

Republic of South Sudan
Ministry of Finance and Economic Planning



2016/17 3rd Quarter Macro-Fiscal Report
October 2017

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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 Third Quarter Overview

Table 1: Revenue & Expenditure 2017/18 (Q3 Year-to-date)

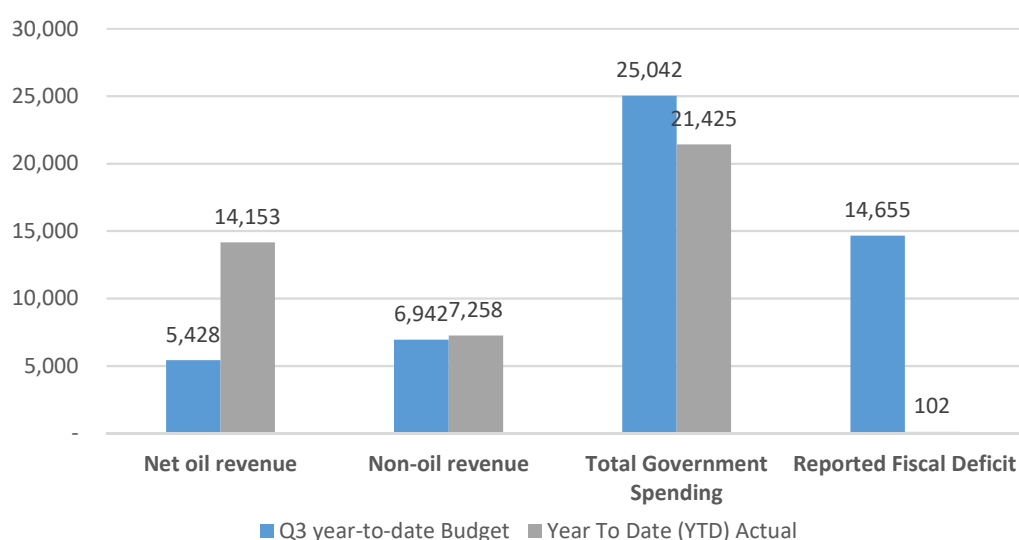
Fiscal summary

	Annual Budget	Q3 year-to- date Budget	Year To Date (YTD) Actual	Variance vs year-to-date budget	Total, % of annual budget
Gross oil revenue	46,833	35,125	54,231	19,106	116%
Nilepet subsidies	1,512	1,134	11,707	10,573	774%
Net oil revenue*	7,238	5,428	14,153	8,724	196%
Non-oil revenue	9,256	6,942	7,258	316	78%
Total Net Revenue	16,494	12,370	21,411	9,040	130%
Grants	2,041	1,531	8	-1,523	0%
Total Resources	18,535	13,901	21,419	7,518	116%
Salaries	14,358	10,769	9,083	-1,686	63%
Operating	5,096	3,822	8,021	4,199	157%
Capital	1,588	1,191	958	-233	60%
Transfers	6,321	4,741	2,482	-2,259	39%
Other	38	29	14	-14	38%
Agency Spending	27,401	20,551	20,558	7	75%
Arrears, Contingency and					
Interest	1,488	1,116	735	-381	49%
Peace Implementation	4,500	3,375	132	-3,243	3%
Total Government					
Spending	33,389	25,042	21,424	-3,617	64%
Externally Funded					
Spending	4,685	3,514	96	-3,418	2%
Total Spending	38,074	28,556	21,521	-7,034	57%
Surplus / (Shortfall)	-19,540	-14,655	-102	14,552	1%
Net Financing	3,769	2,827	-938	-3,765	-25%
Financing Gap**	-15,771	-11,828	-1,041		

*Note: net oil revenue is before inflow/outflow of oil advances

** financing gap can be interpreted as the reporting error before other financing and exchange rate adjustment. See Financing reconciliation tables

Figure 1: YTD budgeted and Actual Revenue & Expenditure 2016/17, SSP million



Section 1: Summary

Revenue

- **Total net revenue total year to date was SSP 21,411 million. This was primarily from oil revenues which totalled SSP 14,153, million, with SSP 7,258 million from non-oil revenues.** This is equivalent to 130% of the annual budget.
- Net oil revenues were equivalent to 196% of the annual budget. This overperformance was primarily due to above expected prices, a weakening SSP, and lower than budgeted payments being made to Sudan for tariff, transit and TFA. However, the real value of net oil revenues is being reduced by massive payments to Nilepet and Addax.
- Payments to Nilepet and Addax are SSP 11,707 million or 774% of the annual budget to date.
- Gross oil revenue was above the Q3 YTD budget projection by SSP 19,106 million. This was primarily due to the dollar per barrel price exceeding the budgeted rate of by an average of 12 dollars YTD.
- Non-oil revenues were above budget projections by SSP 316 million in the first three quarters of the year, totalling 78% of the annual budget.
- All non-oil revenue categories came in below budget, except other revenues and PIT. However, there was an additional SSP 1,465 million in non-oil revenues remitted to Treasury, which cannot be reconciled with the collection reports, therefore it is not clear which categories this should be applied to.
- Non-oil revenues are increasing in the next quarter of the fiscal year, due to implementation of measures in the 2016/17 Financial and Appropriation Acts and the continuing depreciation of the SSP. It should be noted that budget forecasts assumed these measures would be in place from July. This could explain why those revenue categories with new measures may be underperforming compared to budget forecasts, for example sales tax. PIT overperformed due to oil rental income payments, while all other lines were below forecast. Net oil revenues are at risk, due to continued pressures from repaying advances and payments to Sudan.

Government Spending

- **Total government spending was SSP 21,425 million in the nine months of the year, which was equivalent to 64% of the annual budget.** Although overall government expenditure was well below budget due to an extraordinarily tight Q3, expenditure levels across the main chapters and sectors deviated from budget considerably.

- Total expenditure on salaries was SSP 1,662 million below budget projections for the first nine months and equivalent to 63% of the annual budget. In Q3, just one month of central government salaries were paid. There is wide variation in execution levels between agencies, due to high execution of incentives and overtime in some agencies (see Appendix 7).
- Transfers were significantly below budget, equivalent to only 39% of the annual budgeted amount this year. As with salaries, Q3 execution was very low; only January saw significant payments.
- Expenditure on operating was overbudget, with 157% of the annual budgets spent. However, the agencies which were most overspent in the first quarter, significantly reduced expenditure on operating in the third quarter.
- Spending on interest was high, but classification issues mean that this is probably an underestimate.

Fiscal Deficit and Financing

- The deficit for the first three quarters of the year was SSP 102 million.
- BoSS borrowing increased by SSP 135 million on a net basis – by accrued interest. This represents a stoppage in borrowing. However, these figures are under investigation with BoSS.
- Net formal financing for the period was SSP negative by SSP 938 million. There is a reconciliation issue which is the subject of continuing investigation; however, SSP 483 million remains unexplained, likely due to exchange rate treatments.
- The Government also took new financing of \$50 million from oil advances in the first three quarters of the year, and paid back \$118 million.

Section 2: Revenue & Grants

- **Total revenue and grants in the first 9 months of the year were equal to SSP 18,854 million, which was 102% of the annual budget.** Total resources exceeded expected resources by SSP 4,953 million.

Table 2: Detailed Revenues YTD, Q3 2016/17

Detailed Revenues

	Annual Budget	Q3 year-to- date Budget	YTD Actual	Variance vs Q3 year-to-date Budget	Total as % of Budget
Gross oil revenue	46,833	35,125	54,231	19,106	116%
Tariff, transit and TFA payments to Sudan	37,623	28,217	28,352	135	75%
2 / 3% to oil producing States / Com'ties	461	346	19	-327	4%
Nilepet	1,512	1,134	11,707	10,573	774%
Net oil revenue*	7,238	5,428	14,153	8,724	196%
PIT	2,483	1,862	2,036	174	82%
Sales tax/VAT	2,630	1,973	1,035	-938	39%
Excise	1,034	776	624	-151	60%
Business Profit Tax	1,295	971	701	-271	54%
Customs	1,170	878	726	-152	62%
Other revenue	644	483	672	189	104%
Non-oil revenue collected	9,256	6,942	5,793	-1,149	63%
Difference in revenues remitted (gross of direct expenses)	0	0	1,465	1,465	No budget
Non-oil revenue remitted to Treasury	9,256	6,942	7,258	316	78%
Grants	2,041	1,531	8	-1,523	0%
Total Resources	18,535	13,901	21,419	7,518	116%

* this is before oil advances inflow/outflow

Oil Revenues

- Gross oil revenue was above expected performance by SSP 19,106 million, equivalent to 41% of annual budget. Since oil is traded in dollars, Subtable 2(1) shows significant overperformance relative to projections, due to higher prices combined with slightly below – forecast quantities of oil.

Subtable 2(1): Dollar table for oil flows

	Annual Budget	Q3 year-to- date Budget	YTD Actual	Variance vs Q3 year-to-date Budget	Total as % of Budget
Gross oil revenue	669	502	710	208	106%
Tariff, transit and TFA payments to Sudan	537	403	371	-32	69%
Nilepet	22	16	139	123	643%
Addax	0	0	0	0	No budget

Subtable 2(1): Dollar table for oil flows

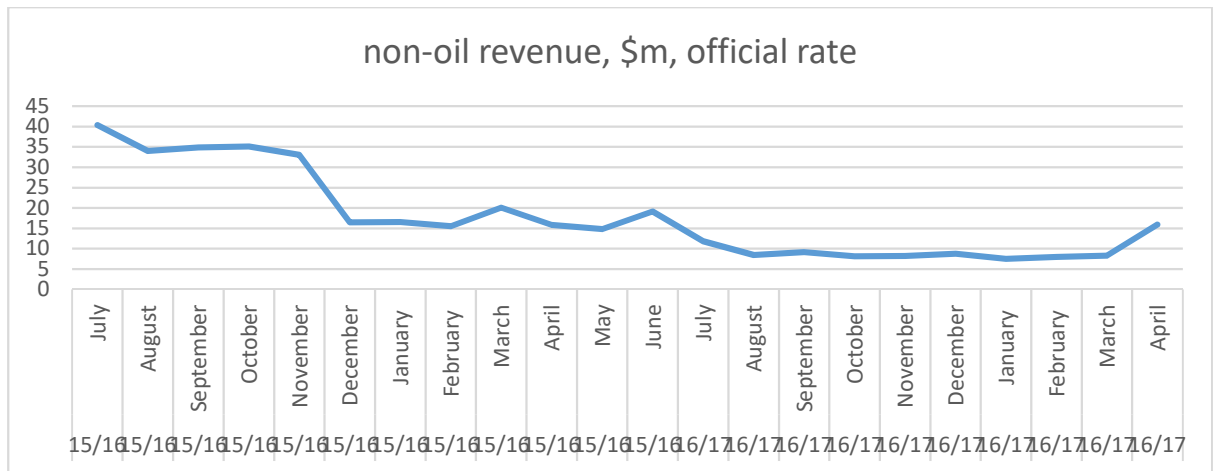
	Annual Budget	Q3 year-to-date Budget	YTD Actual	Variance vs Q3 year-to-date Budget	Total as % of Budget
Net oil revenue**	110	82	200	118	182%
Oil advances in	0	0	50	50	
Oil advances out	0	0	118	118	
Net oil after advances outflow	0	0	82	-1	
Net oil after both inflows and outflows	0	0	132	49	

** excluding trfs to S and C

- The Government made in-kind and direct payments to Sudan totalling SSP 28,352 million. The was in line with expectations. However, arrears are not being paid down, and the debt is likely to have increased substantially during the year, as the estimated payment is in dollars and the pound has performed below projections.
- In addition, very low transfers to oil producing states and communities were made in the first three quarters of the fiscal year; just SSP19 million.
- Nile Pet and Addax took \$139 million in oil shipments, which was over the SSP budget by almost SSP 10.6 billion and exceeded the annual dollar budget for Nilepet almost six times. Addax took \$53 million. Combined, the total of \$123 million is 70% of the net oil revenues GRSS received, and is enough to fund the projected 2016/17 salary arrears gap around twice over.
- Severe cashflow issues caused by advances repayments can be demonstrated by the second last line in subtitle 2(1) which shows that net income from oil after financing collapsed in the third quarter, to \$22m. Without new advances, just \$11 million was received by GRSS in the third quarter from oil revenues. In Q3, Nilepet and Addax took \$66 million.

Non-oil revenues

- Total non-oil revenue collections were SSP 7,258 million, which was SSP 316 million above budget. In dollar terms, non-oil revenues were stable at around \$8 million per month in the third quarter. Every line except PIT underperformed. However, over SSP 1.4 billion was not identified.
- The reasons for the difference in remittances and collections requires further investigation, but may be due to delays in sweeping the commercial bank accounts or issues in recording collections.
- Of these non-oil revenues, Customs retained and directly spent SSP 361 million in the year to date. This expenditure is recorded as operating expenditure for the purpose of budget execution reporting. In addition, civil aviation and other agencies unidentifiable agencies retained and spent SSP 469 million year to date. This direct expenditure, which bypasses the budget execution process, is equivalent to around 20 days of central government salaries.
- There are early signs that non-oil revenues are increasing in the fourth quarter. Revenue raising measures in the Financial and Appropriation Acts are being implemented and rental income tax is high – the chart below shows the revenue uptick in April. It should be noted that budget forecasts assumed these new measures would be in place from July.
- The chart below shows that in dollar terms, non-oil revenue collection is stable but has not recovered since the beginning of the year July 2015.



Section 3: Budget Execution

- **Total government spending in the first three quarters of the year was SSP was SSP 21,514 million, which was equal to 57% 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 3: Detailed Expenditure

Summary of expenditure

	Annual Budget	Q3 year-to-date Budget	YTD Actual	Variance	Total as % of Budget
Salaries	14,358	10,769	9,083	-1,686	63%
Operating	5,096	3,822	8,021	4,199	157%
Capital	1,588	1,191	958	-233	60%
Transfers	6,321	4,741	2,482	-2,259	39%
Other	38	29	14	-14	38%
Agency Spending	27,401	20,551	20,558	7	75%
Interest and bank commission	155	116	358	242	231%
Contingency	1,333	999	377	-622	28%
Peace Implementation	4,500	3,375	132	-3,243	3%
Total Government Spending	33,389	25,042	21,425	-3,617	64%
External Loans	2,644	1,983	88	-1,895	3%
External Grants	2,041	1,531	8	-1,523	0%
Total Spending	38,074	28,556	21,521	-7,034	57%

- The budget for 2016/17 was approved at the beginning of the third quarter, which enabled expenditure to be made under the contingency and peace implementation fund, albeit constrained by available resources and the security situation. However, some expenditures related to peace continue to be recorded against other lines.
- It should be noted that several reforms were implemented from August 2016, 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 contributed to better budget execution, most notably by preventing government expenditure taking place when resources are not available, which has previously led to accumulation of unpresented cheques and arrears.
- Expenditure on capital and operating fell significantly in the 3rd quarter (see table 3). Just one month of salaries were paid. Operating expenditure remains steady, driven by overspending ministries (see Appendix 2). This overexpenditure contributed to the Government's inability to pay salaries in January and March.

Table 3: Monthly Expenditure Breakdown

Monthly expenditure (Agency payments, excluding interest peace and contingency)

Monthly expenditure (SSP m)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Salaries	1,342	1,347	1,271	25	1,249	2,690	30	994	135	9,083
Operating	3,728	-85	-407	358	569	1,102	924	910	921	8,021
Capital	212	-162	480	36	8	64	156	112	54	958
Transfers	399	181	486	-3	340	692	334	37	16	2,482
Other	0	0	0	6	0	2	4	0	3	14
Total	5,681	1,282	1,830	421	2,165	4,550	1,447	2,053	1,128	20,558

NB: Q1 and Q2 totals have been revised; without closure of accounting periods in a comprehensive manner, this is inevitable.

- As seen in Table 3, payments collapsed in Q3 due to cash constraints.
- Operating and capital chapters have the largest proportion of USD denominated expenditure.
- The fall in expenditure on capital and operating in the 3rd quarter occurred despite upward pressure resulting from additional depreciation – however in one key sense (no BoSS borrowing) it is a good sign.
- However, one significant trend is that Q3 USD payments accounted for 46% of spending, up from 24% over the fiscal year 2015/16.
- The average official exchange rate in the 3rd quarter (98.16, 117.11 parallel) was above the annual average forecast (70 SSP/USD).

Table 4: Dollar denominated Expenditure by Chapter

Chapter	USD expenditure	SSP value of USD expenditure	Total Spending	% of total spending
(millions)	(USD)	(SSP)	(SSP)	(%)
Salaries	27	2,018	9,083	22%
Operating	157	5,789	8,021	72%
Capital	7	401	958	42%
Transfers	0	10	2,482	0%
Other	0	2	882	0%
Total	192	8,220	21,425	38%

	Q1	Q2	Q3
\$m, \$ denominated expenditures	138.2	28.7	25.0

revised from Q2

- Total salary execution is just 63% of annual budget, due to lack of available resources against competing Government priorities.
- In comparison, transfers are only around half of their expected level for the first nine months. This is a combination of arrears, delays in health and education due to eligibility considerations, and late introduction of the revised salary scale extended to all government employees at the advent of the budget.
- Both capital and other expenditure was below budget for the first three quarters. However, this overall aggregate masks overexpenditure in some agencies and underexpenditure in others (see Appendix).

- Expenditure on operating was over SSP 4 billion above the budget projection for the first nine months.
- According to the Appendix below, overspenders to date included President's Office, MoFP, NSS, Education, Health, FAIC, Mining, Petroleum, Prisons, Police, Defence, NLA, Parliamentary Affairs and Culture, Youth and Sport.

Sectoral Expenditure

- The distribution of expenditure between agencies and sectors was very unequal in the year to date, and this trend continued in all three quarters.
- Accountability and public administration continue to dominate.
- All sectors were severely underspent except economic functions, public administration, and security.
- Combined expenditure on health and education still makes up around 4% of total government spending, compared to 6% in the budget.

Table 8: Total expenditure by sector

Summary of expenditure by sector

GRSS directly financed budget, Q3 2016/17, performance

Sector (SSP m)	Annual Budget	Q3 year-to-date Budget	Bud. as % of total	YTD Actual	actual exp. % of total	Overspending
Accountability	1,320	990	4%	1,189	6%	199
Block transfers	1,952	1,464	6%	934	4%	-530
Economic Functions	502	377	2%	311	1%	-66
Education	1,406	1,054	4%	594	3%	-460
Health	668	501	2%	254	1%	-247
Infrastructure	634	475	2%	420	2%	-55
Natural Resources and Rural	747	560	2%	407	2%	-153
Public Administration	5,295	3,971	16%	5,797	27%	1,825
Rule of Law	3,760	2,820	11%	2,463	11%	-357
Security	10,946	8,210	33%	8,143	38%	-66
Social & Humanitarian Affairs	172	129	1%	107	1%	-22
Cross Sectoral Expenditure	5,988	4,491	18%	805	4%	-3,686
Grand Total	33,389	25,042	100%	21,425	100%	-3,617

Salaries

- Salary and basic transfer (salary and block) arrears at the end of the year are likely to exceed SSP 5 billion if one more month is paid prior to June 30th
- Arrears, given this scenario, would stand at two months for central government and three for subnational government.

- Total spending on social benefits and incentives and overtime was at 20% of annual execution (SSP 539 million) with the typical agencies () taking the lion's share.
- Expenditure on benefits and incentives increased in the third quarter (from SSP 84 million in Q2 to SSP 249 million in Q3). Many agencies had little in the way of budget, but spent in any case (see table in Appendix 7).

Operating

- There was substantial overspending on operating, with the annual operating budget exhausted by the end of the third quarter.
- The operating chapter contributed the largest amount to Government overspending in the year to date, over SSP 8 billion.
- Expenditure in the third quarter was significantly above that in the second, at over SSP2.7 billion, or around two months' value of salary payments.
- Due to the falling exchange rate, dollar payments (despite being lower in dollar terms) increased as a share of expenditure.
- Four agencies consumed 78% of all operating spending - the Ministry of Finance and Planning, the Office of the President, the Ministry of Defence and National Security. The relative control exercised in Q2 did not continue into Q3.

Capital

- Capital expenditure amounted to SSP 958 million in total, equivalent to 4% of the total expenditure. Execution stood at 60% of annual budget.
- Around 40% of capital expenditure was on vehicles.

Transfers

- The transfers chapter was significantly underspent, with only 39% of the annual budget executed in the first three quarters of the fiscal year.
- Conditional salaries transfers remain significantly underspent compared to budget, with underspending of around SSP 989 million to date.
- No capital transfers and transfers to international organisations were executed in the first half of the year, however, SSP 10 million has been transferred to IOs in Q3.
- Transfers to service delivery units (SDUs) were also significantly under executed. Although these are expected to increase throughout the year as more SDUs qualify, it will likely remain under executed for the fiscal year.
- The Sales Tax Adjustment Grant (STAG) transfer was SSP 428 million below the projected budget. Sales tax revenue is expected to increase throughout the fiscal year, as a result of the implementation of revenue increasing measures and expected inflation, and therefore the STAG transfer is expected to increase in the final quarter of the year. The revenue raising measures are being implemented later expected and therefore the gains to sales tax, and resultantly STAG, could fall below the annual forecast.
- Block grants to states were underspent by SSP 92 million after a dismal Q3.

Transfers (SSP m)	Budget	Q3 year-to-date Budget	Year To Date Spending	Variance compared to Q3 year-to-date Budget
Conditional Salaries	3,228	2,421	1,431	989
Operating Grants	140	105	92	12
Block Grants	694	521	429	92
County Block Grants	53	40	31	9
Sales Tax Adjustment Grants	1,200	900	472	428
Capital Transfers	5	4	0	4
Transfers to International Orgs	875	656	10	646
Transfers to Service Delivery Units	117	88	17	71
Total	6,311	4,733	2,482	2,251

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

Section 4: Financing

- **Outstanding debt currently stands at over SSP 54 billion (after the revaluation of foreign currency denominated debt).** This is concerning given the magnitude or the realignment relative to the current stock.

Table 10: Debt position and net financing

(SSP m)	Oil Advance Sales	World Bank & China Loans	Domestic Banks	BOSS	BOSS Recap.	Total
Opening Balance:						
1st July 2016	11,410	5,318	1,759	14,790	1,917	35,194
New Borrowing	3,947	88	453	3,015	0	7,503
Repayments	8,442	0	0	0	0	8,442
Net Financing	-4,494	88	453	3,015	0	-938
- Realignment	11,373	8,890	0	0	248	20,512
Closing Balance: 31st Mar 2017	18,289	14,296	2,212	17,805	2,165	54,767

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, retention of pension contributions beyond those months where salaries were paid (assumption was that Police contributions were made and that subnational dues were remitted to states and counties) or arrears due for delivered goods and services. Salary and salary transfer arrears, assuming one more month of payments before the end of the year, for salaries (2016/17), total around SSP 5 billion.

- 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 three quarters as the exchange rate depreciated. Revaluing this stock of debt at the exchange rate as of 31st Mar 2017 (108SSP/USD official), increased the SSP value of the total stock of debt by SSP 20,512 million since the beginning of the year.
- Net borrowing from Domestic Banks was equal to SSP 453 million according to BoSS figures; the target of SSP 9 billion for the fiscal year will be missed.
- BoSS borrowing ceased in Q3. Additional increases in the stock of debt to BoSS cover interest due only.
- This gives total net financing for the nine months of SSP106 million.

Table 11: Financing reconciliation

Reconciliation	
(SSP million)	Q3 Year to date 2016/17
Budget Surplus / (Deficit)	-102
Net BoSS Financing	3,015
Net donor financing	88
Net oil advances	-4,494
Net treasury Bills	453
Net Borrowing	-938
<i>Over / (under)-financing</i>	<i>-1,041</i>
Decrease / (Increase) in Cash	131

Pension arrears increase	427
Other Financing	558
Total Financing	-381
Unreconciled	-483

- According to BoSS records, balances of GRSS with BoSS decreased by SSP 131 million. However, further investigation of the BoSS figures are ongoing.
- The unreconciled amount of SSP 483 million could be partially attributed to uncaptured 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 12 below. However, lack of reporting from AfDB makes the aggregates inaccurate.
- To date, donors reported disbursing a total of SSP 96 million, of which SSP 8 million was grants and SSP 88 million was loans. Some projects continue to underperform due to the security situation.

Table 12: Disbursements in Q3 (SSP millions)

All data
in SSP
Millions

Loans and grants - on budget - Q3 2016/17

Project Name (Funder)	Fund Code	Grant / Loan	Sector	2016/17 Est.	YTD Total	YTD (%)
Emergency Food Crisis Response (World Bank)	61101	Grant	Natural Resources	189	5	3%
Strengthening the Capacity of Audit Chamber (World Bank)	61106	Grant	Accountability	3	0	0%
Procurement Capacity Development (World Bank)	61108	Grant	Accountability	29	3	10%
Institutional Support to PFM and Aid Coordination (AfDB)	61202	Grant	Accountability	175	0	0%
Juba Power Distribution (AfDB)	61201	Grant	Economic functions	1,021	0	0%
TA for the Transport Sector (AfDB)	61203	Grant	Infrastructure	414	0	0%
Gender Equality and Economic Empowerment (ADB)	61206	Grant	Soc. & Humanitarian	69	0	0%
Good Governance & Capacity Building in NRM (ADB)	61207	Grant	Natural Resources	49	0	0%
Resilience, Water & Sanitation (ADB)	61205	Grant	Economic functions	92	0	0%
Local Governance and Service Delivery (World Bank)	71101	Loan	Accountability	1,813	27	1%
East Africa Regional Transport Project (World Bank)	71103	Loan	Infrastructure	280	12	4%
Safety Net and Skills Development (World Bank)	71104	Loan	Natural Resources	183	24	13%
Statistical Capacity Building (World Bank)	71106	Loan	Accountability	280	23	8%
Energy Sector Technical Assistance (World Bank)	71108	Loan	Economic functions	88	2	2%
Juba Airport (China EXIM)	71401	Loan	Infrastructure	No data	0	n/a
Juba Women's and Children's Hospital (Kuwait Fund)	71501	Loan	Health	No data	0	n/a
Total				4,685	96	2%

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

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	GRSS Total	33,388,891,231	21,424,926,728	4,920,917,086	64%	15%		
	Accountability	1,320,009,300	1,189,411,341	296,534,302	90%	22%	4.0%	5.6%
	(ACC) Anti-Corruption Comm	20,496,647	6,459,958	1,488,923	32%	7%	0.1%	0.0%
	(AUD) Audit Chamber	46,097,022	8,351,441	1,586,466	18%	3%	0.1%	0.0%
	(FFM) FFAMC	3,127,190	1,282,153	79,144	41%	3%	0.0%	0.0%
	(MOF) Fin & Economic Planning	1,214,837,474	1,165,815,190	291,974,646	96%	24%	3.6%	5.4%
	(NRA) Nat Revenue Authority	2,343,866			0%	0%	0.0%	
	(RDF) Rec & Dev Fund	5,498,131	1,439,198	91,824	26%	2%	0.0%	0.0%
	(STA) Nat Bureau Stats	27,608,971	6,063,401	1,313,299	22%	5%	0.1%	0.0%
	Block Transfers	1,951,899,657	933,854,163	139,946,898	48%	7%	5.8%	4.4%
	(MFP) Block transfers	1,951,899,657	933,854,163	139,946,898	48%	7%	5.8%	4.4%
	Cross Sectoral Expenditure	5,987,555,080	804,957,712	292,337,306	13%	5%	17.9%	3.8%
	(CAB) Peace budget	4,500,000,000	132,363,189	20,906,405	3%	0%	13.5%	0.6%
	(MFP) Contingency and arrears	0	335,771,695	270,137,895	no bud.	no bud.	0.0%	1.6%
	(MFP) Interest payments and bank charges	155,000,000	228,669,606	635,623	148%	0%	0.5%	1.1%
	(CAB) Contingency and arrears	1,332,555,080	41,189,334	426,854	3%	0%	4.0%	0.2%
	(MOF) Oil production costs	0	66,963,888	230,530	no bud.	no bud.	0.0%	0.3%
	Economic Functions	502,170,071	310,574,562	45,437,431	62%	9%	1.5%	1.4%
	(AIC) Access to Info Comm	13,982,548	350,000	0	3%	0%	0.0%	0.0%
	(EAC) East African Community	33,157,188	9,636,615	26,398	29%	0%	0.1%	0.0%
	(EC) Electricity Cooperation	34,114,818	13,828,123	1,652,306	41%	5%	0.1%	0.1%
	(IA) Investment Authority	11,882,063	4,342,489	2,535,142	37%	21%	0.0%	0.0%
	(MA) Media Authority	9,861,569	350,000	0	4%	0%	0.0%	0.0%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	GRSS Total	33,388,891,231	21,424,926,728	4,920,917,086	64%	15%		
	(MED) Min Energy & Dams	12,012,887	5,785,603	202,274	48%	2%	0.0%	0.0%
	(MIC) Min Info Comms Post	40,096,628	25,186,939	4,370,009	63%	11%	0.1%	0.1%
	(MMI) Min of Mining	16,614,734	10,148,702	5,479,926	61%	33%	0.0%	0.0%
	(MPO) Min of Petroleum	34,277,445	27,258,440	13,602,332	80%	40%	0.1%	0.1%
	(MTI) Trade Inv & Industry	33,693,557	15,055,308	987,225	45%	3%	0.1%	0.1%
	(MWRI) Water Res & Irrigat	75,455,624	25,712,665	5,479,909	34%	7%	0.2%	0.1%
	(NCA) Nat Comms Authority	12,274,367	350,000	0	3%	0%	0.0%	0.0%
	(PGC) Petroleum and Gas Comm	9,121,085	3,441,785	881,316	38%	10%	0.0%	0.0%
	(SSBC) SS Broadcasting Comm	104,907,131	143,068,429	2,224,543	136%	2%	0.3%	0.7%
	(STD) Nat Bureau of Standards	29,093,440	10,259,917	1,207,859	35%	4%	0.1%	0.0%
	(UWC) Urban Water Corporation	31,624,987	15,799,549	6,788,191	50%	21%	0.1%	0.1%
	Education	1,405,802,676	594,078,605	110,202,452	42%	8%	4.2%	2.8%
	(GE) General Education	962,884,760	232,393,458	43,662,103	24%	5%	2.9%	1.1%
	(HE) Higher Ed, Sci & Tech	442,917,917	361,685,147	66,540,348	82%	15%	1.3%	1.7%
	Health	667,734,652	254,156,885	65,440,725	38%	10%	2.0%	1.2%
	(DFC) Drug & Food Control Auth	6,393,542	1,330,930	85,137	21%	1%	0.0%	0.0%
	(HAC) HIV/Aids Commission	14,816,026	3,914,309	400,261	26%	3%	0.0%	0.0%
	(MOH) Health	646,525,084	248,911,646	64,955,327	38%	10%	1.9%	1.2%
	Infrastructure	633,615,137	420,008,011	114,284,321	66%	18%	1.9%	2.0%
	(CAA) Civil Aviation Authority	51,089,734	283,586,161	94,992,038	555%	186%	0.2%	1.3%
	(MLH) Lands, Housing & Urban	36,476,462	4,855,516	419,030	13%	1%	0.1%	0.0%
	(MRB) Min Roads & Bridges	335,464,458	33,015,750	17,828,365	10%	5%	1.0%	0.2%
	(MTR) Min Transport	90,771,597	94,594,907	631,016	104%	1%	0.3%	0.4%
	(RA) SS Roads Authority	119,812,886	3,955,677	413,872	3%	0%	0.4%	0.0%
	Natural Resources and Rural	746,508,452	407,330,726	65,728,141	55%	9%	2.2%	1.9%
	(AGB) Agricultural Bank	7,193,459	350,000	0	5%	0%	0.0%	0.0%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	GRSS Total	33,388,891,231	21,424,926,728	4,920,917,086	64%	15%		
	(LC) Land Commission	3,775,194	1,299,580	76,577	34%	2%	0.0%	0.0%
	(MAF) Agriculture & Food Sec	81,087,256	32,856,050	8,907,468	41%	11%	0.2%	0.2%
	(MEF) Environment & Forestry	30,324,535	7,896,143	444,805	26%	1%	0.1%	0.0%
	(MLF) Livestock & Fisheries	27,103,686	9,293,745	1,844,608	34%	7%	0.1%	0.0%
	(TOU) Tourism	18,446,859	4,568,332	715,941	25%	4%	0.1%	0.0%
	(WLD) Wildlife Conservation	578,577,462	351,066,876	53,738,742	61%	9%	1.7%	1.6%
	Public Administration	5,295,267,083	5,796,910,113	1,677,941,076	109%	32%	15.9%	27.1%
	(CAB) Cabinet Affairs	123,339,724	56,438,544	14,141,314	46%	11%	0.4%	0.3%
	(COS) Council of States	109,961,189	41,751,835	7,776,536	38%	7%	0.3%	0.2%
	(CSC) Civil Service Commission	7,220,009	1,738,477	103,891	24%	1%	0.0%	0.0%
	(EJC) Empl Justice Chamber	5,998,427	2,305,511	149,527	38%	2%	0.0%	0.0%
	(LGB) Local Government Board	3,963,127	1,804,042	139,834	46%	4%	0.0%	0.0%
	(MFA) Foreign Affairs & Int Co	2,045,877,492	1,216,165,765	144,486,364	59%	7%	6.1%	5.7%
	(MFE) Min Federal Affairs	25,676,189	2,754,592	795,054	11%	3%	0.1%	0.0%
	(MLP) Lab Public Service & HRD	57,148,464	37,288,383	8,603,592	65%	15%	0.2%	0.2%
	(NCIA) North Corr Implem Auth	8,132,237	2,833,918	1,854,701	35%	23%	0.0%	0.0%
	(NCR) Nat Constit Review Comm	36,124,581	4,487,190	382,621	12%	1%	0.1%	0.0%
	(NEC) Nat Elections Comm	31,185,839	9,204,487	1,354,314	30%	4%	0.1%	0.0%
	(NLA) Nat Legisl Assembly	1,105,003,998	281,820,130	99,884,414	26%	9%	3.3%	1.3%
	(OOP) Office of the President	1,680,275,507	4,125,429,754	1,392,951,179	246%	83%	5.0%	19.3%
	(PAL) Parliamentary Affairs	14,191,727	10,685,869	4,958,205	75%	35%	0.0%	0.0%
	(PGC) Publ Grievances Chamber	3,669,174	1,267,958	75,871	35%	2%	0.0%	0.0%
	(PSC) Parliament Service Comm	37,499,400	933,658	283,658	2%	1%	0.1%	0.0%
	Rule of Law	3,760,312,989	2,463,222,813	484,226,810	66%	13%	11.3%	11.5%
	(CRA) Comm for Refugee Affairs	16,630,472	6,941,674	859,422	42%	5%	0.0%	0.0%
	(CSS) Commun Sec & Small Arms	4,250,767	2,236,557	420,151	53%	10%	0.0%	0.0%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	GRSS Total	33,388,891,231	21,424,926,728	4,920,917,086	64%	15%		
	(FIR) Fire Brigade	225,197,275	138,656,262	21,339,222	62%	9%	0.7%	0.6%
	(HRC) Human Rights Commission	11,598,007	2,912,792	275,348	25%	2%	0.0%	0.0%
	(JSS) Judiciary of South Sudan	194,835,801	48,303,744	7,482,630	25%	4%	0.6%	0.2%
	(LRC) Law Review Commission	10,399,101	2,158,130	732,772	21%	7%	0.0%	0.0%
	(MIN) Interior HQ	422,491,192	351,084,977	78,812,872	83%	19%	1.3%	1.6%
	(MOJ) Justice & Constit Aff	68,971,138	29,576,818	7,123,066	43%	10%	0.2%	0.1%
	(POL) Police Service	1,993,473,108	1,345,908,244	263,833,960	68%	13%	6.0%	6.3%
	(PRN) Prisons Service	812,466,130	535,443,616	103,347,368	66%	13%	2.4%	2.5%
	Security	10,946,090,000	8,143,252,500	1,580,313,872	74%	14%	32.8%	38.0%
	(DDR) Disarm Demob & Reint	27,996,309	6,499,452	873,637	23%	3%	0.1%	0.0%
	(DEF) Defence	8,343,769,476	5,542,943,498	1,229,235,195	66%	15%	25.0%	25.9%
	(DMA) De-Mining Authority	6,402,019	3,911,295	1,114,534	61%	17%	0.0%	0.0%
	(NS) National Security	670,941,641	1,506,206,556	212,792,493	224%	32%	2.0%	7.0%
	(VAF) Min Veteran Affairs	1,896,980,555	1,083,691,700	136,298,013	57%	7%	5.7%	5.1%
	Social & Humanitarian Affairs	171,926,135	107,169,296	48,523,752	62%	28%	0.5%	0.5%
	(MCY) Culture, Youth & Sport	41,063,687	31,467,845	10,114,284	77%	25%	0.1%	0.1%
	(MGC) Gender, Child & Soc Wel	31,242,150	16,201,187	9,067,688	52%	29%	0.1%	0.1%
	(MHD) Hum Aff & Disaster Mngmt	33,885,956	10,232,480	6,773,519	30%	20%	0.1%	0.0%
	(PC) Peace Commission	15,597,080	2,682,455	650,727	17%	4%	0.0%	0.0%
	(RRC) Relief & Rehab Comm	42,327,265	40,655,927	17,883,034	96%	42%	0.1%	0.2%
	(WWO) War Disabled, Wid & Orph	7,809,997	5,929,402	4,034,500	76%	52%	0.0%	0.0%

Appendix 2: Salaries Spending by Agency (excl. externally funded spending)

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	GRSS Total	14,358,323,729	9,133,429,472	1,165,047,309	64%	8%		
	Accountability	199,050,642	158,045,263	29,490,409	79%	15%	1.4%	1.7%
	(ACC) Anti-Corruption Comm	11,121,184	4,079,958	888,923	37%	8%	0.1%	0.0%
	(AUD) Audit Chamber	18,798,120	6,901,441	786,466	37%	4%	0.1%	0.1%
	(FFM) FFAMC	1,252,097	632,153	79,144	50%	6%	0.0%	0.0%
	(MOF) Fin & Economic Planning	148,128,207	140,415,083	26,330,753	95%	18%	1.0%	1.5%
	(RDF) Rec & Dev Fund	2,372,977	789,198	91,824	0%	0%	0.0%	0.0%
	(STA) Nat Bureau Stats	17,378,057	5,227,430	1,313,299	30%	8%	0.1%	0.1%
	Block Transfers	0	0	0	no bud.	no bud.	0.0%	0.0%
	(MFP) Block transfers	0	0	0	no bud.	no bud.	0.0%	0.0%
	Cross Sectoral Expenditure	0	50,716,747	6,375,425	no bud.	no bud.	0.0%	0.6%
	(CAB) Peace budget	0	50,716,747	6,375,425	no bud.	no bud.	0.0%	0.6%
	(MFP) Interest payments and bank charges	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	Economic Functions	208,895,266	91,381,912	14,236,501	44%	7%	1.5%	1.0%
	(AIC) Access to Info Comm	5,738,254	0	0	0%	0%	0.0%	0.0%
	(EAC) East African Community	6,997,188	572,800	26,398	8%	0%	0.0%	0.0%
	(EC) Electricity Cooperation	24,039,523	13,178,123	1,652,306	55%	7%	0.2%	0.1%
	(IA) Investment Authority	4,069,177	1,566,292	408,945	38%	10%	0.0%	0.0%
	(MA) Media Authority	1,617,275	0	0	0%	0%	0.0%	0.0%
	(MED) Min Energy & Dams	3,526,413	1,708,343	202,274	48%	6%	0.0%	0.0%
	(MIC) Min Info Comms Post	26,297,023	14,187,011	3,422,081	54%	13%	0.2%	0.2%
	(MMI) Min of Mining	8,308,481	944,330	479,926	11%	6%	0.1%	0.0%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	(MPO) Min of Petroleum	18,577,840	11,378,626	1,138,479	61%	6%	0.1%	0.1%
	(MTI) Trade Inv & Industry	24,278,214	10,030,813	987,225	41%	4%	0.2%	0.1%
	(MWRI) Water Res & Irrigat	18,522,938	6,894,096	1,686,680	37%	9%	0.1%	0.1%
	(NCA) Nat Comms Authority	1,594,051	0	0	0%	0%	0.0%	0.0%
	(PGC) Petroleum and Gas Comm	4,433,354	2,791,785	881,316	63%	20%	0.0%	0.0%
	(SSBC) SS Broadcasting Comm	20,333,875	8,964,949	949,543	44%	5%	0.1%	0.1%
	(STD) Nat Bureau of Standards	21,043,768	9,609,917	1,207,859	46%	6%	0.1%	0.1%
	(UWC) Urban Water Corporation	19,517,892	9,554,827	1,193,469	49%	6%	0.1%	0.1%
Education		498,629,325	332,103,667	41,232,228	67%	8%	3.5%	3.6%
	(GE) General Education	84,603,235	32,333,674	6,462,803	38%	8%	0.6%	0.4%
	(HE) Higher Ed, Sci & Tech	414,026,090	299,769,993	34,769,425	72%	8%	2.9%	3.3%
Health		119,391,895	77,776,956	9,791,951	65%	8%	0.8%	0.9%
	(DFC) Drug & Food Control Auth	2,254,781	680,930	85,137	30%	4%	0.0%	0.0%
	(HAC) HIV/Aids Commission	8,565,718	3,255,227	391,179	38%	5%	0.1%	0.0%
	(MOH) Health	108,571,396	73,840,799	9,315,635	68%	9%	0.8%	0.8%
Infrastructure		79,194,832	28,157,352	5,071,099	36%	6%	0.6%	0.3%
	(CAA) Civil Aviation Authority	29,612,234	18,207,554	3,802,378	61%	13%	0.2%	0.2%
	(MLH) Lands, Housing & Urban	15,459,772	3,355,516	419,030	22%	3%	0.1%	0.0%
	(MRB) Min Roads & Bridges	7,153,684	2,499,760	317,375	35%	4%	0.0%	0.0%
	(MTR) Min Transport	26,969,142	4,094,522	532,316	15%	2%	0.2%	0.0%
Natural Resources and Rural		193,207,121	122,949,772	17,793,920	64%	9%	1.3%	1.3%
	(AGB) Agricultural Bank	3,287,016	0	0	0%	0%	0.0%	0.0%
	(LC) Land Commission	1,805,159	649,580	76,577	36%	4%	0.0%	0.0%
	(MAF) Agriculture & Food Sec	37,549,973	15,390,357	3,825,962	41%	10%	0.3%	0.2%
	(MEF) Environment & Forestry	11,245,430	3,442,733	444,805	31%	4%	0.1%	0.0%
	(MLF) Livestock & Fisheries	9,264,411	4,383,759	530,596	47%	6%	0.1%	0.0%
	(TOU) Tourism	8,760,364	3,068,332	715,941	35%	8%	0.1%	0.0%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	(WLD) Wildlife Conservation	121,294,768	96,015,011	12,200,039	79%	10%	0.8%	1.1%
	Public Administration	2,821,921,570	1,505,769,122	184,563,597	53%	7%	19.7%	16.5%
	(CAB) Cabinet Affairs	62,584,154	51,646,571	11,516,151	83%	18%	0.4%	0.6%
	(COS) Council of States	80,444,532	23,067,927	4,980,079	29%	6%	0.6%	0.3%
	(CSC) Civil Service Commission	3,699,688	834,118	103,891	23%	3%	0.0%	0.0%
	(EJC) Empl Justice Chamber	2,755,080	829,401	108,775	30%	4%	0.0%	0.0%
	(LGB) Local Government Board	2,844,725	1,154,042	139,834	41%	5%	0.0%	0.0%
	(MFA) Foreign Affairs & Int Co	1,944,596,307	1,124,726,127	102,001,667	58%	5%	13.5%	12.3%
	(MFE) Min Federal Affairs	5,256,769	660,512	200,974	13%	4%	0.0%	0.0%
	(MLP) Lab Public Service & HRD	30,084,868	31,971,555	6,170,683	106%	21%	0.2%	0.4%
	(NCIA) North Corr Implem Auth	1,530,791	383,918	54,701	25%	4%	0.0%	0.0%
	(NCR) Nat Constit Review Comm	8,362,096	3,837,190	382,621	46%	5%	0.1%	0.0%
	(NEC) Nat Elections Comm	18,685,222	7,921,427	1,021,254	42%	5%	0.1%	0.1%
	(NLA) Nat Legisl Assembly	605,392,437	83,671,287	14,934,814	14%	2%	4.2%	0.9%
	(OOP) Office of the President	44,909,867	172,560,540	41,816,023	384%	93%	0.3%	1.9%
	(PAL) Parliamentary Affairs	5,672,307	1,602,892	772,601	28%	14%	0.0%	0.0%
	(PGC) Publ Grievances Chamber	1,828,327	617,958	75,871	34%	4%	0.0%	0.0%
	(PSC) Parliament Service Comm	3,274,400	283,658	283,658	9%	9%	0.0%	0.0%
	Rule of Law	1,407,940,439	965,639,688	139,224,016	69%	10%	9.8%	10.6%
	(CRA) Comm for Refugee Affairs	8,817,586	3,252,379	859,422	37%	10%	0.1%	0.0%
	(CSS) Commun Sec & Small Arms	3,337,664	986,557	120,151	30%	4%	0.0%	0.0%
	(FIR) Fire Brigade	55,588,641	34,785,956	4,745,906	63%	9%	0.4%	0.4%
	(HRC) Human Rights Commission	6,910,276	2,262,792	275,348	33%	4%	0.0%	0.0%
	(JSS) Judiciary of South Sudan	126,197,248	46,803,744	7,482,630	37%	6%	0.9%	0.5%
	(LRC) Law Review Commission	3,799,350	848,130	72,772	22%	2%	0.0%	0.0%
	(MIN) Interior HQ	308,570,491	145,669,031	14,209,109	47%	5%	2.1%	1.6%
	(MOJ) Justice & Constit Aff	43,321,138	17,521,209	2,166,541	40%	5%	0.3%	0.2%

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend. ,% Budget	Expend., last quarter ,% Budget	% of bud.	% of act.
	(POL) Police Service	762,024,505	641,023,548	95,982,152	84%	13%	5.3%	7.0%
	(PRN) Prisons Service	89,373,540	72,486,342	13,309,985	81%	15%	0.6%	0.8%
Security		8,754,887,702	5,742,236,615	693,262,349	66%	8%	61.0%	62.9%
	(DDR) Disarm Demob & Reint	16,995,302	5,434,499	458,684	32%	3%	0.1%	0.1%
	(DEF) Defence	6,410,196,213	3,933,530,067	522,059,016	61%	8%	44.6%	43.1%
	(DMA) De-Mining Authority	4,068,724	2,681,174	783,439	66%	19%	0.0%	0.0%
	(NS) National Security	569,146,908	720,530,865	35,794,887	127%	6%	4.0%	7.9%
	(VAF) Min Veteran Affairs	1,754,480,555	1,080,060,010	134,166,323	62%	8%	12.2%	11.8%
Social & Humanitarian Affairs		75,204,937	58,652,377	24,005,814	78%	32%	0.5%	0.6%
	(MCY) Culture, Youth & Sport	15,374,622	4,697,150	584,981	31%	4%	0.1%	0.1%
	(MGC) Gender, Child & Soc Wel	10,973,064	4,760,274	663,769	43%	6%	0.1%	0.1%
	(MHD) Hum Aff & Disaster Mngmt	8,149,392	1,577,169	188,803	19%	2%	0.1%	0.0%
	(PC) Peace Commission	7,130,693	2,032,455	650,727	29%	9%	0.0%	0.0%
	(RRC) Relief & Rehab Comm	28,642,936	40,305,927	17,883,034	141%	62%	0.2%	0.4%
	(WWO) War Disabled, Wid & Orph	4,934,230	5,279,402	4,034,500	107%	82%	0.0%	0.1%

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

GRSS directly financed budget, Q3 2016/17, performance : Operating expenses

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	GRSS Total	10,928,245,421	8,608,595,666	3,040,604,473	79%	28%		
	Accountability	186,313,043	995,658,035	246,486,256	534%	132%	1.7%	11.6%
	(ACC) Anti-Corruption Comm	9,375,463	2,380,000	600,000	25%	6%	0.1%	0.0%
	(AUD) Audit Chamber	12,298,902	1,450,000	800,000	12%	7%	0.1%	0.0%
	(FFM) FFAMC	1,875,093	650,000	0	35%	0%	0.0%	0.0%
	(MOF) Fin & Economic Planning	147,063,652	989,692,064	245,086,256	673%	167%	1.3%	11.5%
	(NRA) Nat Revenue Authority	2,343,866			check	check	0.0%	
	(RDF) Rec & Dev Fund	3,125,154	650,000	0	21%	0%	0.0%	0.0%
	(STA) Nat Bureau Stats	10,230,914	835,971	0	8%	0%	0.1%	0.0%
	Block Transfers	0	0	0	no bud.	no bud.	0.0%	0.0%
	(MFP) Block transfers	0	0	0	no bud.	no bud.	0.0%	0.0%
	Cross Sectoral Expenditure	5,832,555,080	525,571,360	285,326,258	9%	5%	53.4%	6.1%
	(CAB) Peace budget	4,500,000,000	81,646,442	14,530,980	2%	0%	41.2%	0.9%
	(MFP) Contingency and arrears	0	335,771,695	270,137,895	no bud.	no bud.	0.0%	3.9%
	(MFP) Interest payments and bank charges	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Contingency and arrears	1,332,555,080	41,189,334	426,854	3%	0%	12.2%	0.5%
	(MOF) Oil production costs	0	66,963,888	230,530	no bud.	no bud.	0.0%	0.8%
	Economic Functions	228,042,119	204,837,215	29,096,113	90%	13%	2.1%	2.4%
	(AIC) Access to Info Comm	8,244,294	350,000	0	4%	0%	0.1%	0.0%
	(EAC) East African Community	7,410,000	9,063,815	0	122%	0%	0.1%	0.1%
	(EC) Electricity Cooperation	10,075,295	650,000	0	6%	0%	0.1%	0.0%
	(IA) Investment Authority	7,812,886	2,776,197	2,126,197	36%	27%	0.1%	0.0%

GRSS directly financed budget, Q3 2016/17, performance : Operating expenses

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	(MA) Media Authority	8,244,294	350,000	0	4%	0%	0.1%	0.0%
	(MED) Min Energy & Dams	8,486,474	4,077,260	0	48%	0%	0.1%	0.0%
	(MIC) Min Info Comms Post	13,799,605	10,999,928	947,928	80%	7%	0.1%	0.1%
	(MMI) Min of Mining	8,306,253	9,204,372	5,000,000	111%	60%	0.1%	0.1%
	(MPO) Min of Petroleum	15,699,605	15,879,814	12,463,853	101%	79%	0.1%	0.2%
	(MTI) Trade Inv & Industry	9,415,343	5,024,495	0	53%	0%	0.1%	0.1%
	(MWRI) Water Res & Irrigat	10,450,000	4,463,134	1,688,412	43%	16%	0.1%	0.1%
	(NCA) Nat Comms Authority	10,680,316	350,000	0	3%	0%	0.1%	0.0%
	(PGC) Petroleum and Gas Comm	4,687,731	650,000	0	14%	0%	0.0%	0.0%
	(SSBC) SS Broadcasting Comm	84,573,256	134,103,480	1,275,000	159%	2%	0.8%	1.6%
	(STD) Nat Bureau of Standards	8,049,672	650,000	0	8%	0%	0.1%	0.0%
	(UWC) Urban Water Corporation	12,107,095	6,244,722	5,594,722	52%	46%	0.1%	0.1%
	Education	49,795,864	92,303,238	45,134,919	185%	91%	0.5%	1.1%
	(GE) General Education	20,904,038	30,388,085	13,363,995	145%	64%	0.2%	0.4%
	(HE) Higher Ed, Sci & Tech	28,891,827	61,915,154	31,770,923	214%	110%	0.3%	0.7%
	Health	71,637,393	88,317,215	42,849,363	123%	60%	0.7%	1.0%
	(DFC) Drug & Food Control Auth	4,138,761	650,000	0	16%	0%	0.0%	0.0%
	(HAC) HIV/Aids Commission	6,250,308	659,082	9,082	11%	0%	0.1%	0.0%
	(MOH) Health	61,248,324	87,008,133	42,840,281	142%	70%	0.6%	1.0%
	Infrastructure	47,629,320	190,047,567	746,932	399%	2%	0.4%	2.2%
	(CAA) Civil Aviation Authority	8,977,500	174,423,307	234,360	1943%	3%	0.1%	2.0%
	(MLH) Lands, Housing & Urban	8,516,690	1,500,000	0	18%	0%	0.1%	0.0%
	(MRB) Min Roads & Bridges	8,519,789	1,500,000	0	18%	0%	0.1%	0.0%
	(MTR) Min Transport	13,802,455	8,668,583	98,700	63%	1%	0.1%	0.1%
	(RA) SS Roads Authority	7,812,886	3,955,677	413,872	51%	5%	0.1%	0.0%
	Natural Resources and Rural	78,904,023	24,060,157	6,460,079	30%	8%	0.7%	0.3%

GRSS directly financed budget, Q3 2016/17, performance : Operating expenses

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	(AGB) Agricultural Bank	3,906,443	350,000	0	9%	0%	0.0%	0.0%
	(LC) Land Commission	1,970,035	650,000	0	33%	0%	0.0%	0.0%
	(MAF) Agriculture & Food Sec	25,537,283	11,919,147	4,272,479	47%	17%	0.2%	0.1%
	(MEF) Environment & Forestry	19,079,105	4,453,410	0	23%	0%	0.2%	0.1%
	(MLF) Livestock & Fisheries	7,507,119	2,457,600	957,600	33%	13%	0.1%	0.0%
	(TOU) Tourism	9,686,495	1,500,000	0	15%	0%	0.1%	0.0%
	(WLD) Wildlife Conservation	11,217,542	2,730,000	1,230,000	24%	11%	0.1%	0.0%
	Public Administration	1,929,281,643	3,761,366,536	1,397,735,837	195%	72%	17.7%	43.7%
	(CAB) Cabinet Affairs	60,755,570	4,791,973	2,625,163	8%	4%	0.6%	0.1%
	(COS) Council of States	29,516,657	18,683,907	2,796,457	63%	9%	0.3%	0.2%
	(CSC) Civil Service Commission	3,520,321	904,359	0	26%	0%	0.0%	0.0%
	(EJC) Empl Justice Chamber	1,679,477	1,130,000	0	67%	0%	0.0%	0.0%
	(LGB) Local Government Board	1,118,402	650,000	0	58%	0%	0.0%	0.0%
	(MFA) Foreign Affairs & Int Co	101,281,185	91,439,639	42,484,698	90%	42%	0.9%	1.1%
	(MFE) Min Federal Affairs	10,419,420	2,094,080	594,080	20%	6%	0.1%	0.0%
	(MLP) Lab Public Service & HRD	27,063,596	5,316,828	2,432,909	20%	9%	0.2%	0.1%
	(NCIA) North Corr Implem Auth	6,601,446	2,450,000	1,800,000	37%	27%	0.1%	0.0%
	(NCR) Nat Constit Review Comm	27,762,485	650,000	0	2%	0%	0.3%	0.0%
	(NEC) Nat Elections Comm	12,500,617	1,283,060	333,060	10%	3%	0.1%	0.0%
	(NLA) Nat Legisl Assembly	205,111,561	198,148,843	84,949,600	97%	41%	1.9%	2.3%
	(OOP) Office of the President	1,397,365,640	3,423,440,869	1,255,534,266	245%	90%	12.8%	39.8%
	(PAL) Parliamentary Affairs	8,519,420	9,082,977	4,185,604	107%	49%	0.1%	0.1%
	(PGC) Publ Grievances Chamber	1,840,847	650,000	0	35%	0%	0.0%	0.0%
	(PSC) Parliament Service Comm	34,225,000	650,000	0	2%	0%	0.3%	0.0%
	Rule of Law	523,413,441	455,765,038	161,616,354	87%	31%	4.8%	5.3%
	(CRA) Comm for Refugee Affairs	7,812,886	3,689,295	0	47%	0%	0.1%	0.0%

GRSS directly financed budget, Q3 2016/17, performance : Operating expenses

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	(CSS) Commun Sec & Small Arms	913,103	1,250,000	300,000	137%	33%	0.0%	0.0%
	(FIR) Fire Brigade	20,904,038	1,500,000	0	7%	0%	0.2%	0.0%
	(HRC) Human Rights Commission	4,687,731	650,000	0	14%	0%	0.0%	0.0%
	(JSS) Judiciary of South Sudan	68,638,553	1,500,000	0	2%	0%	0.6%	0.0%
	(LRC) Law Review Commission	6,599,751	1,310,000	660,000	20%	10%	0.1%	0.0%
	(MIN) Interior HQ	106,420,701	195,736,833	64,603,763	184%	61%	1.0%	2.3%
	(MOJ) Justice & Constit Aff	25,650,000	12,055,609	4,956,525	47%	19%	0.2%	0.1%
	(POL) Police Service	171,487,120	128,791,560	55,106,018	75%	32%	1.6%	1.5%
	(PRN) Prisons Service	110,299,560	109,281,741	35,990,048	99%	33%	1.0%	1.3%
	Security	1,883,952,298	2,222,152,385	800,634,423	118%	42%	17.2%	25.8%
	(DDR) Disarm Demob & Reint	11,001,007	1,064,953	414,953	10%	4%	0.1%	0.0%
	(DEF) Defence	1,633,573,263	1,430,549,931	620,759,080	88%	38%	14.9%	16.6%
	(DMA) De-Mining Authority	2,333,295	1,230,121	331,095	53%	14%	0.0%	0.0%
	(NS) National Security	94,544,733	785,675,690	176,997,606	831%	187%	0.9%	9.1%
	(VAF) Min Veteran Affairs	142,500,000	3,631,690	2,131,690	3%	1%	1.3%	0.0%
	Social & Humanitarian Affairs	96,721,198	48,516,919	24,517,938	50%	25%	0.9%	0.6%
	(MCY) Culture, Youth & Sport	25,689,065	26,770,695	9,529,303	104%	37%	0.2%	0.3%
	(MGC) Gender, Child & Soc Wel	20,269,086	11,440,913	8,403,919	56%	41%	0.2%	0.1%
	(MHD) Hum Aff & Disaster Mngmt	25,736,564	8,655,311	6,584,716	34%	26%	0.2%	0.1%
	(PC) Peace Commission	8,466,387	650,000	0	8%	0%	0.1%	0.0%
	(RRC) Relief & Rehab Comm	13,684,329	350,000	0	3%	0%	0.1%	0.0%
	(WWO) War Disabled, Wid & Orph	2,875,767	650,000	0	23%	0%	0.0%	0.0%

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

GRSS directly financed budget, Q3 2016/17, performance : Transfers

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	GRSS Total	6,321,192,293	2,481,876,379	387,314,252	39%	6%		
	Accountability	874,645,615	9,618,286	9,618,286	1%	1%	13.8%	0.4%
	(MOF) Fin & Economic Planning	874,645,615	9,618,286	9,618,286	1%	1%	13.8%	0.4%
	Block Transfers	1,951,899,657	933,854,163	139,946,898	48%	7%	30.9%	37.6%
	(MFP) Block transfers	1,951,899,657	933,854,163	139,946,898	48%	7%	30.9%	37.6%
	Cross Sectoral Expenditure	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Peace budget	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	Economic Functions	46,482,686	14,355,435	2,104,817	31%	5%	0.7%	0.6%
	(MWRI) Water Res & Irrigat	46,482,686	14,355,435	2,104,817	31%	5%	0.7%	0.6%
	Education	857,377,487	169,671,700	23,835,305	20%	3%	13.6%	6.8%
	(GE) General Education	857,377,487	169,671,700	23,835,305	20%	3%	13.6%	6.8%
	Health	393,366,561	88,062,714	12,799,411	22%	3%	6.2%	3.5%
	(MOH) Health	393,366,561	88,062,714	12,799,411	22%	3%	6.2%	3.5%
	Natural Resources and Rural	474,397,308	260,320,797	41,474,142	55%	9%	7.5%	10.5%
	(MAF) Agriculture & Food Sec	18,000,000	5,546,546	809,027	31%	4%	0.3%	0.2%
	(MLF) Livestock & Fisheries	10,332,156	2,452,386	356,412	24%	3%	0.2%	0.1%
	(WLD) Wildlife Conservation	446,065,152	252,321,865	40,308,703	57%	9%	7.1%	10.2%
	Public Administration	1,563,870	346,110	40,752	22%	3%	0.0%	0.0%
	(EJC) Empl Justice Chamber	1,563,870	346,110	40,752	22%	3%	0.0%	0.0%
	Rule of Law	1,721,459,109	1,005,647,174	157,494,641	58%	9%	27.2%	40.5%
	(FIR) Fire Brigade	148,704,596	102,370,306	16,593,316	69%	11%	2.4%	4.1%
	(POL) Police Service	959,961,483	549,601,335	86,853,990	57%	9%	15.2%	22.1%
	(PRN) Prisons Service	612,793,030	353,675,533	54,047,335	58%	9%	9.7%	14.3%

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

GRSS directly financed budget, Q3 2016/17, performance : Capital expenditures

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	GRSS Total	1,588,129,788	958,055,606	321,015,430	60%	20%		
	Accountability	60,000,000	26,089,756	10,939,350	43%	18%	3.8%	2.7%
	(AUD) Audit Chamber	15,000,000	0	0	0%	0%	0.9%	0.0%
	(MOF) Fin & Economic Planning	45,000,000	26,089,756	10,939,350	58%	24%	2.8%	2.7%
	Cross Sectoral Expenditure	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Peace budget	0	0	0	no bud.	no bud.	0.0%	0.0%
	(MFP) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	(CAB) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	Economic Functions	18,750,000	0	0	0%	0%	1.2%	0.0%
	(EAC) East African Community	18,750,000	0	0	0%	0%	1.2%	0.0%
	Health	83,338,803	0	0	0%	0%	5.2%	0.0%
	(MOH) Health	83,338,803	0	0	0%	0%	5.2%	0.0%
	Infrastructure	506,790,985	201,803,092	108,466,290	40%	21%	31.9%	21.1%
	(CAA) Civil Aviation Authority	12,500,000	90,955,300	90,955,300	728%	728%	0.8%	9.5%
	(MLH) Lands, Housing & Urban	12,500,000	0	0	0%	0%	0.8%	0.0%
	(MRB) Min Roads & Bridges	319,790,985	29,015,990	17,510,990	9%	5%	20.1%	3.0%
	(MTR) Min Transport	50,000,000	81,831,802	0	164%	0%	3.1%	8.5%
	(RA) SS Roads Authority	112,000,000	0	0	0%	0%	7.1%	0.0%
	Public Administration	504,500,000	515,128,345	89,300,890	102%	18%	31.8%	53.8%
	(MFE) Min Federal Affairs	10,000,000	0	0	0%	0%	0.6%	0.0%
	(NLA) Nat Legisl Assembly	294,500,000	0	0	0%	0%	18.5%	0.0%
	(OOP) Office of the President	200,000,000	515,128,345	89,300,890	258%	45%	12.6%	53.8%

Rule of Law	107,500,000	36,170,913	25,891,800	34%	24%	6.8%	3.8%
(MIN) Interior HQ	7,500,000	9,679,113	0	129%	0%	0.5%	1.0%
(POL) Police Service	100,000,000	26,491,800	25,891,800	26%	26%	6.3%	2.8%
Security	307,250,000	178,863,500	86,417,100	58%	28%	19.3%	18.7%
(DEF) Defence	300,000,000	178,863,500	86,417,100	60%	29%	18.9%	18.7%
(NS) National Security	7,250,000	0	0	0%	0%	0.5%	0.0%

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

GRSS directly financed budget, Q3 2016/17, performance : Other expenditures

Sr.	Agency name	Total	YTD expend.	Expend., last quarter	YTD expend., % Budget	Expend., last quarter, % Budget	% of bud.	% of act.
	GRSS Total	193,000,000	242,969,606	6,935,623	126%	4%		
	Cross Sectoral Expenditure	155,000,000	228,669,606	635,623	148%	0%	80.3%	94.1%
	(CAB) Peace budget	0	0	0	no bud.	no bud.	0.0%	0.0%
	(MFP) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	(MFP) Interest payments and bank charges	155,000,000	228,669,606	635,623	148%	0%	80.3%	94.1%
	(CAB) Contingency and arrears	0	0	0	no bud.	no bud.	0.0%	0.0%
	Public Administration	38,000,000	14,300,000	6,300,000	38%	17%	19.7%	5.9%
	(OOP) Office of the President	38,000,000	14,300,000	6,300,000	38%	17%	19.7%	5.9%

Appendix 7: Incentives and overtime spending by Agency (excluding externally funded spending)