

Republic of South Sudan

Ministry of Finance and Planning



Q1 2017/18 Fiscal Report

April 2018

Fiscal summary

- Oil revenue captured by MoFPED was below forecast. The official rate remained below the budgeted rate of 155 SSP per US dollar for the first quarter (the official rate and the parallel rate diverged markedly). In dollar terms, oil revenue performance is around 17% of the budgeted projection.
- Unidentified reductions totalled SSP 662 million. Net oil revenue of SSP 1,723 went entirely towards repaying Trafigura and other oil advances. Nilepet and refined oil producers took 9% of budgeted expectations (expectations incorporated no policy change from the previous year), according to the records available. Sudan took 14% of expected revenues.
- Non-oil revenue totalled SSP 3,406 million, around the expected amount for the quarter.
- Overall spending was 6,108 million, 14% of the annual budget.
 - Wages continued their multi-year pattern of being well below budget and several months behind, with at least one additional month unpaid.
 - Goods and services, driven by the monthly office supplies allocations given to most ministries, and larger expenditures by Office of the President and the Ministry of Defence, approached SSP 1,103 million.
 - Under Other Expenditure, there are significant capture issues around interest payments; only donations are captured for Q1.
 - Transfers executed at just 6% of the budgeted amount.
 - Capital expenditure totalled just 1% of the budget.
 - Details are in the annex at the end.
- Grants and loans are not captured.
- Further BoSS borrowing and rolled-over interest totalling SSP 664 million occurred. There were SSP 590 million in net oil advances. Treasury bills were not captured.
- The reported overall balance (net GRSS revenues minus GRSS expenditures) was a deficit of SSP 976 million. This was partly funded by a net inflow from oil advances. However, data deficiencies mean that the reported balance and other figures are tentative.

<i>Fiscal summary</i>	<i>Q1 2017/18 Final</i>		
1: Fiscal summary	Budget, SSP m	Year to date execution, SSP m	% of annual budget executed
GRSS Revenues			
Gross Oil Revenue	127,232	14,715	12%
Nilepet and Addax	28,307	2,586	9%
Other deductions	0	662	
Revenues to Sudan (TFA and PTT)	70,308	9,696	14%
Transfers to producing communities and states	2,846	47	2%
Net oil revenue	25,771	1,723	7%
Non-Oil Revenue to GRSS central govt	14,046	3,406	24%
Total GRSS revenue	39,817	5,129	13%
GRSS Expenditures			
<i>General Fund</i>			
Wages and Salaries	22,405	3,395	15%
Use of Goods and Services	5,898	2,126	36%
Capital Expenditure	3,232	20	1%
Other	238	33	14%
Transfers and Grants	8,216	466	6%
General Fund Total	39,989	6,041	15%
<i>ARCISS implementation payments</i>	3,000	67	2%

<i>Fiscal summary</i>	<i>Q1 2017/18 Final</i>		
1: Fiscal summary	Budget, SSP m	Year to date execution, SSP m	% of annual budget executed
<i>Interest and bank charge payment</i>	702	n/a	n/a
GRSS expenditure	43,691	6,108	14%
<i>On-budget donor activity</i>			
Grant	414	n/a	n/a
Loan	2,172	n/a	n/a
Total grants and loans (on budget)	2,586	n/a	n/a
Total expenditure	46,277	6,108	13%
Overall balance	-6,460	-978	
Unfunded budget/ Actual reporting gap	-4,287	276	
Net Financing (excl. deposit changes and Sudan)	2,172	1,254	58%
BOSS	0	664	
BOSS Recap.	0	n/a	
Oil Advance Sales	0	590	
Treasury Bill Interest	0	n/a	
Treasury Bills	0	n/a	
World Bank & China Loans	2,172	n/a	

NB: financing reporting awaits confirmation by BoSS

Revenue summary

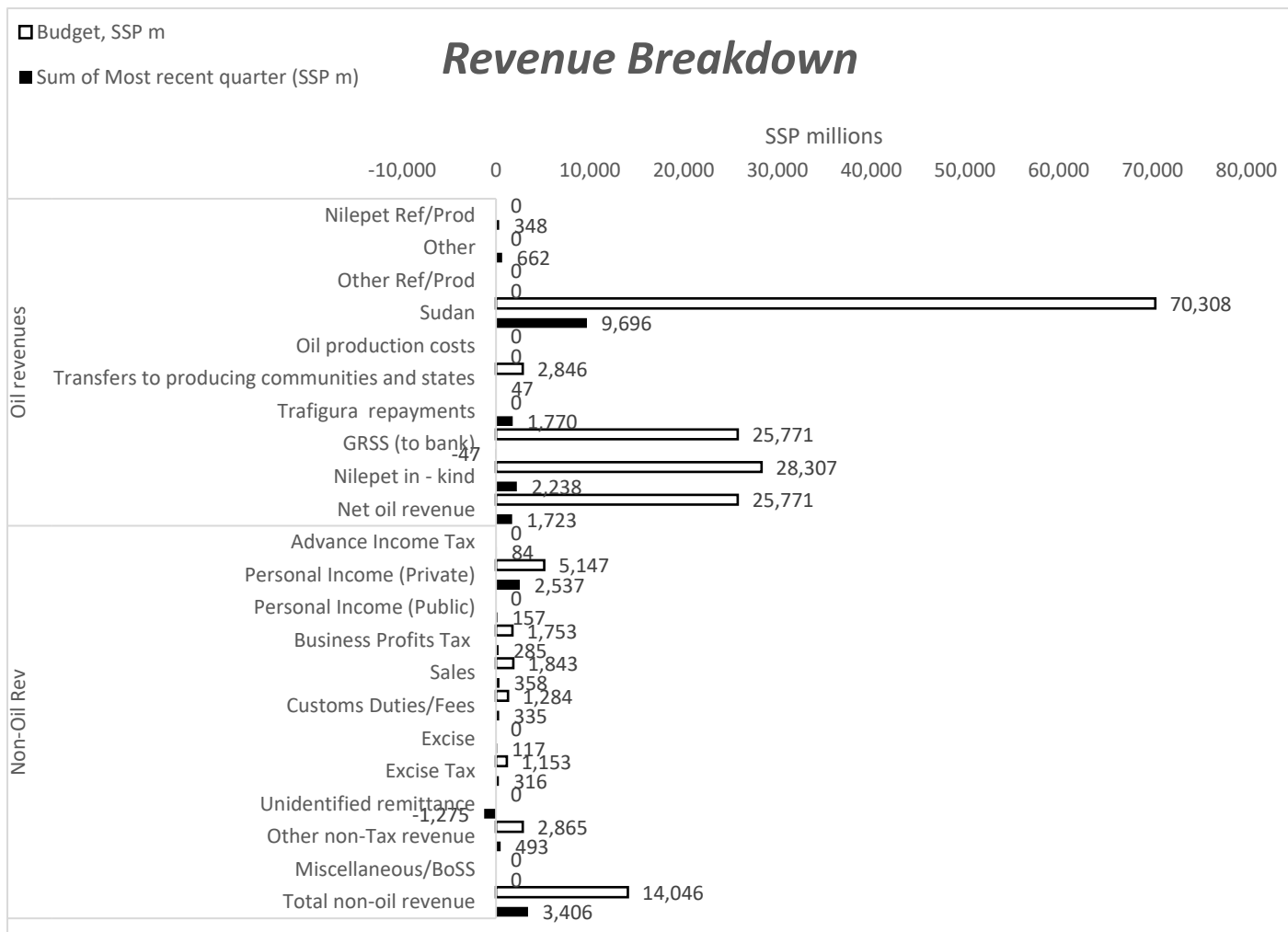
- Net oil revenue after Trafigura repayments was essentially negative due to oil-related transfers to certain states. Reported performance in dollar terms on gross oil revenue was lower than expected, at 17% of annual expectations in dollar terms and 14% in SSP terms.
- Nilepet and Addax, and others, took a total of SP 2,586 million in the first quarter. This remains large relative to, for example, key expenditure lines.
- Total non-oil revenue was SSP 3,406 million or 24% of budget, close to the benchmark for the first quarter.
- Customs, excise and PIT are on track or above the 25% benchmark expected for Q1. Business Profit Tax, non-tax, and Sales Tax fell behind, while civil aviation and customs continued to retain substantial direct expenses (SSP 159 million and SSP 85 million respectively).
- Reversing the pattern of the previous year, remittances were SSP 1,275 million below revenue department reports. While this partially reverses the large build-up of unidentified revenues at the end of last year, this pattern merits close ongoing monitoring.

Revenue Overview

2: Revenue summary table

	Budget, SSP m	Year to date execution, SSP m	% of annual budget executed
<i>Oil Revenue</i>			
Sudan	70,308	9,696	14%
Nilepet and other ref. prods.	28,307	2,586	9%
Other	0	662	
Transfers to producing communities and states	2,846	47	2%
Oil production costs	0	0	
Net oil revenue	25,771	1,723	7%
<i>Trafigura repayments</i>	0	1,770	
<i>GRSS (to bank)</i>	25,771	-47	0%
<i>Non-Oil Revenue</i>			
<i>Civil Aviation (Direct expense)</i>	0	159	
<i>Customs (Direct expense)</i>	0	85	
<i>Government shares - Co-op (Asset purchase)</i>	0	221	
Personal Income (Private)	5,147	2,537	49%
Advance Income Tax	0	84	
Personal Income (Public)	0	157	
Business Profits Tax	1,753	285	16%
Sales	1,843	358	19%
Customs Duties/Fees	1,284	335	26%
Excise	0	117	
Excise Tax	1,153	316	27%
Unidentified remittance	0	-1,275	
Other non-Tax revenue	2,865	493	17%
Total non-oil revenue	14,046	3,406	24%

The graph below shows the same information as the table above.



Gross oil revenue totalled \$139 million, below that forecast. The price forecast was \$45 per barrel, while the outturn was around \$44 per barrel (based on available data). Therefore, according to records available at least, outturns were driven lower by production shortfalls, relative to the forecast of 125,000 barrels per day.

Oil dollar overview	Budget (indicative, USD m)	Executed, year to date (USD m)	Executed, year to date (% in USD terms)
Gross oil Revenue (excluding advances)	802	139	17%
Sudan (USD)	454	90	20%
GRSS (to bank) (USD)	166		0%
Nilepet in - kind (USD)	183	20	11%
Nilepet Ref/Prod (USD)	0	3	
Other Ref/Prod (USD)	0	6	
Other (USD)	0	6	
Trafigura repayments (USD)	0	15	
Trafigura advances, USD	0	20	

GRSS recorded expenditure was low across all sectors. Accountability and Health recorded the two lowest, stemming from gross underpayment of transfers among other factors. Social and Humanitarian Affairs was the highest, stemming from high travel expenditures in the Ministry of Humanitarian Affairs & Disaster Management.

Expenditure Overview

Summary of expenditure by sector and chapter	Budget, SSP m	YTD expenditure, SSP m	% Spent YTD
Accountability	5,854	556	9%
Economic Functions	534	72	14%
Education	1,862	233	12%
Health	1,033	85	8%
Infrastructure	459	58	13%
Nat. Res. & Rural Devt	809	87	11%
Public Administration	16,331	2,128	13%
Rule of Law	3,935	660	17%
Security	12,705	2,174	17%
Social & Humanitarian Affairs	168	54	32%
Grand Total	43,691	6,108	14%
Use of Goods and Services	5,898	2,126	36%
Capital Expenditure	3,232	20	1%
Interest, grants, loans & donations	940	33	14%
Transfers and Grants	8,216	466	6%
Grand Total	43,691	6,108	14%

A detailed breakdown of wages and salaries reveals no remarkable patterns, other than generally low execution. Incentives and overtime execution has fallen, year-on-year. Pension contributions are high, but this may in fact be a coding error. Salaries paid were from April and May 2017. Social benefits were comparatively higher in terms of execution. The bulk of spend on social benefits was from Finance, Foreign Affairs and the NLA.

In use of goods and services, supplies (which includes the monthly basic allocations of SSP 350,000 per agency for most agencies) and travel remain high-execution areas. Overall execution at 36% of SSP 2,126 million, is above the 25% quarter 1 benchmark.

	Budget, SSP m	YTD expenditure, SSP m	% Spent YTD
Wages and Salaries			
Incentives and Overtime	564	53	9%
Pension Contributions	2,046	295	14%
Social Benefits for GoSS			
Empl.	734	173	24%
Wages and Salaries	19,061	2,874	15%
Wages and Salaries Total	22,405	3,395	15%
Use of Goods and Services			
Contracted Services	386	131	34%
Oil Production Costs	6	0	0%
Other Operating Expenses	945	34	4%
Repairs and Maintenance	780	91	12%
Staff Train.& Other Staff			
Cost	458	17	4%
Supplies, Tools and			
Materials	1,990	1,103	55%
Travel	1,072	744	69%
Utilities and			
Communications	261	6	2%
Use of Goods and Services			
Total	5,898	2,126	36%

March 2017 and some April 2017 payments, at last fiscal year's levels, of SDU transfers to Education and Health were paid.

The vast majority of operating transfers (SSP 215 million of the SSP 221 million total) were released by the Ministry of Finance and Planning, which released block and sales tax adjustment for one month (March 17). There is considerable variation in the percentage executed between different states.

In the first quarter, one month of salary transfers (March 2017) were paid for most ministries, with some Feb. 2017 payments.

Other items were not executed.

<i>Transfers and Grants</i>	Budget, SSP m	YTD expenditure, SSP m	% Spent YTD
Transf to International Orgs	1,113	0	0%
Transf to Serv Delivery Units	711	26	4%
Transfers Capital	5	0	0%
Transfers Conditional Salaries	3,371	219	6%
Transfers Operating	3,016	221	7%
Transfers and Grants Total	8,216	466	6%

For the most part, debt and financing information was not available. However, net oil advances totalled SSP 590 million, which enabled some items to be paid as described above. However, this has implications for available resources through the rest of the fiscal year.

Financing Overview

	Budget (SSP m)	Executed, Most recent quarter (SSP m)	Budget execution, most recent quarter to date, %
Net Financing (excl. deposit changes and Sudan)	2,172	1,254	58%
BOSS	0	664	
BOSS Recap.	0	n/a	
Oil Advance Sales	0	590	
Treasury Bill Interest	0	n/a	
Treasury Bills	0	n/a	
World Bank & China Loans	2,172	n/a	0%
New Borrowing	2,172	3,024	139%
BOSS	0	664	
BOSS Recap.	0	n/a	
Oil Advance Sales	0	2,360	
Treasury Bill Interest	0	n/a	
Treasury Bills	0	n/a	
World Bank & China Loans	2,172	n/a	0%
Repayments	0	1,770	
BOSS	0	n/a	
BOSS Recap.	0	n/a	

Financing Overview

	Budget (SSP m)	Executed, Most recent quarter (SSP m)	Budget execution, most recent quarter to date, %
Oil Advance Sales	0	1,770	
Treasury Bill Interest	0	n/a	
Treasury Bills	0	n/a	
World Bank & China Loans	0	n/a	

Debt summary table	End prev. FY (SSP m)	Change, YTD (SSP m)	Final debt
Change in Total Debt, end of month (recorded)	31,220	1,306	32,526
BOSS	17,582	664	18,246
BOSS Recap.	1,917	0	1,917
Oil Advance Sales	3,734	613	4,348
Sudan	0	0	0
Treasury Bill Interest	0	0	0
Treasury Bills	2,611	0	2,611
World Bank & China Loans	5,375	29	5,404

Notwithstanding under-reporting on various items, the unreconciled amount remains reasonably low, at SSP 276 million.

<i>Reconciliation table</i>	Latest quarter
Overall balance	-978
Net Financing (excl. deposit changes and Sudan)	1,254
Decrease / (Increase) in Cash	n/a
Other financing	n/a
Total Financing	1,254
Unreconciled	276

Exchange rates used for calculations are detailed below.

<i>Exchange rates table</i>		previous fiscal year	current fiscal year		
		Jun	Jul	Aug	Sep
Average	USD exchange rate (official)	116.50	105.38	118.01	112.90
Average	USD exchange rate (parallel)	153.94	158.30	167.23	182.31

Annex: All Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Accountability	5,853,824,605	555,996,280	9.5%	5,297,828,325
Anti-Corruption Commission	19,090,328	2,407,154	12.6%	16,683,174
Audit Chamber	266,633,632	2,210,764	0.8%	264,422,868
Finance & Planning	5,376,151,627	546,734,647	10.2%	4,829,416,980
Fiscal & Financial Allocation & Monitoring Commission	2,845,926	915,732	32.2%	1,930,194
National Bureau of Statistics	26,227,334	2,749,728	10.5%	23,477,606
National Revenue Authority	157,846,400		0.0%	157,846,400
Reconstruction & Development Fund	5,029,358	978,255	19.5%	4,051,103
Economic Functions	534,391,448	72,407,884	13.5%	461,983,564
Access to Information Commission	12,745,904	700,000	5.5%	12,045,904
East African Community	36,747,188	4,095,741	11.1%	32,651,447
Electricity Corporation	32,603,524	7,064,622	21.7%	25,538,903
Energy & Dams	10,739,916	2,710,562	25.2%	8,029,354
Information, Communication, Technology & Postal Services	38,026,687	15,828,746	41.6%	22,197,941
Investment Authority	10,710,010	2,054,182	19.2%	8,655,828
Media Authority	8,624,925	1,810,000	21.0%	6,814,925
Mining	15,368,796	8,940,050	58.2%	6,428,746
Ministry of Trade, Industry & Investment	32,281,255	4,036,114	12.5%	28,245,142
National Bureau of Standards	27,885,989	4,045,490	14.5%	23,840,499
National Communications Authority	46,672,320	700,000	1.5%	45,972,320
Petroleum	31,736,156	6,504,423	20.5%	25,231,733
Petroleum and Gas Commission	8,418,128	2,109,658	25.1%	6,308,470
South Sudan Broadcasting Commission	92,269,419	700,000	0.8%	91,569,419
Urban Water Corporation	29,808,923	4,848,247	16.3%	24,960,676
Water Resources & Irrigations	99,752,309	6,260,050	6.3%	93,492,259
Education	1,862,205,015	232,639,271	12.5%	1,629,565,744
Health	1,033,006,240	85,392,669	8.3%	947,613,571
Drug and Food Control Authority	5,772,728	979,320	17.0%	4,793,408
Health	1,013,355,032	82,638,077	8.2%	930,716,955
HIV/Aids Commission	13,878,480	1,775,272	12.8%	12,103,208
Infrastructure	459,393,309	57,757,617	12.6%	401,635,692
Lands, Housing & Urban Development	22,698,958	5,835,941	25.7%	16,863,018
Roads & Bridges	85,637,325	3,141,569	3.7%	82,495,756
Roads Authority	207,481,813	1,239,445	0.6%	206,242,368
South Sudan Civil Aviation Authority	104,873,984	38,211,615	36.4%	66,662,369
Transport	38,701,228	9,329,047	24.1%	29,372,181
Nat. Res. & Rural Devt	809,181,550	86,693,044	10.7%	722,488,506
Agriculture & Food Security	59,256,664	17,896,317	30.2%	41,360,347
Environment & Forestry	37,130,693	4,523,743	12.2%	32,606,950
Land Commission	3,552,874	913,392	25.7%	2,639,482
Livestock & Fisheries Industry	25,977,618	5,904,135	22.7%	20,073,482
Tourism	16,993,885	4,344,998	25.6%	12,648,887
Wildlife Conservation	666,269,817	53,110,459	8.0%	613,159,358
Public Administration	16,331,289,590	2,127,907,736	13.0%	14,203,381,854
Cabinet Affairs	3,165,098,605	120,132,261	3.8%	3,044,966,345
Civil Service Commission	6,789,444	1,046,024	15.4%	5,743,420
Council of States	145,755,956	32,006,423	22.0%	113,749,533
Employees Justice Chamber	5,746,506	1,061,085	18.5%	4,685,421
Federal Affairs	24,536,671	2,462,684	10.0%	22,073,987
Foreign Affairs & International Cooperation	6,670,473,612	909,280,845	13.6%	5,761,192,767
Labour, Public Service & Human Resource Development	54,545,569	13,555,646	24.9%	40,989,923
Local Government Board	3,795,366	1,124,364	29.6%	2,671,002
National Constitution Review Commission	33,254,166	3,321,254	10.0%	29,932,912
National Elections Commission	29,310,747	3,058,786	10.4%	26,251,961
National Legislative Assembly	2,843,477,314	111,369,399	3.9%	2,732,107,915
Northern Corridor Implementation Authority	7,157,471	3,795,394	53.0%	3,362,077
Office of the President	3,291,912,606	921,019,885	28.0%	2,370,892,720
Parliamentary Affairs	12,913,814	2,793,881	21.6%	10,119,933
Parliamentary Service Commission	33,116,033	971,362	2.9%	32,144,671
Public Grievances Chamber	3,405,711	908,443	26.7%	2,497,268
Rule of Law	3,935,208,056	660,406,151	16.8%	3,274,801,906
Bureau of Community Security & Small Arms Control	4,113,801	1,174,572	28.6%	2,939,229
Commission for Refugees Affairs	15,458,529	1,139,325	7.4%	14,319,204
Fire Brigade	282,660,395	19,993,816	7.1%	262,666,579
Human Rights Commission	10,894,847	1,485,576	13.6%	9,409,271
Interior Headquarters	404,561,700	158,134,488	39.1%	246,427,212
Judiciary of South Sudan	184,540,018	45,401,433	24.6%	139,138,585
Justice & Constitutional Affairs	65,123,638	14,941,273	22.9%	50,182,365
Law Review Commission	9,409,138	806,314	8.6%	8,602,824
Police	2,147,100,264	323,054,163	15.0%	1,824,046,101
Prisons	811,345,726	94,275,190	11.6%	717,070,536
Security	12,704,832,178	2,174,041,336	17.1%	10,530,790,841
Defence	8,029,002,054	1,547,733,278	19.3%	6,481,268,776
Disarmament, Demobilization & Reintegration Commission	26,346,158	5,760,709	21.9%	20,585,449
National Mine Action Authority	6,052,025	2,389,037	39.5%	3,662,988
National Security Service	2,755,945,652	272,763,643	9.9%	2,483,182,009
Veteran Affairs	1,887,486,289	345,394,670	18.3%	1,542,091,619
Social & Humanitarian Affairs	167,671,545	54,404,183	32.4%	113,267,362
Culture, Youth & Sport	39,243,259	10,567,401	26.9%	28,675,858
Gender, Child & Social Welfare	28,589,041	6,570,763	23.0%	22,018,278
Humanitarian Affairs & Disaster Management	30,025,473	29,430,479	98.0%	594,994
Peace Commission	14,327,122	2,381,323	16.6%	11,945,799
Relief & Rehabilitation Commission	39,767,037	4,242,511	10.7%	35,524,526
War Disabled, Widows & Orphans Commission	15,719,614	1,211,706	7.7%	14,507,908
Grand Total	43,691,003,536	6,107,646,171	14.0%	37,583,357,366

Annex: Chapter 21 Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Accountability	571,288,685	110,606,314	19.4%	460,682,371
Anti-Corruption Commission	11,121,184	1,007,154	9.1%	10,114,030
Audit Chamber	60,007,759	860,764	1.4%	59,146,995
Finance & Planning	478,136,607	106,666,723	22.3%	371,469,884
Fiscal & Financial Allocation & Monitoring Commission	1,252,100	215,732	17.2%	1,036,368
National Bureau of Statistics	18,398,058	1,577,686	8.6%	16,820,372
Reconstruction & Development Fund	2,372,977	278,255	11.7%	2,094,722
Economic Functions	207,975,331	30,679,857	14.8%	177,295,474
Access to Information Commission	5,738,254		0.0%	5,738,254
East African Community	6,997,188	97,543	1.4%	6,899,645
Electricity Corporation	24,039,523	4,254,946	17.7%	19,784,577
Energy & Dams	3,526,413	710,562	20.1%	2,815,851
Information, Communication, Technology & Postal Services	26,297,023	9,499,806	36.1%	16,797,217
Investment Authority	4,068,374	393,569	9.7%	3,674,805
Media Authority	1,617,275		0.0%	1,617,275
Mining	8,308,481	1,440,050	17.3%	6,868,431
Ministry of Trade, Industry & Investment	24,278,214	1,472,679	6.1%	22,805,535
National Bureau of Standards	21,043,768	3,345,490	15.9%	17,698,278
National Communications Authority	1,594,051		0.0%	1,594,051
Petroleum	17,335,518	3,240,056	18.7%	14,095,462
Petroleum and Gas Commission	4,434,706	1,409,658	31.8%	3,025,048
South Sudan Broadcasting Commission	20,655,713		0.0%	20,655,713
Urban Water Corporation	19,517,892	2,886,750	14.8%	16,631,142
Water Resources & Irrigations	18,522,938	1,928,748	10.4%	16,594,190
Education	498,608,504	73,684,888	14.8%	424,923,616
Health	171,347,931	24,485,500	14.3%	146,862,431
Drug and Food Control Authority	2,254,781	279,320	12.4%	1,975,461
Health	160,527,432	23,130,908	14.4%	137,396,524
HIV/Aids Commission	8,565,718	1,075,272	12.6%	7,490,446
Infrastructure	79,194,831	14,364,082	18.1%	64,830,750
Lands, Housing & Urban Development	15,459,772	3,835,941	24.8%	11,623,831
Roads & Bridges	7,153,684	1,141,569	16.0%	6,012,115
South Sudan Civil Aviation Authority	29,612,234	7,233,525	24.4%	22,378,709
Transport	26,969,142	2,153,047	8.0%	24,816,095
Nat. Res. & Rural Devt	223,031,147	32,758,668	14.7%	190,272,480
Agriculture & Food Security	37,549,973	15,131,466	40.3%	22,418,507
Environment & Forestry	14,353,818	2,523,743	17.6%	11,830,075
Land Commission	2,293,058	213,392	9.3%	2,079,666
Livestock & Fisheries Industry	9,323,170	876,655	9.4%	8,446,515
Tourism	8,760,364	1,344,998	15.4%	7,415,366
Wildlife Conservation	150,750,765	12,668,414	8.4%	138,082,351
Public Administration	7,786,034,019	990,736,884	12.7%	6,795,297,135
Cabinet Affairs	111,077,162	27,002,737	24.3%	84,074,425
Civil Service Commission	4,349,573	346,024	8.0%	4,003,549
Council of States	120,666,798	20,796,129	17.2%	99,870,669
Employees Justice Chamber	3,028,815	332,215	11.0%	2,696,600
Federal Affairs	8,079,402	462,684	5.7%	7,616,718
Foreign Affairs & International Cooperation	6,584,384,604	848,686,991	12.9%	5,735,697,613
Labour, Public Service & Human Resource Development	33,737,031	5,366,651	15.9%	28,370,380
Local Government Board	2,844,725	424,364	14.9%	2,420,361
National Constitution Review Commission	16,988,478	2,621,254	15.4%	14,367,224
National Elections Commission	18,685,222	2,358,786	12.6%	16,326,436
National Legislative Assembly	811,506,894	55,218,694	6.8%	756,288,200
Northern Corridor Implementation Authority	1,633,798	165,289	10.1%	1,468,509
Office of the President	53,189,497	25,681,380	48.3%	27,508,117
Parliamentary Affairs	5,672,307	793,881	14.0%	4,878,426
Parliamentary Service Commission	8,276,954	271,362	3.3%	8,005,592
Public Grievances Chamber	1,912,759	208,443	10.9%	1,704,316
Rule of Law	1,696,440,643	316,409,089	18.7%	1,380,031,554
Bureau of Community Security & Small Arms Control	3,337,664	374,572	11.2%	2,963,092
Commission for Refugees Affairs	12,453,474	439,325	3.5%	12,014,149
Fire Brigade	48,281,896	10,966,701	22.7%	37,315,195
Human Rights Commission	6,910,276	785,576	11.4%	6,124,700
Interior Headquarters	317,127,916	59,578,919	18.8%	257,548,996
Judiciary of South Sudan	126,197,248	42,901,433	34.0%	83,295,815
Justice & Constitutional Affairs	43,321,138	7,141,202	16.5%	36,179,936
Law Review Commission	3,799,350	106,314	2.8%	3,693,036
Police	1,036,768,527	182,724,666	17.6%	854,043,861
Prisons	98,243,155	11,390,381	11.6%	86,852,774
Security	11,096,656,006	1,782,583,980	16.1%	9,314,072,027
Defence	6,611,986,661	1,185,223,771	17.9%	5,426,762,890
Disarmament, Demobilization & Reintegration Commission	16,995,302	1,384,459	8.1%	15,610,843
National Mine Action Authority	4,068,724	1,689,037	41.5%	2,379,687
National Security Service	2,679,002,995	250,892,043	9.4%	2,428,110,953
Veteran Affairs	1,784,602,323	343,394,670	19.2%	1,441,207,653
Social & Humanitarian Affairs	74,665,361	18,720,477	25.1%	55,944,884
Culture, Youth & Sport	15,594,170	1,748,028	11.2%	13,846,142
Gender, Child & Social Welfare	13,554,753	1,580,024	11.7%	11,974,729
Humanitarian Affairs & Disaster Management	8,149,397	10,656,885	130.8%	2,507,488
Peace Commission	7,130,693	681,323	9.6%	6,449,370
Relief & Rehabilitation Commission	25,259,080	3,542,511	14.0%	21,716,569
War Disabled, Widows & Orphans Commission	4,977,268	511,706	10.3%	4,465,562
Grand Total	22,405,242,460	3,395,029,739	15.2%	19,010,212,720

Annex: Chapter 22 Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Accountability	680,089,134	230,378,306	33.9%	449,710,827
Anti-Corruption Commission	7,969,144	1,400,000	17.6%	6,569,144
Audit Chamber	206,625,873	1,350,000	0.7%	205,275,873
Finance & Planning	295,568,234	225,056,264	76.1%	70,511,969
Fiscal & Financial Allocation & Monitoring Commission	1,593,827	700,000	43.9%	893,827
National Bureau of Statistics	7,829,276	1,172,042	15.0%	6,657,234
National Revenue Authority	157,846,400		0.0%	157,846,400
Reconstruction & Development Fund	2,656,381	700,000	26.4%	1,956,381
Economic Functions	218,068,196	39,396,725	18.1%	178,671,471
Access to Information Commission	7,007,650	700,000	10.0%	6,307,650
East African Community	29,750,000	3,998,198	13.4%	25,751,802
Electricity Corporation	8,564,001	2,809,676	32.8%	5,754,325
Energy & Dams	7,213,503	2,000,000	27.7%	5,213,503
Information, Communication, Technology & Postal Services	11,729,664	6,328,940	54.0%	5,400,724
Investment Authority	6,641,636	1,660,613	25.0%	4,981,023
Media Authority	7,007,650	1,810,000	25.8%	5,197,650
Mining	7,060,315	7,500,000	106.2%	439,685
Ministry of Trade, Industry & Investment	8,003,041	2,563,435	32.0%	5,439,606
National Bureau of Standards	6,842,221	700,000	10.2%	6,142,221
National Communications Authority	9,078,269	700,000	7.7%	8,378,269
Petroleum	14,400,638	3,264,367	22.7%	11,136,271
Petroleum and Gas Commission	3,983,422	700,000	17.6%	3,283,422
South Sudan Broadcasting Commission	71,613,705	700,000	1.0%	70,913,705
Urban Water Corporation	10,291,031	1,961,497	19.1%	8,329,534
Water Resources & Irrigations	8,881,450	2,000,000	22.5%	6,881,450
Education	146,093,214	92,405,570	63.3%	53,687,644
Health	82,651,784	49,566,347	60.0%	33,085,437
Drug and Food Control Authority	3,517,946	700,000	19.9%	2,817,946
Health	73,821,075	48,166,347	65.2%	25,654,728
HIV/Aids Commission	5,312,762	700,000	13.2%	4,612,762
Infrastructure	55,357,618	43,393,535	78.4%	11,964,082
Lands, Housing & Urban Development	7,239,187	2,000,000	27.6%	5,239,187
Roads & Bridges	14,483,641	2,000,000	13.8%	12,483,641
Roads Authority	6,640,953	1,239,445	18.7%	5,401,508
South Sudan Civil Aviation Authority	15,261,750	30,978,090	203.0%	15,716,340
Transport	11,732,087	7,176,000	61.2%	4,556,087
Nat. Res. & Rural Devt	62,381,091	17,023,749	27.3%	45,357,342
Agriculture & Food Security	21,706,691	2,764,851	12.7%	18,941,840
Environment & Forestry	15,265,101	2,000,000	13.1%	13,265,101
Land Commission	1,259,816	700,000	55.6%	559,816
Livestock & Fisheries Industry	6,381,052	4,526,198	70.9%	1,854,853
Tourism	8,233,522	3,000,000	36.4%	5,233,522
Wildlife Conservation	9,534,911	4,032,700	42.3%	5,502,211
Public Administration	5,894,965,436	1,090,897,563	18.5%	4,804,067,873
Cabinet Affairs	3,054,021,443	93,129,524	3.0%	2,960,891,919
Civil Service Commission	2,439,871	700,000	28.7%	1,739,871
Council of States	25,089,158	11,210,294	44.7%	13,878,864
Employees Justice Chamber	1,427,555	700,000	49.0%	727,555
Federal Affairs	16,457,269	2,000,000	12.2%	14,457,269
Foreign Affairs & International Cooperation	86,089,007	60,593,854	70.4%	25,495,153
Labour, Public Service & Human Resource Development	20,808,538	8,188,995	39.4%	12,619,543
Local Government Board	950,642	700,000	73.6%	250,642
National Constitution Review Commission	16,265,688	700,000	4.3%	15,565,688
National Elections Commission	10,625,524	700,000	6.6%	9,925,524
National Legislative Assembly	420,970,420	56,150,705	13.3%	364,819,715
Northern Corridor Implementation Authority	5,523,673	3,630,105	65.7%	1,893,568
Office of the President	2,200,723,109	849,094,086	38.6%	1,351,629,022
Parliamentary Affairs	7,241,507	2,000,000	27.6%	5,241,507
Parliamentary Service Commission	24,839,079	700,000	2.8%	24,139,079
Public Grievances Chamber	1,492,953	700,000	46.9%	792,953
Rule of Law	257,324,922	209,790,424	81.5%	47,534,498
Bureau of Community Security & Small Arms Control	776,138	800,000	103.1%	23,862
Commission for Refugees Affairs	3,005,055	700,000	23.3%	2,305,055
Fire Brigade	14,102,308	2,000,000	14.2%	12,102,308
Human Rights Commission	3,984,571	700,000	17.6%	3,284,571
Interior Headquarters	87,433,785	98,555,569	112.7%	11,121,784
Judiciary of South Sudan	58,342,770	2,500,000	4.3%	55,842,770
Justice & Constitutional Affairs	21,802,500	7,800,071	35.8%	14,002,429
Law Review Commission	5,609,788	700,000	12.5%	4,909,788
Police	55,919,052	64,040,784	114.5%	8,121,732
Prisons	6,348,955	31,994,000	503.9%	25,645,045
Security	1,408,176,171	384,407,357	27.3%	1,023,768,815
Defence	1,217,015,393	355,459,507	29.2%	861,555,886
Disarmament, Demobilization & Reintegration Commission	9,350,856	4,376,250	46.8%	4,974,606
National Mine Action Authority	1,983,301	700,000	35.3%	1,283,301
National Security Service	76,942,656	21,871,600	28.4%	55,071,056
Veteran Affairs	102,883,966	2,000,000	1.9%	100,883,966
Social & Humanitarian Affairs	93,006,184	35,683,706	38.4%	57,322,478
Culture, Youth & Sport	23,649,089	8,819,373	37.3%	14,829,716
Gender, Child & Social Welfare	15,034,287	4,990,739	33.2%	10,043,548
Humanitarian Affairs & Disaster Management	21,876,075	18,773,594	85.8%	3,102,481
Peace Commission	7,196,429	1,700,000	23.6%	5,496,429
Relief & Rehabilitation Commission	14,507,957	700,000	4.8%	13,807,957
War Disabled, Widows & Orphans Commission	10,742,347	700,000	6.5%	10,042,347
Grand Total	8,898,113,749	2,192,943,282	24.6%	6,705,170,467

Annex: Chapter 23 Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Accountability	3,700,573,917	215,011,659	5.8%	3,485,562,258
Finance & Planning	3,700,573,917	215,011,659	5.8%	3,485,562,258
Economic Functions	72,347,922	2,331,302	3.2%	70,016,620
Water Resources & Irrigations	72,347,922	2,331,302	3.2%	70,016,620
Education	1,217,503,297	66,548,812	5.5%	1,150,954,485
Health	779,006,525	11,340,822	1.5%	767,665,703
Health	779,006,525	11,340,822	1.5%	767,665,703
Nat. Res. & Rural Devt	523,769,311	36,910,627	7.0%	486,858,684
Environment & Forestry	7,511,774		0.0%	7,511,774
Livestock & Fisheries Industry	10,273,396	501,282	4.9%	9,772,114
Wildlife Conservation	505,984,141	36,409,345	7.2%	469,574,796
Public Administration	1,290,135	28,870	2.2%	1,261,265
Employees Justice Chamber	1,290,135	28,870	2.2%	1,261,265
Rule of Law	1,921,442,491	134,206,638	7.0%	1,787,235,853
Fire Brigade	160,276,190	7,027,115	4.4%	153,249,075
Police	1,054,412,685	76,288,714	7.2%	978,123,971
Prisons	706,753,616	50,890,809	7.2%	655,862,807
Grand Total	8,215,933,599	466,378,730	5.7%	7,749,554,869

Annex: Chapter 24 Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Accountability	901,872,869		0.0%	901,872,869
Finance & Planning	901,872,869		0.0%	901,872,869
Public Administration	38,000,000	33,086,429	87.1%	4,913,571
Office of the President	38,000,000	33,086,429	87.1%	4,913,571
Grand Total	939,872,869	33,086,429	3.5%	906,786,440

Annex: Chapter 28 Expenditures, By Agency

	Budget	YTD Expenditure	% of budget spent	(over)/under expenditure
Economic Functions	36,000,000		0.0%	36,000,000
National Communications Authority	36,000,000		0.0%	36,000,000
Infrastructure	324,840,860		0.0%	324,840,860
Roads & Bridges	64,000,000		0.0%	64,000,000
Roads Authority	200,840,860		0.0%	200,840,860
South Sudan Civil Aviation Authority	60,000,000		0.0%	60,000,000
Public Administration	2,611,000,000	13,157,990	0.5%	2,597,842,010
National Legislative Assembly	1,611,000,000		0.0%	1,611,000,000
Office of the President	1,000,000,000	13,157,990	1.3%	986,842,010
Rule of Law	60,000,000		0.0%	60,000,000
Fire Brigade	60,000,000		0.0%	60,000,000
Security	200,000,000	7,050,000	3.5%	192,950,000
Defence	200,000,000	7,050,000	3.5%	192,950,000
Grand Total	3,231,840,860	20,207,990	0.6%	3,211,632,870