

Republic of South Sudan
Ministry of Finance and Economic Planning



2015/16 First Quarter Macro-Fiscal Report
January 2016

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The Quarterly Macro-Fiscal Report is presented by the Minister of Finance and Economic Planning to the National Assembly, as part of the implementation the Public Financial Management and Accountability Act (PFMAA). It records detailed analysis of fiscal developments and budget execution, and provides an overview of macroeconomic developments.

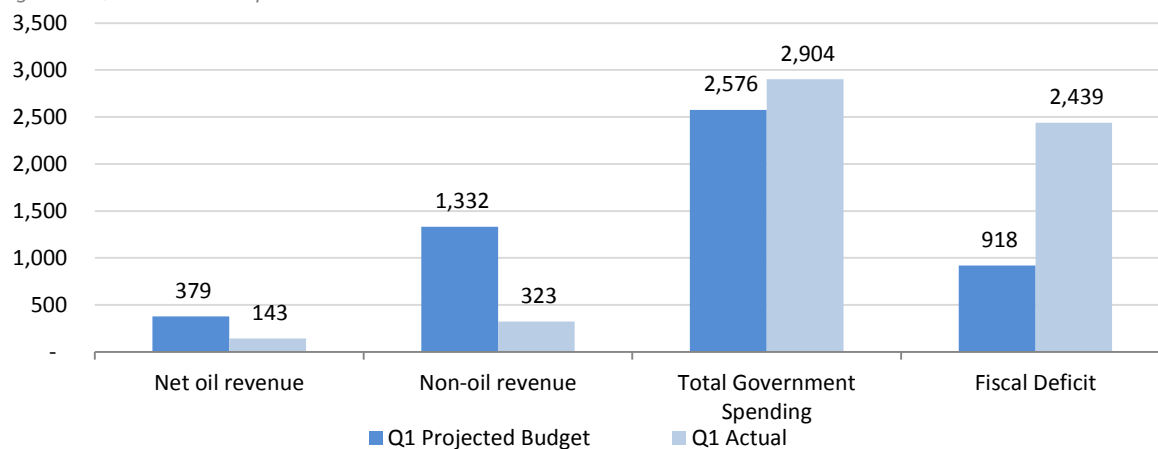
The Quarterly Update on Economic Performance, presented by the Macroeconomic Directorate, provides a broader and more detailed review of macroeconomic developments.

2015-16 First Quarter Overview

Table 1: Q1 Revenue & Expenditure

	Annual Budget	Quarterly Budget	Q1 Actual	Q1 Variance ¹	Q1 Variance (%)	Q1 as % of Annual Budget
Net oil revenue	1,515	379	143	236	62%	9%
Non-oil revenue	5,328	1,332	323	1,009	76%	6%
Grants	128	32	20	12	37%	16%
Total Resources	6,971	1,743	466	1,277	72%	7%
Salaries	5,463	1,366	1,403	-38	-3%	26%
Operating	1,672	418	605	-187	-45%	36%
Capital	266	67	215	-148	-221%	81%
Transfers	2,795	699	620	79	11%	22%
Other	8	2	61	-59	-3058%	790%
Agency Spending	10,204	2,551	2,904	-353	-14%	28%
Interest	100	25	0	25	100%	0%
Total Government Spending	10,304	2,576	2,904	-328	-13%	28%
Externally Funded Spending	338	85	22	63	74%	6%
Total Spending	10,642	2,661	2,926	-265	-10%	27%
Fiscal Surplus / (Deficit)	-3,671	-918	-2,439	1,521	-166%	66%

Figure 1: Q1 Revenue & Expenditure



¹ Variances are calculated as *budget less outturn*. Positive revenue variances are unfavourable. Negative expenditure variances are unfavourable.

Summary of Q1

Revenue

- **Total revenue was SSP 466 million in the first quarter, SSP 1,277 million less than the quarterly budget², and just 7% of the annual budget estimate.**
- This shortfall was primarily due to non-oil revenues, which were SSP 1,009 million (76%) below the quarterly budget, and made up only 6% of the annual budgeted amount.
- Non-oil revenue in Q1 remained close to 2014/15 levels. Due to the exchange rate adjustment in December, non-oil revenue may increase in Q3 and Q4 due to increased import duties. Despite this annual non-oil revenue are likely to remain below budget without significant tax reform.
- Net oil revenues were SSP 236 million (62%) below the quarterly budget, and just 9% of the annual budgeted amount.
- This was due to both in kind and direct payments to Sudan being above budget and revenues being taken by Nile Pet, despite no budget.

Grants & Loans

- In Q1, SSP 20 million was reported to have been disbursed as grants and SSP 2 million as loans by donors for externally funded spending.

Government Spending

- Total government spending was SSP 2,904 million, SSP 328 million (14%) above the quarterly budget, such that 28% of the annual budget was spent in the first quarter.
- Both salaries and transfers were executed relatively close to budget.
- However, 36% of the operating budget and 81% of the capital budget were exhausted in the first quarter, while other spending significantly exceeded the annual budget in Q1.
- This is largely due to overspending by the Ministry of Finance and Economic Planning, and the Office of the President which both spent their annual operating budget and overspent on salaries in the first quarter.

Fiscal Deficit and Financing

- The fiscal deficit for Q1 was SSP 2,439 million, which exceeded the quarterly estimate by SSP 1,521 million.
- The Government has funded this shortfall by borrowing SSP 1,229 million from the Bank of South Sudan and by retaining pension contributions which should be transferred to the pension reserve fund.
- Borrowing from the Central Bank has increased the money supply leading to rising inflation and further depreciation in the black market exchange rate.

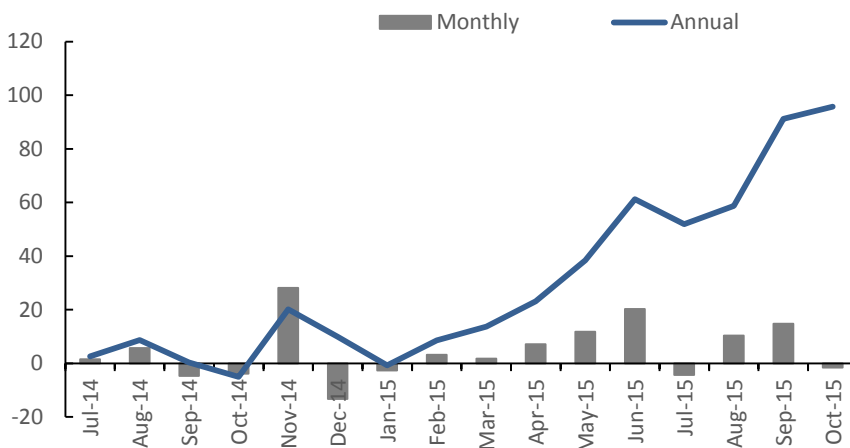
² The quarterly projected budget (henceforth 'quarterly budget') is computed as one-fourth of the annual budget.

Section 1: Key Macroeconomic Developments

Inflation & Depreciation

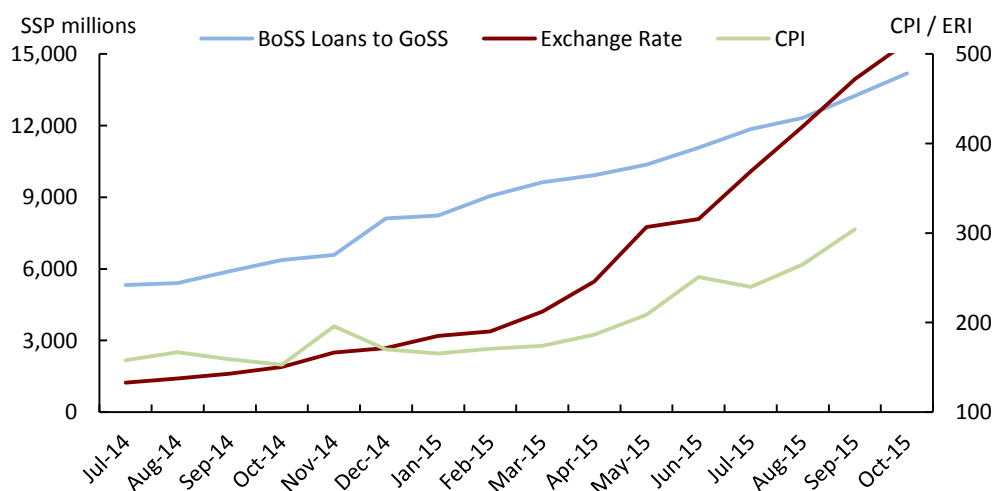
- On average prices rose by 7% per month over the quarter, which was below the average monthly inflation of 15% in the previous quarter.
- If not for the recent fall in Uganda’s exchange rate against the dollar, inflation would be considerably higher.

Figure 2: Inflation rate, South Sudan and the Ugandan Exchange Rate –July 2014 to October 2015



- The rate of depreciation was even more severe than inflation, with the SSP losing over 25% of its value in Q1, going above 16 SSP / USD.
- This is shown by Figure 3, where the Exchange Rate Index far outstrips the Consumer Price Index (CPI).³
- Inflation and depreciation are the result of Central Bank financing government spending, increasing the money supply.
- The deficit has increased over the last few years due to a severe fall in oil revenues, caused by the global oil price crash and falling production levels.

Figure 3: Bank of South Sudan loans, Inflation and the Parallel Exchange Rate (SSP p/\$)–July 2014 to October 2015



³ The indexes are created by setting the consumer price level and the exchange rate value on July 2011 to an index value of 100.

Section 2: Revenue & Grants

- **Total revenue was SSP 486 million in the first quarter, which was just 7% of the annual budgeted level.** This represents a revenue shortfall of over SSP 1.2 billion for the first quarter.
- The first quarter revenue shortfall (and Government overspending) was funded by borrowing an additional SSP 1,229 million from the Bank of South Sudan and through internal borrowing e.g. from the pensions account.

Table 2: Detailed Revenues

	Annual Budget	Q1 Budget	Q1 Actual	Q1 Variance	Q1 Variance (%)	Q1 as % of Annual Budget
Gross oil revenue	3,540	885	1,022	-137	-15%	29%
Transfers in kind to Sudan for delayed payment	239	60	313	-253	-423%	131%
Tariff, transit and TFA payments to Sudan	1,706	427	492	-66	-15%	29%
2 / 3% to oil producing States / Com'ties	80	20	20	0	1%	25%
Nile Pet	0	0	54	-54	No Budget	No Budget
Net oil revenue	1,515	379	143	236	62%	9%
PIT	1,243	311	90	221	71%	7%
Sales tax/VAT	1,345	336	79	257	76%	6%
Excise	730	183	48	135	74%	7%
Business Profit Tax	334	84	31	52	63%	9%
Customs	740	185	39	146	79%	5%
Other revenue	936	234	36	198	84%	4%
Non-oil revenue	5,328	1,332	323	1,009	76%	6%
Grants	128	32	20	12	37%	16%
Total Revenue	6,971	1,743	486	1,256	72%	7%

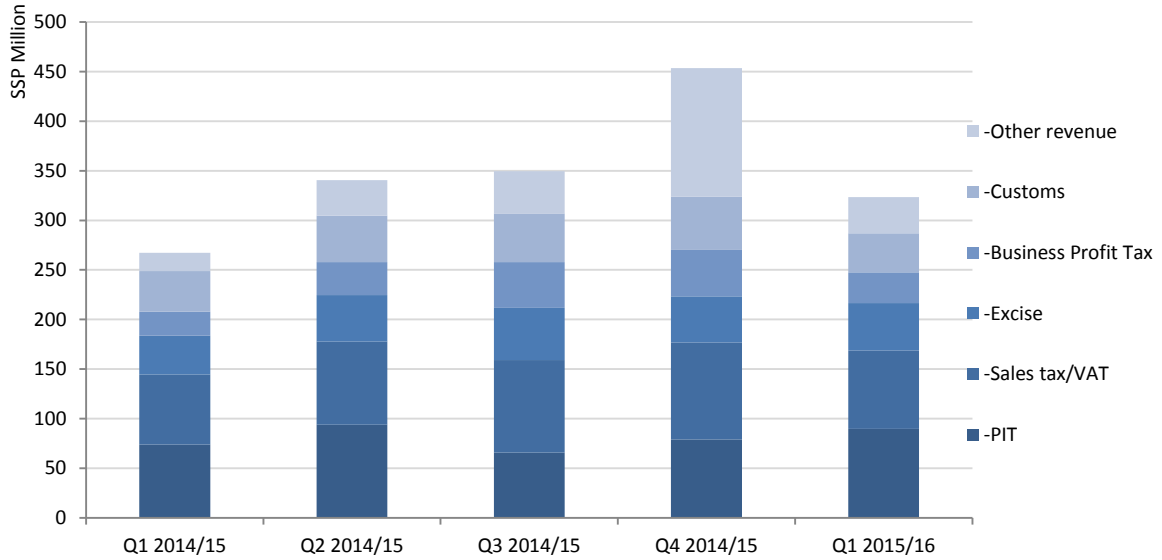
Oil Revenues

- Net oil revenue was SSP 143 million, SSP 236 million below the quarterly budget.
- Gross oil revenues in the first quarter were SSP 1,022 million, which was SSP 137 million above the quarterly budget.
- Total oil revenues received by the Government of the Republic of South Sudan (GRSS) were equal to SSP 709 million. The remaining SSP 313 million of gross oil revenues was taken as payment in kind by Sudan, to cover deferred Tariff, Transit and TFA payments.
- Revenues were further reduced by SSP 566 million due to 1) direct payments to Sudan for Tariff, Transit and TFA (SSP 492 million), which were SSP 66 million above the quarterly budget due to payments for May and June being made in July; 2) Nile Pet taking SSP 54 million in oil revenues as profit; and 3) transfers to oil producing states of SSP 20 million.
- At the end of September, there was SSP 162 million outstanding in delayed payments to Sudan, which will be taken in kind. Tariff, Transit and TFA payments will also need to be made for oil shipments taken in kind to date, totalling around SSP 100 million. Net oil revenues will likely be below budget next quarter and for the financial year, due to low oil prices, in kind payments to Sudan and revenues going to Nile Pet.

Non-oil revenues

- Non-oil revenue collections amounted to SSP 323 million in the first quarter, SSP 1,009 below budget.
- However, non-oil revenue collections in the first quarter were SSP 56 million (21%) higher than in the same quarter in 2014/15.
- Furthermore, non-oil revenues now account for 50% of total revenues.

- As such, the reason for the SSP 1,009 million shortfall in Q1 non-oil revenues is due to the overly optimistic non-oil revenue projection which estimated that non-oil revenues would more than triple from 2014/15 levels.
- As a result, total non-oil revenues, will likely fall short of the annual budget.
- Customs, sales tax and other revenue performed the worst relative to the budget and the previous quarter (down 20% 26% and 72% respectively). However, all sources of non-oil revenue, with the exception customs, were higher than in the first quarter of 2014/15.



Section 3: Budget Execution

- **Agency spending in the first quarter was SSP 353 million over budget.**
- This is the result of a number of agencies, exhausting much of, and in some cases exceeding, their annual operating and capital budgets within the first quarter.
- In the first quarter 36% of the annual operating budget, and 81% of the annual capital budget were used.
- A number of large payments, particularly for operating expenditure, which were passed for payment at the very end of the 2014/15 fiscal year, were executed in the first quarter of 2015/16.
- The salaries chapter was executed close to budget, though there were significant variances in budget discipline across agencies within this chapter, particularly related to spending on social benefits.
- Transfers were also executed close to budgeted levels. The under spend of SSP 79 million is discussed below.
- The annual budget of SSP 8 million for Presidential Donations was almost fully utilised by the Office of the President in the first quarter. In addition, the SSP 54 million in oil revenue taken by Nile Pet is included as other expenditure under the Ministry of Mining and Petroleum.

Table 3: Spending by Chapter

	Annual Budget	Q1 Budget	Q1 Actual	Q1 Variance	Q1 Variance (%)	Q1 as a % of Annual Budget
Salaries	5,463	1,366	1,403	-38	-3%	26%
Operating	1,672	418	605	-187	-45%	36%
Capital	266	67	215	-148	-223%	81%
Transfers	2,795	699	620	79	11%	22%
Other	8	2	61	-59	-3058%	790%
Agency Spending	10,204	2,551	2,904	-353	-14%	28%
Interest	100	25	0	25	100%	0
Total Government Spending	10,304	2,576	2,904	-328	-13%	28%
External Loans	211	53	2	51	97%	1%
External Grants	128	32	20	12	37%	16%
Total Spending	10,642	2,661	2,926	-265	-10%	27%

Salaries

- Salaries for July, August and September were executed on time for most agencies.
- Overall, the salaries chapter was executed close to budget in the first quarter, with an overspend of just SSP 38 million (26% of budget)
- However, as can be seen in Appendix 2 (Spending on Salaries by Sector & Agency), there was considerable variation in salary spending at agency level.
- Some agencies were below their salaries budgets for the first quarter, as a result of budgets for vacant positions that have not been filled, budgets for incentives and overtime that have not been executed, and budgets for social benefits that have not been executed.
- A number of other agencies overspent their chapter 1 budget allocations in the first quarter. The primary reason for this was unbudgeted spending on social benefits as well as a number of instances of agencies over spending their base salary budgets.

Table 4: Q1 Salary overspending

Agency	Total overspend (as % of Q1 Budget)	Item overspent
Ministry of Finance & Economic Planning	SSP 21.8 million (157%)	Unbudgeted spending on Incentives and overtime and social benefits
Ministry of Higher Education, Science & Technology	SSP 17 million (25%)	Overspending on monthly base salary by 9.7%
Ministry of Health	SSP 17.4 million (268%)	Unbudgeted spending on base salaries for Hospitals. Hospital staff salaries are now budgeted for under transfers (see transfers section).
Civil Aviation Commission	SSP 2.7 million (135%)	Overspending on monthly base salaries by 41%.

		Unbudgeted spending on incentives and overtime.
Agricultural Bank	SSP 1.3 million (300%)	Paid the entire base salary budget for the fiscal year.
Agricultural & Forestry	SSP 1.5 million (42%)	Unbudgeted spending on social benefits
Animal Resources & Fisheries	SSP 0.03 million (3%)	Overspending on monthly base salaries by 3%
Land Commission	SSP 0.03 million (12%)	Overspending on monthly base salaries by 12%
Tourism	SSP 0.4 million (44%)	Unbudgeted spending on social benefits
Wildlife Conservation	SSP 7.9 million (79%)	Overspending on monthly base salaries by 26% and payment of October salaries in Q1. Unbudgeted spending on social benefits
Cabinet Affairs	SSP 5.2 million (56%)	Overspending on monthly base salaries by 36%. Unbudgeted spending on social benefits
Office on the President	SSP 6.5 million (50%)	Unbudgeted spending on social benefits
Fire Brigade	SSP 0.4 million (9%)	Overspending on monthly base salaries increasing throughout the quarter to 19% higher than budgeted.
Prison Service	SSP 0.5 million (6%)	Unbudgeted spending on social benefits
Police Service	SSP 0.2 million (0%)	Overspending on base salaries by 3%. However, this is offset by under execution of the pension's budget.
Interior	SSP 0.006 million (0%)	Overspending on base salaries by 16%. However, this is offset by under execution of the pensions budget.

- The reason for other agencies overspending their budgets as reported in Appendix 2 is due to arrears from 2014/15. These agencies are spending within their budgeted base salaries levels.
- Some agencies showed good budget discipline. Defence, Veterans Affairs, National Security and Foreign Affairs which represent a combined 73% of the chapter 1 budget, are all spending per budgeted levels.
- As long as these agencies maintain discipline over their payrolls the chapter 1 budget should remain close to budget.

Operating

- Operating expenditure was above the quarterly budget by SSP 187 million, contributing the largest amount to Government overspending in the first quarter.
- This is primarily due to overspending by four agencies, Finance and Economic Planning, the Office of the President, the Prisons Service and Cabinet Affairs which overspent by SSP 117 million, SSP 99 million, SSP 31 million and SSP 12 million respectively.
- This was somewhat offset by 53 of the 68 agencies receiving less than their quarterly budgets, of which 27 agencies received no operating expenditure at all in the first quarter.
- Travel, contracted services and supplies, tools and materials were all significantly overspent in the first quarter, by SSP 25 million, SSP 28 million and SSP 147 million respectively.

Capital

- The quarterly capital budget was overspent by SSP 145 million which represents spending of 80% of the annual budget.
- This was primarily due to SSP 153 million spending by the Office of the President, which has no capital budget, of which SSP 150 million was spent on vehicles.

Transfers

- Transfer payments were largely paid on time and executed close to their budgeted levels.
- In total, transfers were SSP 79 million under the budgeted level.
- This was primarily a result of under-spending on transfers for conditional salaries (SSP 22m) by the Ministry of Health and on transfers to service delivery units by the Ministry of Health and General Education and Instruction (SSP 19 m).
- Conditional salary transfers to Hospitals were not executed in the first quarter as they continue to be paid via chapter 1 through the Ministry of Health. This will continue to take place until the payroll function for these staff can be devolved from the Ministry to the Hospitals. Once the Hospitals meet the conditions for the transfer the Ministry of Finance will make direct transfers to the Hospitals, however, the guidelines for this process are still being drafted.

- In addition, the county development grant transfers (SSP 76 million), which are executed biannually, were not made in September as expected.
- Total under spending was reduced by sales tax adjustment grants (STAG) exceeding budget by SSP 35 million, due to transfers exceeding the monthly budget, for all states.
- A detailed breakdown of transfers, the variances from the quarterly budget and the reason for under or over spending is given in Appendix 7.

Appendices 1-6 give detailed figures of budget execution by agency for several chapters (total, salaries, operating, transfers, capital and other). Appendix 7 gives a detailed breakdown of transfers with the reasons for under/over spending in Q1.

Section 4: Financing

- The revenue shortfalls and overspending outlined in the previous 2 sections have increased the deficit relative to the levels estimated in the 15-16 budget, which has been financed by continued borrowing from the Bank of South Sudan.
- Outstanding principal debt currently stands at just over SSP 15 billion, more than 85% of which is owed to the Bank of South Sudan.

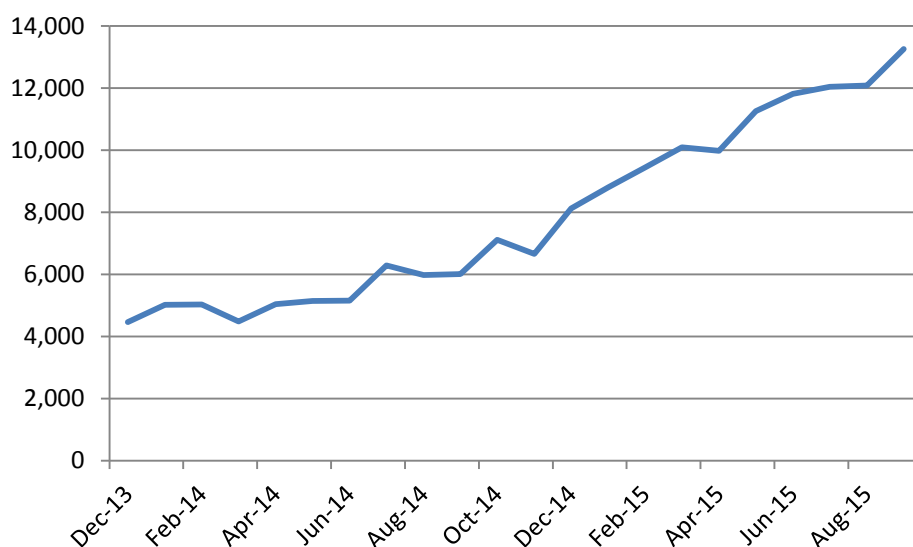
Table 5: Q1 Financing

(Principal only)	Oil Advance Sales	World Bank & China Development Loans	Domestic Banks	BOSS	BOSS Recapitalisation	Total
Opening Balance 1st July 2015	476	322	1,282	9,980	1,917	13,978
New Borrowing	0	2	0	1,940	0	2,540
Repayments	0	0	0	711	0	711
Net Financing	0	2	0	1,229	0	1,229
Closing Balance 30th September 2015	476	324	1,282	11,209	1,917	15,208

Note: Not included in the above figures are the undisbursed portion of the loan from the China EXIM bank for work on the airport, the remaining balance of Transitional Financial Assistance to Sudan due to be paid by 2016/17, retention of pension contributions or arrears due for goods and services delivered in past years.

- Loans of SSP 1,940 were taken out from the Bank between July and September while SSP 711 million was repaid, giving net financing from the Central Bank of SSP 1,229 million.
- This increased the outstanding debt owed to the Bank of South Sudan, which stood at SSP 13.1 billion at the end of September.
- There was little other borrowing in the third quarter, with only SSP 2 million disbursed by the World Bank (see Section 5).
- The outstanding balance for oil company advances taken prior to 2015/16 is SSP 476 million.
- Retention of pension contributions continued as neither employees' nor employers' pension contributions were deposited into the pension reserve, except for some agencies in the security sector. This totalled SSP 54 million in the first quarter.
- Unpresented cheques comprised a significant proportion of financing in Q1. There was over SSP 500 million in unpresented cheques and increased payables balances.
- Significant arrears have also been accumulated.

Figure 4: Evolution of Bank of South Sudan loan balance, in SSP millions



Section 5: Donor Spending Developments

- Concessional External financing (aid) comprises development and humanitarian support in the form of loans and grants, for the most part, from official agencies. The majority is currently implemented without the involvement of the government and is not appropriated in the budget, even though it may be captured in sector plans and referred to in the budget speech.
- Since the December 2013 crisis, many development partners have moved much of their funding previously allocated for development support to humanitarian support.
- Aid which uses government systems is appropriated in the budget and the disbursements reported. Table 1 shows the individual projects in the 2015/16 budget and their quarterly disbursements. Aid which is implemented through government financial systems it is referred to as 'On-Budget'. The component of the 'Local Governance and Service Delivery Project' (WB/WB-MTDF) which funds the Payam Development grants, and 'Aid Information Management Systems' (UNDP) are currently the only projects which meet this description.
- Several other World Bank and African Development Bank projects involve government systems in their disbursement process and these are called 'On-Account' projects.
- In Q1 a total of SSP 21.86 million was disbursed, of which SSP 1.6 million were in the form of loans and SSP 20.2 million were disbursed as grants.

Table 6: Disbursements in 2015/16 (SSP millions)

Project Name (Development Partner)	Fund code	Loan/Grant	GRSS Agency	2015/16 Exp. (SSP)	Q1 (SSP)	YTD (%)
AIMS (UNDP)	61201	Grant	Accountability	0	0	0
Emergency Food Crisis Response (World Bank)	61301	Grant	Natural Resources	2.94	2.98	101%
Private Sector Development (World Bank)	61302	Grant	Economic functions	2.35	0	0
Health Rapid Results (World Bank)	61303	Grant	Health	20.56	15.50	75%
Rural Roads (World Bank)	61304	Grant	Infrastructure	26.73	0.50	2%
Local Governance and Service Delivery (World Bank)	61305	Grant	Accountability	17.63	0	0
Strengthening the Capacity of South Sudan Audit Chamber (World Bank)	61306	Grant	Accountability	0.31	0	0
State and Peacebuilding Fund (World Bank)	61307	Grant	Economic functions	2.94	1.26	42%
Procurement Capacity Development (World Bank)	61308	Grant	Accountability	0.92	0	0
Institutional Development and Capacity Building (PPA) (World Bank)	61309	Grant	Public Administration	2.94	0	0
Institutional Support to PFM and Aid Coordination (AfDB)	61501	Grant	Accountability	8.61	0	0
Juba Power Distribution (AfDB)	61502	Grant	Economic functions	26.93	0	0
TA for the Transport Sector (AfDB)	61503	Grant	Infrastructure	14.73	0	0
Local Governance and Service Delivery (World Bank)	71101	Loan	Accountability	27.18	1.03	4%
Health Rapid Results (World Bank)	71102	Loan	Health	0	0	0
East Africa Regional Transport Project (World Bank)	71103	Loan	Infrastructure	66.74	0	0
Safety Net and Skills Development (World Bank)	71104	Loan	Natural Resources	10.28	0	0
Statistical Capacity Building (World Bank)	71106	Loan	Accountability	3.53	0.59	17%

- In addition, two new loan financed projects which were not appropriated in the budget have been initiated:
 - The World Bank project 'Energy Sector Technical Assistance' which disbursed USD 119,669; and

- The Kuwait Fund project 'Constructing and Equipping of Kuwait Women and Children Hospital' for which the disbursements to date are not currently available.

Appendix 1: Total Spending by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	270,877,714	67,719,429	436,195,541	-368,476,113	161%
Anti-Corruption Commission	13,670,491	3,417,623	2,176,998	1,240,625	16%
Audit Chamber	35,758,932	8,939,733	2,725,616	6,214,117	8%
Finance & Economic Planning	195,632,778	48,908,195	429,374,612	-380,466,417	219%
Fiscal & Financial Allocation & Monitoring Commission	1,915,214	478,804	167,187	311,617	9%
National Bureau of Statistics	20,752,968	5,188,242	1,448,932	3,739,310	7%
Reconstruction & Development Fund	3,147,331	786,833	302,196	484,637	10%
Economic Functions	230,482,848	57,620,712	101,991,753	-44,371,041	44%
Electricity & Dams	12,592,483	3,148,121	873,824	2,274,297	7%
Electricity Cooperation	21,669,123	5,417,281	3,435,015	1,982,266	16%
Information & Broadcasting	36,200,071	9,050,018	5,003,465	4,046,553	14%
Investment Authority	7,973,577	1,993,394	443,797	1,549,597	6%
Irrigation & Water Resources	40,113,493	10,028,373	8,590,805	1,437,568	21%
National Bureau of Standards	20,050,659	5,012,665	4,089,507	923,158	20%
Petroleum & Mining	27,992,026	6,998,007	62,028,259	-55,030,253	222%
Petroleum and Gas Commission	5,596,750	1,399,188	680,064	719,124	12%
Telecommunication & Postal Services	20,647,462	5,161,866	10,400,526	-5,238,660	50%
Trade, Industry and Investment	18,889,956	4,722,489	3,924,628	797,861	21%
Urban Water Corporation	18,757,248	4,689,312	2,521,864	2,167,448	13%
Education	676,914,346	169,228,587	178,687,700	-9,459,114	26%
General Education & Instruction	388,040,987	97,010,247	85,999,145	11,011,101	22%
Higher Education, Science & Technology	288,873,359	72,218,340	92,688,555	-20,470,215	32%
Health	316,192,869	79,048,217	64,487,947	14,560,270	20%
Drug and Food Control Authority	5,885,718	1,471,430	212,040	1,259,390	4%
Health	301,280,278	75,320,070	62,584,010	12,736,060	21%
HIV/Aids Commission	9,026,873	2,256,718	1,691,897	564,821	19%
Infrastructure	184,948,377	46,237,094	50,308,241	-4,071,147	27%
Civil Aviation Commission	19,636,448	4,909,112	8,599,906	-3,690,794	44%
Housing & Physical Planning	26,994,310	6,748,578	920,206	5,828,372	3%
Roads & Bridges	88,415,488	22,103,872	37,361,667	-15,257,795	42%
South Sudan Roads Authority	16,837,700	4,209,425	1,161,942	3,047,483	7%
Transport	33,064,431	8,266,108	2,264,521	6,001,587	7%
Natural Resources & Rural Devt	361,054,008	90,263,502	85,571,853	4,691,649	24%
Agricultural Bank of South Sudan	4,119,573	1,029,893	1,700,723	-670,830	41%
Agriculture & Forestry	68,340,159	17,085,040	8,023,483	9,061,557	12%
Animal Resources & Fisheries	17,138,935	4,284,734	2,128,305	2,156,429	12%
Environment and Sustainable Development	14,012,843	3,503,211	862,929	2,640,282	6%
Land Commission	2,454,180	613,545	281,946	331,599	11%
Tourism	9,058,573	2,264,643	1,986,173	278,471	22%
Wildlife Conservation	245,929,745	61,482,436	70,588,295	-9,105,858	29%
Public Administration	875,510,844	218,877,711	432,291,851	-213,414,140	49%

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Cabinet Affairs	69,312,763	17,328,191	34,230,644	- 16,902,453	49%
Civil Service Commission	4,573,211	1,143,303	287,202	856,101	6%
Council of States	28,737,928	7,184,482	6,446,794	737,688	22%
Employees Justice Chamber	3,074,138	768,535	386,878	381,657	13%
Foreign Affairs	196,468,975	49,117,244	43,664,190	5,453,054	22%
Labour, Public Service & Human Resource Development	24,202,599	6,050,650	2,733,949	3,316,700	11%
Local Government Board	2,441,524	610,381	338,500	271,881	14%
Minister in the Office of the President	195,576,219	48,894,055	311,938,294	- 263,044,239	159%
National Constitution Review Commission	28,740,866	7,185,217	1,100,100	6,085,117	4%
National Elections Commission	26,012,806	6,503,202	3,936,389	2,566,813	15%
National Legislative Assembly	290,537,978	72,634,495	26,821,868	45,812,627	9%
Parliamentary Affairs	3,728,513	932,128	229,267	702,861	6%
Public Grievances Chamber	2,103,324	525,831	177,776	348,055	8%
Rule of Law	1,579,523,939	394,880,985	394,768,539	112,445	25%
Bureau of Community Security & Small Arms Control	2,624,930	656,233	318,838	337,395	12%
Commission for Refugees Affairs	9,985,748	2,496,437	1,441,503	1,054,934	14%
Fire Brigade	111,691,081	27,922,770	25,517,274	2,405,497	23%
Human Rights Commission	5,982,622	1,495,656	846,266	649,390	14%
Interior Headquarters	109,845,731	27,461,433	26,741,245	720,188	24%
Judiciary of South Sudan	75,771,990	18,942,998	11,546,714	7,396,283	15%
Justice	30,828,675	7,707,169	5,796,310	1,910,859	19%
Law Review Commission	8,139,052	2,034,763	337,532	1,697,231	4%
Police Service	846,018,817	211,504,704	200,676,804	10,827,900	24%
Prisons Service	378,635,293	94,658,823	121,546,053	- 26,887,230	32%
Security	4,580,340,524	1,145,085,131	1,138,946,825	6,138,306	25%
Defence	3,507,644,984	876,911,246	875,498,458	1,412,788	25%
De-Mining Authority	4,047,761	1,011,940	404,279	607,661	10%
Disarmament, Demobilization & Reintegration	15,087,352	3,771,838	1,709,125	2,062,713	11%
Office of the President for National Security	295,307,837	73,826,959	76,594,969	-2,768,010	26%
Veteran Affairs	758,252,590	189,563,148	184,739,994	4,823,154	24%
Social & Humanitarian Affairs	92,386,077	23,096,519	20,407,734	2,688,786	22%
Culture, Youth & Sports	22,617,637	5,654,409	2,748,376	2,906,033	12%
Gender, Child & Social Welfare	16,001,253	4,000,313	5,270,648	-1,270,335	33%
Humanitarian Affairs & Disaster Management	17,586,171	4,396,543	4,088,341	308,202	23%
Peace Commission	8,463,384	2,115,846	467,949	1,647,897	6%
Relief & Rehabilitation Commission	21,680,030	5,420,008	7,041,459	-1,621,451	32%
War Disabled, Widows & Orphans Commission	6,037,602	1,509,401	790,961	718,440	13%
Grand Total	9,168,231,546	2,292,057,887	2,903,657,985	-611,600,099	32%

Appendix 2: Spending on Salaries by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	90,507,146	22,626,787	41,542,559	-18,915,772	46%
Anti-Corruption Commission	7,865,251	1,966,313	1,176,998	789,315	15%
Audit Chamber	16,293,513	4,073,378	2,725,616	1,347,762	17%
Finance & Economic Planning	55,646,614	13,911,654	35,721,630	-21,809,976	64%
Fiscal & Financial Allocation & Monitoring Commission	754,166	188,542	167,187	21,355	22%
National Bureau of Statistics	8,735,351	2,183,838	1,448,932	734,906	17%
Reconstruction & Development Fund	1,212,251	303,063	302,196	867	25%
Economic Functions	113,711,640	28,427,910	27,413,440	1,014,470	24%
Electricity & Dams	2,787,243	696,811	573,906	122,905	21%
Electricity Cooperation	15,430,550	3,857,638	3,435,015	422,623	22%
Information & Broadcasting	14,914,191	3,728,548	3,808,450	-79,903	26%
Investment Authority	3,135,877	783,969	443,797	340,172	14%
Irrigation & Water Resources	8,719,078	2,179,770	2,437,469	-257,700	28%
National Bureau of Standards	15,066,342	3,766,586	4,089,507	-322,922	27%
Petroleum & Mining	22,630,530	5,657,633	4,890,991	766,642	22%
Petroleum and Gas Commission	2,694,130	673,533	680,064	-6,532	25%
Telecommunication & Postal Services	7,476,822	1,869,206	2,101,464	-232,259	28%
Trade, Industry and Investment	9,839,949	2,459,987	2,430,913	29,074	25%
Urban Water Corporation	11,016,928	2,754,232	2,521,864	232,368	23%
Education	302,690,026	75,672,507	94,536,766	-18,864,259	31%
General Education & Instruction	25,792,855	6,448,214	8,250,867	-1,802,654	32%
Higher Education, Science & Technology	276,897,171	69,224,293	86,285,898	-17,061,606	31%
Health	32,218,181	8,054,545	25,581,623	-17,527,078	79%
Drug and Food Control Authority	1,048,018	262,005	172,010	89,995	16%
Health	26,013,450	6,503,363	23,926,616	-17,423,254	92%
HIV/Aids Commission	5,156,713	1,289,178	1,482,997	-193,819	29%
Infrastructure	31,321,025	7,830,256	7,921,938	-91,682	25%
Civil Aviation Commission	7,875,708	1,968,927	4,627,918	-2,658,991	59%
Housing & Physical Planning	7,156,610	1,789,153	920,206	868,947	13%
Roads & Bridges	3,029,516	757,379	561,332	196,047	19%
Transport	13,259,191	3,314,798	1,812,482	1,502,316	14%
Natural Resources & Rural Devt	68,684,420	17,171,105	28,206,902	-11,035,797	41%
Agricultural Bank of South Sudan	1,700,723	425,181	1,700,723	-1,275,542	100%
Agriculture & Forestry	14,437,493	3,609,373	5,129,661	-1,520,288	36%
Animal Resources & Fisheries	4,198,797	1,049,699	1,076,004	-26,305	26%
Environment and Sustainable Development	3,971,209	992,802	862,929	129,873	22%
Land Commission	1,002,870	250,718	281,946	-31,229	28%
Tourism	3,405,284	851,321	1,225,383	-374,062	36%
Wildlife Conservation	39,968,044	9,992,011	17,930,257	-7,938,246	45%
Public Administration	461,773,131	115,443,283	102,317,307	13,125,976	22%
Cabinet Affairs	37,336,147	9,334,037	14,564,272	-5,230,235	39%

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Civil Service Commission	2,091,449	522,862	287,202	235,660	14%
Council of States	16,653,311	4,163,328	4,991,423	-828,095	30%
Employees Justice Chamber	1,454,086	363,522	249,481	114,041	17%
Foreign Affairs	143,163,088	35,790,772	34,109,562	1,681,210	24%
Labour, Public Service & Human Resource Development	9,958,601	2,489,650	2,425,566	64,084	24%
Local Government Board	1,749,015	437,254	338,500	98,754	19%
Minister in the Office of the President	52,360,619	13,090,155	19,573,669	-6,483,515	37%
National Constitution Review Commission	9,430,360	2,357,590	1,100,100	1,257,490	12%
National Elections Commission	18,272,486	4,568,122	3,101,380	1,466,742	17%
National Legislative Assembly	165,764,228	41,441,057	21,169,109	20,271,948	13%
Parliamentary Affairs	2,567,465	641,866	229,267	412,599	9%
Public Grievances Chamber	972,276	243,069	177,776	65,293	18%
Rule of Law	493,354,731	123,338,683	117,678,540	5,660,142	24%
Bureau of Community Security & Small Arms Control	1,409,457	352,364	318,838	33,526	23%
Commission for Refugees Affairs	5,148,048	1,287,012	1,441,503	-154,491	28%
Fire Brigade	17,090,568	4,272,642	4,636,202	-363,560	27%
Human Rights Commission	3,080,002	770,001	816,986	-46,986	27%
Interior Headquarters	45,834,836	11,458,709	11,465,376	-6,667	25%
Judiciary of South Sudan	66,808,030	16,702,008	10,945,034	5,756,973	16%
Justice	25,023,435	6,255,859	5,775,657	480,202	23%
Law Review Commission	4,052,519	1,013,130	281,225	731,905	7%
Police Service	288,451,692	72,112,923	72,340,059	-227,136	25%
Prisons Service	36,456,144	9,114,036	9,657,660	-543,624	26%
Security	3,833,768,770	958,442,193	951,370,175	7,072,017	25%
Defence	2,827,120,984	706,780,246	709,294,126	-2,513,880	25%
De-Mining Authority	2,477,257	619,314	404,279	215,035	16%
Disarmament, Demobilization & Reintegration	6,175,728	1,543,932	935,404	608,528	15%
Office of the President for National Security	245,547,451	61,386,863	55,996,372	5,390,491	23%
Veteran Affairs	752,447,350	188,111,838	184,739,994	3,371,844	25%
Social & Humanitarian Affairs	34,817,447	8,704,362	6,865,045	1,839,316	20%
Culture, Youth & Sports	7,136,997	1,784,249	1,244,191	540,058	17%
Gender, Child & Social Welfare	5,358,313	1,339,578	1,211,916	127,662	23%
Humanitarian Affairs & Disaster Management	4,040,611	1,010,153	533,581	476,572	13%
Peace Commission	3,625,684	906,421	467,949	438,472	13%
Relief & Rehabilitation Commission	11,520,860	2,880,215	2,993,753	-113,538	26%
War Disabled, Widows & Orphans Commission	3,134,982	783,746	413,655	370,091	13%
Grand Total	5,462,846,517	1,365,711,629	1,403,434,296	-37,722,666	26%

Appendix 3: Spending on Operating by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	105,936,326	26,484,082	138,072,624	-111,588,542	130%
Anti-Corruption Commission	5,805,240	1,451,310	1,000,000	451,310	17%
Audit Chamber	7,615,419	1,903,855	-	1,903,855	0%
Finance & Economic Planning	77,401,922	19,350,481	137,072,624	-117,722,143	177%
Fiscal & Financial Allocation & Monitoring Commission	1,161,048	290,262	-	290,262	0%
National Bureau of Statistics	12,017,617	3,004,404	-	3,004,404	0%
Reconstruction & Development Fund	1,935,080	483,770	-	483,770	0%
Economic Functions	86,432,033	21,608,008	14,353,906	7,254,103	17%
Electricity & Dams	5,805,240	1,451,310	299,918	1,151,392	5%
Electricity Cooperation	6,238,573	1,559,643	-	1,559,643	0%
Information & Broadcasting	21,285,880	5,321,470	1,195,014	4,126,456	6%
Investment Authority	4,837,700	1,209,425	-	1,209,425	0%
Irrigation & Water Resources	5,805,240	1,451,310	67,802	1,383,508	1%
National Bureau of Standards	4,984,317	1,246,079	-	1,246,079	0%
Petroleum & Mining	5,361,496	1,340,374	2,998,395	-1,658,021	56%
Petroleum and Gas Commission	2,902,620	725,655	-	725,655	0%
Telecommunication & Postal Services	13,170,640	3,292,660	8,299,062	-5,006,402	63%
Trade, Industry and Investment	8,300,007	2,075,002	1,493,715	581,287	18%
Urban Water Corporation	7,740,320	1,935,080	-	1,935,080	0%
Education	24,071,175	6,017,794	9,831,096	-3,813,302	41%
General Education & Instruction	12,094,987	3,023,747	3,428,439	-404,692	28%
Higher Education, Science & Technology	11,976,188	2,994,047	6,402,657	-3,408,610	53%
Health	29,653,820	7,413,455	5,866,597	1,546,858	20%
Drug and Food Control Authority	2,562,700	640,675	40,030	600,645	2%
Health	23,220,960	5,805,240	5,617,667	187,573	24%
HIV/Aids Commission	3,870,160	967,540	208,900	758,640	5%
Infrastructure	32,122,328	8,030,582	1,792,563	6,238,019	6%
Civil Aviation Commission	10,836,448	2,709,112	630,621	2,078,491	6%
Housing & Physical Planning	4,837,700	1,209,425	-	1,209,425	0%
Roads & Bridges	5,805,240	1,451,310	-	1,451,310	0%
South Sudan Roads Authority	4,837,700	1,209,425	1,161,942	47,483	24%
Transport	5,805,240	1,451,310	-	1,451,310	0%
Natural Resources & Rural Devt	46,654,007	11,663,502	3,957,577	7,705,925	8%
Agricultural Bank of South Sudan	2,418,850	604,713	-	604,713	0%
Agriculture & Forestry	15,480,007	3,870,002	646,885	3,223,117	4%
Animal Resources & Fisheries	5,805,240	1,451,310	74,177	1,377,133	1%
Environment and Sustainable Development	10,041,634	2,510,409	-	2,510,409	0%
Land Commission	1,451,310	362,828	-	362,828	0%
Tourism	5,653,289	1,413,322	760,790	652,532	13%
Wildlife Conservation	5,803,677	1,450,919	2,475,725	-1,024,806	43%
Public Administration	387,681,210	96,920,303	168,731,200	-71,810,898	44%
Cabinet Affairs	31,976,616	7,994,154	19,666,372	-11,672,218	62%

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Civil Service Commission	2,481,762	620,441	-	620,441	0%
Council of States	12,084,617	3,021,154	1,455,371	1,565,783	12%
Employees Justice Chamber	1,039,924	259,981	-	259,981	0%
Foreign Affairs	53,305,887	13,326,472	9,554,628	3,771,843	18%
Labour, Public Service & Human Resource Development	14,243,998	3,561,000	308,383	3,252,616	2%
Local Government Board	692,509	173,127	-	173,127	0%
Minister in the Office of the President	135,455,600	33,863,900	132,727,528	-98,863,628	98%
National Constitution Review Commission	19,310,506	4,827,627	-	4,827,627	0%
National Elections Commission	7,740,320	1,935,080	835,009	1,100,071	11%
National Legislative Assembly	107,057,375	26,764,344	4,183,909	22,580,435	4%
Parliamentary Affairs	1,161,048	290,262	-	290,262	0%
Public Grievances Chamber	1,131,048	282,762	-	282,762	0%
Rule of Law	237,649,805	59,412,451	78,936,716	-19,524,265	33%
Bureau of Community Security & Small Arms Control	928,838	232,210	-	232,210	0%
Commission for Refugees Affairs	4,837,700	1,209,425	-	1,209,425	0%
Fire Brigade	5,805,240	1,451,310	32,725	1,418,585	1%
Human Rights Commission	2,902,620	725,655	29,280	696,375	1%
Interior Headquarters	56,010,895	14,002,724	15,275,869	-1,273,145	27%
Judiciary of South Sudan	8,963,960	2,240,990	601,680	1,639,310	7%
Justice	5,805,240	1,451,310	20,653	1,430,657	0%
Law Review Commission	4,086,533	1,021,633	56,307	965,326	1%
Police Service	90,256,379	22,564,095	17,784,389	4,779,706	20%
Prisons Service	58,052,400	14,513,100	45,135,813	-30,622,713	78%
Security	641,530,290	160,382,573	169,598,698	-9,216,126	26%
Defence	580,524,000	145,131,000	149,043,652	-3,912,652	26%
De-Mining Authority	1,570,504	392,626	-	392,626	0%
Disarmament, Demobilization & Reintegration	3,870,160	967,540	273,721	693,819	7%
Office of the President for National Security	49,760,386	12,440,097	20,281,325	-7,841,229	41%
Veteran Affairs	5,805,240	1,451,310	-	1,451,310	0%
Social & Humanitarian Affairs	57,568,630	14,392,158	13,542,688	849,469	24%
Culture, Youth & Sports	15,480,640	3,870,160	1,504,185	2,365,975	10%
Gender, Child & Social Welfare	10,642,940	2,660,735	4,058,732	-1,397,997	38%
Humanitarian Affairs & Disaster Management	13,545,560	3,386,390	3,554,760	-168,370	26%
Peace Commission	4,837,700	1,209,425	-	1,209,425	0%
Relief & Rehabilitation Commission	10,159,170	2,539,793	4,047,705	-1,507,913	40%
War Disabled, Widows & Orphans Commission	2,902,620	725,655	377,306	348,349	13%
Grand Total	1,649,299,624	412,324,906	604,683,665	-192,358,759	37%

Appendix 4: Spending on Transfers by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	1,075,177,927	268,794,482	256,580,359	12,214,123	24%
Finance & Economic Planning	1,075,177,927	268,794,482	256,580,359	12,214,123	24%
Economic Functions	25,589,175	6,397,294	6,085,534	311,760	24%
Irrigation & Water Resources	25,589,175	6,397,294	6,085,534	311,760	24%
Education	350,153,145	87,538,286	74,319,839	13,218,447	21%
General Education & Instruction	350,153,145	87,538,286	74,319,839	13,218,447	21%
Health	252,045,868	63,011,467	33,039,727	29,971,740	13%
Health	252,045,868	63,011,467	33,039,727	29,971,740	13%
Infrastructure	-	-	-	-	No Budget
Natural Resources & Rural Devt	245,715,581	61,428,895	53,407,374	8,021,521	22%
Agriculture & Forestry	38,422,659	9,605,665	2,246,937	7,358,728	6%
Animal Resources & Fisheries	7,134,898	1,783,725	978,124	805,601	14%
Wildlife Conservation	200,158,024	50,039,506	50,182,313	-142,807	25%
Public Administration	580,128	145,032	137,397	7,635	24%
Employees Justice Chamber	580,128	145,032	137,397	7,635	24%
Rule of Law	840,519,403	210,129,851	195,487,331	14,642,520	23%
Bureau of Community Security & Small Arms Control	286,635	71,659	-	71,659	0%
Fire Brigade	88,795,273	22,198,818	20,848,347	1,350,471	23%
Police Service	467,310,746	116,827,687	107,886,404	8,941,283	23%
Prisons Service	284,126,749	71,031,687	66,752,580	4,279,107	23%
Security	5,041,464	1,260,366	500,000	760,366	10%
Disarmament, Demobilization & Reintegration	5,041,464	1,260,366	500,000	760,366	10%
Social & Humanitarian Affairs	-	-	-	-	No Budget
Grand Total	2,794,822,691	698,705,673	619,557,560.87	79,148,112	22%

Appendix 5: Spending on Capital by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	11,850,000	2,962,500	-	2,962,500	0%
Audit Chamber	11,850,000	2,962,500	-	2,962,500	0%
Economic Functions	4,750,000	1,187,500	-	1,187,500	0%
Electricity & Dams	4,000,000	1,000,000	-	1,000,000	0%
Trade, Industry and Investment	750,000	187,500	-	187,500	0%
Education	-	-	-	-	No Budget
Health	2,275,000	568,750	-	568,750	0%
Drug and Food Control Authority	2,275,000	568,750	-	568,750	0%
Infrastructure	121,505,024	30,376,256	40,593,741	-10,217,485	33%
Civil Aviation Commission	924,292	231,073	3,341,367	-3,110,294	362%
Housing & Physical Planning	15,000,000	3,750,000	-	3,750,000	0%
Roads & Bridges	79,580,732	19,895,183	36,800,335	-16,905,152	46%
South Sudan Roads Authority	12,000,000	3,000,000	-	3,000,000	0%
Transport	14,000,000	3,500,000	452,039	3,047,961	3%
Natural Resources & Rural Devt	-	-	-	-	No Budget
Public Administration	17,716,375	4,429,094	153,978,841	-149,549,747	869%
Minister in the Office of the President	-	-	152,509,991	-152,509,991	No Budget
National Legislative Assembly	17,716,375	4,429,094	1,468,850	2,960,244	8%
Rule of Law	8,000,000	2,000,000	2,665,952	-665,952	33%
Interior Headquarters	8,000,000	2,000,000	-	2,000,000	0%
Police Service	-	-	2,665,952	-2,665,952	No Budget
Security	100,000,000	25,000,000	17,160,680	7,839,321	17%
Defence	100,000,000	25,000,000	17,160,680	7,839,321	17%
Office of the President for National Security (NS)	-	-	317,272	-317,272	No Budget
Social & Humanitarian Affairs	-	-	-	-	No Budget
Grand Total	266,096,399	66,524,100	214,716,484	-148,192,385	81%

Appendix 6: Spending on Other Expenditures (including interest) by Sector & Agency

Sector / Agency	Annual Budget	Q1 Budget	Q1 Actual	Variance	% of budget
Accountability	100,000,000	25,000,000	-	25,000,000	0%
Finance & Economic Planning	100,000,000	25,000,000	-	25,000,000	0%
Economic Functions	-	-	54,138,873	-54,138,873	No Budget
Petroleum & Mining	-	-	54,138,873	-54,138,873	No Budget
Education	-	-	-	-	No Budget
Health	-	-	-	-	No Budget
Infrastructure	-	-	-	-	No Budget
Natural Resources & Rural Devt	-	-	-	-	No Budget
Public Administration	7,760,000	1,940,000	7,127,106	-5,187,106	92%
Minister in the Office of the President	7,760,000	1,940,000	7,127,106	-5,187,106	92%
Rule of Law	-	-	-	-	No Budget
Security	-	-	-	-	No Budget
Social & Humanitarian Affairs	-	-	-	-	No Budget
Grand Total	107,760,000	26,940,000	61,265,979.59	-34,325,980	57%

Appendix 7: Detailed Transfer Breakdown for Q1

Transfer Type	Variance from Q1 budget (as % of Q1 budget)	Reason
Block Transfers		
Block Transfers General	-2,031,227 -1%	Lakes, Jonglei and N. Bahr El-Ghazal took advances in Q1. This was somewhat offset by transfers to GPAA remaining at 2014/15 budget levels in Q1.
Counties Block Grant	1,107,672 8%	GPAA was transferred monthly grants below budget (2014/15 budget levels) in Q1. Lakes was over budget as the July grant was transferred twice.
Sales Tax Adjustment Grant	-34,538,085 -122%	This is above the quarterly budget due to monthly transfers exceeding budgeted levels for all states.
County Development Grant	34,081,544 89%	County development grants were not executed in Q1 as these are executed biannually.
Conditional Transfers		
Conditional Salaries	34,528,368 10%	Conditional salaries were under budget primarily due to transfers not being executed to GPAA and Eastern Equatoria for all months in Q1.
<i>Education (Primary)</i>	33,564 0%	Executed as budgeted.
<i>Education (Post-Primary)</i>	-620,017 -5%	Under budget as transfers to Eastern Equatoria were below the monthly budget level for August.
<i>Health (Primary)</i>	4,051,152 38%	Over budget as transfers to Western Bahr El-Ghazal in July were above the monthly budget.
<i>Health (Medical Services)</i>	844,951 9%	Under budget as transfers to Eastern Equatoria were not made for July and September.
<i>Health (Hospitals)</i>	16,937,500 100%	Hospital salaries were paid via Health's Chapter 1 budget in Q1.
<i>Irrigation & Water Resources</i>	189,501 6%	Under budget as there were no state transfers to Eastern Equatoria, for July and September, or to GPAA in Q1.
<i>Agriculture & Forestry</i>	81,805 5%	Under budget as some transfers to Eastern Equatoria for July and September.
<i>Livestock and Fisheries</i>	55,700 7%	Under budget as there were no state transfers to Eastern Equatoria, for July and September.
<i>Wildlife Conservation</i>	-81,259 0%	Executed close to budget, however, GPAA did not receive transfers in Q1.
<i>Employee Justice Chamber</i>	7,635 5%	Under budget as there was no transfer to Eastern Equatoria for July.
<i>Police</i>	8,901,283 8%	Under budget as monthly transfers were below budget.
<i>Prisons</i>	4,140,605 6%	Under budget as no transfers were made to GPAA in Q1.
<i>Fire Brigade</i>	1,230,260 6%	Under budget as no transfers were made to GPAA in Q1.
<i>Unbudgeted</i>	-1,244,311 No budget	Unbudgeted transfers to Lakes under Ministry of Finance (STAG)
Conditional Operating	2,352,729 6%	Under-spending was primarily the result of transfers not being made to GPAA (for all months), Western Bahr El-Ghazal (for July and August) and Eastern Equatoria (for July).
<i>Education (Primary)</i>	-312,477 -3%	Executed close to budget, however, some conditional operating SDU transfers were incorrectly posted under this code.
<i>Education (Post-Primary)</i>	501,186 20%	Under budget as no transfers were made to GPAA in Q1.
<i>Health (Primary)</i>	875,980 7%	Under budget as transfers GPAA were under budget in Q1. This was slightly offset by transfers to Jonglei exceeding the monthly budget.
<i>Health (Medical Services)</i>	425,000 15%	Under budget as no transfers were made to Western Bahr El-Ghazal, for July or August, and to GPAA in Q1.
<i>Irrigation & Water Resources</i>	122,259 4%	Under budget as no transfers for rural water were made to GPAA, in Q1, or to Western Bahr El-Ghazal for July or August. In addition,

		transfers to GPAA and Jonglei, for county water, were below the monthly budget in Q1.
<i>Agriculture & Forestry</i>	36,603 7%	Under budget as no transfers were made to Western Bahr El-Ghazal, for July or August.
<i>Livestock and Fisheries</i>	14,176 7%	Under budget as no transfers were made to Western Bahr El-Ghazal, for July or August.
<i>Wildlife Conservation</i>	-61,548 -9%	Over budget as the transfer to Eastern Equatoria for July was significantly over the monthly budget (and this has not been mitigated by lower monthly transfers in future months). This total overspend was slightly offset as no transfers were made to GPAA in Q1.
<i>Police</i>	40,000 3%	Under budget as no transfers were made to Eastern Equatoria for July.
<i>Prisons</i>	138,502 8%	Under budget as no transfers were made to Eastern Equatoria, for July, and to GPAA in Q1.
<i>Fire Brigade</i>	120,212 12%	Under budget as no transfers were made to GPAA in Q1 or to Eastern Equatoria for July.
<i>Bureau of Community Security</i>	1,260,366 100%	No transfers were made to any states in Q1.
<i>Unbudgeted</i>	-807,530 No budget	County block transfers to Unity state were incorrectly posted under this code.
Conditional Operating SDUs	20,118,825 78%	Many of the service delivery unit transfers were not executed in Q1.
<i>Education (Primary – Capitation)</i>	11,715,540 79%	Under budget as no capitation grants were executed for September. In addition, seven states did not receive their August transfer and three their July transfer.
<i>Education (Post-Primary – TTI Capitation)</i>	250,652 100%	TTI capitations grants were not executed in Q1.
<i>Education (Quality Promotion)</i>	150,000 100%	Not executed in Q1.
<i>Health (Primary – PHCC Grant)</i>	2,874,975 96%	PHCC grants were largely not executed in Q1. The only monthly transfers made were to Western Bahr El-Ghazal and Jonglei (where monthly transfers were below the monthly budget) and to GPAA (which were above the monthly budget).
<i>Health (Medical Services)</i>	311,272 11%	Under budget as no transfers were made to GPAA in Q1 and transfers to Warrap were under budget for July and August.
<i>Health (Hospitals)</i>	2,100,000 100%	Not executed in Q1.
<i>Health (Medical Training)</i>	1,425,910 100%	Not executed in Q1.
<i>Health (Public Health Laboratory)</i>	250,000 100%	Not executed in Q1.
<i>Agriculture & Forestry</i>	1,040,477 100%	Not executed in Q1.
Conditional Capital	3,660,567 100%	No conditional capital transfers were made in Q1.
<i>Education (Primary)</i>	1,500,000 100%	Not executed in Q1.
<i>Agriculture & Forestry</i>	1,424,843 100%	Not executed in Q1.
<i>Livestock and Fisheries</i>	735,725 100%	Not executed in Q1.
Transfers to International Organizations	20,117,719 98%	The only transfer to international organizations was for Disarmament, Demobilization & Reintegration which was not in the 15/16 budget.
<i>Bureau of Community Security & Small Arms Control</i>	71,659 100%	Not executed in Q1.
<i>Finance & Economic Planning</i>	15,646,061 100%	Not executed in Q1.

<i>Health (International)</i>	125,000 100%	Not executed in Q1.
<i>Agriculture & Forestry</i>	4,775,000 100%	Not executed in Q1.
<i>Unbudgeted</i>	-500,000 No budget	This was a one off transfer for reintegration made to Disarmament, Demoblization & Reintegration.