



Ministry of Finance and Planning

FISCAL YEAR 2023-2024

SECOND QUARTER

REVENUE AND EXPENDITURE EXECUTION REPORT

OCTOBER - DECEMBER 2023

Contents

Introduction	3
Revenue	4
Expenditure.....	8
Expenditure Overview	8
Total Expenditure by Sector	10
Accountability sector.....	10
Economic Functions sector.....	10
Education sector	11
Health sector	11
Infrastructure sector.....	11
Natural Resources and Rural sector.....	11
Public Administration sector	11
Rule of Law sector.....	12
Security sector	12
Social and Humanitarian Areas sector.....	12
Ministry Recurrent Expenditure	13
Ministry Recurrent Expenditure by Chapter	14
Wages and Salaries.....	14
Use of Goods and Services.....	14
Transfers and Grants.....	14
Other expenses.....	15
Mandatory Recurrent Expenditure	15
Capital Expenditure	15
Appendix 1	17
Table A1: Revenue, Expenditure, Fiscal Balance, and Financing (SSP billions)	17
Table A2: Expenditure classified according to Functions of Government, by Month (SSP billions)	18
Table A3: Statement of Sources and Uses of Cash - Government Finance Statistics (GFS) Basis (SSP, billions)	18
Table A4: Expenditure by Sector, Agency, and Quarter (SSP millions)	19
Table A5: Expenditure by Sector, Agency, and Chapter (SSP millions)	23

Introduction

This report is prepared by the Ministry of Finance and Planning (MoFP) and presents FY 2023-24 second quarter revenue and expenditure compared with the FY 2023-24 Budget estimates. This report is an integral part of the budget process as it provides transparency on the Government's budget and finances and delivers critical data to inform decision-making. This report provides information on revenue and spending from July 1, 2023 to December 31, 2023.

REPORT HIGHLIGHTS – Q2 FY 2023-24

- ❖ The Quarter 2 fiscal balance was a surplus of SSP 241.7 billion, an improvement on the surplus of SSP 126.4 billion in Quarter 1, and well above the Quarter 2 Budget estimate of a deficit of SSP 96.5 billion.
- ❖ Total revenue collections greatly exceeded the Quarter 2 forecast in the 2023-24 Budget, amounting to SSP 875.8 billion or 196.6% of the Budget estimate for Quarter 2. Total revenue in Quarter 2 amounted to 84.2% of the annual Budget revenue .
 - Oil revenue reached SPP 676.3 billion, to be 176.1% of the Quarter 2 Budget forecast of SSP 384.1 billion. Year to date oil revenue collections amounted to 80% of annual Budget estimate by the end of Quarter 2.
 - Non-oil revenue amounted to SSP 199.5 billion to be 325.3% of the Budget forecast of SSP 61.3 billion.
- ❖ Total spending (excluding loan principal repayments) amounted to SSP 634.1 billion, or 117.0% of the Quarter 2 approved budget of SSP 541.9 billion.

The information in this report is based on the government's Integrated Financial Management Information System (IFMIS) and other official databases. All figures are unaudited and thus should be treated as preliminary, as final audited figures will not be available until the release of the Public Accounts.

As an oil exporting country, South Sudan receives 88 percent of its revenues in United States Dollars (USD), several related expenditures are also paid in USD. These amounts are converted to South Sudanese Pounds (SSP) using the official exchange rates published by the Bank of South Sudan (BoSS). The report also includes estimates of non-cash items such as the transfers to Sudan for oil processing, which are made directly in barrels of oil.

Table 1: Summary of FY 2023-24 Quarter 2 Outturn (SSP billions)

	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance	YTD
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	%	% Annual
Total Revenue and Grants	1,781.8	445.4	625.1	237.6	300.8	337.4	875.8	1,500.9	196.6%	84.2%
Oil revenue	1,536.5	384.1	547.4	201.7	269.3	205.3	676.3	1,223.7	176.1%	79.6%
Non-oil revenue	245.3	61.3	77.7	35.9	31.5	132.1	199.5	277.2	325.3%	113.0%
Grants	-	-	-	-	-	-	-	-		
Total Expenditure	2,167.8	541.9	498.7	181.6	195.1	257.4	634.1	1,132.8	117.0%	52.3%
MDA recurrent expenditure	1,248.8	312.2	150.0	105.0	93.4	177.6	376.0	526.0	120.4%	42.1%
Mandatory Recurrent expenditure	377.2	94.3	97.0	28.3	40.2	42.9	111.3	208.3	118.1%	55.2%
Capital expenditure	541.8	135.5	251.7	48.4	61.5	36.9	146.8	398.4	108.3%	73.5%
Fiscal Balance	(386.0)	(96.5)	126.4	56.0	105.7	80.0	241.7	368.1		
Net Financing	(77.5)	(19.4)	(41.7)	(1.3)	(2.1)	(1.3)	(4.7)	(46.4)		
Net acquisition of financial assets other than cash	-	-	3.7	1.3	2.1	1.3	4.7	8.3		
Net incurrence of liabilities	(77.5)	(19.4)	(38.0)	-	-	-	-	(38.0)		

Source: MoFP, Ministry of Petroleum (MoP), National Revenue Authority (NRA)

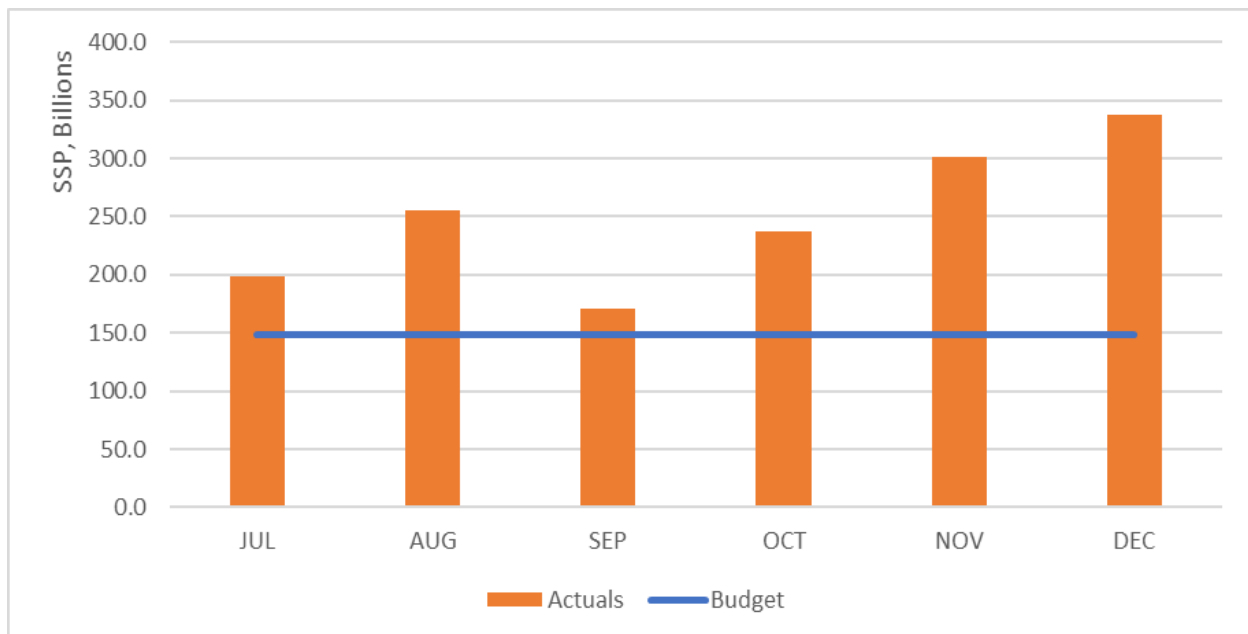
Revenue

Total revenue collections reached SSP 1,500 billion by the end of Quarter 2, comprising oil revenues (amounting to SSP 1,223 billion by the end of Quarter 2 which is 81.5% of total revenue) and non-oil revenues (reaching SSP 277 billion or 18.5% of total revenue).

Table 2. Total Revenue (SPP billions)

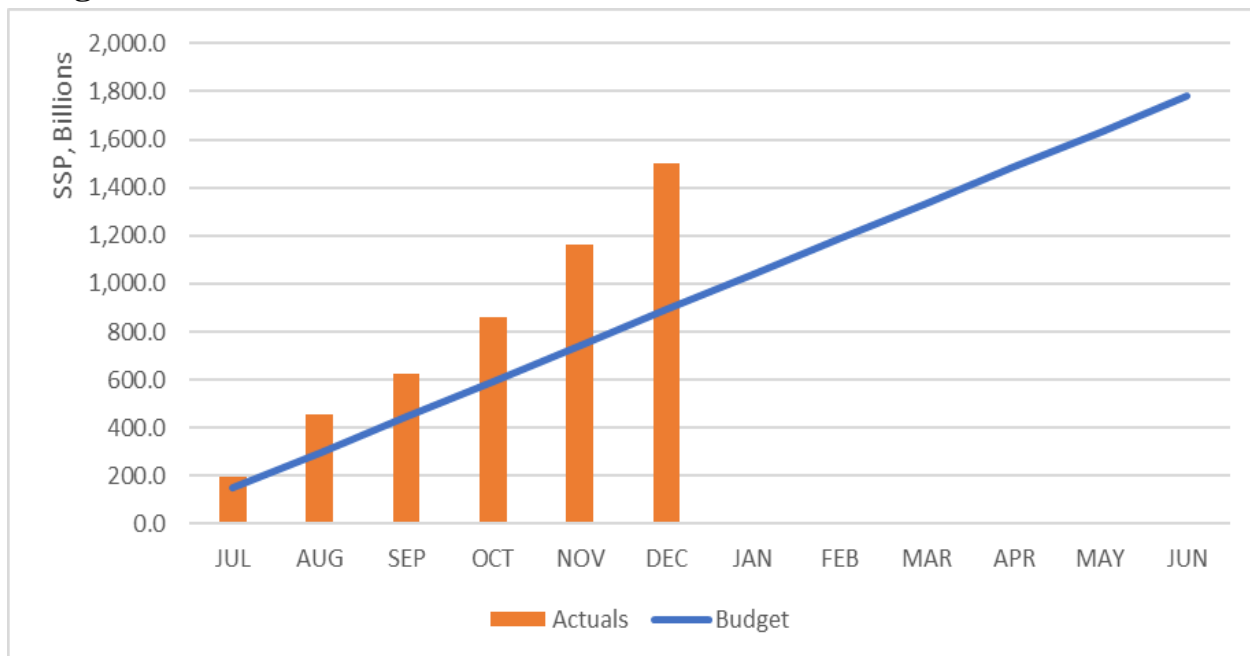
	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance	YTD
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	%	% Annual
									Q2 Budget	Budget
Total Revenue and Grants	1,781.8	445.4	625.1	237.6	300.8	337.4	875.8	1,500.9	196.6%	84.2%
Oil revenue	1,536.5	384.1	547.4	201.7	269.3	205.3	676.3	1,223.7	176.1%	79.6%
Non-oil revenue	245.3	61.3	77.7	35.9	31.5	132.1	199.5	277.2	325.3%	113.0%
Personal Income Tax	134.9	33.7	52.0	24.8	14.6	115.0	154.5	206.5	458.2%	153.1%
<i>Personal Income Tax - Private</i>	-	-	50.7	19.8	14.6	115.0	149.5	200.1		
<i>Personal Income Tax - Public</i>	-	-	1.4	5.0	-	-	5.0	6.4		
Sales Taxes	13.3	3.3	0.7	0.4	0.5	0.1	1.0	1.7	29.8%	12.9%
Excise duty	13.2	3.3	0.6	0.2	0.2	0.0	0.5	1.1	13.8%	8.2%
Business Profit Tax	26.2	6.5	8.5	0.1	0.0	0.0	0.1	8.6	1.9%	32.8%
Customs Duty	51.6	12.9	15.0	6.8	12.0	16.8	35.7	50.6	276.5%	98.1%
Other non-oil revenues (fees and fines)	6.2	1.5	0.9	3.6	4.2	0.0	7.8	8.7	503.7%	140.7%

Source: NRA, MoFP, MoP.

Figure 1. Monthly Total Actual Revenue compared with the Budget estimate

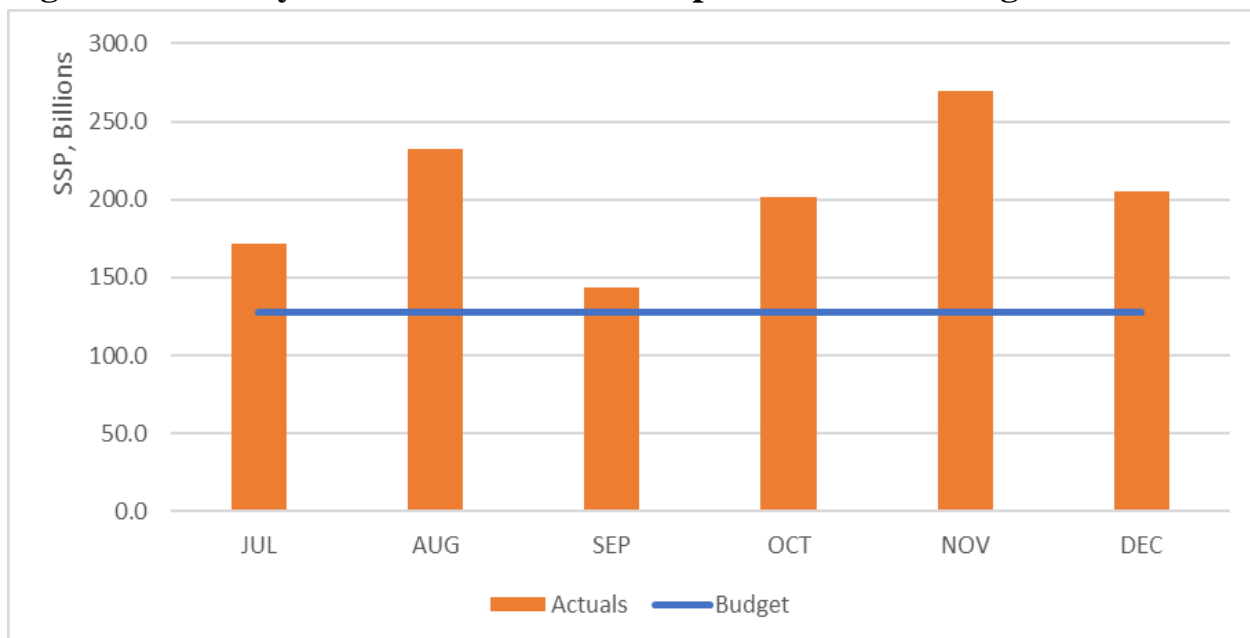
Source: MoFP, NRA, MoP.

Figure 2. Cumulative Monthly Total Actual Revenue compared with the Budget estimate



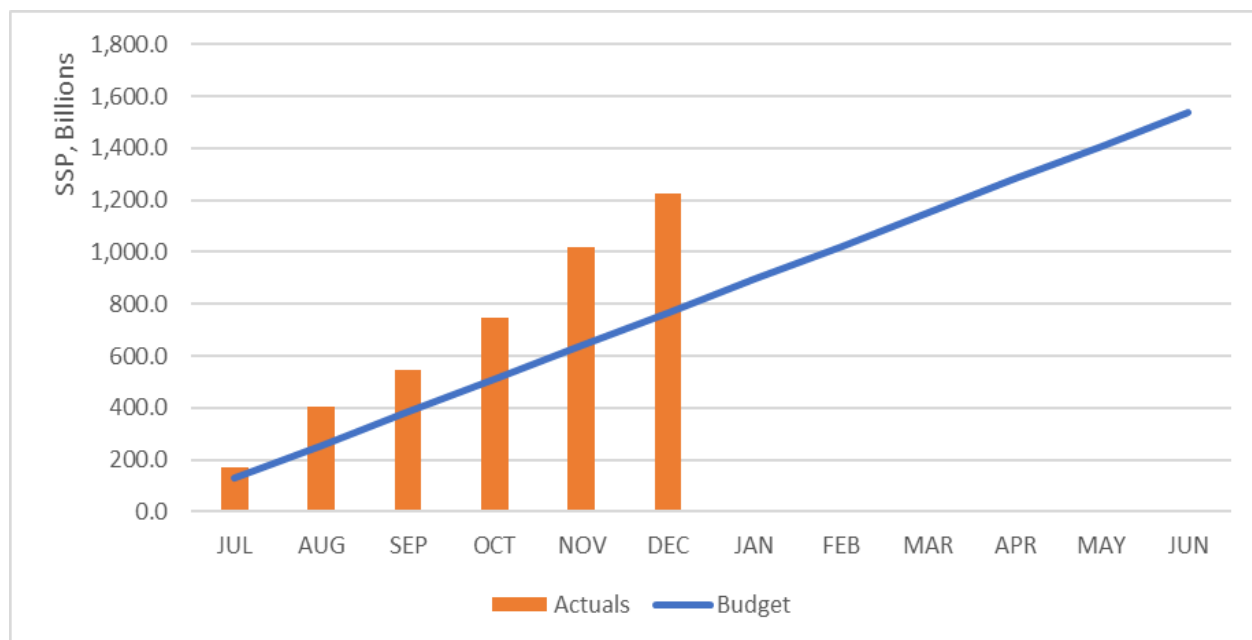
Source: MoFP and MoP.

Figure 3. Monthly Actual Oil Revenue compared with the Budget estimate



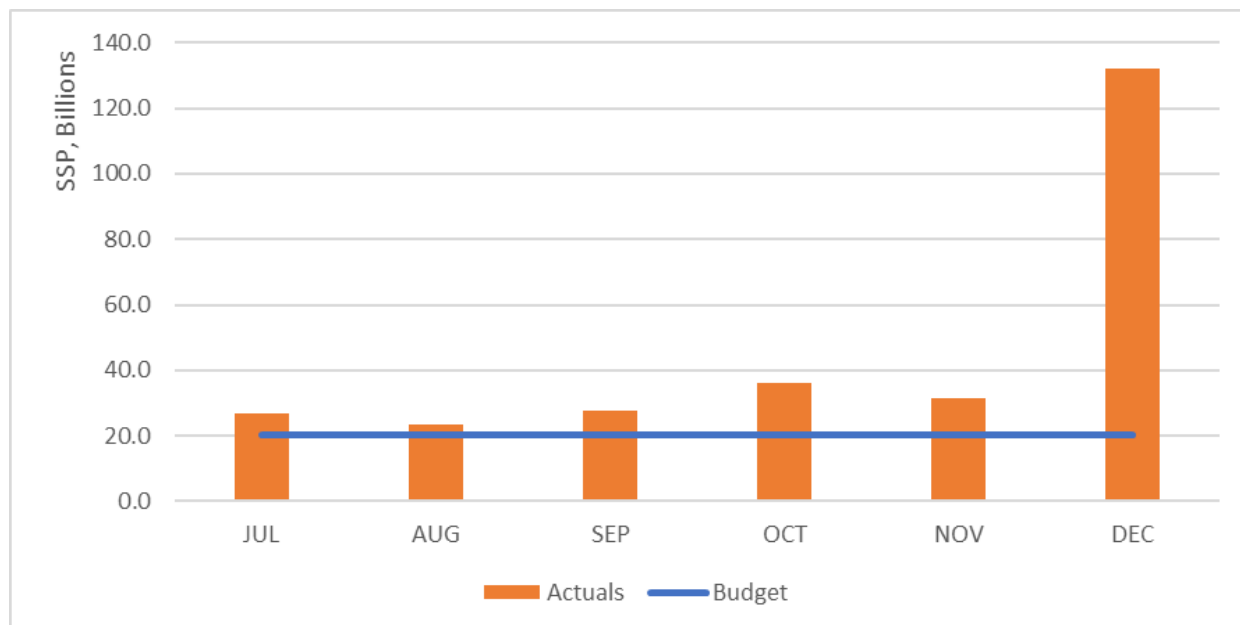
Source: MoFP and MoP.

Figure 4. Cumulative Monthly Oil Revenue compared with the Budget estimate



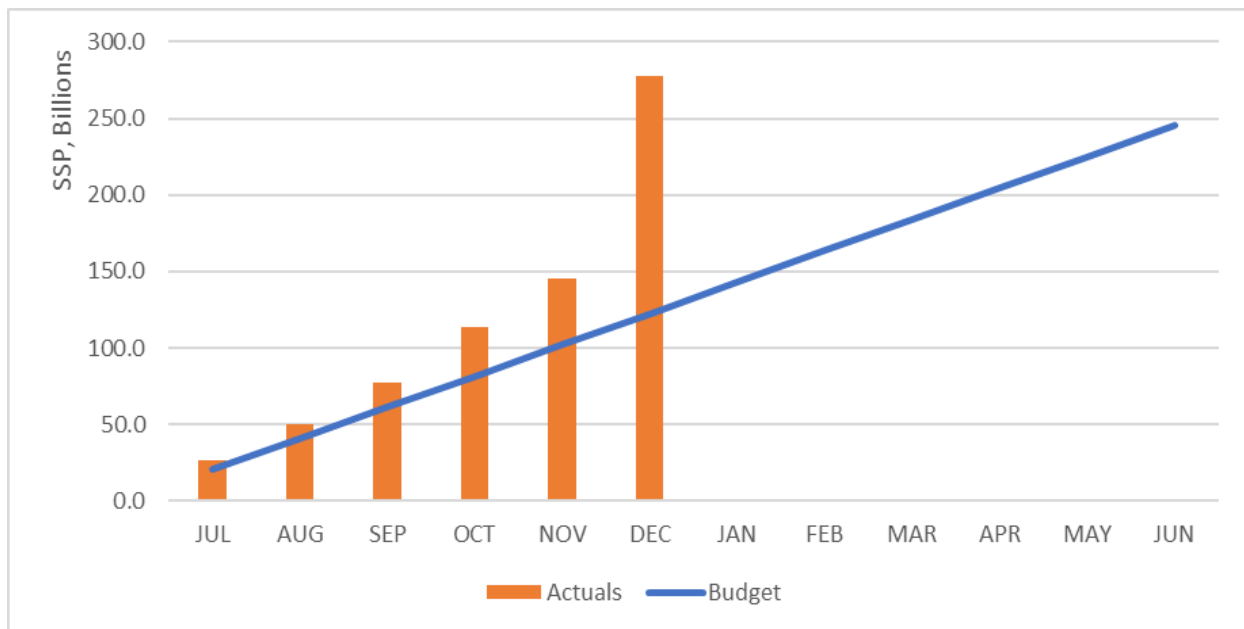
Source: MoFP and MoP.

Figure 5. Monthly Non-Oil Revenue compared with the Budget estimate



Source: MoFP and NRA.

Figure 6. Cumulative Monthly Non-Oil Revenue compared with the Budget estimate



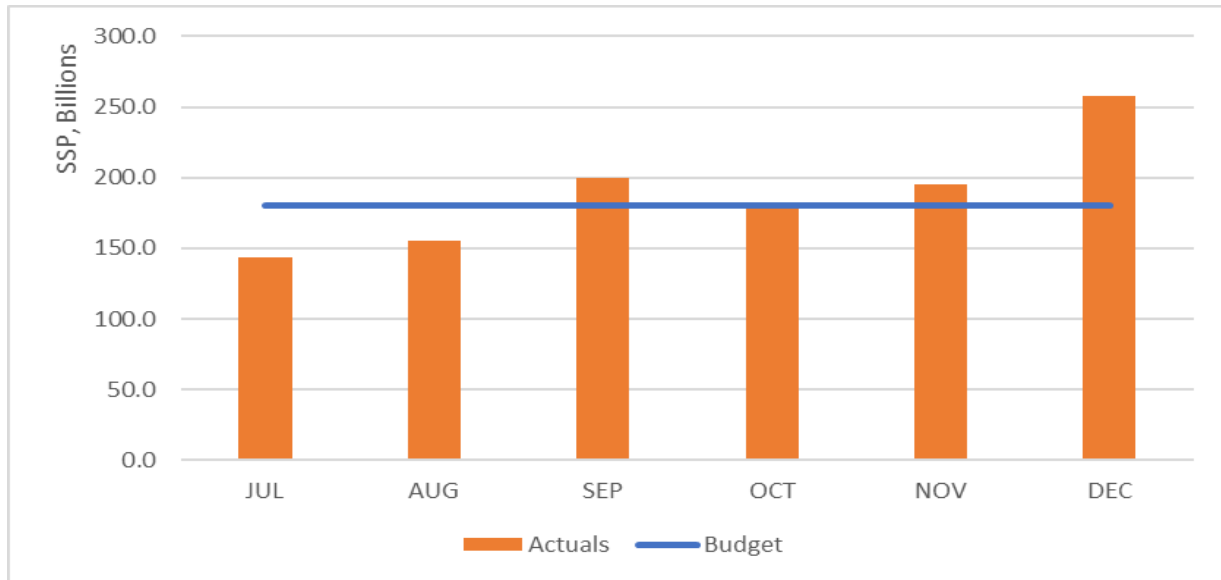
Source: MoFP and NRA.

Expenditure

Expenditure Overview

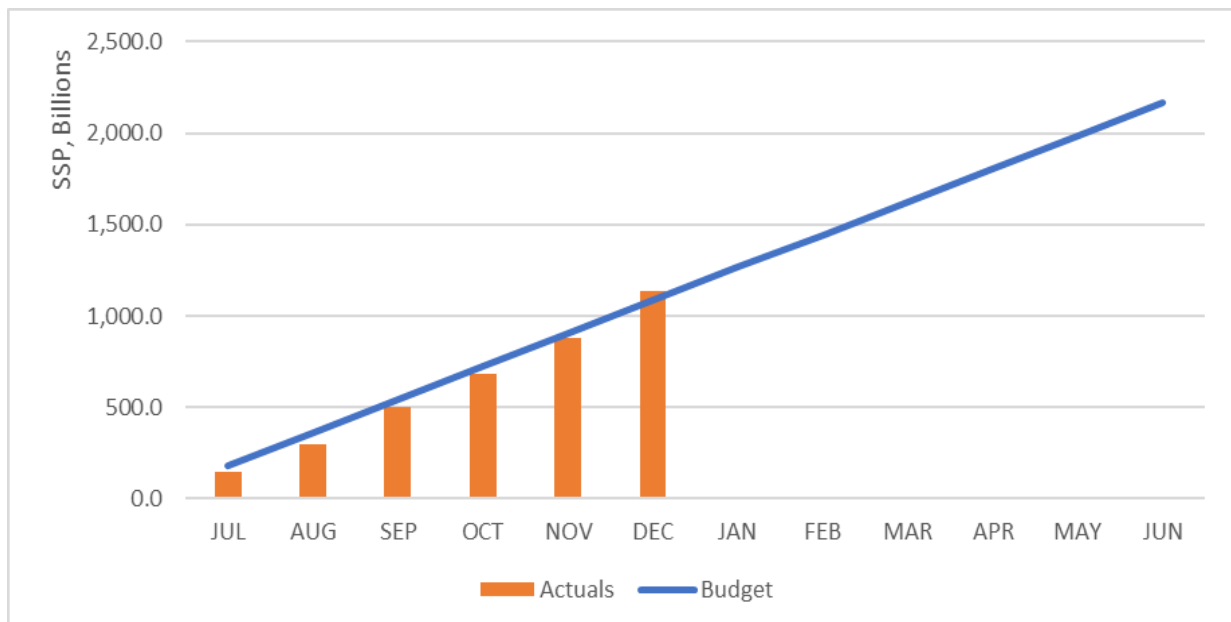
Total expenditure amounted to SSP 634.1 billion in Quarter 2, or 117.0% of the Quarter 2 Budget. Ministries' recurrent expenditure amounted to SSP 376 billion, or 120.4 % of the Quarter 2 Budget, while mandatory recurrent expenditure totaled SSP 111.3 billion, or 118.1 % of the budget forecast. Capital expenditure amounted to SSP 146.8 billion, or 108.3 % of the budget estimate.

Figure 7. Monthly Total Expenditure compared with Budget



Source: MoFP.

Figure 8. Cumulative Monthly Expenditure compared with the Budget estimate



Total Expenditure by Sector

This section presents total expenditure by Sector classification. Entirely 83% of expenditure in Quarter 2 was spent by 4 of the 10 sectors, that is, Economic Functions (SSP 231.0 billion or 36.4%), Infrastructure (SSP 121.3 billion or 19.1%), Public Administration (SSP 98.6 billion or 15.5%), and Security (SSP 77.5 billion or 12.2%).

Table 3: Total Expenditure by Sector (SSP billions)

	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance %	YTD Variance % Annual
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	Q2 Budget	Budget
ACCOUNTABILITY	3.7	0.9	0.1	0.1	0.2	0.2	0.5	0.6	49.1%	15.1%
ECONOMIC FUNCTIONS	837.7	209.4	141.0	55.2	77.2	98.6	231.0	372.0	110.3%	44.4%
EDUCATION	172.2	43.1	6.1	7.9	7.2	15.8	30.9	37.0	71.9%	21.5%
HEALTH	42.3	10.6	1.1	0.7	0.6	2.5	3.7	4.9	35.4%	11.5%
INFRASTRUCTURE	445.4	111.3	242.2	46.2	57.1	18.0	121.3	363.5	108.9%	81.6%
NATURAL RESOURCES AND RURAL	65.4	16.4	2.8	4.8	1.9	4.8	11.5	14.3	70.1%	21.9%
PUBLIC ADMINISTRATION	270.0	67.5	64.8	20.1	31.2	47.4	98.6	163.4	146.1%	60.5%
RULE OF LAW	99.1	24.8	14.9	21.9	5.7	30.3	57.9	72.7	233.6%	73.4%
SECURITY	222.8	55.7	22.6	24.7	13.8	39.0	77.5	100.0	139.1%	44.9%
SOCIAL AND HUMANITARIAN AREAS	9.2	2.3	3.2	0.1	0.3	0.8	1.2	4.4	54.3%	48.2%
Total	2,167.8	541.9	498.7	181.6	195.1	257.4	634.1	1,132.8	117.0%	52.3%

Source: MoFP.

Accountability sector

The Accountability sector includes agencies such as the Anti-Corruption Commission, the National Audit Chamber, the Fiscal and Financial Allocation Monitoring Commission, the Reconstruction and Development Fund, and the National Bureau of Statistics.

Expenditure in the sector amounted to SSP 454.8 million in Quarter 2.

Economic Functions sector

The Economic Functions sector consists of government agencies responsible for government finances; Revenue collection, Mining, Petroleum, Electricity, Water, investment, and National Bureau of Standards.

Expenditure under the Economic Functions sector in Quarter 2 amounted to SSP 231.0 billion.

Education sector

The Education sector consists of the Ministry of General Education and Instruction, the Ministry of Higher Education, Science & Technology, and the National Examination Council.

Expenditure in the sector amounted to SSP 30.9 billion in Quarter 2.

Health sector

The Health sector consists of the Ministry of Health, the Drug and Food Control Authority, and the HIV/Aids Commission.

Expenditure in the sector amounted to SSP 3.7 billion in Quarter 2.

Infrastructure sector

The Infrastructure sector consists of the Ministry of Roads & Bridges, the Ministry of Energy and Dams, the Ministry of Transport, the Roads Authority, and the Civil Aviation Authority.

Spending in the sector amounted to SSP 121.3 billion in Quarter 2.

Natural Resources and Rural sector

The Natural Resources and Rural sector consist of the Ministry of Agriculture & Food Security, the Ministry of Livestock & Fisheries, the Ministry of Environment & Forestry, the Ministry of Wildlife Conservation, the Land Commission, and the Environment Management Authority.

Expenditure in this sector totaled SSP 11.5 billion in Quarter 2.

Public Administration sector

The Public Administration sector consists of ministries and agencies related to the management of government. While the sector comprises around 26 agencies, around 95% of the SSP 98.6 billion expenditure under this category in Quarter 2 was spent by three agencies, i.e., the Ministry of Presidential Affairs (SSP 66.0 billion or 66.9%), the Ministry of Foreign Affairs & International Cooperation (SSP 14.7 billion or 15.0%) and the National Legislative Assembly (SSP 8.8 billion or 9.0%).

Rule of Law sector

The Rule of Law sector consists of agencies related to public order and safety, such as the Ministry of Interior HQ, the Police Service, Prisons Service, the Fire Brigade, and the Judiciary, among others.

Spending in this sector in Quarter 2 amounted to SSP 57.9 billion.

Security sector

The Security sector includes agencies such as the Ministry of Defense, the Ministry of National Security, the Financial Intelligence Unit, the Disarmament, Demobilization & Reintegration Commission, the De-mining Authority, Veterans' Affairs.

Expenditure under the Security sector in Quarter 2 amounted to SSP 77.5 billion.

Social and Humanitarian Areas sector

The Social and Humanitarian Areas sector consists of agencies related to social welfare, rehabilitation, culture, youth, and sports.

Spending in the sector amounted to SSP 1.2 billion in Quarter 2.

Ministry Recurrent Expenditure

Total Ministries' recurrent expenditure was SSP 376.0 billion in Quarter 2, or 120.4% of the Quarter 2 Budget.

Figure 9. Ministry Actual recurrent expenditure compared with Budget

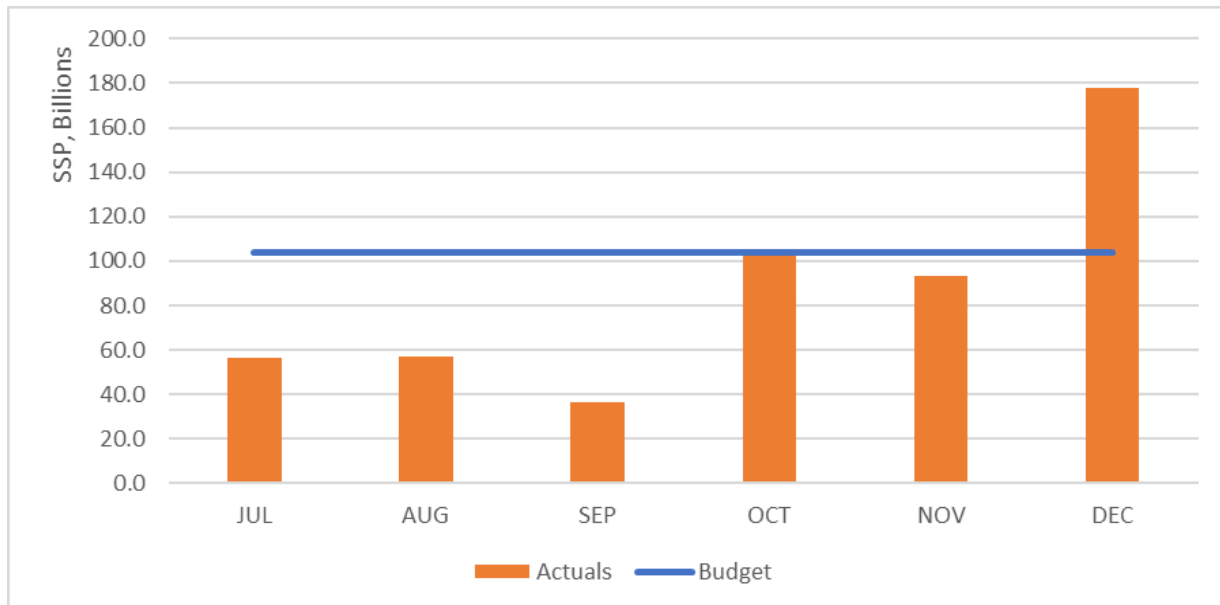
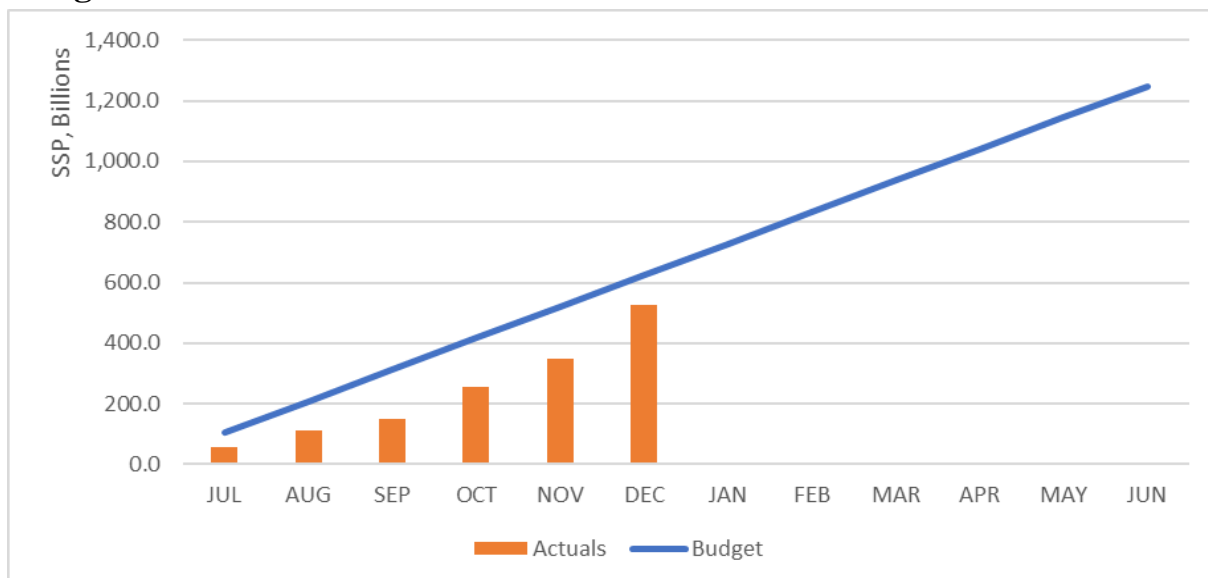


Figure 10. Cumulative Ministry Actual recurrent expenditure compared with Budget



Source: MoFP.

Ministry Recurrent Expenditure by Chapter

Table 4: Ministry recurrent expenditure by Chapter (SSP billions)

	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance %	YTD
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	Q2 Budget	% Budget
MDA Recurrent Expenditure	1,248.8	312.2	150.0	105.0	93.4	177.6	376.0	526.0	120.4%	42.1%
Wages and Salaries	426.9	106.7	28.5	58.3	10.5	79.7	148.5	177.0	139.1%	41.5%
Operating expenses	675.3	168.8	114.6	35.8	65.3	80.3	181.3	295.9	107.4%	43.8%
Transfers and Grants	141.9	35.5	4.6	10.6	9.8	13.4	33.8	38.4	95.4%	27.1%
Other expenses	4.6	1.2	2.3	0.3	7.9	4.2	12.3	14.6	1065.4%	316.4%

Source: MoFP. Note excludes loan principal repayments which are treated as financing transactions.

Wages and Salaries

The Wages and Salaries chapter comprises spending on GoSS employees' base salary, allowances, social benefits, pension contributions, incentives, and overtime.

Total Salaries paid in Quarter 2 amounted to SSP 148.5 billion.

Use of Goods and Services

The Operating expenses chapter includes spending on operational expenses as Supplies, Tools and Materials, Repairs and Maintenance, Travel, Staff Training, Utilities, Communications, Contracted Services, Medical Expenses, Oil Production Costs, and Other Operating Expenses.

Use of Goods and Services expenses amounted to SSP 181.3 billion in Quarter 2.

Transfers and Grants

The Transfers and Grants chapter includes spending on operating transfers such as block grants, current grants to counties, operating grants, and sales tax adjustments, as well as other transfers such as conditional salaries grants, grants to international organizations, and transfers to service delivery units.

This chapter does not include oil-related transfers to States and Counties, which are treated as mandatory expenditures.

A total of SSP 33.8 billion was paid as Transfers and Grants in the second quarter.

Other expenses

The Other expenses chapter includes spending on donations to private individuals and organizations, and other social assistance benefits.

Expenditure on Other expenses was SSP 12.3 billion in Quarter 2.

Mandatory Recurrent Expenditure

Mandatory recurrent expenditure refers to expenditure that is required by the Constitution and other legislation, regulations, government decisions, or other agreements and mainly relates to oil-related expenditure and loan interest payments.

Table 5: Mandatory recurrent expenditure (SSP billions)

	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance	Variance
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	%	% Annual
Mandatory Recurrent Expenditure	377.2	94.3	97.0	28.3	40.2	42.9	111.3	208.3	118.1%	55.2%
Transfer to Sudan (Tarif, Transportation and Processing)	173.4	43.3	62.6	19.9	26.9	21.3	68.1	130.7	157.2%	75.4%
Transfer to Oil Prod. States (2%)	30.8	7.7	7.6	3.5	5.8	1.4	10.7	18.4	139.6%	59.7%
Transfer to Oil Prod. Comm. (3%)	46.2	11.5	10.0	0.9	2.4	4.5	7.8	17.8	67.8%	38.6%
Transfer to MOP (3%)	46.2	11.5	10.0	0.9	2.4	4.5	7.8	17.8	67.8%	38.6%
Interest payments	56.6	14.1	0.2	-	-	-	-	0.2	0.0%	0.4%
10% NRA Gross Non-oil revenue	24.1	6.0	6.6	3.1	2.7	11.1	16.8	23.4	278.9%	96.9%

Capital Expenditure

Capital expenditure includes spending on infrastructure and land, specialized equipment, and vehicles.

Table 6: Capital Expenditure (SSP billions)

	2023-24	Quarter 2	Quarter 1	Quarter 2			Quarter 2	YTD	Variance %	YTD Variance % Annual
	Budget	Budget	Total	OCT	NOV	DEC	Total	Total	Q2 Budget	Budget
Capital expenditure	541.8	135.5	251.7	48.4	61.5	36.9	146.8	398.4	108.3%	73.5%
Oil for Roads Projects	435.7	108.9	241.3	46.1	57.0	-	103.1	344.3	94.6%	79.0%
Oil for Roads Projects	435.7	108.9	241.3	46.1	57.0	-	103.1	344.3	94.6%	79.0%
Other Projects (Capital)	106.2	26.5	10.4	2.3	4.5	36.9	43.7	54.1	164.7%	51.0%
Infrastructure and Land	21.5	5.4	1.2	1.5	0.1	20.5	22.1	23.3	412.4%	108.4%
Specialized Equipment	20.3	5.1	0.5	-	0.6	3.4	4.0	4.5	79.1%	22.3%
Vehicles	64.4	16.1	8.7	0.8	3.8	13.0	17.5	26.3	109.1%	40.8%

Total capital spending amounted to SSP 146.8 billion in Quarter 2. Spending under the Oil for Roads programmes amounted to SSP 103.1 billion, while Other capital expenditure totaled SSP 43.7 billion.

Appendix 1

Table A1: Revenue, Expenditure, Fiscal Balance, and Financing (SSP billions)

	2023-24	Q2 YTD	Quarter 1	Quarter 2 Actuals			Quarter 2	YTD	Variance	Variance
	Budget	Budget	Total	OCT	NOV	DEC	Total	Actuals	Q2 YTD	Annual Budget
Total Revenue and Grants	1,781.8	890.9	625.1	237.6	300.8	337.4	875.8	1,500.9	168.5%	84.2%
Oil revenue	1,536.5	768.2	547.4	201.7	269.3	205.3	676.3	1,223.7	159%	79.6%
Non-oil revenue	245.3	122.7	77.7	35.9	31.5	132.1	199.5	277.2	226%	113.0%
Personal Income Tax	134.9	67.4	52.0	24.8	14.6	115.0	154.5	206.5	306%	153.1%
Sales Taxes	13.3	6.6	0.7	0.4	0.5	0.1	1.0	1.7	26%	12.9%
Business Profit Tax	26.2	13.1	8.5	0.1	0.0	0.0	0.1	8.6	66%	32.8%
Customs duty	51.6	25.8	15.0	6.8	12.0	16.8	35.7	50.6	196%	98.1%
Excise duty	13.2	6.6	0.6	0.2	0.2	0.0	0.5	1.1	16%	8.2%
Other non-oil revenues (fees and fines)	6.2	3.1	0.9	3.6	4.2	0.0	7.8	8.7	281%	140.7%
Grants	-	-	-	-	-	-	-	-		
Total Expenditure	2,167.8	1,083.9	498.7	181.6	195.1	257.4	634.1	1,132.8	104.5%	52.3%
MDA recurrent expenditure	1,248.8	624.4	150.0	105.0	93.4	177.6	376.0	526.0	84%	42.1%
Wages and Salaries	426.9	213.5	28.5	58.3	10.5	79.7	148.5	177.0	83%	41.5%
Operating expenses	675.3	337.7	114.6	35.8	65.3	80.3	181.3	295.9	88%	43.8%
Transfers and Grants	141.9	70.9	4.6	10.6	9.8	13.4	33.8	38.4	54%	27.1%
Other expenses	4.6	2.3	2.3	0.3	7.9	4.2	12.3	14.6	633%	316.4%
Mandatory Recurrent expenditure	377.2	188.6	97.0	28.3	40.2	42.9	111.3	208.3	110%	55.2%
Transfer to Sudan (Tarif, Transportation and Processing)	173.4	86.7	62.6	19.9	26.9	21.3	68.1	130.7	151%	75.4%
Transfer to Oil Prod. States (2%)	30.8	15.4	7.6	3.5	5.8	1.4	10.7	18.4	119%	59.7%
Transfer to Oil Prod. Comm. (3%)	46.2	23.1	10.0	0.9	2.4	4.5	7.8	17.8	77%	38.6%
Transfer to MOP (3%)	46.2	23.1	10.0	0.9	2.4	4.5	7.8	17.8	77%	38.6%
Interest payments	56.6	28.3	0.2	-	-	-	-	0.2	1%	0.4%
10% NRA Gross Non-oil revenue	24.1	12.1	6.6	3.1	2.7	11.1	16.8	23.4	194%	96.9%
Capital expenditure	541.8	270.9	251.7	48.4	61.5	36.9	146.8	398.4	147%	73.5%
Oil for Roads Projects	435.7	217.8	241.3	46.1	57.0	-	103.1	344.3	158%	79.0%
Other Projects (Capital)	106.2	53.1	10.4	2.3	4.5	36.9	43.7	54.1	102%	51.0%
Cash surplus / Cash deficit ()	(386.0)	(193.0)	126.4	56.0	105.7	80.0	241.7	368.1		
Net cash inflow from financing activities	(77.5)	(38.8)	(41.7)	(1.3)	(2.1)	(1.3)	(4.7)	(46.4)		
Net acquisition of financial assets other than cash	-	-	3.7	1.3	2.1	1.3	4.7	8.3		
Domestic	-	-	3.7	1.3	2.1	1.3	4.7	8.3		
Payments to Future Generations Fund	-	-	3.7	1.3	2.1	1.3	4.7	8.3		
External										
Net incurrence of liabilities	(77.5)	(38.8)	(38.0)	-	-	-	-	(38.0)		
Domestic										
External	(77.5)	(38.8)	(38.0)	-	-	-	-	(38.0)		
IMF Food Shock Window disbursement	56.2	28.1	-	-	-	-	-	-		
Loan repayment	(133.7)	(66.9)	(38.0)	-	-	-	-	(38.0)		
Total Financing requirement	(463.5)	(231.8)	84.7	54.7	103.6	78.7	237.0	321.8		

Table A2: Expenditure classified according to Functions of Government, by Month¹ (SSP billions)

	Quarter 1			Quarter 1 Total	Quarter 2			Quarter 2 Total	YTD Total
	JUL	AUG	SEP		OCT	NOV	DEC		
Defense	13.7	6.3	4.7	24.6	24.7	14.0	39.6	78.3	103.0
Economic affairs	46.7	76.2	120.7	243.6	46.7	58.2	18.7	123.6	367.3
Education	3.3	2.0	0.7	6.1	7.9	7.2	15.8	30.9	37.0
Environmental protection	1.5	0.3	0.2	2.0	4.7	1.3	4.7	10.6	12.7
General public services	69.7	65.9	68.3	204.0	74.6	107.4	143.1	325.1	529.1
Health	0.2	0.4	0.5	1.1	0.7	0.6	2.5	3.7	4.9
Housing and community amenities	0.1	0.0	0.0	0.2	0.1	0.1	0.5	0.7	0.8
Public order and safety	7.4	3.3	4.3	14.9	21.9	6.0	31.1	59.0	74.0
Recreation, culture, and religion	0.5	0.8	0.6	2.0	0.2	0.3	1.4	1.9	3.9
Social protection	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.2
YTD Total	143.2	155.4	200.1	498.7	181.6	195.1	257.4	634.1	1,132.8

Table A3: Statement of Sources and Uses of Cash - Government Finance Statistics (GFS) Basis² (SSP billions)

		Quarter 1			Q1 Total	Quarter 2			Q2 Total	YTD Total
		JUL	AUG	SEP		OCT	NOV	DEC		
Cash Flows from Operating Activities:										
C1	Revenue cash flows	198.2	255.6	171.4	625.1	237.6	300.8	337.4	875.8	1,500.9
C11	Taxes	26.4	23.1	27.3	76.8	32.3	27.3	132.1	191.7	268.5
C14	Other receipts	171.8	232.4	144.1	548.3	205.3	273.4	205.3	684.1	1,232.4
	Crude Oil revenue									
	Other Revenue									
C2	Expense cash flows	91.4	78.0	77.6	247.0	133.2	133.6	220.5	487.3	734.4
C21	Compensation of employees	14.8	11.0	2.7	28.5	58.3	10.5	79.7	148.5	177.0
C22	Purchases of goods and services	54.6	59.1	56.2	170.0	54.9	84.5	97.8	237.1	407.0
C24	Interest	-	0.2	0.0	0.2	-	-	-	-	0.2
C25	Subsidies	-	-	-	-	0.2	-	-	0.2	0.2
C26	Grants	17.2	6.7	14.9	38.8	19.0	23.1	35.0	77.0	115.8
C27	Social benefits	2.1	-	0.2	2.3	0.1	7.9	4.2	12.1	14.4
C28	Other payments	2.7	1.0	3.5	7.2	0.8	7.7	3.9	12.4	19.6
CIO	Net cash inflow from operating activities (C1-C2)	106.8	177.5	93.8	378.1	104.4	167.2	116.9	388.5	766.5
Cash Flows from Transactions in Nonfinancial Assets:										
C31	Net cash outflow from investment in nonfinancial assets	51.8	77.3	122.5	251.7	48.4	61.5	36.9	146.8	398.4
C311	Fixed assets	51.8	77.3	122.5	251.7	48.4	61.5	36.9	146.8	398.4
C2M	Expenditure cash flows (C2+C31)	143.2	155.4	200.1	498.7	181.6	195.1	257.4	634.1	1,132.8
CSD	Cash surplus / Cash deficit (C1-C2M)	55.0	100.2	(28.7)	126.4	56.0	105.7	80.0	241.7	368.1
Cash Flows from Transactions in Financial Assets and Liabilities (Financing):										
C32	Net acquisition of financial assets other than cash	1.2	1.7	0.7	3.7	1.3	2.1	1.3	4.7	8.3
C321	Domestic	1.2	1.7	0.7	3.7	1.3	2.1	1.3	4.7	8.3
C322	External	-	-	-	-	-	-	-	-	-
C33	Net incurrence of liabilities	(38.0)	-	-	(38.0)	-	-	-	-	(38.0)
C331	Domestic	(38.0)	-	-	(38.0)	-	-	-	-	(38.0)
C332	External	-	-	-	-	-	-	-	-	-
NFB	Net cash inflow from financing activities (C33-C32)	(39.2)	(1.7)	(0.7)	(41.7)	(1.3)	(2.1)	(1.3)	(4.7)	(46.4)

¹ Expenditure classified according to the Classifications of the Functions of Government (COFOG) is preliminary and will be further refined over time. As such, some expenditure may be reclassified to other functions in future reports.

² The classification of expenditure according to GFS is preliminary and will be further refined over time.

Table A4: Expenditure by Sector, Agency, and Quarter (SSP millions)

	2023-24	YTD Q2	Actuals		YTD	Variance	Variance
	Budget	Budget	Q1	Q2	Total	% YTD Budget	% YTD Budget
A. ACCOUNTABILITY	3,708.3	1,854.1	104.4	454.8	559.2	30.2%	15.1%
01. Audit Chamber	2,773.5	1,386.7	76.9	352.0	428.8	30.9%	15.5%
02. National Bureau of Statistics	414.8	207.4	11.1	81.5	92.6	44.6%	22.3%
03. Anti-Corruption Commission	300.2	150.1	8.1	9.9	18.0	12.0%	6.0%
04. South Sudan Reconstruction & Development Fund	108.4	54.2	3.4	6.0	9.4	17.3%	8.6%
05. South Sudan Fiscal & Financial Allocation & Monitoring Commission	111.4	55.7	4.9	5.5	10.4	18.6%	9.3%
B. ECONOMIC FUNCTIONS	837,701.3	418,850.6	140,985.2	231,015.2	372,000.4	88.8%	44.4%
06. Ministry of Finance and Planning	807,853.5	403,926.7	132,828.2	210,033.2	342,861.4	84.9%	42.4%
07. Ministry of Petroleum	495.1	247.6	246.1	82.4	328.5	132.7%	66.3%
08. Ministry of Mining	12,327.9	6,163.9	261.8	406.9	668.8	10.8%	5.4%
09. Ministry of Trade, Industry	1,499.7	749.8	117.3	471.6	588.9	78.5%	39.3%
10. Ministry of Land, Housing & Urban Development	1,280.3	640.1	41.9	450.6	492.6	76.9%	38.5%
11. Ministry of Investment	645.9	323.0	16.1	87.8	103.9	32.2%	16.1%
12. Ministry of Water Resources & Irrigation	2,094.9	1,047.4	190.3	277.0	467.3	44.6%	22.3%
13. National Revenue Authority	6,906.8	3,453.4	7,196.4	18,986.1	26,182.4	758.2%	379.1%
14. Petroleum and Gas Commission	333.0	166.5	32.6	10.9	43.6	26.2%	13.1%
15. National Bureau of Standards	393.0	196.5	10.8	46.6	57.4	29.2%	14.6%
16. Electricity Corporation	892.1	446.0	27.3	93.3	120.6	27.0%	13.5%
17. South Sudan Urban Water Corporation	512.1	256.0	16.4	68.8	85.2	33.3%	16.6%
18. Public Procurement and Disposal of Asset Authority	2,467.1	1,233.6			-	0.0%	0.0%
C. EDUCATION	172,202.6	86,101.3	6,080.7	30,948.4	37,029.2	43.0%	21.5%
19. Ministry of General Education & Instruction	91,366.9	45,683.4	1,587.4	9,725.1	11,312.5	24.8%	12.4%
20. Ministry of Higher Education, Science & Technology	69,744.4	34,872.2	4,146.1	21,033.4	25,179.5	72.2%	36.1%
21. South Sudan National Examination Council	3,355.1	1,677.6	61.2	46.8	108.0	6.4%	3.2%
22. Research & Development Center	1,547.2	773.6	57.2	28.6	85.8	11.1%	5.5%
23. Student Support Funds	6,189.0	3,094.5	228.8	114.4	343.3	11.1%	5.5%

	2023-24 Budget	YTD Q2 Budget	Actuals		YTD Total	Variance % YTD Budget	Variance % YTD Budget
			Q1	Q2			
D. HEALTH	42,261.3	21,130.6	1,109.0	3,744.6	4,853.6	23.0%	11.5%
24. Ministry of Health	41,411.3	20,705.7	1,101.7	3,715.0	4,816.7	23.3%	11.6%
25. HIV/Aids Commission	555.7	277.9	3.5	23.1	26.6	9.6%	4.8%
26. Drugs & Food Control Authority	70.9	35.5	3.8	6.4	10.2	28.8%	14.4%
27. South Sudan Medical Council	223.3	111.6			-	0.0%	0.0%
E. INFRASTRUCTURE	445,394.4	222,697.2	242,164.0	121,314.3	363,478.3	163.2%	81.6%
30. Ministry of Energy & Dams	2,072.8	1,036.4	38.9	32.8	71.7	6.9%	3.5%
31. Ministry of Transport	2,370.4	1,185.2	573.9	17,487.4	18,061.4	1523.9%	762.0%
32. Ministry of Roads & Bridges	437,475.2	218,737.6	241,495.3	103,530.7	345,026.0	157.7%	78.9%
33. South Sudan Roads Authority	1,758.0	879.0	34.1	17.0	51.1	5.8%	2.9%
34. South Sudan Civil Aviation Authority	1,718.1	859.0	21.8	246.3	268.1	31.2%	15.6%
F. NATURAL RESOURCES AND RURAL	65,413.1	32,706.5	2,846.7	11,456.4	14,303.1	43.7%	21.9%
35. Ministry of Agriculture & Food Security	47,431.2	23,715.6	764.3	715.8	1,480.1	6.2%	3.1%
36. Ministry of Livestock & Fisheries Industry	3,007.6	1,503.8	45.5	77.6	123.2	8.2%	4.1%
37. Ministry of Environment & Forestry	780.5	390.2	453.2	507.4	960.6	246.2%	123.1%
38. Wildlife Conservation & Tourism	14,061.8	7,030.9	1,579.9	10,150.5	11,730.4	166.8%	83.4%
39. South Sudan Land Commission	132.0	66.0	3.7	5.2	8.9	13.5%	6.7%
G. PUBLIC ADMINISTRATION	270,028.6	135,014.3	64,797.9	98,599.9	163,397.8	121.0%	60.5%
41. Ministry of Presidential Affairs	32,175.5	16,087.7	48,169.5	65,973.2	114,142.7	709.5%	354.8%
42. Ministry of Cabinet Affairs	11,824.4	5,912.2	1,581.0	684.2	2,265.3	38.3%	19.2%
43. Ministry of Foreign Affairs & International Cooperation	84,238.5	42,119.2	7,642.3	14,748.6	22,391.0	53.2%	26.6%
44. Ministry of Peace Building	2,183.0	1,091.5	75.9	1,111.4	1,187.3	108.8%	54.4%
45. Ministry of Parliamentary Affairs	2,454.0	1,227.0	86.4	337.1	423.6	34.5%	17.3%
46. Ministry of Federal Affairs	5,528.4	2,764.2	202.5	113.3	315.8	11.4%	5.7%
47. Ministry of Information	4,086.6	2,043.3	615.1	399.2	1,014.3	49.6%	24.8%
48. Telecommunication and Postal Services	707.8	353.9	2.8	44.3	47.1	13.3%	6.7%
49. Ministry of East African Affairs	345.2	172.6	199.8	83.7	283.5	164.3%	82.1%
50. Transitional National Legislative Assembly	93,192.8	46,596.4	4,147.3	8,844.0	12,991.3	27.9%	13.9%
51. South Sudan Local Government Board	112.8	56.4	3.7	9.2	12.9	22.9%	11.5%
52. National Election Commission	281.8	140.9	7.4	37.8	45.1	32.0%	16.0%
53. Council of States	27,652.3	13,826.1	1,482.5	4,506.2	5,988.7	43.3%	21.7%
54. National Constitution Review Commission	287.3	143.7	7.5	21.9	29.4	20.5%	10.2%

	2023-24 Budget	YTD Q2 Budget	Actuals		YTD Total	Variance % YTD Budget	Variance % YTD Budget
			Q1	Q2			
55. Northern Corridor Implementation Authority	82.4	41.2	2.0	3.8	5.8	14.1%	7.0%
56. Political Parties Affairs	135.0	67.5	10.2	28.4	38.5	57.0%	28.5%
57. Peace Commission	242.5	121.2	7.1	63.9	71.0	58.6%	29.3%
58. National Communication Authority	219.1	109.6	7.4	36.5	43.9	40.1%	20.1%
59. South Sudan Broadcasting Cooperation	690.7	345.3	317.4	1,257.9	1,575.3	456.2%	228.1%
60. Ministry of Public Service & Human Resource Development	625.5	312.8	74.5	174.3	248.8	79.6%	39.8%
61. Ministry of Labour	583.6	291.8	11.1	52.1	63.2	21.6%	10.8%
62. South Sudan Employees Justice Chamber	115.5	57.7	3.5	7.3	10.8	18.7%	9.4%
63. South Sudan Grievances Chamber	103.6	51.8	63.4	5.0	68.4	132.1%	66.0%
64. Access for Information Commission	122.5	61.2	3.1	4.5	7.6	12.5%	6.2%
65. Universal Services Access Fund (USAF)	66.3	33.2			-	0.0%	0.0%
66. Media Authority	969.4	484.7	35.3	17.6	52.9	10.9%	5.5%
67. South Sudan Civil Service Commission	148.6	74.3	3.6	6.9	10.5	14.1%	7.1%
68. Parliamentary Service Commission	853.6	426.8	35.5	27.5	63.0	14.8%	7.4%
H. RULE OF LAW	99,081.3	49,540.7	14,854.9	57,851.3	72,706.2	146.8%	73.4%
70. Ministry of Justice & Constitutional Affairs	4,594.2	2,297.1	452.6	506.7	959.3	41.8%	20.9%
71. Ministry of Interior	12,773.6	6,386.8	5,006.0	6,556.7	11,562.7	181.0%	90.5%
72. Police	46,245.2	23,122.6	5,605.2	27,105.2	32,710.4	141.5%	70.7%
73. Prisons	18,831.5	9,415.8	2,876.0	17,278.7	20,154.8	214.1%	107.0%
74. Fire Brigade	6,794.9	3,397.5	430.7	5,595.5	6,026.2	177.4%	88.7%
75. Judiciary of South Sudan	9,158.0	4,579.0	370.8	759.7	1,130.5	24.7%	12.3%
76. Judicial Services Commission	13.6	6.8			-	0.0%	0.0%
77. South Sudan Law Review Commission	184.7	92.3	8.8	9.7	18.5	20.0%	10.0%
78. Bureau of Community Security & Small Arms Control	135.9	68.0	3.9	13.7	17.6	25.8%	12.9%
79. South Sudan Human Rights Commission	155.2	77.6	28.2	6.8	35.0	45.1%	22.5%
80. Commission for Refugee Affairs	194.5	97.3	72.7	18.6	91.3	93.9%	46.9%
I. SECURITY	222,807.3	111,403.7	22,561.0	77,478.8	100,039.8	89.8%	44.9%
81. Defense	142,252.2	71,126.1	14,850.6	59,200.4	74,051.1	104.1%	52.1%
82. Veteran Affairs	40,750.4	20,375.2	2,611.2	7,512.6	10,123.8	49.7%	24.8%
83. National Security Service	38,903.8	19,451.9	5,007.4	10,618.4	15,625.8	80.3%	40.2%
84. National Mine Action Authority	138.0	69.0	3.2	12.1	15.2	22.1%	11.0%

	2023-24 Budget	YTD Q2 Budget	Actuals		YTD Total	Variance % YTD Budget	Variance % YTD Budget
			Q1	Q2			
85. Disarmament, Demobilization & Reintegration Commission	307.7	153.9	3.7	31.9	35.5	23.1%	11.6%
86. Financial Intelligence Unit (FIU)	455.2	227.6	84.9	103.5	188.3	82.7%	41.4%
J. SOCIAL AND HUMANITARIAN AREAS	9,160.0	4,580.0	3,166.6	1,244.0	4,410.7	96.3%	48.2%
87. Ministry of Gender, Child & Social Welfare	1,504.6	752.3	52.0	51.0	102.9	13.7%	6.8%
88. Ministry of Humanitarian Affairs & Disaster Management	2,552.4	1,276.2	1,987.2	622.7	2,609.9	204.5%	102.3%
89. Ministry of Culture, Museum and National Heritage	1,909.2	954.6	381.2	122.9	504.0	52.8%	26.4%
90. Ministry of Youth & Support	2,338.0	1,169.0	538.5	167.5	706.0	60.4%	30.2%
91. South Sudan Relief & Rehabilitation Commission	554.5	277.3	172.4	255.2	427.6	154.2%	77.1%
92. War Disabled, Widows & Orphans Commission	301.4	150.7	35.4	24.9	60.2	40.0%	20.0%
Total	2,167,758.0	1,083,879.0	498,670.3	634,108.0	1,132,778.3	104.5%	52.3%

Table A5: Expenditure by Sector, Agency, and Chapter (SSP millions)

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
A. ACCOUNTABILITY	208.3	350.8					559.2
01. Audit Chamber	155.5	273.3					428.8
02. National Bureau of Statistics	36.5	56.1					92.6
03. Anti-Corruption Commission	7.3	10.7					18.0
04. South Sudan Reconstruction & Development Fund	4.7	4.6					9.4
05. South Sudan Fiscal & Financial Allocation & Monitoring Commission	4.3	6.1					10.4
B. ECONOMIC FUNCTIONS	36,117.4	91,475.3	13,982.0	208,334.5	10,324.9	11,766.3	372,000.4
06. Ministry of Finance and Planning	32,719.1	89,512.9	13,982.0	184,938.0	9,943.0	11,766.3	342,861.4
07. Ministry of Petroleum	85.7	11.3			231.5		328.5
08. Ministry of Mining	27.1	641.7					668.8
09. Ministry of Trade, Industry	91.4	497.5					588.9
10. Ministry of Land, Housing & Urban Development	34.5	458.0					492.6
11. Ministry of Investment	81.7	22.2					103.9
12. Ministry of Water Resources & Irrigation	78.8	238.2			150.4		467.3
13. National Revenue Authority	2,786.0			23,396.5			26,182.4
14. Petroleum and Gas Commission	7.5	36.1					43.6

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
15. National Bureau of Standards	48.9	8.5					57.4
16. Electricity Corporation	88.6	32.0					120.6
17. South Sudan Urban Water Corporation	68.3	16.9					85.2
C. EDUCATION	22,630.0	4,588.8	2,215.9		7,594.4		37,029.2
19. Ministry of General Education & Instruction	202.6	1,299.6	2,215.9		7,594.4		11,312.5
20. Ministry of Higher Education, Science & Technology	22,409.7	2,769.8					25,179.5
21. South Sudan National Examination Council	17.7	90.3					108.0
22. Research & Development Center		85.8					85.8
23. Student Support Funds		343.3					343.3
D. HEALTH	823.6	2,675.3	1,050.1		304.7		4,853.6
24. Ministry of Health	793.9	2,668.0	1,050.1		304.7		4,816.7
25. HIV/Aids Commission	23.7	2.9					26.6
26. Drugs & Food Control Authority	5.9	4.3					10.2
E. INFRASTRUCTURE	208.3	815.2	362,454.8				363,478.3
30. Ministry of Energy & Dams	15.0	56.7					71.7
31. Ministry of Transport	39.0	217.8	17,804.6				18,061.4
32. Ministry of Roads & Bridges	29.7	346.1	344,650.3				345,026.0

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
33. South Sudan Roads Authority		51.1					51.1
34. South Sudan Civil Aviation Authority	124.6	143.5					268.1
F. NATURAL RESOURCES AND RURAL	3,863.8	7,166.9			3,272.4		14,303.1
35. Ministry of Agriculture & Food Security	106.2	1,373.8			0.1		1,480.1
36. Ministry of Livestock & Fisheries Industry	32.5	63.5			27.2		123.2
37. Ministry of Environment & Forestry	68.9	871.3			20.4		960.6
38. Wildlife Conservation & Tourism	3,652.5	4,853.1			3,224.7		11,730.4
39. South Sudan Land Commission	3.7	5.2					8.9
G. PUBLIC ADMINISTRATION	32,534.4	114,365.1	13,614.3		1.6	2,882.4	163,397.8
41. Ministry of Presidential Affairs	7,523.9	91,901.3	11,835.1			2,882.4	114,142.7
42. Ministry of Cabinet Affairs	1,536.7	728.6					2,265.3
43. Ministry of Foreign Affairs & International Cooperation	17,972.4	4,418.6					22,391.0
44. Ministry of Peace Building	238.8	948.5					1,187.3
45. Ministry of Parliamentary Affairs	25.0	398.6					423.6
46. Ministry of Federal Affairs	13.5	302.3					315.8
47. Ministry of Information	89.5	924.8					1,014.3
48. Telecommunication and Postal Services	47.1						47.1

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
49. Ministry of East African Affairs	2.6	280.9					283.5
50. Transitional National Legislative Assembly	2,430.3	9,960.6	600.3				12,991.3
51. South Sudan Local Government Board	8.3	4.7					12.9
52. National Election Commission	39.5	5.7					45.1
53. Council of States	2,169.3	3,819.5					5,988.7
54. National Constitution Review Commission	23.6	5.8					29.4
55. Northern Corridor Implementation Authority	3.0	2.8					5.8
56. Political Parties Affairs	32.3	6.2					38.5
57. Peace Commission	61.6	9.4					71.0
58. National Communication Authority	32.8	11.1					43.9
59. South Sudan Broadcasting Cooperation	81.3	315.1	1,178.9				1,575.3
60. Ministry of Public Service & Human Resource Development	100.1	148.7					248.8
61. Ministry of Labour	51.8	11.4					63.2
62. South Sudan Employees Justice Chamber	4.5	4.6			1.6		10.8
63. South Sudan Grievances Chamber	3.8	64.7					68.4
64. Access for Information Commission	3.0	4.6					7.6
66. Media Authority		52.9					52.9

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
67. South Sudan Civil Service Commission	5.8	4.7					10.5
68. Parliamentary Service Commission	34.2	28.8					63.0
H. RULE OF LAW	20,822.3	31,144.8	3,798.3		16,940.8		72,706.2
70. Ministry of Justice & Constitutional Affairs	437.4	521.9					959.3
71. Ministry of Interior	2,939.5	7,936.7	686.4				11,562.7
72. Police	13,007.0	8,158.8	3,111.9		8,432.7		32,710.4
73. Prisons	1,917.7	12,289.2			5,947.9		20,154.8
74. Fire Brigade	1,562.4	1,903.6			2,560.2		6,026.2
75. Judiciary of South Sudan	911.8	218.7					1,130.5
77. South Sudan Law Review Commission	9.6	8.9					18.5
78. Bureau of Community Security & Small Arms Control	12.5	5.0					17.6
79. South Sudan Human Rights Commission	5.9	29.1					35.0
80. Commission for Refugee Affairs	18.5	72.8					91.3
I. SECURITY	59,117.8	39,611.7	1,310.3				100,039.8
81. Defense	39,960.4	33,019.3	1,071.3				74,051.1
82. Veteran Affairs	7,462.6	2,661.2					10,123.8
83. National Security Service	11,635.1	3,751.7	239.0				15,625.8

	Wages and Salaries	Use of Goods and Services	Capital Expenditure	Mandatory Expenditure	Transfers and Grants	Other expenses	Q2 YTD Total
84. National Mine Action Authority	11.8	3.4					15.2
85. Disarmament, Demobilization & Reintegration Commission	32.4	3.1					35.5
86. Financial Intelligence Unit (FIU)	15.5	172.8					188.3
J. SOCIAL AND HUMANITARIAN AREAS	675.2	3,735.5					4,410.7
87. Ministry of Gender, Child & Social Welfare	28.2	74.8					102.9
88. Ministry of Humanitarian Affairs & Disaster Management	187.9	2,422.0					2,609.9
89. Ministry of Culture, Museum and National Heritage	51.8	452.2					504.0
90. Ministry of Youth & Support	33.6	672.3					706.0
91. South Sudan Relief & Rehabilitation Commission	362.6	64.9					427.6
92. War Disabled, Widows & Orphans Commission	11.0	49.3					60.2
Q2 YTD Total	177,001.1	295,929.4	398,425.7	208,334.5	38,438.9	14,648.7	1,132,778.3