

THE REPUBLIC OF SOUTH SUDAN

FY 2023/24 Annual Budget Performance Report



Ministry of Finance and Planning

Directorate of Budget

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LIST OF ABBREVIATIONS AND ACRONYMS

| | |
|--------------------------------------|------|
| South Sudan Pound | SSP |
| Government of South Sudan | GoSS |
| Ministry of Finance and Planning | MoFP |
| South Sudan Revenue Authority | SSRA |
| Ministries, Departments and Agencies | MDAs |
| Fiscal Year | FY |
| Ministry of Petroleum | MoP |
| United States Dollar | USD |
| Quarter 1 | Q1 |
| Quarter 2 | Q2 |
| Quarter 3 | Q3 |
| Quarter 4 | Q4 |
| National Revenue Authority | NRA |

1. Introduction

The Fiscal Year 2023/24 budget performance report is prepared by Directorate of Budget in the Ministry of Finance and Planning (MoFP) in accordance with budget preparation process and execution law and policies. The overall objective of this report is to enlighten the public about the performance of revenue generating sectors and how each of the government's organizational units spent the funds allocated to them. The report provides information on revenue generation and expenditure patterns from 1 July 2023 to 30 June 2024.

The FY 2023/24 budget is presents in nine chapters. Chapter one is the introduction. Chapter two gives details on key assumptions and projection. Chapter three presents aggregate Revenue. Chapter four presents Oil revenue performance. Chapter five presents tax and non-tax revenue performance. Chapter six presents ccomparative revenue performance analysis. Chapter seven presents ccomparison of revenue spending between first and last two quarters of the FY 2023/24 budget. Chapter eight presents the total expenditure overview. Chapter nine presents details on Ministries, Departments and Agencies' (MDAs) recurrent expenditure. Chapter ten presents details on 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. Chapter eleven presents details on Capital expenditure which includes spending on infrastructure and land, specialized equipment, and vehicles. Chapter twelve presents details on Unallocated payments. Chapter thirteen presents budget allocation by sectors. Chapter fourteen highlights some Observations. Chapter fifteen gives some Recommendations. Chapter sixteen presents the Conclusion

2. Key Assumptions and Projection

The main assumptions and projection for the FY 2023/24 Budget were drawn from the approved resource envelop SSP 1,781,783,408,434. The benchmark price of oil for the

2023/24 budget was pegged at US\$ 80.1 per barrel and the benchmark of oil production was estimated at 150,411 barrel a day. Table 1 presents the key assumptions and projection for the FY 2023/24 Budget.

Table 1: Summary of Key assumptions and projections for FY 2023/24 Budget.

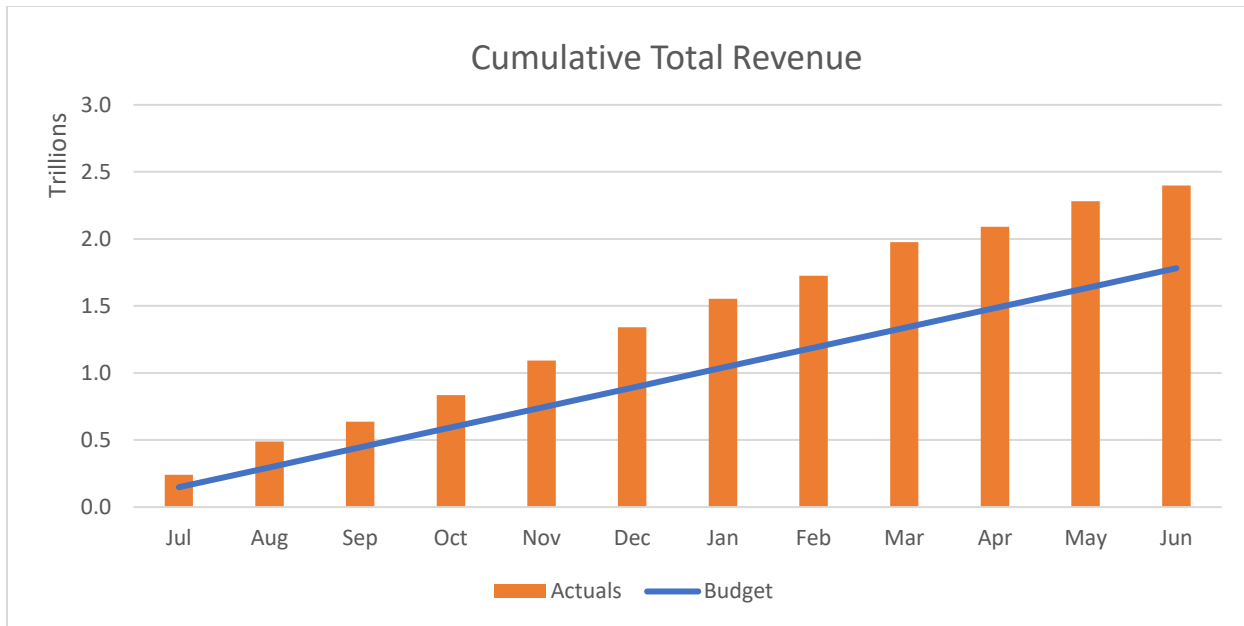
| Key Assumptions | FY 2023-24 |
|--|-------------------|
| Projected oil production in barrel | 27,450,008 |
| Projected tax and non-tax revenue in SSP | SSP 890.9 billion |
| Projected benchmark price of oil | US\$80.1 |
| Transfer to Oil Prod. States (2%) | SSP 15.4 billion |
| Transfer to Oil Prod. Comm. (3%) | SSP 23.05 billion |
| Transfer to MOP (3%) | SSP 23.05 billion |
| 10% NRA Gross Non-oil revenue | SSP 12.3 billion |

Source: MoFP, MoP, and SSRA, 2023/24

3. Aggregate Revenue of Fiscal Year 2023/24

Total revenue amounted to SSP 2.4 trillion which was higher than the budget forecast of SSP 1.8 trillion. To finance the FY 2022/23 budget, the South Sudan government, through the MoFP, put some policy measures in place particularly in South Sudan Revenue Authority (SSRA) to raise revenue. Oil revenue reached SSP reached SSP 1.9 trillion while tax and non-tax revenue amounted to be at SSP 0.5 trillion.

Figure 1: Comparison between Actual and Budgeted Total Revenue (SSP trillions).

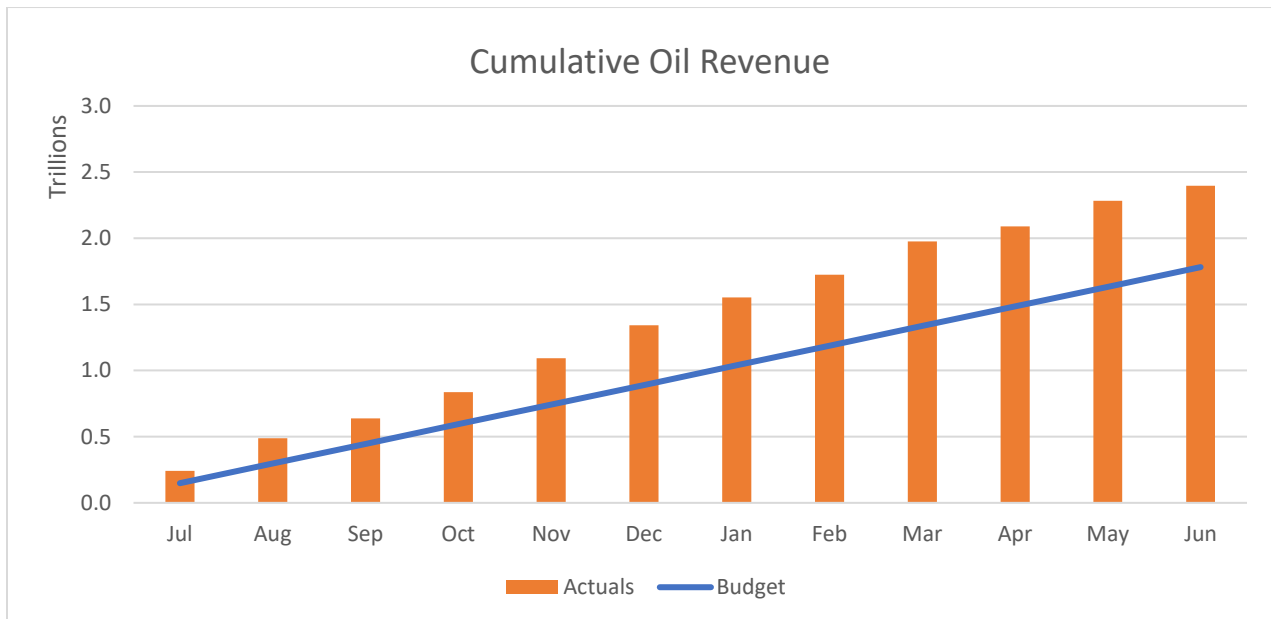


Source: MoFP and SSRA, 2023/24

4. Oil Revenue Performance in third and fourth quarters

Figure 2 presents oil revenue performance. Oil revenues received by the South Sudan government amounted to SSP 1,900 billion, or 123.7% of the budget estimate.

Figure 2: Cumulative Oil revenue performance.



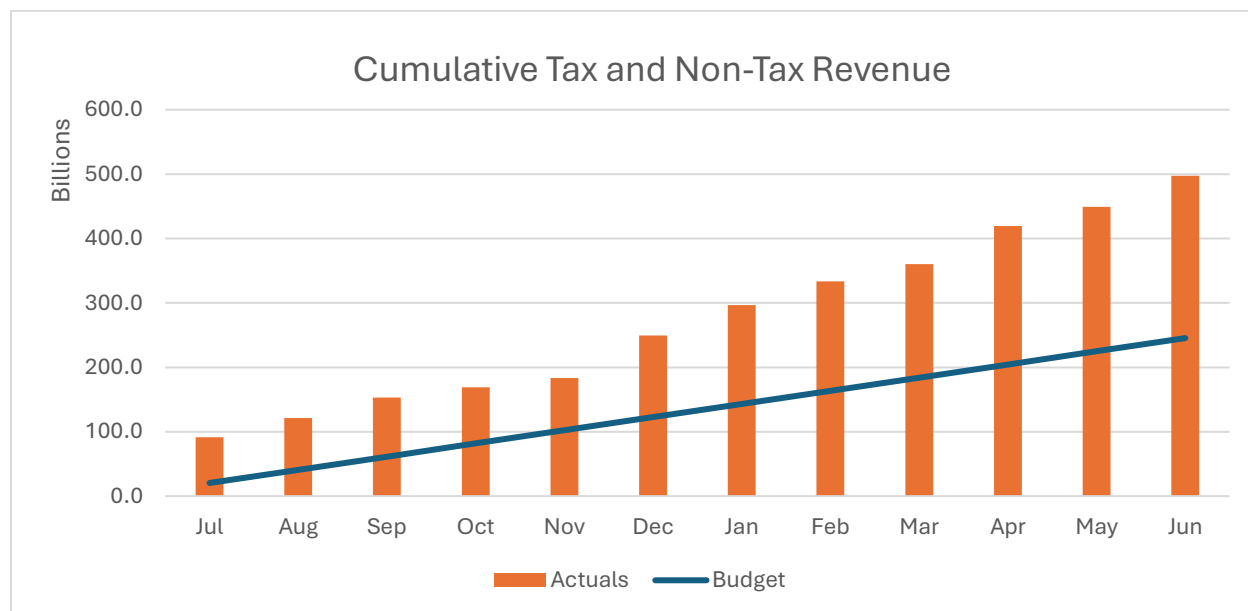
Source: MoFP and SSRA, 2023/24

Oil revenues fell significantly in the fourth Quarter due to the Sudan war which caused sudden shutdown of oil production, especially the Dar Blend.

5. Tax and Non-Tax Revenue Performance in third and fourth quarters

The tax and non-tax revenue received by government of South Sudan reached SSP 497.1 billion. The tax and non-tax revenue performance is presented in figure 3.

Figure 3: Tax and non-tax revenue performance.



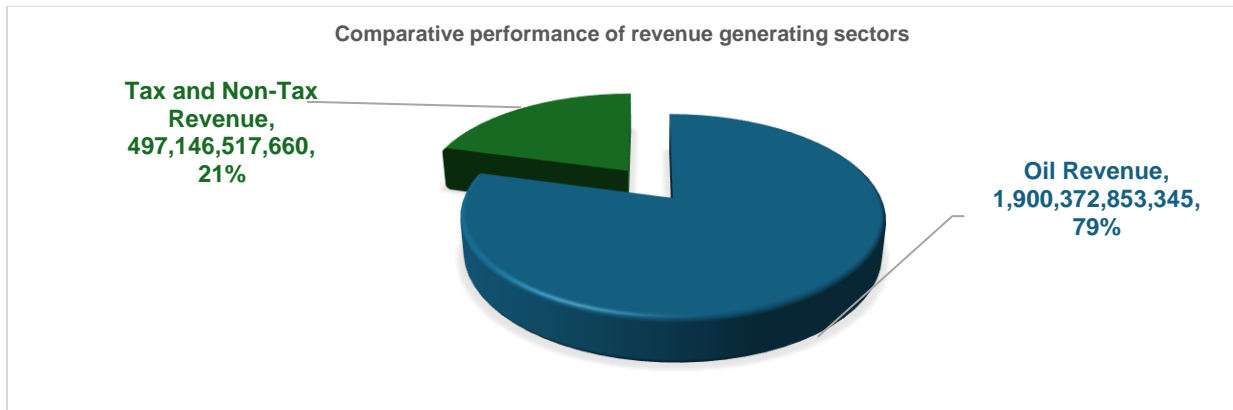
Source: MoFP and SSRA, 2023/24

Tax and non-tax revenue exceeded the budget estimate to be 202.6% of the forecast. The increase in tax and non-tax revenue was due to adoption of reforms in tax administration that helped in identifying existing revenue leakages, enhancing tax compliance, and reducing tax evasion.

6. Comparative Revenue Performance Analysis

Figure 4 presents the revenue performance for the FY 2023/24 budget in percentage or amount in SSP according to the Revenue generating Sectors.

Figure 4: Revenue by type contribution to FY 2023/24 Budget



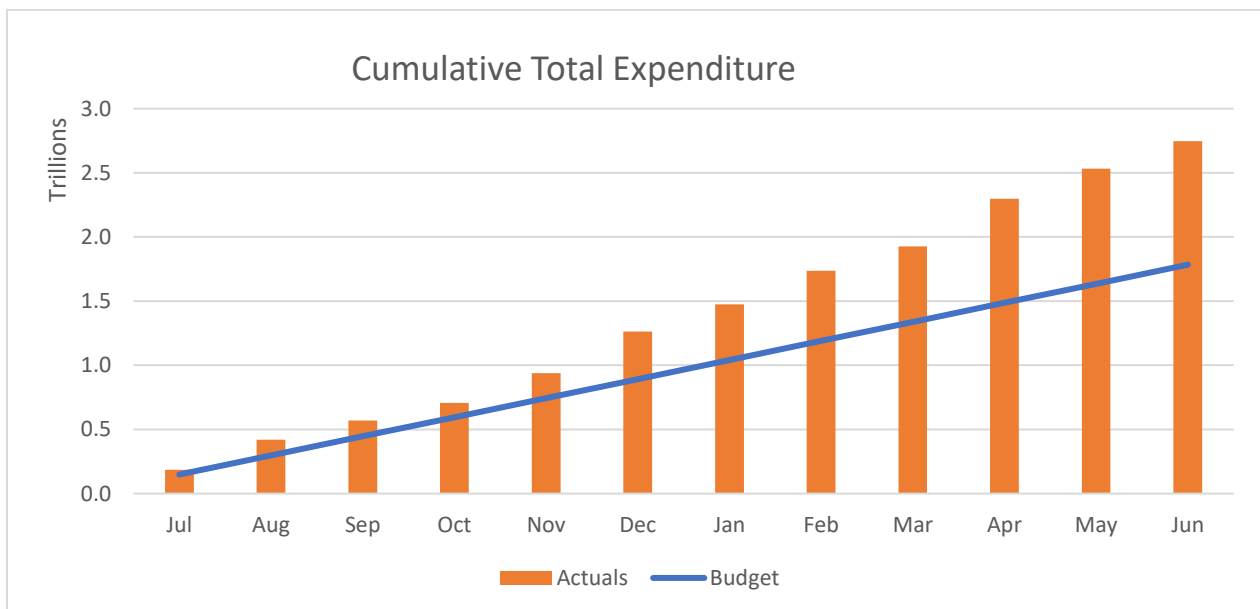
Source: MoFP and SSRA, 2023/24

Oil revenue was the leading revenue generating sector for the FY 2023/24 budget, contributing around SSP 1,900 billion (79%). The second revenue generating sector which was tax and non-tax revenue contributed about SSP 497 billion (21%).

7. Expenditure Overview

Total expenditure amounted to SSP 2,747.7 billion in 2023/24, well above the budget estimate of SSP 1,783.9 billion.

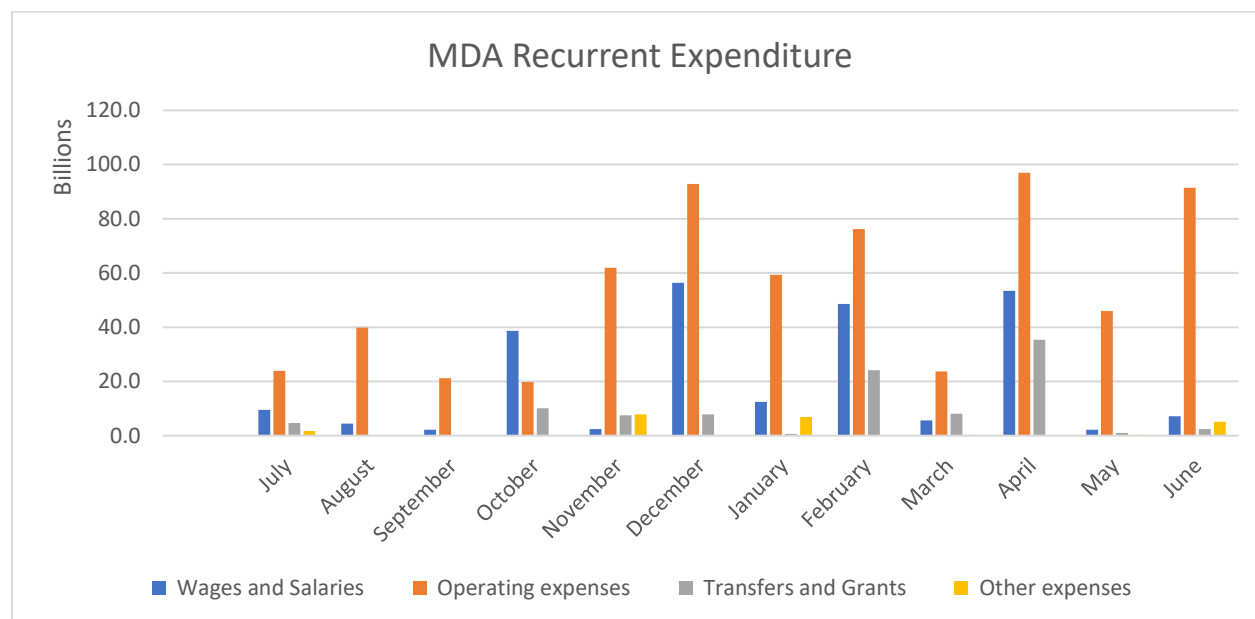
Figure 5: MDA Recurrent Expenditure



8. MDAs recurrent expenditure

Total MDA recurrent expenditure amounted to SSP 1,021.7 billion or 96% of the budget estimate. The breakdown of the amount across the MDAs' total expenditures on monthly basis is presents in figure 7.

Figure 7: MDA Recurrent Expenditure



Source: MoFP and SSRA, 2023/24

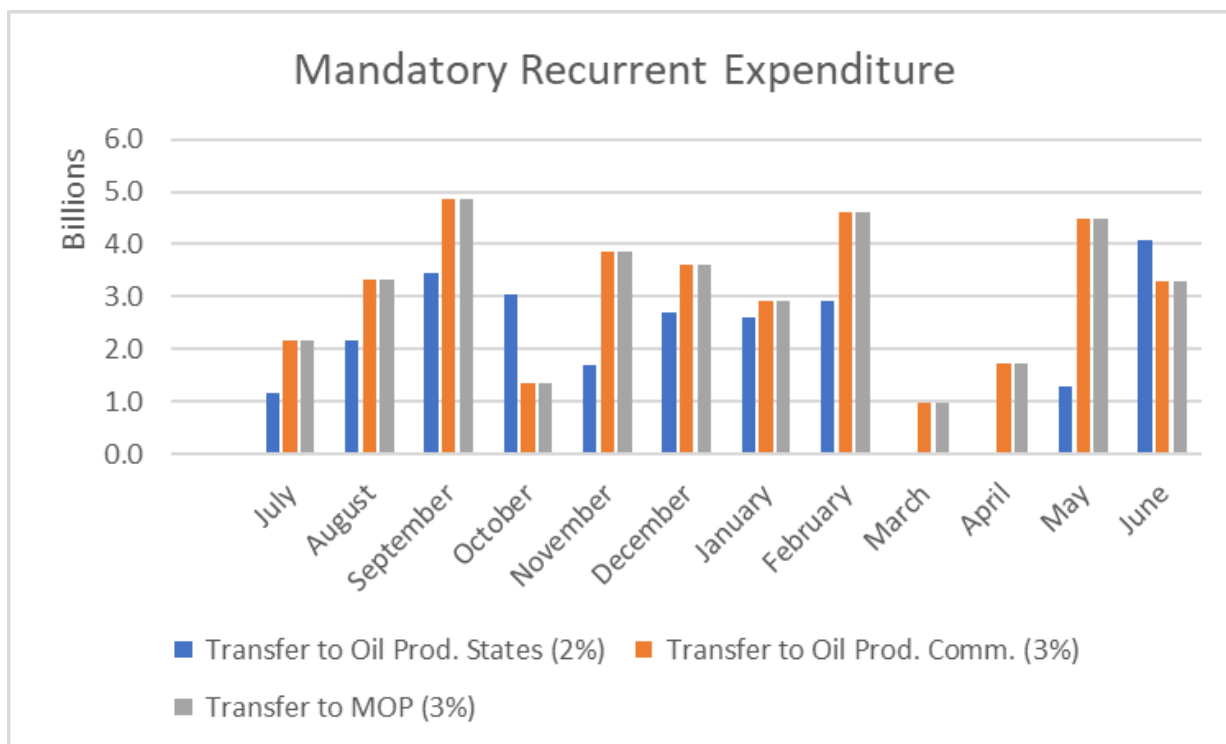
The Operating expenses/Use of goods and services received the lion's share of the MDAs allocated funds, with allocations of SSP 653.4 billion (63.9% of MDA recurrent expenditure). The allocated funds under Use of goods were spent on operational expenses which include Supplies, Tools and Materials, Repairs and Maintenance, Travel, Staff Training, Utilities, Communications, Contracted Services, Medical Expenses, Oil Production Costs, and Other Operating Expenses. The Wages and Salaries is the second largest expenditure in the MDAs' recurrent expenditure with a total amount of SSP 243.3 billion (23.8% of MDA recurrent expenditure). The funds under this expenditure were spent on Government of South Sudan (GoSS) employees' base salary, allowances, social benefits, pension contributions, incentives, and overtime. Transfers and Grants received SSP 102.0 billion (10.0% of MDA recurrent expenditure) which were spent 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. Other expenditures which include spending on donations to private individuals and organizations, and other social assistance benefits received a total of SSP 23.0 billion (2.3% of MDA recurrent expenditure).

9. Mandatory Recurrent expenditure

Figure 8 presents spending on each category of mandatory recurrent expenditure in FY 2023/24 totaling SSP 99.7 billion.

Figure 8: Chart Showing Utilization of budget allocated for mandatory recurrent expenditure



Source: MoFP and SSRA, 2023/24

The analysis shows that oil producing communities and Ministry of Petroleum (MoP) each received transfers of SSP 37.3 billion while oil producing states received a transfer of SSP 25.2 billion in FY 2023/24.

10. Capital expenditure

Figure 9 presents the breakdown of total capital expenditure per planned projects which include infrastructure and specialized equipment, and vehicles for the FY 2023/24. Total capital expenditure amounted to SSP 514.2 billion or 95% of the budget estimate.

Figure 9: Utilization of budget allocated for capital spending (SSP billions)

| | 2023-24 | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | Total | Variance |
|----------------------------|---------|-----------|------|-------|-----------|------|------|-----------|-----|-----|-----------|-----|------|---------|----------|
| | Budget | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN | Actuals | Budget |
| Capital expenditure | 541.8 | 47.1 | 77.1 | 111.3 | 54.7 | 63.3 | 45.6 | 69.3 | 8.2 | 3.5 | 16.4 | 6.7 | 11.0 | 514.2 | 95% |
| Oil for Roads Projects (c) | 435.7 | 46.1 | 75.7 | 110.4 | 46.1 | 57.0 | 33.6 | 42.7 | - | - | - | - | - | 411.6 | 94% |
| Other Projects (Capital) | 106.2 | 1.0 | 1.4 | 0.9 | 8.7 | 6.3 | 12.0 | 26.6 | 8.2 | 3.5 | 16.4 | 6.7 | 11.0 | 102.6 | 97% |

(c) Complete data unavailable. Oil for Roads spending may be higher which will reduce the unallocated payments but not affect the cash balance or financing gap

Source: MoFP and MoP, 2023/24

11. Unallocated Payments

Unallocated payments amounted to SSP 1,112.1 billion and reflect payments made but which have not been allocated to specific accounts in the chart of accounts at the time of publication of this report.

12. Observations

The report presents the following observations for the FY 2023/24 budget as follows;

- i. Expenditure was well above the budget estimate.
- ii. The unallocated payments were very high, about 48% of total expenditure, thus affecting the overall performance of the budget more specially on budgeted activities.
- iii. The revenue generated from SSRA was only 21% and this has increased budgetary gap significantly specially on there was shut down on Dar blend.
- iv. Much of the funds were spent in the last 2 quarters, 54%.

13. Recommendations

- i. Budget disciplinary measures need to be put in place to ensure that funds are only release based on budgeted activities to avoid too much unallocated payments.

- ii. There is need to fully implement tax administration reforms that identify existing revenue leakages, enhance tax compliance, and reduce tax evasion.
- iii. There is need to broaden the revenue base and diversify the economy through investment on other sectors such as Mining, Agriculture and Tourism to reduce dependency only on oil.
- iv. There is need for building international relations to help in attracting Donors and Development Partners to the Country to complement the funding of the government's developmental projects.
- v. In 2024/25 FY budget, government needs to prioritize the clearance of salaries, operational costs, and other key budgetary objectives.
- vi. There is an urgent need to eliminate unallocated payments.

14. Conclusion

The report sought to enlighten the public about the performance of the budget and how each of the government's organizational units spent the funds allocated to them. The report has emphasised the need to adhere to budget disciplinary measures specially on the annual MDAs' cash plans and forecasts to avoid too many arrears.

Though there was shut down of Dar blend in the last two quarters of the year, the FY 2023/24 budget performance was commendable given that the actual revenue collections South Sudan Government was able to get was SSP 2,397,519,371,005 which was higher than the approved resource envelope SSP 1,781,783,408,434. Therefore, some arrears more specifically salaries could have been cleared if proper prioritization was done.

15. The FY 2023/24 BUDGET ALLOCATION BY SECTORS



Accountability Sector: **SSP**
982,324,713



Education Sector: **SSP**
67,065,306,486



Health Sector: **SSP**
10,690,252,573



Security Sector: **SSP**
230,102,662,328



Rule of Law Sector: **SSP**
144,825,915,645



Infrastructure Sector: **SSP**
433,578,941,581



Social & Humanitarian Areas:
SSP 9,387,324,073



Public Administration Sector:
SSP 281,914,434,032



Natural Resources & Rural
Development Sector: **SSP**



UNALLOCATED EXPENDITURE:
SSP 1,112,058,375,143

Source: MoFP and SSRA, 2023/24

ANNEX 1: Summary of the FY 2023/24 Budget

| | 2023-24 | Quarter 1 | | | Quarter 2 | | | Quarter 3 | | | Quarter 4 | | | Total | Variance Annual Budget | | | | |
|---|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------|
| | Budget | JUL | AUG | SEP | Total | OCT | NOV | DEC | Total | JAN | FEB | MAR | Total | | | APR | MAY | JUN | Total |
| Total Revenue and Grants | 1,781,783,408,434 | 240,598,036,897 | 247,475,670,037 | 149,601,769,574 | 637,675,476,508 | 198,057,612,698 | 256,533,914,360 | 249,910,590,215 | 704,502,117,273 | 210,350,847,811 | 171,981,450,328 | 252,137,158,914 | 634,469,457,053 | 113,883,805,696 | 191,771,297,739 | 115,217,216,736 | 420,872,320,171 | 2,397,519,371,005 | 134.6% |
| Oil Revenue | 1,536,452,245,962 | 149,219,138,283 | 217,801,241,932 | 117,763,913,868 | 484,784,294,083 | 181,765,729,509 | 242,396,952,204 | 184,002,710,098 | 608,165,391,811 | 162,813,169,210 | 135,561,242,856 | 225,238,713,086 | 523,613,125,152 | 54,638,208,530 | 161,761,394,911 | 67,410,438,859 | 283,810,042,299 | 1,900,372,853,345 | 123.7% |
| Tax and non-tax revenue (a) | 245,331,162,472 | 91,378,898,614 | 29,674,428,105 | 31,837,855,706 | 152,891,182,425.0 | 16,291,883,189 | 14,136,962,156 | 65,907,880,117 | 96,336,725,462.5 | 47,537,678,601 | 36,420,207,473 | 26,898,445,828 | 110,856,331,901.0 | 59,245,597,166 | 30,009,902,828 | 47,806,777,877 | 137,062,277,872 | 497,146,517,660 | 202.6% |
| Grants | | | | | | | | | | | | | | | | | | | |
| Total Expenditure | 1,783,945,334,705 | 185,838,690,258 | 234,938,331,552 | 147,930,954,217 | 568,707,976,027 | 138,807,892,228 | 230,401,854,184 | 324,677,598,344 | 693,887,144,756 | 211,183,125,603 | 261,891,849,861 | 190,392,289,518 | 663,467,264,982 | 370,835,389,153 | 236,197,107,339 | 214,575,223,048 | 821,607,719,540 | 2,747,670,105,305 | 154.0% |
| MDA recurrent expenditure | 1,062,468,828,551 | 39,953,091,166 | 44,349,953,185 | 23,418,712,510 | 107,721,756,861 | 68,944,010,864 | 79,662,976,643 | 157,352,030,699 | 305,959,018,205 | 79,434,203,699 | 149,151,470,411 | 37,690,742,580 | 266,276,416,691 | 185,970,431,996 | 49,470,174,469 | 106,333,552,780 | 341,774,159,245 | 1,021,731,351,002 | 96% |
| Wages and Salaries | 426,935,660,987 | 9,567,545,617 | 4,501,290,616 | 2,211,458,829 | 16,280,295,063 | 38,718,374,461 | 2,425,108,829 | 56,425,208,875 | 97,568,692,165 | 12,479,146,474 | 48,639,700,477 | 5,609,606,514 | 66,728,453,465 | 53,400,324,761 | 2,166,221,427 | 7,202,644,050 | 62,769,190,238 | 243,346,630,930 | 57% |
| Operating expenses | 489,047,637,089 | 23,935,653,844 | 39,848,662,569 | 21,200,624,168 | 84,984,940,581 | 19,835,455,194 | 61,876,750,388 | 92,895,555,959 | 174,607,761,540 | 59,357,391,207 | 76,252,116,603 | 23,658,926,465 | 159,268,434,305 | 97,016,545,744 | 46,017,139,230 | 91,469,116,707 | 234,502,801,681 | 653,363,938,107 | 134% |
| Transfers and Grants | 141,855,545,842 | 4,700,347,756 | - | - | 4,700,347,756 | 10,149,386,209 | 7,535,146,066 | 7,850,913,845 | 25,535,446,110 | 652,975,749 | 24,142,518,301 | 8,137,198,431 | 32,932,692,481 | 35,377,779,234 | 966,280,840 | 2,465,867,613 | 38,809,927,687 | 101,978,414,034 | 72% |
| Other expenses | 4,629,984,633 | 1,749,543,949 | - | 6,629,513 | 1,756,173,462 | 240,795,000 | 7,825,971,370 | 180,352,021 | 8,247,118,390 | 6,944,690,270 | 117,135,031 | 285,011,140 | 7,346,836,440 | 175,782,257 | 320,532,972 | 5,195,924,410 | 5,692,239,639 | 23,042,367,932 | 498% |
| Mandatory Recurrent expenditure | 179,646,308,942 | 5,547,181,701 | 8,846,084,224 | 13,166,841,538 | 27,560,107,463 | 5,732,103,906 | 9,405,348,905 | 9,925,126,476 | 25,062,579,287 | 8,478,149,722 | 12,163,731,139 | 1,995,543,508 | 22,637,424,369 | 3,493,254,660 | 10,304,855,820 | 10,633,649,531 | 24,431,760,211 | 99,691,871,329 | 55% |
| Transfer to Sudan (Tariff, Transportation and Processing) (b) | | | | | | | | | | | | | | | | | | | |
| Transfer to Oil Prod. States (2%) | 30,766,612,152 | 1,175,249,988 | 2,170,993,382 | 3,464,426,291 | 6,810,669,661 | 3,043,944,612 | 1,695,839,956 | 2,698,643,149 | 7,438,427,717 | 2,618,838,916 | 2,934,975,554 | - | 5,553,814,470 | - | 1,308,553,120 | 4,064,654,464 | 5,373,207,584 | 25,176,119,431 | 82% |
| Transfer to Oil Prod. Comm. (3%) | 46,152,567,145 | 2,185,965,857 | 3,337,545,421 | 4,851,207,623 | 10,374,718,901 | 1,344,079,647 | 3,854,754,475 | 3,613,241,664 | 8,812,075,785 | 2,929,655,403 | 4,614,377,792 | 997,771,754 | 8,541,804,949 | 1,746,627,430 | 4,498,151,350 | 3,284,497,533 | 9,529,276,313 | 37,257,875,949 | 81% |
| Transfer to MOP (3%) | 46,152,567,145 | 2,185,965,857 | 3,337,545,421 | 4,851,207,623 | 10,374,718,901 | 1,344,079,647 | 3,854,754,475 | 3,613,241,664 | 8,812,075,785 | 2,929,655,403 | 4,614,377,792 | 997,771,754 | 8,541,804,949 | 1,746,627,430 | 4,498,151,350 | 3,284,497,533 | 9,529,276,313 | 37,257,875,949 | 81% |
| Interest payments | 56,574,562,500 | | | | | | | | | | | | | | | | | | 0% |
| 10% NRA Gross Non-oil revenue (b) | | | | | | | | | | | | | | | | | | | |
| Capital expenditure | 541,830,197,212 | 47,101,037,845 | 77,093,844,957 | 111,345,400,169 | 235,540,282,971 | 54,718,551,308 | 63,339,283,781 | 45,560,667,223 | 163,618,502,312 | 69,298,960,949 | 8,155,310,325 | 3,497,878,588 | 80,952,149,862 | 16,400,310,118 | 6,689,749,667 | 10,987,512,900 | 34,077,572,685 | 514,188,507,830 | 95% |
| Oil for Roads Projects (c) | 435,667,219,746 | 46,058,682,312 | 75,704,340,803 | 110,423,981,889 | 232,187,005,004 | 46,058,682,312 | 56,996,034,963 | 33,575,792,250 | 136,630,509,525 | 42,732,900,000 | | | 42,732,900,000 | | | | | 411,550,414,529 | 94% |
| Other Projects (Capital) | 106,162,977,467 | 1,042,355,533 | 1,389,504,154 | 921,418,280 | 3,353,277,967 | 8,659,868,996 | 6,343,248,818 | 11,984,874,973 | 26,987,992,787 | 26,566,060,949 | 8,155,310,325 | 3,497,878,588 | 38,219,249,862 | 16,400,310,118 | 6,689,749,667 | 10,987,512,900 | 34,077,572,685 | 102,638,093,301 | 97% |
| Unallocated payments | | 93,237,379,546 | 104,648,449,186 | | 197,885,828,732 | 9,413,026,150 | 77,994,244,856 | 111,839,773,946 | 199,247,044,952 | 53,971,811,233 | 92,421,337,986 | 147,208,124,842 | 293,601,274,061 | 164,971,392,179 | 169,732,327,382 | 86,620,507,838 | 421,324,227,399 | 1,112,058,375,143 | |
| Cash surplus / Cash deficit (I) | (2,161,926,271) | 54,759,346,639 | 12,537,338,485 | 1,670,815,357 | 68,967,500,481 | 59,249,920,469 | 26,132,060,177 | (74,767,008,129) | 10,614,972,517 | (832,277,732) | (89,910,339,533) | 61,744,869,396 | (28,997,807,929) | (256,951,583,456) | (44,425,809,600) | (99,358,008,312) | (400,735,399,369) | (350,150,734,300) | |
| Net cash inflow from financing activities | (130,118,614,976) | (39,239,234,499) | (1,713,185,536) | (744,904,710) | (41,697,324,745) | (1,272,399,753) | (2,081,749,814) | (1,315,880,450) | (4,670,030,017) | (1,152,460,559) | (8,182,028,892) | (622,607,000) | (6,406,961,333) | (693,474,429) | (1,252,739,256) | (611,921,548) | (2,558,135,233) | (4,478,916,431) | |
| Net acquisition of financial assets other than cash | - | 1,199,622,268 | 1,713,185,536 | 744,904,710 | 3,657,712,514 | 1,272,399,753 | 2,081,749,814 | 1,315,880,450 | 4,670,030,017 | 1,152,460,559 | (8,182,028,892) | 622,607,000 | (6,406,961,333) | 693,474,429 | 1,252,739,256 | 611,921,548 | 2,558,135,233 | 4,478,916,431 | |
| Domestic | - | 1,199,622,268 | 1,713,185,536 | 744,904,710 | 3,657,712,514 | 1,272,399,753 | 2,081,749,814 | 1,315,880,450 | 4,670,030,017 | 1,152,460,559 | (8,182,028,892) | 622,607,000 | (6,406,961,333) | 693,474,429 | 1,252,739,256 | 611,921,548 | 2,558,135,233 | 4,478,916,431 | |
| Net Payments to Future Generations Fund | | 1,199,622,268 | 1,713,185,536 | 744,904,710 | 3,657,712,514 | 1,272,399,753 | 2,081,749,814 | 1,315,880,450 | 4,670,030,017 | 1,152,460,559 | (8,182,028,892) | 622,607,000 | (6,406,961,333) | 693,474,429 | 1,252,739,256 | 611,921,548 | 2,558,135,233 | 4,478,916,431 | |
| External | | | | | | | | | | | | | | | | | | | |
| Net incurrence of liabilities | (130,118,614,976) | (38,039,612,231) | - | - | (38,039,612,231) | - | - | - | - | - | - | - | - | - | - | - | - | (38,039,612,231) | |
| Domestic | | | | | | | | | | | | | | | | | | | |
| External | (130,118,614,976) | (38,039,612,231) | - | - | (38,039,612,231) | - | - | - | - | - | - | - | - | - | - | - | - | (38,039,612,231) | |
| IMF Food Shock Window disbursement | 58,180,035,024 | | | | | | | | | | | | | | | | | | |
| Loan repayment | (186,298,650,000) | (38,039,612,231) | | | (38,039,612,231) | | | | | | | | | | | | | | (38,039,612,231) |
| Total Financing requirement | (132,280,541,247) | 15,520,112,140 | 10,824,152,949 | 925,910,647 | 27,270,175,736 | 57,977,520,716 | 24,050,310,363 | (76,082,888,579) | 5,944,942,500 | (1,984,738,352) | (81,728,370,641) | 61,122,262,396 | (22,590,846,597) | (257,645,057,885) | (45,678,548,856) | (99,969,927,860) | (403,293,534,601) | (392,669,262,362) | |

Source: MoFP, 2023/24

ANNEX 2: The FY 2023/24 Budget quarterly allocation by Sectors

| | 2023-24 | Actuals | | | | YTD | Variance |
|---|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| | Budget | Q1 | Q2 | Q3 | Q4 | Total | Total Budget |
| A. ACCOUNT-ABILITY | 3,708,284,557 | 102,128,208 | 480,522,191 | 146,854,720 | 77,882,577 | 807,387,696 | 21.8% |
| 01. Audit Chamber | 2,773,454,167 | 69,241,511 | 104,995,524 | 89,169,050 | 54,009,637 | 317,415,722 | 11.4% |
| 02. National Bureau of Statistics | 414,811,813 | 9,254,058 | 80,561,047 | 27,589,913 | 15,449,147 | 132,854,165 | 32.0% |
| 03. Anti-Corruption Commission | 300,204,506 | 7,124,979 | 11,850,195 | 17,274,301 | 4,697,337 | 40,946,812 | 13.6% |
| 04. South Sudan Reconstruction & Development Fund | 108,440,820 | 14,316,873 | 276,763,178 | 6,753,006 | 1,581,941 | 299,414,998 | 276.1% |
| 05. South Sudan Fiscal & Financial Allocation & Monitoring Commission | 111,373,251 | 2,190,787 | 6,352,247 | 6,068,450 | 2,144,515 | 16,755,999 | 15.0% |
| B. ECONOMIC FUNCTIONS | 651,402,603,472 | 60,328,439,141 | 126,317,805,842 | 113,297,562,265 | 132,076,279,264 | 432,020,086,511 | 66.3% |

| | | | | | | | |
|---|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|---------|
| 06. Ministry of Finance and Planning | 621,554,837,773 | 48,202,732,767 | 114,634,761,038 | 102,450,512,614 | 120,918,067,803 | 386,206,074,222 | 62.1% |
| 07. Ministry of Petroleum | 495,108,160 | 10,618,046,630 | 8,878,456,043 | 8,586,303,758 | 9,562,799,545 | 37,645,605,977 | 7603.5% |
| 08. Ministry of Mining | 12,327,885,990 | 246,440,232 | 523,440,724 | 651,600,170 | 10,085,753 | 1,431,566,879 | 11.6% |
| 09. Ministry of Trade, Industry | 1,499,657,429 | 113,994,743 | 475,888,477 | 258,420,777 | 35,980,137 | 884,284,135 | 59.0% |
| 10. Ministry of Land, Housing & Urban Development | 1,280,270,841 | 191,710,839 | 465,128,111 | 71,621,322 | 19,348,100 | 747,808,372 | 58.4% |
| 11. Ministry of Investment | 645,920,690 | 60,525,118 | 92,055,026 | 113,180,680 | 9,145,651 | 274,906,475 | 42.6% |
| 12. Ministry of Water Resources & Irrigation | 2,094,852,052 | 169,264,932 | 230,829,504 | 132,448,714 | 27,086,813 | 559,629,963 | 26.7% |
| 13. National Revenue Authority | 6,906,830,679 | 659,797,754 | 907,974,849 | 900,936,754 | 901,260,996 | 3,369,970,353 | 48.8% |
| 14. Petroleum and Gas Commission | 332,952,245 | 30,912,861 | 11,473,958 | 15,601,968 | 2,735,307 | 60,724,094 | 18.2% |

| | | | | | | | |
|--|------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| 15. National Bureau of Standards | 393,013,063 | 4,967,541 | 5,642,414 | 8,463,621 | - | 19,073,576 | 4.9% |
| 16. Electricity Corporation | 892,064,863 | 19,765,688 | 55,710,784 | 66,386,145 | 35,824,254 | 177,686,871 | 19.9% |
| 17. South Sudan Urban Water Corporation | 512,082,808 | 10,280,037 | 36,444,913 | 42,085,741 | 553,944,904 | 642,755,595 | 125.5% |
| 18. Public Procurement and Disposal of Asset Authority | 2,467,126,879 | - | - | - | - | - | 0.0% |
| C. EDUCATION | 172,202,579,248 | 4,332,827,760 | 27,367,964,732 | 16,573,517,962 | 19,248,983,157 | 67,523,293,610 | 39.2% |
| 19. Ministry of General Education & Instruction | 91,366,880,174 | 1,643,618,116 | 9,404,195,592 | 8,591,740,968 | 8,630,901,766 | 28,270,456,442 | 30.9% |
| 20. Ministry of Higher Education, Science & Technology | 69,744,351,071 | 2,506,739,040 | 17,896,495,753 | 7,455,297,060 | 9,796,423,275 | 37,654,955,128 | 54.0% |
| 21. South Sudan National Examination Council | 3,355,106,863 | 39,439,423 | 67,273,387 | 97,386,394 | 707,233,172 | 911,332,376 | 27.2% |

| | | | | | | | |
|------------------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|------------------------|--------------|
| 22. Research & Development Center | 1,547,248,228 | 28,606,236 | - | 85,818,708 | - | 114,424,944 | 7.4% |
| 23. Student Support Funds | 6,188,992,912 | 114,424,944 | - | 343,274,832 | 114,424,944 | 572,124,720 | 9.2% |
| D. HEALTH | 42,261,263,383 | 708,085,349 | 2,124,343,684 | 3,454,965,917 | 4,404,419,379 | 10,691,814,329 | 25.3% |
| 24. Ministry of Health | 41,411,311,123 | 703,672,027 | 2,108,666,379 | 3,257,554,616 | 4,391,936,755 | 10,461,829,777 | 25.3% |
| 25. HIV/Aids Commission | 555,746,066 | 1,483,156 | 11,391,530 | 12,363,391 | 9,800,662 | 35,038,739 | 6.3% |
| 26. Drugs & Food Control Authority | 70,917,670 | 2,930,166 | 4,285,775 | 5,196,734 | 2,681,962 | 15,094,637 | 21.3% |
| 27. South Sudan Medical Council | 223,288,524 | - | - | 179,851,176 | - | 179,851,176 | 80.5% |
| E. INFRA-STRUCTURE | 445,394,431,868 | 233,152,451,204 | 137,488,305,721 | 60,593,644,797 | 2,344,539,859 | 433,578,941,581 | 97.3% |
| 30. Ministry of Energy & Dams | 2,072,764,684 | 36,667,920 | 49,485,019 | 62,438,293 | 5,978,191 | 154,569,423 | 7.5% |
| 31. Ministry of Transport | 2,370,394,515 | 667,636,873 | 515,803,095 | 17,519,162,659 | 17,624,896 | 18,720,227,523 | 789.8% |
| 32. Ministry of Roads & Bridges | 437,475,247,975 | 232,397,673,661 | 136,782,868,806 | 42,837,278,628 | 2,263,569,849 | 414,281,390,944 | 94.7% |

| | | | | | | | |
|--|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 33. South Sudan Roads Authority | 1,757,965,570 | 38,528,981 | 34,066,326 | 51,099,489 | - | 123,694,796 | 7.0% |
| 34. South Sudan Civil Aviation Authority | 1,718,059,124 | 11,943,769 | 106,082,475 | 123,665,728 | 57,366,923 | 299,058,895 | 17.4% |
| F. NATURAL RESOURCES AND RURAL | 65,413,066,555 | 2,114,794,358 | 9,494,761,743 | 7,482,758,357 | 4,619,952,734 | 23,712,267,192 | 36.3% |
| 35. Ministry of Agriculture & Food Security | 47,431,210,657 | 718,403,991 | 838,119,247 | 1,446,670,063 | 46,418,597 | 3,049,611,898 | 6.4% |
| 36. Ministry of Livestock & Fisheries Industry | 3,007,579,986 | 96,180,667 | 69,574,047 | 190,645,559 | 252,988,232 | 609,388,505 | 20.3% |
| 37. Ministry of Environment & Forestry | 780,494,119 | 598,646,833 | 499,269,890 | 54,367,035 | 30,631,594 | 1,182,915,351 | 151.6% |
| 38. Wildlife Conservation & Tourism | 14,061,769,563 | 698,639,009 | 8,084,325,526 | 5,785,866,149 | 4,288,561,868 | 18,857,392,552 | 134.1% |
| 39. South Sudan Land Commission | 132,012,230 | 2,923,858 | 3,473,034 | 5,209,551 | 1,352,443 | 12,958,886 | 9.8% |
| G. PUBLIC ADMINISTRATION | 270,028,551,772 | 42,623,924,629 | 87,641,108,437 | 58,577,868,015 | 95,828,689,922 | 284,671,591,002 | 105.4% |

| | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|--------|
| 41. Ministry of Presidential Affairs | 32,175,454,220 | 34,881,045,088 | 68,910,743,191 | 42,297,179,761 | 80,987,785,780 | 227,076,753,820 | 705.7% |
| 42. Ministry of Cabinet Affairs | 11,824,375,949 | 1,576,498,977 | 766,126,816 | 400,528,402 | 2,166,016,527 | 4,909,170,722 | 41.5% |
| 43. Ministry of Foreign Affairs & International Cooperation | 84,238,474,379 | 1,250,153,631 | 3,382,915,482 | 2,554,513,639 | 6,279,451,356 | 13,467,034,108 | 16.0% |
| 44. Ministry of Peace Building | 2,183,029,303 | 71,423,308 | 867,893,101 | 1,176,651,259 | 65,384,448 | 2,181,352,116 | 99.9% |
| 45. Ministry of Parliamentary Affairs | 2,454,004,709 | 70,288,602 | 98,252,511 | 134,500,105 | 6,943,129 | 309,984,347 | 12.6% |
| 46. Ministry of Federal Affairs | 5,528,436,531 | 190,634,500 | 212,144,968 | 307,491,582 | 5,830,840 | 716,101,890 | 13.0% |
| 47. Ministry of Information | 4,086,588,914 | 554,868,098 | 501,530,587 | 1,325,200,280 | 187,916,024 | 2,569,514,989 | 62.9% |
| 48. Telecommunication and Postal Services | 707,754,963 | - | 41,218,420 | 58,192,990 | 31,115,097 | 130,526,507 | 18.4% |
| 49. Ministry of East African Affairs | 345,180,597 | 60,019,815 | 227,194,872 | 14,012,991 | 152,505,323 | 453,733,002 | 131.4% |

| | | | | | | | |
|---|----------------|---------------|---------------|---------------|---------------|----------------|-------|
| 50. Transi- tional National Legislative As- sembly | 93,192,836,691 | 2,585,294,956 | 9,587,119,796 | 4,616,824,895 | 4,495,324,634 | 21,284,564,281 | 22.8% |
| 51. South Su- dan Local Government Board | 112,841,857 | 1,971,359 | 6,337,817 | 7,888,891 | 3,085,855 | 19,283,922 | 17.1% |
| 52. National Election Com- mission | 281,814,086 | 2,617,251 | 19,519,498 | 21,413,381 | 15,971,152 | 59,521,282 | 21.1% |
| 53. Council of States | 27,652,286,443 | 1,131,040,632 | 2,408,729,415 | 4,126,191,665 | 760,202,274 | 8,426,163,986 | 30.5% |
| 54. National Constitution Review Com- mission | 287,304,903 | 2,672,271 | 13,431,853 | 15,354,938 | 9,859,877 | 41,318,939 | 14.4% |
| 55. Northern Corridor Im- plementation Authority | 82,362,270 | 1,386,271 | 3,048,989 | 3,969,428 | 1,037,328 | 9,442,016 | 11.5% |
| 56. Political Parties Affairs | 135,024,154 | 4,659,511 | 16,597,334 | 18,650,000 | 12,492,002 | 52,398,847 | 38.8% |
| 57. Peace Commission | 242,461,159 | 6,064,182 | 59,349,424 | 12,877,792 | 5,804,137 | 84,095,535 | 34.7% |
| 58. National Communica- tion Authority | 219,115,430 | - | 32,804,472 | 43,946,970 | 36,894,755 | 113,646,197 | 51.9% |

| | | | | | | | |
|---|-------------|-------------|-------------|---------------|-------------|---------------|--------|
| 59. South Sudan Broadcasting Corporation | 690,699,916 | 128,186,597 | 218,461,335 | 1,100,732,186 | 33,313,950 | 1,480,694,068 | 214.4% |
| 60. Ministry of Public Service & Human Resource Development | 625,500,772 | 51,488,456 | 85,917,389 | 185,507,865 | 502,444,403 | 825,358,113 | 132.0% |
| 61. Ministry of Labour | 583,580,127 | 9,785,186 | 48,357,248 | 31,439,827 | 21,304,924 | 110,887,185 | 19.0% |
| 62. South Sudan Employees Justice Chamber | 115,466,314 | 1,951,747 | 4,803,808 | 6,344,473 | 1,801,889 | 14,901,917 | 12.9% |
| 63. South Sudan Grievances Chamber | 103,619,617 | 1,979,038 | 64,349,529 | 5,904,679 | 1,619,292 | 73,852,538 | 71.3% |
| 64. Access for Information Commission | 122,487,299 | 1,968,190 | 4,364,683 | 5,914,075 | 1,140,969 | 13,387,917 | 10.9% |
| 65. Universal Services Access Fund (USAF) | 66,303,220 | - | - | - | - | - | 0.0% |
| 66. Media Authority | 969,411,508 | 18,168,745 | 35,271,752 | 52,907,628 | - | 106,348,125 | 11.0% |

| | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 67. South Sudan Civil Service Commission | 148,569,565 | 1,995,807 | 5,399,912 | 6,963,962 | 2,211,863 | 16,571,544 | 11.2% |
| 68. Parliamentary Service Commission | 853,566,877 | 17,762,411 | 19,224,234 | 46,764,351 | 41,232,094 | 124,983,090 | 14.6% |
| H. RULE OF LAW | 99,081,310,957 | 12,853,344,103 | 40,883,475,804 | 38,138,432,305 | 51,275,265,002 | 143,150,517,214 | 144.5% |
| 70. Ministry of Justice & Constitutional Affairs | 4,594,195,893 | 302,529,285 | 394,820,576 | 323,935,127 | 140,584,767 | 1,161,869,756 | 25.3% |
| 71. Ministry of Interior | 12,773,550,323 | 3,645,567,205 | 4,741,091,127 | 7,056,903,438 | 6,952,051,029 | 22,395,612,800 | 175.3% |
| 72. Police | 46,245,206,337 | 6,225,084,821 | 16,913,103,225 | 16,354,337,556 | 14,633,584,355 | 54,126,109,957 | 117.0% |
| 73. Prisons | 18,831,502,997 | 2,379,746,107 | 12,787,162,339 | 11,671,747,816 | 25,627,159,815 | 52,465,816,077 | 278.6% |
| 74. Fire Brigade | 6,794,922,500 | 207,741,777 | 5,444,243,544 | 2,185,597,355 | 3,455,378,458 | 11,292,961,134 | 166.2% |
| 75. Judiciary of South Sudan | 9,158,031,626 | 56,647,369 | 450,280,022 | 436,466,108 | 445,185,662 | 1,388,579,161 | 15.2% |
| 76. Judicial Services Commission | 13,573,438 | - | - | - | - | - | 0.0% |

| | | | | | | | |
|---|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| 77. South Sudan Law Review Commission | 184,667,690 | 5,390,498 | 8,665,462 | 11,647,959 | 2,901,510 | 28,605,429 | 15.5% |
| 78. Bureau of Community Security & Small Arms Control | 135,929,491 | 2,204,599 | 4,042,815 | 82,366,054 | 6,087,671 | 94,701,139 | 69.7% |
| 79. South Sudan Human Rights Commission | 155,218,406 | 26,329,431 | 3,286,500 | 4,929,750 | 2,717,713 | 37,263,394 | 24.0% |
| 80. Commission for Refugee Affairs | 194,512,256 | 2,103,010 | 136,780,194 | 10,501,142 | 9,614,022 | 158,998,368 | 81.7% |
| I. SECURITY | 222,807,342,487 | 11,523,592,288 | 60,555,772,182 | 68,762,057,193 | 89,261,009,308 | 230,102,430,971 | 103.3% |
| 81. Defense | 142,252,213,962 | 7,325,797,325 | 46,782,540,716 | 61,626,074,929 | 85,482,337,368 | 201,216,750,337 | 141.5% |
| 82. Veteran Affairs | 40,750,353,308 | 2,611,220,467 | 4,921,491,549 | 3,192,983,866 | - | 10,725,695,882 | 26.3% |
| 83. National Security Service | 38,903,827,486 | 1,475,690,700 | 8,770,050,271 | 3,820,634,383 | 3,669,097,477 | 17,735,472,831 | 45.6% |
| 84. National Mine Action Authority | 138,049,949 | 1,809,361 | 6,157,203 | 7,302,198 | 5,221,854 | 20,490,616 | 14.8% |

| | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| 85. Disarmament, Demobilization & Reintegration Commission | 307,714,308 | 26,589,351 | 16,209,312 | 16,936,369 | 12,674,561 | 72,409,593 | 23.5% |
| 86. Financial Intelligence Unit (FIU) | 455,183,473 | 82,485,084 | 59,323,132 | 98,125,448 | 91,678,048 | 331,611,711 | 72.9% |
| J. SOCIAL AND HUMANITARIAN AREAS | 9,159,952,295 | 3,082,560,256 | 2,286,039,469 | 2,838,329,392 | 1,146,470,939 | 9,353,400,056 | 102.1% |
| 87. Ministry of Gender, Child & Social Welfare | 1,504,592,309 | 46,958,381 | 62,285,544 | 84,993,253 | 11,168,845 | 205,406,023 | 13.7% |
| 88. Ministry of Humanitarian Affairs & Disaster Management | 2,552,351,859 | 44,441,215 | 1,594,360,431 | 559,276,069 | 9,598,363 | 2,207,676,078 | 86.5% |
| 89. Ministry of Culture, Museum and National Heritage | 1,909,151,588 | 2,052,758,645 | 353,545,816 | 1,194,160,606 | 17,076,651 | 3,617,541,718 | 189.5% |
| 90. Ministry of Youth & Support | 2,337,965,273 | 867,436,632 | 231,509,683 | 241,070,822 | 178,304,877 | 1,518,322,014 | 64.9% |

| | | | | | | | |
|--|--------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|--------------|
| 91. South Sudan Relief & Rehabilitation Commission | 554,538,065 | 62,480,312 | 20,751,312 | 740,553,814 | 925,927,145 | 1,749,712,583 | 315.5% |
| 92. War Disabled, Widows & Orphans Commission | 301,353,201 | 8,485,071 | 23,586,683 | 18,274,828 | 4,395,058 | 54,741,640 | 18.2% |
| Total | 1,981,459,386,593 | 370,822,147,295 | 494,640,099,804 | 369,865,990,921 | 400,283,492,141 | 1,635,611,730,162 | 82.5% |

Source: MoFP

