primarily due to only two months' transfers being executed in the third quarter.
- Given the financing difficulties, rapid improvements to the management and rationing of cash are required. Even with these in place, without significant additional financing it will be difficult to execute all remaining months' salaries and transfers before the end of the fiscal year.

Table 3: Spending by Chapter

(SSP m)	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	YTD Actual	YTD as % of Budget
Salaries	5,463	1,403	1,471	2,138	5,013	92%
- Base salaries and pensions	5,174	1,349	1,342	1,617	4,308	82%
- Incentives and social benefits	199	55	129	521	705	355%
Operating	1,672	705	1,018	4,052	5,775	345%
Capital	266	329	399	2,875	3,602	1354%
Transfers	2,795	620	686	589	1,894	68%
Other	8	7	0	54	62	793%
Unclassified	0	0	59	0	59	No Budget
Agency Spending	10,204	3,064	3,632	9,709	16,404	161%
Interest	100	0	0	60	60	60%
Total Government Spending	10,304	3,064	3,632	9,768	16,464	160%
External Loans	211	2	24	65	92	43%

External Grants	128	27	43	26	96	75%
Total Spending	10,643	3,092	3,700	9,860	16,652	156%

Salaries

- In the third quarter, expenditure on salaries amounted to around 40% of the annual budget. This has meant that year to date expenditure on salaries exhausted 92% of the annual budget, with overspending exceeding SSP 900 million, despite close to budget execution in the first two quarters.
- The salaries chapter was overspent despite only two months' salaries being paid in Q3 (January and February).
- The majority of salaries chapter overspending was on social benefits and incentives and overtime (over SSP 550 million), in large part caused by the exchange rate impact on \$ claims.
- The remainder of overspending was on base salaries and pensions (~SSP 360 million), which was caused by two factors:
 - The implementation of the salary increase for all staff on grades 10-17 for February salaries;
 - An increased in the SSP value of all \$ salary payments e.g. for embassies
- If all remaining months' base salaries and pensions (March to June) are to be executed before the end of the fiscal year, expenditure on salaries in the fourth quarter will be equivalent to at least 66% of the salaries budget (SSP 3.5 billion). This would imply full year spending of more than 150% of the salaries budget.
- 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, there are several reasons execution is under budget, including: budgets for vacant positions that have not been filled, budgets for incentives and overtime that have not been executed, and budgets for social benefits that have not been executed.
- The agencies which have the highest overspending tend to be those with largest dollar salary payments (e.g. foreign affairs and national security) or those with unbudgeted spending on social benefits (e.g. Ministry of Finance and Office of the President).
- 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 budget execution.

Operating

- There was substantial overspending on operating in the third quarter, with expenditure exceeding SSP 4 billion (more than double the annual budget). Year to date expenditure on operating was worth 345% of the annual budget.
- This contributed the largest amount to Government overspending over the first three quarters, over SSP 4.5 billion.
- A large proportion of operating expenditure is denominated in foreign currencies and therefore increased in the third quarter due to the exchange rate realignment and depreciation that followed.
- The 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 2,159% of the annual operating budget), Wildlife (550%), Defence (335%) and Office of the President (655%).
- Some of the operating expenditure in the third quarter will relate to the implementation of the peace agreement and is therefore, high priority government spending.

- A considerable amount of operating expenditure will remain in the form of unrepresented cheques, which will be reversed in the coming months. This will significantly reduce the total operating expenditure figures given above.

Capital

- Capital expenditure in the third quarter was SSP 2,875 million, more than ten times the size of the annual capital budget. Over the year to date, capital spending was overspent by SSP 3.4 billion, exhausting 1354% of the annual capital budget.
- 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. As a result, capital expenditure increased the most proportionately in the third quarter, due to the exchange rate realignment.
- The total capital overspend was primarily due to a small number of agencies significantly overspending their budgets, including the Ministry of Defence (overspending SSP 1 billion), Minister in the Office of the President (SSP 1.1 billion) and foreign affairs (SSP 430 million).
- However, as with operating, a significant amount of total capital spending in the third quarter remains as unrepresented cheques and will be reversed before the end of the fiscal year.

Transfers

- The transfers chapter is the only chapter not overspent, with only 68% of the annual budget executed over the year to date.
- However, only two months' transfers were executed in Q3, postponing March transfers to be executed in Q4. The final quarter will, as a result, be overspent.
- The transition to the new arrangement of states was achieved largely cost neutral. Monthly transfers execution increased slightly in January as a result of advances on the state block and delayed transfers being executed.
- School capitation grants were executed for January and February totalling SSP 1.6 million. In addition, operating transfers to the national teaching hospitals were executed in this quarter totalling SSP 1.7 million (including arrears for November and December 2015). Salaries transfers for these hospitals are however still executed under the salaries chapter.
- The Council resolution for an increased pay scale was implemented for the conditional salaries transfers of the organised forces in February. Total organised forces salaries transfers increased from SSP 62 million to SSP 147 million.
- However, conditional salary transfers for civil servants were not increased according to the new pay scale in this quarter. The salaries increase will take effect once states have submitted updated and split pay sheets to these line ministries – likely to be delayed until the 2016/17 Fiscal Year.

Appendices 1-6 give detailed figures of budget execution by agency for several chapters (total, salaries, operating, transfers, capital and other). Appendix 7 gives spending by item per quarter compared to budgeted levels. Appendix tables do not include unclassified agency spending, interest payments or externally financed expenditure listed above.

Section 4: Financing

- **The deficit increased in the third quarter to SSP 5,880 million, due to the increase in expenditure outweighing the increase in revenues.** The majority of the deficit remained unfinanced in the third quarter, with net financing equal to just SSP 462 million.
- **Outstanding debt currently stands at over SSP 28 billion (after the realignment of USD denominated debt), just over 50% of which is owed to the Bank of South Sudan.**

Table 4: YTD Financing

(SSP m)	Oil Advance Sales	World Bank & China Development Loans	Domestic Banks	BOSS	BOSS Recap.	Total
Opening Balance: 1st January 2016	3,282	1,977	1,782	12,865	1,917	21,823
New Borrowing	1,498	65	0	0	0	1,563
Repayments	845	0	57	383	0	1,285
Net Financing	653	65	-57	-383	0	278
- Realignment	4,045	1,964	0	0	0	6,008
Closing Balance: 31st March 2016	7,979	4,006	1,725	12,481	1,917	28,109

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 goods and services delivered in past years.

- In January a \$75 million (SSP 1,498 million) oil advance was taken, whilst repayments, worth \$32 million (SSP 845 million), were made for the oil advance taken in the second quarter.
- An additional SSP 65 million in development loans were disbursed by the World Bank (see section 5).
- Both oil advances and development loans are USD denominated and, therefore, the SSP value of these loans increased over the quarter as the exchange rate depreciated. Revaluing this debt increased total debt by SSP 5,824 million since the end of December.
- No new treasury bills were issued, however, SSP 57 million was paid in interest, bringing the total outstanding debt to domestic banks to SSP 1,725 million.
- Finally, SSP 383 million was repaid to the Bank of South Sudan, reducing total advances owed to the Bank of South Sudan to SSP 12,482 million as at the end of December, plus an additional SSP 1,917 million from recapitalisation loans.
- The shortfall between the deficit and net financing in the third quarter was around SSP 5.4 billion.
- Some expenditure continues to be financed by retaining pension contributions, as neither employees' (EE) nor employers' (ER) pension contributions were deposited into the pension reserve, except for some agencies in the security sector.
- The majority of the shortfall between the deficit and net financing, however, remains as 'uncleared expenditure', totalling around SSP 8.1 billion for the year to date. This uncleared expenditure is in the form of:
 - **Unpresented cheques** – at the end of Q3 the total value of dollar denominated unpresented cheques was \$392 million and of SSP denominated cheques was SSP 1,986 million. The total outstanding value is approximately **SSP 7.5 billion**.
 - **Account payables** balances – at the end of Q3 the outstanding balance in the payables account was SSP 596 million (which increased by SSP 387 million since the end of Q2).

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. Since the December 2013 crisis, many development partners have moved much of their funding previously allocated for development support to humanitarian support.
- Aid which uses government 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. Aid which is implemented through government financial systems it is referred to as 'On-Budget'. The component of the 'Local Governance and Service Delivery Project' (WB/WB-MTDF) which funds the Payam Development grants, and 'Aid Information Management Systems' (UNDP) are currently the only projects which meet this description. Several other World Bank and African Development Bank projects involve government systems in their disbursement process and these are called 'On-Account' projects.
- In Q3 a total of SSP 92 million was disbursed, of which SSP 65 million were in the form of loans and SSP 26 million were disbursed as grants, based on an exchange rate of 30.32 SSP to 1 USD.

Table 1: Disbursements in 2015/16 (SSP millions)

Project Name (Development Partner)	Fund code	Loan/Grant	GRSS Agency	2015/16 Exp. (SSP)	Q1 (SSP)	Q2 (SSP)	Q3(SSP)	Q4(SSP)	YTD (%)
AIMS (UNDP)	61201	Grant	Accountability	0	-	-	0.55		0
Emergency Food Crisis Response (World Bank)	61301	Grant	Natural Resources	2.94	2.98	2.63	1.92		256%
Private Sector Development (World Bank)	61302	Grant	Economic functions	2.35	-	6.80	-		288%
Health Rapid Results (World Bank)	61303	Grant	Health	20.56	15.50	0.82	-		79%
Rural Roads (World Bank)	61304	Grant	Infrastructure	26.73	0.50	8.25	-		33%
Local Governance and Service Delivery (World Bank)	61305	Grant	Accountability	17.63	-	13.45	-		76%
Strengthening the Capacity of South Sudan Audit Chamber (World Bank)	61306	Grant	Accountability	0.31	-	0.140	-		45%
State and Peacebuilding Fund (World Bank)	61307	Grant	Economic functions	2.94	1.26	0.71	-		66%
Procurement Capacity Development (World Bank)	61308	Grant	Accountability	0.92	-	0.25	-		27%
Institutional Development and Capacity Building (PPA) (World Bank)	61309	Grant	Public Administration	2.94	-	1.93	7.05		305.4%

Institutional Support to PFM and Aid Coordination (AfDB)	61501	Grant	Accountability	8.61	1.84	0.82	3.74		74.3%
Juba Power Distribution (AfDB)	61502	Grant	Economic functions	26.93	0.97	0.29	-		4.0%
TA for the Transport Sector (AfDB)	61503	Grant	Infrastructure	14.73	-	-	13.1		89%
Local Governance and Service Delivery (World Bank)	71101	Loan	Accountability	27.18	1.03	13.68	-		54%
Health Rapid Results (World Bank)	71102	Loan	Health	0	-	9.86	32.82		N/A
East Africa Regional Transport Project (World Bank)	71103	Loan	Infrastructure	66.74	-	-	11.27		16.9%
Safety Net and Skills Development (World Bank)	71104	Loan	Natural Resources	10.28	-	0.36	14.34		3%
Statistical Capacity Building (World Bank)	71106	Loan	Accountability	3.53	0.59	0.59	7.05		33%
Airport (China EXIM)	71201	Loan	Infrastructure	102.82	TBC	TBC	TBC	TBC	0%
Total				338.14	24.67	60.59	80.05		25%

- In addition, two new loan financed projects which were not appropriated in the budget have been initiated. The World Bank project 'Energy Sector Technical Assistance' disbursed \$111,215, and the Kuwait Fund project 'Constructing and Equipping of Kuwait Women and Children Hospital' for which disbursements are not currently available.

Appendix 1: Preliminary Q3 Total Spending by Agency (excl. externally funded, unclassified and interest spending)

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Accountability	1,284,922,709	436,195,541	669,217,593	1,777,210,451	2,882,623,586	224%
Anti-Corruption Commission	13,670,491	2,176,998	2,306,934	7,065,572	11,549,504	84%
Audit Chamber	35,758,932	2,725,616	4,766,407	6,344,747	13,836,770	39%
Finance & Economic Planning	1,208,226,463	429,374,612	659,984,772	1,760,643,201	2,850,002,585	236%
Fiscal & Financial Allocation & Monitoring Commission	1,915,214	167,187	273,891	450,293	891,371	47%
National Bureau of Statistics	20,752,968	1,448,932	1,295,467	1,215,701	3,960,100	19%
Reconstruction & Development Fund	3,147,331	302,196	590,123	1,490,938	2,383,257	76%
National Revenue Authority	1,451,310	-	-	-	-	0%
Economic Functions	237,209,600	47,852,880	43,801,160	95,526,094	187,180,134	79%
Electricity & Dams	12,592,483	873,824	3,575,924	1,322,100	5,771,848	46%
Electricity Cooperation	21,669,123	3,435,015	3,691,001	3,927,718	11,053,734	51%
Information & Broadcasting	36,200,071	5,003,465	5,926,241	15,713,678	26,643,384	74%
Investment Authority	7,973,577	443,797	560,116	1,768,440	2,772,353	35%
Irrigation & Water Resources	40,113,493	8,590,805	9,245,472	13,726,514	31,562,791	79%
National Bureau of Standards	20,050,659	4,089,507	3,777,415	9,755,253	17,622,175	88%
Petroleum & Mining	27,992,026	7,889,386	4,472,469	3,122,875	15,484,730	55%
Petroleum and Gas Commission	5,596,750	680,064	697,829	1,263,072	2,640,965	47%
Telecommunication & Postal Services	20,647,462	10,400,526	6,730,631	29,512,554	46,643,711	226%
Trade, Industry and Investment	18,889,956	3,924,628	1,179,845	6,764,805	11,869,278	63%
Urban Water Corporation	18,757,248	2,521,864	3,944,216	8,349,085	14,815,165	79%
National Communications Authority	6,726,752	-	-	300,000	300,000	4%
Education	676,914,346	178,687,700	184,945,797	135,268,135	498,901,633	74%
General Education & Instruction	388,040,987	85,999,145	92,081,372	67,037,950	245,118,467	63%
Higher Education, Science & Technology	288,873,359	92,688,555	92,864,426	68,230,185	253,783,166	88%
Health	316,192,869	64,487,947	63,397,815	114,063,502	241,949,264	77%
Drug and Food Control Authority	5,885,718	212,040	209,488	454,493	876,021	15%
Health	301,280,278	62,584,010	61,741,205	110,791,426	235,116,641	78%
HIV/Aids Commission	9,026,873	1,691,897	1,447,122	2,817,583	5,956,602	66%
Infrastructure	184,948,377	164,308,242	302,283,228	279,499,642	746,091,112	403%
Civil Aviation Commission	19,636,448	122,599,906	229,467,192	28,539,050	380,606,148	1938%
Housing & Physical Planning	26,994,310	920,206	1,286,231	1,642,491	3,848,928	14%
Roads & Bridges	88,415,488	37,361,667	63,637,243	237,495,321	338,494,231	383%
South Sudan Roads Authority	16,837,700	1,161,942	822,878	846,931	2,831,751	17%
Transport	33,064,431	2,264,521	7,069,684	10,975,850	20,310,055	61%
Natural Resources & Rural Development	361,054,008	85,571,853	79,870,889	129,605,332	295,048,075	82%
Agricultural Bank of South Sudan	4,119,573	1,700,723	-	1,269,000	2,969,723	72%
Agriculture & Forestry	68,340,159	8,023,483	11,895,609	13,856,486	33,775,578	49%
Animal Resources & Fisheries	17,138,935	2,128,305	4,001,008	2,078,625	8,207,938	48%

Environment and Sustainable Development	14,012,843	862,929	1,349,044	1,193,749	3,405,722	24%
Land Commission	2,454,180	281,946	332,425	1,303,242	1,917,613	78%
Tourism	9,058,573	1,986,173	1,953,860	3,301,882	7,241,915	80%
Wildlife Conservation	245,929,745	70,588,295	60,338,943	106,602,348	237,529,586	97%
Public Administration	890,510,844	432,291,851	275,315,004	2,610,807,717	3,318,414,572	373%
Cabinet Affairs	69,312,763	34,230,644	14,059,808	19,867,119	68,157,571	98%
Civil Service Commission	4,573,211	287,202	381,339	514,297	1,182,838	26%
Council of States	28,737,928	6,446,794	7,880,568	18,408,149	32,735,511	114%
Employees Justice Chamber	3,074,138	386,878	591,267	790,228	1,768,373	58%
Foreign Affairs	196,468,975	43,664,190	39,589,121	663,259,661	746,512,972	380%
Labour, Public Service & Human Resource Development	24,202,599	2,733,949	5,090,119	17,417,664	25,241,732	104%
Local Government Board	2,441,524	338,500	435,414	1,946,419	2,720,333	111%
Minister in the Office of the President	195,576,219	311,938,294	155,184,032	1,750,475,159	2,217,597,485	1134%
National Constitution Review Commission	28,740,866	1,100,100	3,592,696	1,051,121	5,743,917	20%
National Elections Commission	26,012,806	3,936,389	2,894,352	3,573,632	10,404,373	40%
National Legislative Assembly	290,537,978	26,821,868	45,013,255	131,046,306	202,881,429	70%
Parliamentary Affairs	3,728,513	229,267	301,260	1,818,513	2,349,040	63%
Public Grievances Chamber	2,103,324	177,776	301,773	639,449	1,118,998	53%
Parliamentary Service Commission	15,000,000	-	-	-	-	0%
Rule of Law	1,579,523,939	394,768,539	473,917,607	684,721,914	1,553,408,060	98%
Bureau of Community Security & Small Arms Control	2,624,930	318,838	312,925	538,355	1,170,118	45%
Commission for Refugees Affairs	9,985,748	1,441,503	1,107,383	3,439,018	5,987,904	60%
Fire Brigade	111,691,081	25,517,274	30,984,416	43,399,818	99,901,508	89%
Human Rights Commission	5,982,622	846,266	1,419,934	832,643	3,098,843	52%
Interior Headquarters	109,845,731	26,741,245	30,493,377	79,180,890	136,415,512	124%
Judiciary of South Sudan	75,771,990	11,546,714	11,408,659	11,745,056	34,700,429	46%
Justice	30,828,675	5,796,310	5,922,553	7,551,263	19,270,126	63%
Law Review Commission	8,139,052	337,532	917,376	1,320,944	2,575,852	32%
Police Service	846,018,817	200,676,804	281,021,964	323,695,678	805,394,446	95%
Prisons Service	378,635,293	121,546,053	110,329,020	213,018,248	444,893,321	117%
Security	4,580,340,524	1,238,946,825	1,455,522,920	3,814,266,610	6,508,736,355	142%
Defence	3,507,644,984	975,498,458	1,161,617,198	3,278,234,911	5,415,350,567	154%
De-Mining Authority	4,047,761	404,279	511,018	1,619,796	2,535,093	63%
Disarmament, Demobilization & Reintegration	15,087,352	1,709,125	3,286,807	2,361,889	7,357,821	49%
Office of the President for National Security	295,307,837	76,594,969	94,646,647	311,228,955	482,470,571	163%
Veteran Affairs	758,252,590	184,739,994	195,461,250	220,821,059	601,022,303	79%
Social & Humanitarian Affairs	92,386,077	20,407,734	24,960,850	67,960,510	113,329,093	123%
Culture, Youth & Sports	22,617,637	2,748,376	2,971,923	13,552,559	19,272,858	85%
Gender, Child & Social Welfare	16,001,253	5,270,648	4,814,156	2,887,659	12,972,463	81%

Humanitarian Affairs & Disaster Management	17,586,171	4,088,341	4,414,716	1,456,246	9,959,303	57%
Peace Commission	8,463,384	467,949	662,295	1,302,969	2,433,213	29%
Relief & Rehabilitation Commission	21,680,030	7,041,459	11,260,656	48,103,556	66,405,671	306%
War Disabled, Widows & Orphans Commission	6,037,602	790,961	837,103	657,520	2,285,584	38%
Grand Total	10,204,003,293	3,063,519,113	3,573,232,8631	9,708,929,907	16,345,681,884	160%

Appendix 2: Preliminary Q3 Salaries Spending by Agency

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Accountability	90,507,146	41,542,559	82,770,258	268,818,969	393,131,785	434%
Anti-Corruption Commission	7,865,251	1,176,998	1,956,934	3,800,953	6,934,885	88%
Audit Chamber	16,293,513	2,725,616	3,566,407	5,516,663	11,808,686	72%
Finance & Economic Planning	55,646,614	35,721,630	75,576,337	256,707,502	368,005,469	661%
Fiscal & Financial Allocation & Monitoring Commission	754,166	167,187	173,891	450,293	791,371	105%
National Bureau of Statistics	8,735,351	1,448,932	1,098,907	1,215,701	3,763,540	43%
Reconstruction & Development Fund	1,212,251	302,196	397,782	1,127,857	1,827,835	151%
National Revenue Authority	-	-	-	-	-	No Budget
Economic Functions	113,825,193	27,413,440	24,283,683	34,864,536	86,561,659	76%
Electricity & Dams	2,787,243	573,906	941,748	1,011,375	2,527,029	91%
Electricity Cooperation	15,430,550	3,435,015	3,691,001	3,078,298	10,204,314	66%
Information & Broadcasting	14,914,191	3,808,450	3,877,921	5,664,278	13,350,649	90%
Investment Authority	3,135,877	443,797	359,354	1,558,776	2,361,927	75%
Irrigation & Water Resources	8,719,078	2,437,469	1,798,074	1,868,833	6,104,376	70%
National Bureau of Standards	15,066,342	4,089,507	3,202,772	5,578,547	12,870,826	85%
Petroleum & Mining	22,630,530	4,890,991	2,492,590	3,122,875	10,506,456	46%
Petroleum and Gas Commission	2,694,130	680,064	683,434	1,186,817	2,550,315	95%
Telecommunication & Postal Services	7,476,822	2,101,464	2,178,473	2,621,071	6,901,008	92%
Trade, Industry and Investment	9,839,949	2,430,913	1,577,960	5,474,141	9,483,014	96%
Urban Water Corporation	11,016,928	2,521,864	3,480,356	3,699,525	9,701,745	88%
National Communications Authority	113,553	-	-	-	-	0%
Education	302,690,026	94,536,766	85,064,392	61,255,783	240,856,940	80%
General Education & Instruction	25,792,855	8,250,867	7,311,591	5,908,017	21,470,475	83%
Higher Education, Science & Technology	276,897,171	86,285,898	77,752,801	55,347,766	219,386,465	79%
Health	32,218,181	25,581,623	23,668,479	23,915,788	73,165,890	227%
Drug and Food Control Authority	1,048,018	172,010	209,488	454,493	835,991	80%
Health	26,013,450	23,926,616	22,254,409	21,008,657	67,189,682	258%
HIV/Aids Commission	5,156,713	1,482,997	1,204,582	2,452,638	5,140,217	100%
Infrastructure	31,321,025	7,921,938	6,182,766	8,188,753	22,293,457	71%
Civil Aviation Commission	7,875,708	4,627,918	3,601,066	4,748,548	12,977,532	165%
Housing & Physical Planning	7,156,610	920,206	919,031	1,203,386	3,042,623	43%
Roads & Bridges	3,029,516	561,332	711,331	1,565,267	2,837,930	94%
South Sudan Roads Authority	-	-	-	-	-	No Budget
Transport	13,259,191	1,812,482	951,338	671,552	3,435,372	26%
Natural Resources & Rural Development	68,684,420	28,206,902	17,436,493	39,003,021	84,646,417	123%
Agricultural Bank of South Sudan	1,700,723	1,700,723	-	-	1,700,723	100%
Agriculture & Forestry	14,437,493	5,129,661	4,115,534	8,345,228	17,590,423	122%
Animal Resources & Fisheries	4,198,797	1,076,004	1,020,298	1,285,803	3,382,105	81%

Environment and Sustainable Development	3,971,209	862,929	767,244	1,010,543	2,640,716	66%
Land Commission	1,002,870	281,946	232,425	1,303,242	1,817,613	181%
Tourism	3,405,284	1,225,383	1,235,317	1,521,882	3,982,582	117%
Wildlife Conservation	39,968,044	17,930,257	10,065,675	25,536,323	53,532,255	134%
Public Administration	461,773,131	102,317,307	118,203,734	350,932,145	571,453,186	124%
Cabinet Affairs	37,336,147	14,564,272	9,969,056	12,245,459	36,778,787	99%
Civil Service Commission	2,091,449	287,202	281,339	514,297	1,082,838	52%
Council of States	16,653,311	4,991,423	5,202,594	12,481,292	22,675,309	136%
Employees Justice Chamber	1,454,086	249,481	246,508	568,352	1,064,341	73%
Foreign Affairs	143,163,088	34,109,562	34,617,401	177,076,390	245,803,353	172%
Labour, Public Service & Human Resource Development	9,958,601	2,425,566	2,710,005	4,673,371	9,808,942	98%
Local Government Board	1,749,015	338,500	335,414	1,779,890	2,453,804	140%
Minister in the Office of the President	52,360,619	19,573,669	24,792,343	49,129,502	93,495,514	179%
National Constitution Review Commission	9,430,360	1,100,100	1,766,700	1,051,121	3,917,921	42%
National Elections Commission	18,272,486	3,101,380	2,635,353	3,088,732	8,825,465	48%
National Legislative Assembly	165,764,228	21,169,109	35,143,987	86,069,777	142,382,873	86%
Parliamentary Affairs	2,567,465	229,267	301,260	1,818,513	2,349,040	91%
Public Grievances Chamber	972,276	177,776	201,773	435,449	814,998	84%
Parliamentary Service Commission	-	-	-	-	-	No Budget
Rule of Law	493,354,731	117,678,540	135,939,587	167,731,654	421,349,782	85%
Bureau of Community Security & Small Arms Control	1,409,457	318,838	312,925	538,355	1,170,118	83%
Commission for Refugees Affairs	5,148,048	1,441,503	1,107,383	1,112,018	3,660,904	71%
Fire Brigade	17,090,568	4,636,202	6,835,523	7,661,272	19,132,997	112%
Human Rights Commission	3,080,002	816,986	878,382	795,428	2,490,796	81%
Interior Headquarters	45,834,836	11,465,376	10,888,846	30,694,708	53,048,931	116%
Judiciary of South Sudan	66,808,030	10,945,034	10,984,162	11,665,106	33,594,302	50%
Justice	25,023,435	5,775,657	5,622,553	5,074,752	16,472,962	66%
Law Review Commission	4,052,519	281,225	725,074	489,471	1,495,770	37%
Police Service	288,451,692	72,340,059	87,347,985	94,414,586	254,102,631	88%
Prisons Service	36,456,144	9,657,660	11,236,753	15,285,958	36,180,371	99%
Security	3,833,768,770	951,370,175	967,156,086	1,171,074,723	3,089,600,985	81%
Defence	2,827,120,984	709,294,126	713,598,500	744,532,046	2,167,424,672	77%
De-Mining Authority	2,477,257	404,279	411,018	1,619,796	2,435,093	98%
Disarmament, Demobilization & Reintegration	6,175,728	935,404	1,342,513	1,091,338	3,369,255	55%
Office of the President for National Security	245,547,451	55,996,372	56,342,806	203,010,484	315,349,662	128%
Veteran Affairs	752,447,350	184,739,994	195,461,250	220,821,059	601,022,303	80%
Social & Humanitarian Affairs	34,817,447	6,865,045	10,388,338	12,451,641	29,705,024	85%
Culture, Youth & Sports	7,136,997	1,244,191	1,699,551	2,705,200	5,648,942	79%
Gender, Child & Social Welfare	5,358,313	1,211,916	1,423,051	1,533,896	4,168,863	78%

Humanitarian Affairs & Disaster Management	4,040,611	533,581	568,612	902,655	2,004,848	50%
Peace Commission	3,625,684	467,949	532,273	1,102,969	2,103,191	58%
Relief & Rehabilitation Commission	11,520,860	2,993,753	5,523,938	5,549,401	14,067,092	122%
War Disabled, Widows & Orphans Commission	3,134,982	413,655	640,913	657,520	1,712,088	55%
Grand Total	5,462,960,070	1,403,434,296	1,471,093,817	2,138,237,014	5,012,765,126	92%

Appendix 3: Preliminary Q3 Operating Spending by Agency (excl. externally funded and unclassified)

	(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Accountability		107,387,636	138,007,624	285,232,208	1,255,265,695	1,678,505,527	1563%
Anti-Corruption Commission		5,805,240	1,000,000	350,000	3,264,619	4,614,619	79%
Audit Chamber		7,615,419	-	1,200,000	828,084	2,028,084	27%
Finance & Economic Planning		77,401,922	137,007,624	283,193,308	1,250,809,911	1,671,010,842	2159%
Fiscal & Financial Allocation & Monitoring Commission		1,161,048	-	100,000	-	100,000	9%
National Bureau of Statistics		12,017,617	-	196,560	-	196,560	2%
Reconstruction & Development Fund		1,935,080	-	192,340	363,082	555,422	29%
National Revenue Authority		1,451,310	-	-	-	-	0%
Economic Functions		93,045,232	14,353,906	11,906,464	52,058,493	78,318,862	84%
Electricity & Dams		5,805,240	299,918	1,545,496	310,725	2,156,139	37%
Electricity Cooperation		6,238,573	-	-	849,420	849,420	14%
Information & Broadcasting		21,285,880	1,195,014	2,048,320	10,049,400	13,292,735	62%
Investment Authority		4,837,700	-	200,762	209,664	410,426	8%
Irrigation & Water Resources		5,805,240	67,802	925,065	7,544,277	8,537,144	147%
National Bureau of Standards		4,984,317	-	574,643	689,385	1,264,028	25%
Petroleum & Mining		5,361,496	2,998,395	1,979,879	-	4,978,274	93%
Petroleum and Gas Commission		2,902,620	-	14,395	76,255	90,650	3%
Telecommunication & Postal Services		13,170,640	8,299,062	4,552,158	26,089,142	38,940,362	296%
Trade, Industry and Investment		8,300,007	1,493,715	-398,115	1,290,664	2,386,264	29%
Urban Water Corporation		7,740,320	-	463,860	4,649,560	5,113,420	66%
National Communications Authority		6,613,199	-	-	300,000	300,000	5%
Education		24,071,175	9,831,096	22,902,229	23,514,567	56,247,891	234%
General Education & Instruction		12,094,987	3,428,439	7,790,604	10,632,147	21,851,189	181%
Higher Education, Science & Technology		11,976,188	6,402,657	15,111,625	12,882,420	34,396,702	287%
Health		29,653,820	5,866,597	3,711,677	65,072,864	74,651,138	252%
Drug and Food Control Authority		2,562,700	40,030	-	-	40,030	2%
Health		23,220,960	5,617,667	3,469,137	64,707,920	73,794,723	318%
HIV/Aids Commission		3,870,160	208,900	242,540	364,945	816,385	21%
Infrastructure		32,122,328	1,792,563	3,573,808	9,028,181	14,394,551	45%
Civil Aviation Commission		10,836,448	630,621	449,330	5,017,649	6,097,600	56%
Housing & Physical Planning		4,837,700	-	367,200	-	367,200	8%
Roads & Bridges		5,805,240	-	1,000,000	1,163,601	2,163,601	37%
South Sudan Roads Authority		4,837,700	1,161,942	822,878	846,932	2,831,751	59%
Transport		5,805,240	-	934,400	2,000,000	2,934,400	51%
Natural Resources & Rural Development		46,654,007	3,957,577	8,912,729	36,297,614	49,167,920	105%
Agricultural Bank of South Sudan		2,418,850	-	-	1,269,000	1,269,000	52%
Agriculture & Forestry		15,480,007	646,885	5,296,319	3,885,997	9,829,201	63%
Animal Resources & Fisheries		5,805,240	74,177	1,862,854	87,079	2,024,110	35%
Environment and Sustainable Development		10,041,634	-	581,800	183,206	765,006	8%
Land Commission		1,451,310	-	100,000	-	100,000	7%
Tourism		5,653,289	760,790	718,543	1,780,000	3,259,333	58%
Wildlife Conservation		5,803,677	2,475,725	353,213	29,092,332	31,921,270	550%

Public Administration	402,681,210	168,731,200	135,937,980	758,233,758	1,062,902,938	264%
Cabinet Affairs	31,976,616	19,666,372	4,090,751	7,621,660	31,378,783	98%
Civil Service Commission	2,481,762	-	100,000	-	100,000	4%
Council of States	12,084,617	1,455,371	2,677,974	5,926,857	10,060,201	83%
Employees Justice Chamber	1,039,924	-	199,721	132,825	332,546	32%
Foreign Affairs	53,305,887	9,554,628	4,971,720	55,003,670	69,530,019	130%
Labour, Public Service & Human Resource Development	14,243,998	308,383	2,380,114	12,744,293	15,432,790	108%
Local Government Board	692,509	-	100,000	166,529	266,529	38%
Minister in the Office of the President	135,455,600	132,727,528	110,588,119	644,528,189	887,843,835	655%
National Constitution Review Commission	19,310,506	-	1,825,996	-	1,825,996	9%
National Elections Commission	7,740,320	835,009	258,999	484,900	1,578,908	20%
National Legislative Assembly	107,057,375	4,183,909	8,644,586	31,420,836	44,249,331	41%
Parliamentary Affairs	1,161,048	-	-	-	-	0%
Public Grievances Chamber	1,131,048	-	100,000	204,000	304,000	27%
Parliamentary Service Commission	15,000,000	-	-	-	-	0%
Rule of Law	237,649,805	78,936,716	74,073,787	238,106,355	391,116,858	165%
Bureau of Community Security & Small Arms Control	928,838	-	-	-	-	0%
Commission for Refugees Affairs	4,837,700	-	-	2,327,000	2,327,000	48%
Fire Brigade	5,805,240	32,725	1,920,000	15,811,817	17,764,542	306%
Human Rights Commission	2,902,620	29,280	541,552	37,215	608,047	21%
Interior Headquarters	56,010,895	15,275,869	19,280,286	34,964,767	69,520,922	124%
Judiciary of South Sudan	8,963,960	601,680	424,497	79,950	1,106,127	12%
Justice	5,805,240	20,653	300,000	2,476,510	2,797,164	48%
Law Review Commission	4,086,533	56,307	192,302	831,473	1,080,082	26%
Police Service	90,256,379	17,784,389	24,179,537	56,937,414	98,901,340	110%
Prisons Service	58,052,400	45,135,813	27,235,613	124,640,209	197,011,635	339%
Security	641,530,290	269,598,698	456,739,767	1,559,436,848	2,285,775,314	356%
Defence	580,524,000	249,043,652	416,391,632	1,449,947,826	2,115,383,110	364%
De-Mining Authority	1,570,504	-	100,000	-	100,000	6%
Disarmament, Demobilization & Reintegration	3,870,160	273,721	1,944,294	1,270,551	3,488,566	90%
Office of the President for National Security	49,760,386	20,281,325	38,303,841	108,218,471	166,803,637	335%
Veteran Affairs	5,805,240	-	-	-	-	0%
Social & Humanitarian Affairs	57,568,630	13,542,688	14,572,512	55,508,868	83,624,068	145%
Culture, Youth & Sports	15,480,640	1,504,185	1,272,372	10,847,359	13,623,916	88%
Gender, Child & Social Welfare	10,642,940	4,058,732	3,391,105	1,353,763	8,803,600	83%
Humanitarian Affairs & Disaster Management	13,545,560	3,554,760	3,846,104	553,590	7,954,455	59%
Peace Commission	4,837,700	-	130,022	200,000	330,022	7%
Relief & Rehabilitation Commission	10,159,170	4,047,705	5,736,718	42,554,155	52,338,579	515%
War Disabled, Widows & Orphans Commission	2,902,620	377,306	196,190	-	573,496	20%
Grand Total	1,672,364,133	704,618,665	1,017,563,159	4,052,523,245	5,774,705,069	345%

Appendix 4: Preliminary Q3 Transfer Spending by Agency

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Accountability	1,075,177,927	256,580,359	301,215,127	253,190,788	810,986,274	75%
Finance & Economic Planning	1,075,177,927	256,580,359	301,215,127	253,190,788	810,986,274	75%
Economic Functions	25,589,175	6,085,534	6,522,333	4,313,404	16,921,271	66%
Irrigation & Water Resources	25,589,175	6,085,534	6,522,333	4,313,404	16,921,271	66%
Education	350,153,145	74,319,839	76,979,177	50,497,786	201,796,802	58%
General Education & Instruction	350,153,145	74,319,839	76,979,177	50,497,786	201,796,802	58%
Health	252,045,868	33,039,727	36,017,659	25,074,850	94,132,236	37%
Health	252,045,868	33,039,727	36,017,659	25,074,850	94,132,236	37%
Infrastructure	-	-	-	-	-	No Budget
Natural Resources & Rural Development	245,715,581	53,407,374	53,521,667	54,304,697	161,233,738	66%
Agriculture & Forestry	38,422,659	2,246,937	2,483,756	1,625,261	6,355,954	17%
Animal Resources & Fisheries	7,134,898	978,124	1,117,856	705,743	2,801,723	39%
Wildlife Conservation	200,158,024	50,182,313	49,920,055	51,973,693	152,076,061	76%
Public Administration	580,128	137,397	145,038	89,051	371,486	64%
Employees Justice Chamber	580,128	137,397	145,038	89,051	371,486	64%
Rule of Law	840,232,768	195,487,331	211,428,286	201,203,948	608,119,565	72%
Fire Brigade	88,795,273	20,848,347	22,228,893	19,926,729	63,003,969	71%
Police Service	467,310,746	107,886,404	117,342,739	108,335,138	333,564,281	71%
Prisons Service	284,126,749	66,752,580	71,856,654	72,942,081	211,551,315	74%
Security	5,041,464	500,000	-	-	500,000	10%
Disarmament, Demobilization & Reintegration	5,041,464	500,000	-	-	500,000	10%
Social & Humanitarian Affairs	-	-	-	-	-	No Budget
Grand Total	2,794,536,056	619,557,561	685,829,287	588,674,524	1,894,061,372	68%

Appendix 5: Preliminary Q3 Capital Spending by Agency (excl. externally funded and unclassified)

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Accountability	11,850,000	-	-	-	-	0%
Audit Chamber	11,850,000	-	-	-	-	0%
Economic Functions	4,000,000	-	1,088,680	4,289,662	5,378,342	113%
Electricity & Dams	4,000,000	-	1,088,680	-	1,088,680	27%
National Bureau of Standards	-	-	-	3,487,321	3,487,321	No Budget
Telecommunication & Postal Services	-	-	-	802,341	802,341	No Budget
Trade Industry and Investment	750,000	-	-	-	-	0%
Education	-	-	-	-	-	No Budget
Health	2,275,000	-	-	-	-	0%
Drug and Food Control Authority	2,275,000	-	-	-	-	0%
Infrastructure	121,505,024	154,593,741	292,526,654	262,282,709	709,403,104	584%
Civil Aviation Commission	924,292	117,341,367	225,416,796	18,772,853	361,531,016	39114%
Housing & Physical Planning	15,000,000	-	-	439,105	439,105	3%
Roads & Bridges	79,580,732	36,800,335	61,925,912	234,766,453	333,492,700	419%
South Sudan Roads Authority	12,000,000	-	-	-	-	0%
Transport	14,000,000	452,039	5,183,946	8,304,298	13,940,283	100%
Natural Resources & Rural Development	-	-	-	-	-	No Budget
Public Administration	17,716,375	153,978,841	21,028,252	1,447,152,070	1,622,159,163	9156%
Foreign Affairs	-	-	-	431,179,600	431,179,600	No Budget
Minister in the Office of the President	-	152,509,991	19,803,570	1,002,416,777	1,174,730,338	No Budget
National Legislative Assembly	17,716,375	1,468,850	1,224,682	13,555,693	16,249,225	92%
Rule of Law	8,000,000	2,665,952	52,475,947	77,529,955	132,671,854	1658%
Interior Headquarters	8,000,000	-	324,244	13,521,415	13,845,659	173%
Police Service	-	2,665,952	52,151,703	64,008,540	118,826,195	No Budget
Security	100,000,000	17,477,951	31,627,067	1,083,755,038	1,132,860,057	1133%
Defence	100,000,000	17,160,680	31,627,067	1,083,755,038	1,132,542,785	1133%
Office of the President for National Security	-	317,272	-	-	317,272	No Budget
Social & Humanitarian Affairs	-	-	-	-	-	No Budget
Grand Total	266,096,399	328,716,484	398,746,600	2,875,009,434	3,602,472,520	1354%

Appendix 6: Preliminary Q3 Other Spending by Agency (excl. externally funded, unclassified and Interest)

(SSP)	Annual Budget	Q1 outturn	Q2 outturn	Q3 outturn	Year to Date (YTD)	% of Budget
Public Administration	7,760,000	7,127,106	-	54,400,692	61,527,798	793%
Minister in the Office of the President	7,760,000	7,127,106	-	54,400,692	61,527,798	793%
Grand Total	7,760,000	7,127,106	-	54,400,692	61,527,798	793%

Appendix 7: Preliminary Q3 Spending by Item (excluding transfers to Sudan and oil producing states)

(SSP m)	Budget	Q1	%	Q2	%	Q3	%	Total	%
Wages and Salaries	5,463	1,403	26%	1,471	27%	2,138	39%	5,013	92%
Incentives and Overtime	102	13	13%	23	23%	80	79%	116	114%
Pension Contributions	503	120	24%	119	24%	115	23%	354	70%
Social Benefits for GoSS Employees	97	41	43%	106	109%	441	454%	589	607%
Wages and Salaries	4,761	1,229	26%	1,223	26%	1,502	32%	3,954	83%
Use of Goods and Services	1,672	705	42%	1,018	61%	4,052	242%	5,775	345%
Contracted Services	131	62	47%	67	51%	232	177%	361	276%
Other Operating Expenses	232	66	28%	60	26%	683	295%	808	349%
Repairs and Maintenance	149	22	15%	53	36%	448	300%	523	350%
Staff Training and Other Staff Costs	120	5	4%	13	10%	53	45%	71	59%
Supplies, Tools and Materials	851	487	57%	767	90%	2,335	274%	3,589	422%
Travel	118	57	48%	58	49%	279	237%	393	334%
Utilities and Communications	71	6	9%	0	1%	22	31%	29	40%
Capital Expenditure	266	329	124%	399	150%	2,875	1080%	3,602	1354%
Infrastructure and Land	132	163	124%	364	276%	733	556%	1,261	957%
Specialized Equipment	118	13	11%	11	9%	1,859	1582%	1,883	1602%
Vehicles	17	153	910%	24	140%	283	1687%	459	2737%
Transfers and Grants	2,795	620	22%	686	25%	589	21%	1,894	68%
Transfers Conditional Salaries	1,423	321	23%	341	24%	302	21%	965	68%
Transfers Operating	1,020	288	28%	333	33%	280	27%	900	88%
Transfers Capital	167	-	0%	-	0%	-	0%	-	0%
Transfers to International Org.	82	1	1%	-	0%	-	0%	1	1%
Transfers to Service Delivery Units	103	10	10%	12	11%	7	7%	28	28%
Interest, grants, loans and donations	108	7	7%	-	0%	114	106%	121	112%
Interest	100	-	0%	-	0%	60	60%	60	60%
Donations and Benefits	8	7	92%	-	0%	54	701%	62	793%
Unclassified	0	0	No Budget	59	No Budget	0	No Budget	59	No Budget
Grand Total	10,304	3,064	30%	3,632	35%	9,711	94%	16,407	159%