

***Republic of South Sudan***  
***Ministry of Finance and Economic Planning***



**2016/17 Second Quarter Macro-Fiscal Report**  
**March 2017**

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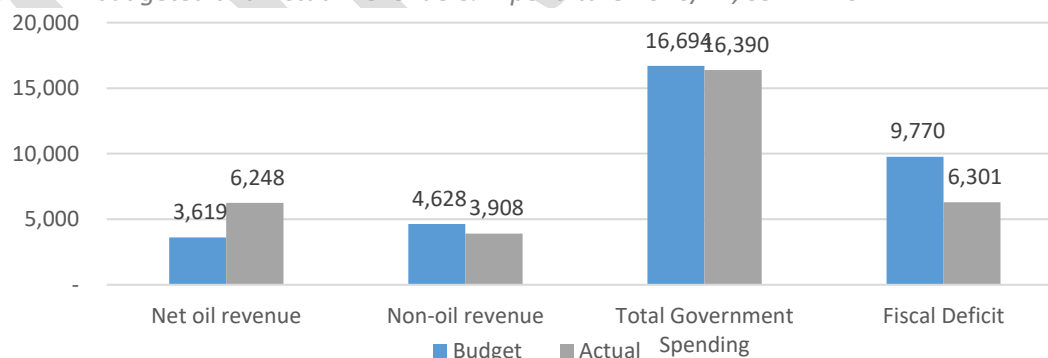
**The Quarterly Macro-Fiscal Report** is presented by the Minister of Finance and Planning to the National Assembly, as part of the implementation the Public Financial Management and Accountability Act (PFMAA). It records detailed analysis of fiscal developments and budget execution, and provides an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

## 2016-17 Second Quarter Overview

Table 1: Revenue & Expenditure 2016/17 (Q1 and Q2 Year-to-date)

	Annual Budget	Half Year Budget	Year To Date (YTD) Actual	Variance	Total, % of annual budget
Net oil revenue	7,238	3,619	6,248	2,629	86%
Non-oil revenue	9,256	4,628	3,908	-720	42%
<b>Total Revenue</b>	<b>16,494</b>	<b>8,247</b>	<b>10,156</b>	<b>1,909</b>	<b>62%</b>
Grants	2,041	1,021	8	-1,012	0%
<b>Total Resources</b>	<b>18,535</b>	<b>9,267</b>	<b>10,164</b>	<b>897</b>	<b>55%</b>
Salaries	14,358	7,179	7,907	728	55%
Operating	5,096	2,548	5,273	2,725	103%
Capital	1,588	794	637	-157	40%
Transfers	6,321	3,161	2,097	-1,064	33%
Other	38	19	8	-11	21%
<b>Agency Spending</b>	<b>27,401</b>	<b>13,701</b>	<b>15,921</b>	<b>2,221</b>	<b>58%</b>
Arrears, Contingency and Interest	1,488	744	407	-337	27%
Peace Implementation	4,500	2,250	62	-2,188	1%
<b>Total Government Spending</b>	<b>33,389</b>	<b>16,694</b>	<b>16,390</b>	<b>-304</b>	<b>49%</b>
Externally Funded Spending	4,685	2,343	74	-2,268	2%
<b>Total Spending</b>	<b>38,074</b>	<b>19,037</b>	<b>16,465</b>	<b>-2,572</b>	<b>43%</b>
<b>Surplus / (Shortfall)</b>	<b>-19,540</b>	<b>-9,770</b>	<b>-6,301</b>	<b>3,469</b>	<b>32%</b>
<b>Net Financing</b>	<b>3,769</b>	<b>1,885</b>	<b>3,155</b>	<b>1270</b>	<b>84%</b>

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



## Section 1: Summary

### Revenue

- **Total net revenue total year to date was SSP 10,156 million. This was primarily from oil revenues which totalled SSP 6,248 million, with SSP 3,908 million from non-oil revenues.** This is equivalent to 62% of the annual budget.
- Net oil revenues were equivalent to 86% of the annual budget. This overperformance was primarily due to above expected gross revenues and lower than budgeted payments being made to Sudan for tariff, transit and TFA.
- In addition, no transfers were made to oil-producing states and communities in the first quarter.
- Payments to Nilepet are over 300% of the annual budget to date.
- Gross oil revenue was above budget by SSP 3,524 million, equivalent to 58% of the annual budget. This was primarily due to the exchange rate exceeding the budgeted rate of 70 SSP/USD in the second quarter.
- Non-oil revenues were below budget by SSP 720 million in the first half of the year, totalling 42% of the annual budget.
- All non-oil revenue categories came in below budget, except other revenues and PIT. However, there was an additional SSP 463 million in non-oil revenues remitted to Treasury, which cannot be reconciled with the collection reports, therefore it is not clear which categories this should be applied to.
- It is expected that non-oil revenues will increase in the second half of the fiscal year, due to implementation of measures in the 2016 Financial and Appropriation Acts and the continuing depreciation of the SSP. It should be noted that budget forecasts assumed these measures would be in place from July. This could explain why those revenue categories with new measures may be underperforming compared to budget forecasts, for example sales tax. Net oil revenues are at risk, due to continued pressures from repaying advances and payments to Sudan.

### Government Spending

- **Total government spending was SSP 16,390 million in the first half of the year, which was equivalent to 49% of the annual budget.** Although overall government expenditure was close to budget, expenditure levels across the main chapters and sectors deviated from budget considerably.
- Total expenditure on salaries was SSP 728 million above budget and equivalent to 55% of the annual budget. Although December salaries were not fully executed before the end of the period, a total of 6 months' salaries were executed in the first half of the year as June 2016 salary arrears were paid. There is wide variation in execution levels between agencies.
- Transfers were significantly below budget, equivalent to only 33% of the annual budget. As with salaries, June transfer arrears were paid but December transfers were not executed.
- Expenditure on operating was overbudget, with 103% of the annual budgets spent. However, the agencies which were most overspent in the first quarter, significantly reduced expenditure on operating in the second quarter.
- All agencies received two minimum operating allocations, in September and December, to ensure all agencies could function throughout the year.
- In addition, several reforms were implemented by the Ministry of Finance and Planning, targeting expenditure control. The effect of these measures can be seen in the large reduction in spending on capital and operating, in particular by those agencies which overspent by the most in the first quarter (and previous fiscal year).

- In the second quarter, agencies started using the funds allocated to contingency spending and peace implementation, with total spending equal to SSP 469 million – although much of this sum was interest and bank charges.

#### **Fiscal Deficit and Financing**

- The deficit for the first half of the year was SSP 6,301 million.
- BoSS borrowing increased by 2,880 million on a net basis. This is less than that recorded at the end of the previous fiscal.
- Net financing for the half year was SSP 3,155 million. There is a reconciliation issue which is the subject of continuing investigation.
- The Government also took net financing of SSP 50 million from oil advances in the first half of the year. It took \$60 million in new oil advances in Q2.

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## Section 2: Revenue & Grants

- **Total revenue and grants in the first half of year were equal to SSP 10,164 million, which was 55% of the annual budget.** Total resources exceeded expected resources by SSP 897 million.

Table 4: Detailed Revenues YTD, Q2 2016/17

Revenues	Annual Budget	Half Year Budget	YTD Actual	Variance	Total as % of Budget
Gross oil revenue	46,833	23,417	26,941	3,524	58%
Transfers in kind to Sudan for delayed payment	21,462	10,731	13,825	3,094	64%
Tariff, transit and TFA payments to Sudan	16,161	8,080	2,130	-5,950	13%
2 / 3% to oil producing States / Com'ties	461	231	0	-231	0%
Nilepet and Addax	1,512	756	4,737	3,981	313%
<b>Net oil revenue</b>	<b>7,238</b>	<b>3,619</b>	<b>6,248</b>	<b>2,629</b>	<b>86%</b>
PIT	2,483	1,242	1,231	-11	50%
Sales tax/VAT	2,630	1,315	625	-690	24%
Excise	1,034	517	336	-181	32%
Business Profit Tax	1,295	648	433	-215	33%
Customs	1,170	585	461	-124	39%
Other revenue	644	322	360	38	56%
<b>Non-oil revenue collected</b>	<b>9,256</b>	<b>4,628</b>	<b>3,445</b>	<b>-1,183</b>	<b>37%</b>
Difference in revenues remitted	0	0	463	463	No Budget
<b>Non-oil revenue remitted to Treasury</b>	<b>9,256</b>	<b>4,628</b>	<b>3,908</b>	<b>-720</b>	<b>42%</b>
<b>Grants</b>	<b>2,041</b>	<b>1,021</b>	<b>8</b>	<b>-1,012</b>	<b>0%</b>
<b>Total Resources</b>	<b>18,535</b>	<b>9,267</b>	<b>10,164</b>	<b>897</b>	<b>55%</b>

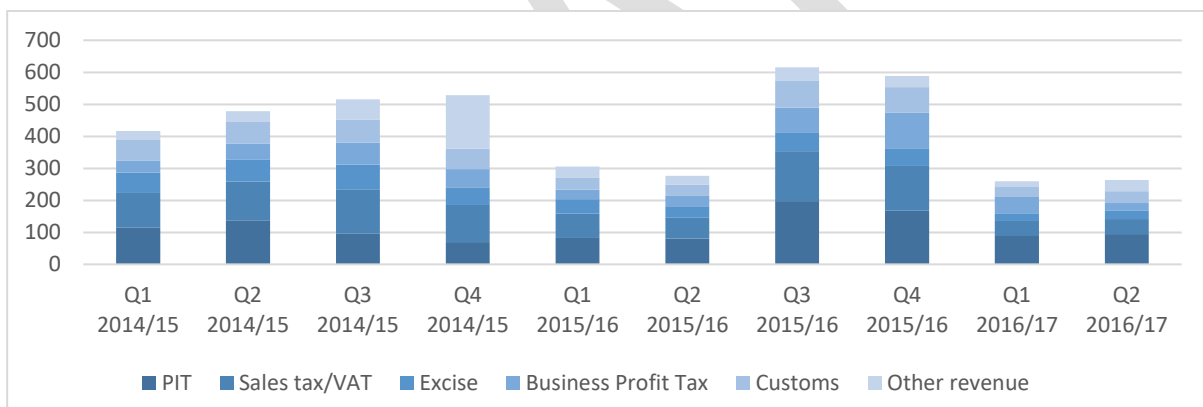
### Oil Revenues

- Gross oil revenue was above budget by SSP 3,524 million, equivalent to 58% of annual budget. Gross oil revenue increased in the second quarter, largely due to the exchange rate exceeding the budget forecast of 70 SSP/USD.
- The Government made direct payment of SSP2,130 million and in-kind payments of SSP 13,825 million to Sudan for Tariff, Transit and TFA. This was more than SSP 5 billion below budget for total payments to Sudan.
- In addition, no transfers to oil producing states and communities were made in the first half of the fiscal year.
- Arrears to Sudan increased over the first half of the year, as in-kind shipments and direct payments were below the value of new Tariff, Transit and TFA obligations.
- Nile Pet took almost SSP 4,737 million in oil shipments, which was over budget by almost SSP 4 billion and exceeded the annual budget for Nile Pet over three times.
- Net oil revenues were SSP 6,248 million in the first half of the year, which exceeded budget by SSP 2,629 million. Net oil revenues were equivalent to 86% of the annual budget.
- The requirement to repay previous oil advances out of net oil revenues significantly reduced the amount of dollars received from oil exports in the first quarter. In the second quarter several new oil advances were taken (see section 4). A build-up of repayments combined with payments to Sudan is likely to significantly affect budget execution for the rest of the year.

### Non-oil revenues

- Total identified non-oil revenue collections were SSP 3,445 million, which was SSP 1,183 million below budget.
- An additional SSP 463 million in non-oil revenues was accounted for by Treasury from remittances from commercial banks to the Bank of South Sudan. This brings total non-oil revenues remitted to SSP 3,908 million, equivalent to 42% of the annual budget.
- The reasons for the difference in remittances and collections requires further investigation, but may be due to delays in sweeping the commercial bank accounts or issues in recording collections.
- Of these non-oil revenues, Customs retained and directly spent SSP 338 million in the year to date. This expenditure is recorded as operating expenditure for the purpose of budget execution reporting. In addition, Civil Aviation retained and spent SSP 167 million.
- All revenue categories came in significantly below budget, except other revenues and PIT. Sales tax underperformed the worst compared to budget.
- It is expected that non-oil revenues will increase in the second half of the fiscal year, most notably after the revenue raising measures in the Financial and Appropriation Acts are implemented. It should be noted that budget forecasts assumed these measures would be in place from July. This could explain why those revenue categories with new measures may be underperforming compared to budget forecasts, for example sales tax.
- The chart below shows that in real terms, non-oil revenue collection in the first and second quarter of 2016/17 is at the lowest level in two fiscal years.

Figure 6: Detailed inflation adjusted non-oil revenue collection (June 2015 prices)



### Section 3: Budget Execution

- **Total government spending in the first half of the year was SSP was SSP 16,390 million, which was equal to 49% of the annual budget.**
- It should be noted that in the first quarter the 2016/17 budget had not been finalised and approved, and as such, expenditure was largely not controlled against it.

Table 5: Detailed Expenditure

	Annual Budget	Half Year Budget	YTD Actual	Variance	Total as % of Budget
Salaries	14,358	7,179	7,907	728	55%
Operating	5,096	2,548	5,273	2,725	103%
Capital	1,588	794	637	-157	40%
Transfers	6,321	3,161	2,097	-1,064	33%
Other	38	19	8	-11	21%
<b>Agency Spending</b>	<b>27,401</b>	<b>13,701</b>	<b>15,921</b>	<b>2,221</b>	<b>58%</b>
Interest and bank commission	155	78	351	273	226%
Contingency	1,333	666	56	-611	4%
Peace Implementation	4,500	2,250	62	-2,188	1%
<b>Total Government Spending</b>	<b>33,389</b>	<b>16,694</b>	<b>16,390</b>	<b>-304</b>	<b>49%</b>
External Loans	2,644	1,322	66	-1,256	3%
External Grants	2,041	1,021	8	-1,013	0%
<b>Total Spending</b>	<b>38,074</b>	<b>19,037</b>	<b>16,465</b>	<b>-2,572</b>	<b>43%</b>

- Although total government expenditure was very close to the quarterly budget, there was considerable variation within chapters and agencies' expenditures shares relative to the budget.
- The budget for 2016/17 was approved in the second quarter, which enabled expenditure to be made under the contingency and peace implementation fund, constrained by available resources and the security situation.
- It should be noted that several reforms were implemented from August, to better control budget execution. These include:
  - Unpresented cheques being recalled and cancelled;
  - Introduction of a cash management committee;
  - Cheques being signed only when funds are available to prevent the accumulation of new unpresented cheques; and
  - Minimum operating allocations for all spending agencies.
- These reforms have contributed to better budget execution, most notably by preventing government expenditure taking place when resources are not available, which has previously led to accumulation of unpresented cheques and arrears.
- Expenditure on capital and operating fell significantly in the second quarter. As a result, capital expenditure is below budget at the end of the second quarter, despite high above-budgeted expenditure in July.



Table 6: Monthly Expenditure Breakdown

Monthly expenditure (SSP m)	July	August	September	October	November	December	Total
Salaries	1,329	1,368	1,271	23	1,260	2,679	7,929
Operating	1,424	875	931	415	733	1,189	5,567
Capital	50	-	398	36	8	146	637
Transfers	367	180	508	8	340	694	2,097
Other	1	57	6	27	17	51	160
<b>Total</b>	<b>3,171</b>	<b>2,479</b>	<b>3,115</b>	<b>509</b>	<b>2,357</b>	<b>4,759</b>	<b>16,390</b>

NB: Q1 totals have been revised.

- Operating and capital chapters have the largest proportion of USD denominated expenditure.
- The fall in expenditure on capital and operating in the second quarter occurred despite upward pressure resulting from additional depreciation.
- The average exchange rate in the second quarter was above the annual average forecast (70 SSP/USD).

Table 7: Dollar denominated Expenditure by Chapter

Chapter (millions)	USD expenditure (USD)	SSP value of USD expenditure (SSP)	Total Spending (SSP)	% of total spending (%)
Salaries	31	1,759	7,907	22%
Operating	72	4,066	5,273	77%
Capital	9	583	637	91%
Transfers	0	0	2,097	0%
Other	0	0	8	0%
<b>Total</b>	<b>113</b>	<b>6,408</b>	<b>15,921</b>	<b>40%</b>

- Total expenditure on salaries was SSP 728 million above the quarterly budget. Despite December salaries not fully executed by the end of the second quarter. However, a total of 6 months' salaries were executed in the first quarter as June 2016 salary arrears were paid in the first quarter.
- In comparison, transfers were SSP 1,058 million below the quarterly budget, equivalent to only 33% of the annual budget. As with salaries, June transfer arrears were paid but December transfers were not fully executed before the end of the second quarter.
- Both capital and other expenditure was below budget for the half year.
- Expenditure on operating was SSP 2,505 million above the half year budget.
- However, those agencies which spent the largest amount on operating in the first quarter have curbed expenditures notably in the second quarter, including the Ministry of Finance and Economic Planning, the Ministry of Defence, the Office of the President and National Security.

### Sectoral Expenditure

- The distribution of expenditure between agencies and sectors was very unequal in the first quarter. In the second quarter, total overspending on the accounting and public administration sectors fell.
- Overspending on the security sector increased in the second quarter and stands at more than SSP 1 billion compared to the half year budget.
- All sectors were severely underspent except economic functions, public administration, rule of law and security.

- Combined expenditure on health and education still makes up less than 5% of total government spending, compared to 7% in the budget.

Table 8: Total expenditure by sector

Sector (SSP m)	Half Year Budget	Budget as % of total	YTD Actual	as % of total	Overspending
Accountability	660	5%	1,846	12%	1,186
Economic Functions	251	2%	264	2%	13
Education	703	6%	485	3%	-218
Health	334	3%	189	1%	-145
Infrastructure	317	2%	302	2%	-15
Natural Resources	373	3%	342	2%	-32
Public Administration	2,648	21%	3,936	25%	1,289
Rule of Law	1,880	15%	1,976	12%	96
Security	5,473	43%	6,523	41%	1,050
Social & Humanitarian Affairs	86	1%	59	0%	-27
<b>Grand Total</b>	<b>12,725</b>	<b>100%</b>	<b>15,921</b>	<b>100%</b>	<b>3,196</b>

Note: This table excludes budgeted and actual expenditure on contingency or peace implementation.

### Salaries

- Total expenditure on salaries in the first half of the year was SSP 7,907 million, exceeding the budget by SSP 728 million.
- It is likely that the annual salaries budget will be overspent at the end of the fiscal year, as seven months salaries remain to be executed and the budget is currently overspent.
- In the first half of the year, 6 months' salaries were fully paid. This included June salary arrears, however, it was not possible to fully execute December salaries before the end of the period.
- Total spending on social benefits and incentives and overtime was just over SSP 300 million, of which SSP 125 million was spent in July.
- Expenditure on benefits and incentives fell in the second quarter (from SSP 204 million in Q1 to SSP 105 million in Q2).
- Most of second quarter expenditure on benefits was by Office of the President (SSP 39 million) and Cabinet Affairs (SSP 24 million). The Ministry of Finance reduced expenditure on these items, from over SSP 70 million in the first quarter to just SSP 14 million in the second.

### Operating

- There was substantial overspending on operating, with the annual operating budget exhausted by the end of the second quarter.
- The operating chapter contributed the largest amount to Government overspending in the year to date, over SSP 2.7 billion.
- Expenditure in the second quarter was significantly below that in the first, demonstrating the effectiveness of the expenditure reforms taken by the Ministry of Finance and Planning.
- However, expenditure remained above budget and as a large proportion of operating expenditure is denominated in foreign currencies, further large real cuts to operating expenditure will be needed over the remainder of 2016/17.
- The Ministry of Finance and Planning executed minimum operating allocations in both the first and second quarter to all ministries and commissions in September and December. This was implemented to ensure all agencies could meet minimum costs to continue operating and that available funds were not directed to priority agencies only. For several agencies this was the only operating expenditure received in the first quarter (see appendix 3).

- Four agencies consumed more than 75% of all operating spending - the Ministry of Finance and Planning, the Office of the President, the Ministry of Defence and National Security. Although all four agencies significantly reduced spending in the second quarter, further reductions in operating spending by these agencies will be critical to budget control in the second half of the year.

### **Capital**

- As noted above, expenditure on capital went from above budget in the first quarter to below budget in the second. Capital expenditure amounted to SSP 637 million in total, equivalent to 40% of the annual budget.
- More than 75% of capital expenditure was on vehicles by the Office of the President and the Ministry of Defence.
- Over 90% of capital expenditure remains USD denominated. The underspending on this chapter in the context of higher than forecast depreciation, demonstrates the Government's commitment to cut expenditure on vehicles and other dollar denominated capital expenditure.

### **Transfers**

- The transfers chapter was significantly underspent, with only 33% of the annual budget executed in the first half of the fiscal year.
- Conditional salaries remain significantly underspent compared to budget, with underspending of around SSP 200 million in both the first and second quarter. Many agencies transfers may have been executed in line with the 2015/16 budget and old pay scale.
- No capital transfers and transfers to international organisations were executed in the first half of the year, however, these payments are usually made annually and not evenly distributed across the fiscal year.
- Transfers to service delivery units (SDUs) were also significantly under executed. Although these are expected to increase throughout the year as more SDUs qualify, it will likely remain under executed for the fiscal year.
- The Sales Tax Adjustment Grant (STAG) transfer was SSP 200 million below the quarterly budget. Sales tax revenue is expected to increase throughout the fiscal year, as a result of the implementation of revenue increasing measures and expected inflation, and therefore the STAG transfer is expected to increase in the second half of the year. The revenue raising measures are being implemented later expected and therefore the gains to sales tax, and resultantly STAG, could fall below the annual forecast.
- Block grants to states were overspent by SSP 18 million, primarily due to three states taking advances: Gbudwe, Northern Liech, Terekeka and Gogrial state.

Table 9: Transfers expenditure by type

Transfers (SSP m)	Half Year Budget	Year To Date Spending	Overspending compared to budget
Conditional Salaries	1,614	1,209	-405
Operating Grants	75	79	4
Block Grants	347	366	18
County Block Grants	26	28	2
Sales Tax Adjustment Grants	600	400	-200
Capital Transfers	3	-	-3
Transfers to International Orgs	500	-	-500
Transfers to Service Delivery Units	59	15	-44
<b>Total</b>	<b>3,223</b>	<b>2,097</b>	<b>-1,127</b>

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

#### Section 4: Financing

- **The total fiscal deficit was SSP 6,301 million in the half year, 17% of the annual expenditure budget.**
- **Net financing for the half year was equal to SSP 4,130 million.**
- **Outstanding debt currently stands at over SSP 45,152 million (after the revaluation of USD denominated debt).**

Table 10: Debt position and net financing

(SSP m)	Oil Advance Sales	World Bank & China Loans	Domestic Banks	BOSS	BOSS Recap.	Total
<b>Opening Balance:</b>						
<b>1st July 2016</b>	<b>11,410</b>	<b>5,318</b>	<b>1,759</b>	<b>14,790</b>	<b>1,917</b>	<b>35,194</b>
New Borrowing	4,878	74	1,379	4,935	0	<b>11,267</b>
Repayments	4,828	0	1,228	2,055	0	<b>8,111</b>
Net Financing	50	74	151	2,880	-	<b>3,155</b>
- Realignment	203	5,624	-	0	0	<b>5,828</b>
<b>Closing Balance: 31<sup>st</sup> Dec 2016</b>	<b>11,664</b>	<b>11,016</b>	<b>1,910</b>	<b>17,670</b>	<b>1,917</b>	<b>44,177</b>
<i>Financing figures in the current version of the report are matched with BoSS figures.</i>						

**Note:** Not included in the above figures are the undisbursed portion of the loan from the China EXIM bank for work on the airport, Q2 loans from donors, the remaining balance of Transitional Financial Assistance to Sudan due to be paid by 2016/17, retention of pension contributions or arrears due for delivered goods and services.

- The Government repaid SSP 4,828 million in oil advances, paying SSP 2,802 million (\$52 million) in the first quarter and SSP 2,026 million (\$28 million) in the second quarter.
- A total of SSP 4,878 million in oil advances was taken in the second quarter - \$10 million in November and \$50 million in December.

- There was no new reporting for donor loans in the second quarter.
- Both oil advances and development (World Bank and China) loans are USD denominated and, therefore, the SSP value of these loans has increased over the two quarters as the exchange rate depreciated. Revaluing this stock of debt at the exchange rate as of 31<sup>st</sup> December 2016 (83.87 SSP/USD), increased the SSP value of the total stock of debt by SSP 5,624 million since the beginning of the year.
- Net borrowing from Domestic Banks was equal to SSP 151 million according to BoSS figures.
- In addition, the Government borrowed from BoSS for a total net borrowing of SSP 2,880 million for the half year; the pattern since Q4 2015/16 is decreasing use of this source of credit. Repayments were made using the \$50 million oil advance taken in December.
- This gives total net financing for the half year of SSP 3,155 million.

Table 11: Financing reconciliation

(SSP million)	2016/17
<b>Budget Surplus / (Deficit)</b>	<b>(6,301)</b>
Net BoSS Financing	2,880
Net donor financing	74
Net oil advances	50
Net treasury Bills	151
<b>Net Borrowing</b>	<b>3,155</b>
<i>Over / (under)-financing</i>	<i>(3,145)</i>
Decrease / (Increase) in Cash	(698)
<b>Other Financing</b>	<b>(698)</b>
<b>Total Financing</b>	<b>2,457</b>
Unreconciled	(3,843)

- According to BoSS records, balances of GRSS with BoSS and other depository corporations increased by SSP698 million.
- The unreconciled amount of SSP 3,843 million could be partially attributed to exchange rate gains/losses on foreign currency denominated expenditure, revenues and financing.

## Section 5: Donor Spending Developments

- South Sudan receives significant development and humanitarian support in the form of loans and grants. Some of this funding is implemented with the involvement of the government and may use government financial systems. These projects are therefore appropriated in the budget, donors are requested to report their disbursements on a quarterly basis and these are compared with the budgeted amount in Table 1 below.
- In Q1 donors reported disbursing a total of SSP 74 million, of which SSP 66 million (89%) was in the form of loans and SSP 8 million (11%) as grants.

Table 12: Disbursements in 2016/17 Q1 (SSP millions)

Project Name (Funder)	Grant/Loan	Sector	2016/17 Est.	Q1	YTD (%)
Emergency Food Crisis Response (World Bank)	Grant	Natural Resources	189	5	3%
Strengthening the Capacity of Audit Chamber (World Bank)	Grant	Accountability	3	-	0%
Procurement Capacity Development (World Bank)	Grant	Accountability	29	3	10%

Project Name (Funder)	Grant/ Loan	Sector	2016/17 Est.	Q1	YTD (%)
Institutional Support to PFM and Aid Coordination (AfDB)	Grant	Accountability	175	-	0%
Juba Power Distribution (AfDB)	Grant	Economic functions	1,021	-	0%
TA for the Transport Sector (AfDB)	Grant	Infrastructure	414	-	0%
Gender Equality and Economic Empowerment (ADB)	Grant	Soc. & Humanitarian	69	-	0%
Good Governance & Capacity Building in NRM (ADB)	Grant	Natural Resources	49	-	0%
Resilience, Water & Sanitation (ADB)	Grant	Economic functions	92	-	0%
Local Governance and Service Delivery (World Bank)	Loan	Accountability	1,813	48	3%
East Africa Regional Transport Project (World Bank)	Loan	Infrastructure	280	-	0%
Safety Net and Skills Development (World Bank)	Loan	Natural Resources	183	12	6%
Statistical Capacity Building (World Bank)	Loan	Accountability	280	-	0%
Energy Sector Technical Assistance (World Bank)	Loan	Economic functions	88	6	7%
Juba Airport (China EXIM)	Loan	Infrastructure	No data	No data	N/A
Juba Women's and Children's Hospital (Kuwait Fund)	Loan	Health	No data	No data	N/A
<b>Total</b>			<b>4,685</b>	<b>74</b>	<b>2%</b>

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

Total expenditure, Q1 and Q2 Source: Consolidated Fund	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half-budget	Remaining this year	Actual as % of annual budget
<b>Accountability</b>	<b>1,320,009,300</b>	<b>660,004,650</b>	<b>1,049,719,123</b>	<b>389,714,473</b>	<b>270,290,177</b>	<b>80%</b>
Ministry of Finance & Planning	1,214,837,474	607,418,737	1,030,682,628	423,263,891	184,154,845	85%
Audit Chamber	46,097,022	23,048,511	6,764,975	-16,283,536	39,332,047	15%
National Bureau of Statistics	27,608,971	13,804,485	4,750,102	-9,054,383	22,858,869	17%
Anti-Corruption Commission	20,496,647	10,248,323	4,971,035	-5,277,288	15,525,612	24%
SS Fiscal & Financial Allocation & Monitoring Commission	3,127,190	1,563,595	1,203,009	-360,586	1,924,181	38%
South Sudan Reconstruction & Development Fund	5,498,131	2,749,066	1,347,374	-1,401,692	4,150,757	25%
National Revenue Authority	2,343,866	1,171,933	-	-1,171,933	2,343,866	0%
<b>Economic Functions</b>	<b>502,170,071</b>	<b>251,085,036</b>	<b>264,153,251</b>	<b>13,068,215</b>	<b>238,016,821</b>	<b>53%</b>
Ministry of Petroleum	34,277,445	17,138,723	13,739,842	-3,398,880	20,537,603	40%
Ministry of Information, Communication, Technology & Postal Ser	40,096,628	20,048,314	20,310,850	262,536	19,785,778	51%
Ministry of Electricity & Dams	12,012,887	6,006,444	5,583,329	-423,115	6,429,559	46%
Ministry of Trade, Investment & Industry	33,693,557	16,846,778	14,068,083	-2,778,695	19,625,474	42%
South Sudan Urban Water Corporation	31,624,987	15,812,494	9,011,358	-6,801,136	22,613,629	28%
Electricity Corporation	34,114,818	17,057,409	12,175,817	-4,881,592	21,939,001	36%
Investment Authority	11,882,063	5,941,031	1,807,347	-4,133,684	10,074,716	15%
National Bureau of Standards	29,093,440	14,546,720	9,019,047	-5,527,673	20,074,393	31%
Petroleum and Gas Commission	9,121,085	4,560,543	2,560,469	-2,000,074	6,560,616	28%
National Communications Authority	12,274,367	6,137,184	350,000	-5,787,184	11,924,367	3%
Ministry of Water Resources & Irrigation	75,455,624	37,727,812	20,287,965	-17,439,847	55,167,659	27%
Ministry of Mining	16,614,734	8,307,367	4,085,041	-4,222,326	12,529,693	25%
East African Community	33,157,188	16,578,594	9,610,217	-6,968,378	23,546,972	29%
South Sudan Broadcasting Commission	104,907,131	52,453,566	140,843,886	88,390,321	-35,936,755	134%
Media Authority	9,861,569	4,930,784	350,000	-4,580,784	9,511,569	4%
Access to Information Commission	13,982,548	6,991,274	350,000	-6,641,274	13,632,548	3%
<b>Education</b>	<b>1,405,802,676</b>	<b>702,901,338</b>	<b>484,688,255</b>	<b>-218,213,083</b>	<b>921,114,421</b>	<b>34%</b>
Ministry of General Education & Instruction	962,884,760	481,442,380	188,650,717	-292,791,663	774,234,043	20%
Ministry of Higher Education Science & Technology	442,917,917	221,458,958	296,037,538	74,578,580	146,880,379	67%
<b>Health</b>	<b>667,734,652</b>	<b>333,867,326</b>	<b>188,674,493</b>	<b>-145,192,833</b>	<b>479,060,159</b>	<b>28%</b>
Ministry of Health	646,525,084	323,262,542	183,914,652	-139,347,890	462,610,432	28%
HIV/Aids Commission	14,816,026	7,408,013	3,514,048	-3,893,965	11,301,978	24%
Drug and Food Control Authority	6,393,542	3,196,771	1,245,793	-1,950,978	5,147,749	19%
<b>Infrastructure</b>	<b>633,615,137</b>	<b>316,807,568</b>	<b>302,301,690</b>	<b>-14,505,878</b>	<b>331,313,447</b>	<b>48%</b>
Ministry of Lands, Housing & Urban Development	36,476,462	18,238,231	4,436,486	-13,801,745	32,039,976	12%
Ministry of Transport	90,771,597	45,385,799	93,963,891	48,578,093	-3,192,294	104%
South Sudan Roads Authority	119,812,886	59,906,443	3,541,804	-56,364,638	116,271,081	3%
South Sudan Civil Aviation Authority	51,089,734	25,544,867	308,472,719	282,927,852	-257,382,985	604%
Ministry of Roads & Bridges	335,464,458	167,732,229	15,187,385	-152,544,844	320,277,073	5%
<b>Natural Resources &amp; Rural Devt</b>	<b>746,508,452</b>	<b>373,254,226</b>	<b>341,600,115</b>	<b>-31,654,110</b>	<b>404,908,336</b>	<b>46%</b>

<b>Total expenditure, Q1 and Q2 Source: Consolidated Fund</b>	<b>Annual Budget</b>	<b>Half Year Budget</b>	<b>Year to Date Actual</b>	<b>Variance vs half-budget</b>	<b>Remaining this year</b>	<b>Actual as % of annual budget</b>
Ministry of Agriculture & Food Security	81,087,256	40,543,628	23,944,036	-16,599,592	57,143,220	30%
Ministry of Tourism & Wildlife Conservation	597,024,322	298,512,161	-	-298,512,161	597,024,322	0%
Tourism	18,446,859	9,223,430	3,852,391	-5,371,039	14,594,468	21%
Wildlife Conservation	578,577,462	289,288,731	297,328,134	8,039,403	281,249,328	51%
Ministry of Environment & Forestry	30,324,535	15,162,267	7,451,338	-7,710,929	22,873,196	25%
Ministry of Livestock & Fisheries Industry	27,103,686	13,551,843	7,449,137	-6,102,706	19,654,549	27%
Agricultural Bank	7,193,459	3,596,729	350,000	-3,246,729	6,843,459	5%
South Sudan Land Commission	3,775,194	1,887,597	1,225,079	-662,518	2,550,115	32%
<b>Public Administration</b>	<b>5,295,267,083</b>	<b>2,647,633,541</b>	<b>3,936,471,157</b>	<b>1,288,837,616</b>	<b>1,358,795,926</b>	<b>74%</b>
Office of the President	1,680,275,507	840,137,754	2,570,386,317	1,730,248,564	-890,110,810	153%
Ministry of Cabinet Affairs	123,339,724	61,669,862	32,201,711	-29,468,151	91,138,013	26%
Ministry of Foreign Affairs & International Cooperation	2,045,877,492	1,022,938,746	1,062,883,033	39,944,287	982,994,459	52%
Ministry of Labour, Public Service & Human Resource Development	57,148,464	28,574,232	28,684,791	110,559	28,463,673	50%
National Legislative Assembly	1,105,003,998	552,501,999	180,421,980	-372,080,019	924,582,018	16%
South Sudan Civil Service Commission	7,220,009	3,610,004	1,634,586	-1,975,418	5,585,423	23%
South Sudan Local Government Board	3,963,127	1,981,563	1,664,208	-317,355	2,298,919	42%
South Sudan Employees Justice Chamber	5,998,427	2,999,214	2,155,984	-843,230	3,842,443	36%
South Sudan Public Grievances Chamber	3,669,174	1,834,587	1,192,087	-642,500	2,477,087	32%
National Elections Commission	31,185,839	15,592,919	7,850,173	-7,742,746	23,335,666	25%
Council of States	109,961,189	54,980,594	33,975,298	-21,005,296	75,985,890	31%
National Constitution Review Commission	36,124,581	18,062,290	4,104,569	-13,957,721	32,020,012	11%
Parliamentary Service Commission	37,499,400	18,749,700	650,000	-18,099,700	36,849,400	2%
Federal Affairs	25,676,189	12,838,094	1,959,538	-10,878,556	23,716,651	8%
Northern Corridor Implementation Authority	8,132,237	4,066,118	979,217	-3,086,901	7,153,020	12%
Parliamentary Affairs	14,191,727	7,095,863	5,727,664	-1,368,199	8,464,063	40%
<b>Rule of Law</b>	<b>3,760,312,989</b>	<b>1,880,156,495</b>	<b>1,975,739,576</b>	<b>95,583,081</b>	<b>1,784,573,413</b>	<b>53%</b>
Ministry of Justice & Constitutional Affairs	68,971,138	34,485,569	22,453,752	-12,031,817	46,517,386	33%
Ministry of Interior	422,491,192	211,245,596	270,658,046	59,412,450	151,833,146	64%
Police	1,993,473,108	996,736,554	1,080,431,917	83,695,363	913,041,192	54%
Prisons	812,466,130	406,233,065	432,096,248	25,863,183	380,369,882	53%
Fire Brigade	225,197,275	112,598,637	117,317,040	4,718,403	107,880,235	52%
Judiciary of South Sudan	194,835,801	97,417,900	40,821,114	-56,596,787	154,014,687	21%
South Sudan Law Review Commission	10,399,101	5,199,550	1,425,358	-3,774,192	8,973,743	14%
Bureau of Community Security & Small Arms Control	4,250,767	2,125,383	1,816,406	-308,977	2,434,361	43%
South Sudan Human Rights Commission	11,598,007	5,799,004	2,637,444	-3,161,560	8,960,563	23%
Commission for Refugees Affairs	16,630,472	8,315,236	6,082,252	-2,232,984	10,548,220	37%
<b>Security</b>	<b>10,946,090,000</b>	<b>5,473,045,000</b>	<b>6,523,108,883</b>	<b>1,050,063,884</b>	<b>4,422,981,116</b>	<b>60%</b>
Ministry of Defence & Veteran Affairs	10,240,750,031	5,120,375,015	5,222,574,229	102,199,213	5,018,175,802	51%
Defence	8,343,769,476	4,171,884,738	4,274,674,462	102,789,724	4,069,095,014	51%



<b>Total expenditure, Q1 and Q2 Source: Consolidated Fund</b>	<b>Annual Budget</b>	<b>Half Year Budget</b>	<b>Year to Date Actual</b>	<b>Variance vs half-budget</b>	<b>Remaining this year</b>	<b>Actual as % of annual budget</b>
Veteran Affairs	1,896,980,555	948,490,278	947,899,767	-590,511	949,080,788	50%
National Mine Action Authority Disarmament, Demobilization & Reintegration Commission	6,402,019	3,201,010	2,796,761	-404,249	3,605,258	44%
National Security Service	27,996,309	13,998,154	5,625,815	-8,372,340	22,370,494	20%
National Security Service	670,941,641	335,470,821	1,292,112,079	956,641,259	-621,170,438	193%
<b>Social &amp; Humanitarian Affairs</b>	<b>171,926,135</b>	<b>85,963,067</b>	<b>58,643,468</b>	<b>-27,319,600</b>	<b>113,282,667</b>	<b>34%</b>
Ministry of Gender, Child & Social Welfare	31,242,150	15,621,075	7,133,499	-8,487,576	24,108,651	23%
Ministry of Culture, Youth & Sport	41,063,687	20,531,843	21,353,561	821,717	19,710,126	52%
Ministry of Humanitarian Affairs & Disaster Management	33,885,956	16,942,978	3,456,885	-13,486,093	30,429,071	10%
South Sudan Relief & Rehabilitation Commission	42,327,265	21,163,633	22,772,893	1,609,260	19,554,372	54%
Peace Commission	15,597,080	7,798,540	2,031,728	-5,766,812	13,565,352	13%
War Disabled, Widows & Orphans Commission	7,809,997	3,904,998	1,894,902	-2,010,096	5,915,095	24%
<b>Block Transfers</b>	<b>1,951,899,657</b>	<b>975,949,829</b>	<b>796,082,265</b>	<b>-179,867,564</b>	<b>1,155,817,392</b>	<b>41%</b>
Ministry of Finance & Planning	1,951,899,657	975,949,829	796,082,265	-179,867,564	1,155,817,392	41%
<b>Cross Sectoral Expenditure</b>	<b>5,987,555,080</b>	<b>2,993,777,540</b>	<b>468,984,515</b>	<b>2,524,793,025</b>	<b>5,518,570,565</b>	<b>8%</b>
Ministry of Cabinet Affairs	5,832,555,080	2,916,277,540	47,401,860	2,868,875,680	5,785,153,220	1%
Ministry of Finance & Planning	155,000,000	77,500,000	406,582,655	329,082,655	-251,582,655	262%
Office of the President	-	-	15,000,000	15,000,000	-15,000,000	No Budget
<b>Total</b>	<b>33,388,891,231</b>	<b>16,694,445,615</b>	<b>16,390,166,791</b>	<b>-304,278,824</b>	<b>16,998,724,440</b>	<b>49%</b>

## Appendix 2: Salaries Spending by Agency

	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Chapter 21: Salaries</b>					
<b>Source: Consolidated Fund</b>					
<b>Accountability</b>	<b>199,050,642</b>	<b>99,525,321</b>	<b>174,987,573</b>	<b>75,462,252</b>	<b>88%</b>
Ministry of Finance & Planning	148,128,207	74,064,104	160,517,049	86,452,946	108%
Audit Chamber	18,798,120	9,399,060	6,114,975	-3,284,085	33%
National Bureau of Statistics	17,378,057	8,689,029	3,914,131	-4,774,898	23%
Anti-Corruption Commission	11,121,184	5,560,592	3,191,035	-2,369,557	29%
SS Fiscal & Financial Allocation & Monitoring Commission	1,252,097	626,049	553,009	-73,039	44%
South Sudan Reconstruction & Development Fund	2,372,977	1,186,489	697,374	-489,115	29%
National Revenue Authority	0	0	0	0	No Budget
<b>Economic Functions</b>	<b>208,895,266</b>	<b>104,447,633</b>	<b>76,606,320</b>	<b>-27,841,313</b>	<b>37%</b>
Ministry of Petroleum	18,577,840	9,288,920	10,323,882	1,034,962	56%
Ministry of Information, Communication, Technology & Postal Ser	26,297,023	13,148,512	10,258,850	-2,889,662	39%
Ministry of Electricity & Dams	3,526,413	1,763,207	1,506,069	-257,138	43%
Ministry of Trade, Investment & Industry	24,278,214	12,139,107	9,043,588	-3,095,519	37%
South Sudan Urban Water Corporation	19,517,892	9,758,946	8,361,358	-1,397,588	43%
Electricity Corporation	24,039,523	12,019,762	11,525,817	-493,944	48%
Investment Authority	4,069,177	2,034,589	1,157,347	-877,242	28%
National Bureau of Standards	21,043,768	10,521,884	8,369,047	-2,152,837	40%
Petroleum and Gas Commission	4,433,354	2,216,677	1,910,469	-306,208	43%
National Communications Authority	1,594,051	797,026	0	-797,026	0%
Ministry of Water Resources & Irrigation	18,522,938	9,261,469	5,207,416	-4,054,053	28%
Ministry of Mining	8,308,481	4,154,241	380,669	-3,773,572	5%
East African Community	6,997,188	3,498,594	546,402	-2,952,192	8%
South Sudan Broadcasting Commission	20,333,875	10,166,938	8,015,406	-2,151,532	39%
Media Authority	1,617,275	808,638	0	-808,638	0%
Access to Information Commission	5,738,254	2,869,127	0	-2,869,127	0%
<b>Education</b>	<b>498,629,325</b>	<b>249,314,663</b>	<b>286,764,178</b>	<b>37,449,515</b>	<b>58%</b>
Ministry of General Education & Instruction	84,603,235	42,301,618	25,870,871	-16,430,747	31%
Ministry of Higher Education Science & Technology	414,026,090	207,013,045	260,893,307	53,880,262	63%
<b>Health</b>	<b>119,391,895</b>	<b>59,695,948</b>	<b>67,985,005</b>	<b>8,289,058</b>	<b>57%</b>
Ministry of Health	108,571,396	54,285,698	64,525,164	10,239,466	59%
HIV/Aids Commission	8,565,718	4,282,859	2,864,048	-1,418,811	33%
Drug and Food Control Authority	2,254,781	1,127,391	595,793	-531,598	26%
<b>Infrastructure</b>	<b>79,194,832</b>	<b>39,597,416</b>	<b>23,086,253</b>	<b>-16,511,163</b>	<b>29%</b>
Ministry of Lands, Housing & Urban Development	15,459,772	7,729,886	2,936,486	-4,793,400	19%
Ministry of Transport	26,969,142	13,484,571	3,562,206	-9,922,365	13%
South Sudan Roads Authority	0	0	0	0	No Budget
South Sudan Civil Aviation Authority	29,612,234	14,806,117	14,405,176	-400,941	49%
Ministry of Roads & Bridges	7,153,684	3,576,842	2,182,385	-1,394,457	31%
<b>Natural Resources &amp; Rural Devt</b>	<b>193,207,121</b>	<b>96,603,561</b>	<b>105,157,928</b>	<b>8,554,368</b>	<b>54%</b>
Ministry of Agriculture & Food Security	37,549,973	18,774,987	11,564,395	-7,210,592	31%
Ministry of Tourism & Wildlife Conservation	130,055,132	65,027,566	86,167,363	21,139,797	66%
<i>Tourism</i>	8,760,364	4,380,182	2,352,391	-2,027,791	27%

	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Chapter 21: Salaries</b>					
<b>Source: Consolidated Fund</b>					
<i>Wildlife Conservation</i>	121,294,768	60,647,384	83,814,972	23,167,588	69%
Ministry of Environment & Forestry	11,245,430	5,622,715	2,997,928	-2,624,787	27%
Ministry of Livestock & Fisheries Industry	9,264,411	4,632,206	3,853,163	-779,042	42%
Agricultural Bank	3,287,016	1,643,508	0	-1,643,508	0%
South Sudan Land Commission	1,805,159	902,580	575,079	-327,501	32%
<b>Public Administration</b>	<b>2,821,921,570</b>	<b>1,410,960,785</b>	<b>1,291,936,353</b>	<b>-119,024,432</b>	<b>46%</b>
Office of the President	44,909,867	22,454,934	120,522,232	98,067,298	268%
Ministry of Cabinet Affairs	62,584,154	31,292,077	30,034,901	-1,257,176	48%
Ministry of Foreign Affairs & International Cooperation	1,944,596,307	972,298,154	1,013,928,092	41,629,939	52%
Ministry of Labour, Public Service & Human Resource Development	30,084,868	15,042,434	25,800,872	10,758,438	86%
National Legislative Assembly	605,392,437	302,696,219	68,581,473	-234,114,746	11%
South Sudan Civil Service Commission	3,699,688	1,849,844	730,227	-1,119,617	20%
South Sudan Local Government Board	2,844,725	1,422,363	1,014,208	-408,155	36%
South Sudan Employees Justice Chamber	2,755,080	1,377,540	720,626	-656,914	26%
South Sudan Public Grievances Chamber	1,828,327	914,164	542,087	-372,077	30%
National Elections Commission	18,685,222	9,342,611	6,900,173	-2,442,438	37%
Council of States	80,444,532	40,222,266	18,087,848	-22,134,418	22%
National Constitution Review Commission	8,362,096	4,181,048	3,454,569	-726,479	41%
Parliamentary Service Commission	3274400	1637200	0	-1637200	0%
Federal Affairs	5,256,769	2,628,385	459,538	-2,168,847	9%
Northern Corridor Implementation Authority	1,530,791	765,396	329,217	-436,179	22%
Parliamentary Affairs	5,672,307	2,836,154	830,291	-2,005,863	15%
<b>Rule of Law</b>	<b>1,407,940,439</b>	<b>703,970,220</b>	<b>823,159,245</b>	<b>119,189,026</b>	<b>58%</b>
Ministry of Justice & Constitutional Affairs	43,321,138	21,660,569	15,354,668	-6,305,901	35%
Ministry of Interior	308,570,491	154,285,246	129,845,863	-24,439,383	42%
Police	762,024,505	381,012,253	543,399,029	162,386,777	71%
Prisons	89,373,540	44,686,770	59,176,357	14,489,587	66%
Fire Brigade	55,588,641	27,794,321	30,040,050	2,245,730	54%
Judiciary of South Sudan	126,197,248	63,098,624	39,321,114	-23,777,510	31%
South Sudan Law Review Commission	3,799,350	1,899,675	775,358	-1,124,317	20%
Bureau of Community Security & Small Arms Control	3,337,664	1,668,832	866,406	-802,426	26%
South Sudan Human Rights Commission	6,910,276	3,455,138	1,987,444	-1,467,694	29%
Commission for Refugees Affairs	8,817,586	4,408,793	2,392,957	-2,015,836	27%
<b>Security</b>	<b>8,754,887,702</b>	<b>4,377,443,851</b>	<b>5,022,562,803</b>	<b>645,118,952</b>	<b>57%</b>
Ministry of Defence & Veteran Affairs	8,164,676,768	4,082,338,384	4,332,255,259	249,916,875	53%
<i>Defence</i>	<i>6,410,196,213</i>	<i>3,205,098,107</i>	<i>3,385,855,492</i>	<i>180,757,385</i>	<i>53%</i>
<i>Veteran Affairs</i>	<i>1,754,480,555</i>	<i>877,240,278</i>	<i>946,399,767</i>	<i>69,159,490</i>	<i>54%</i>
National Mine Action Authority	4,068,724	2,034,362	1,897,735	-136,627	47%
Disarmament, Demobilization & Reintegration Commission	16,995,302	8,497,651	4,975,815	-3,521,837	29%
National Security Service	569,146,908	284,573,454	683,433,995	398,860,541	120%
<b>Social &amp; Humanitarian Affairs</b>	<b>75,204,937</b>	<b>37,602,469</b>	<b>34,644,487</b>	<b>-2,957,982</b>	<b>46%</b>
Ministry of Gender, Child & Social Welfare	10,973,064	5,486,532	4,096,505	-1,390,027	37%
Ministry of Culture, Youth & Sport	15,374,622	7,687,311	4,112,169	-3,575,142	27%
Ministry of Humanitarian Affairs & Disaster Management	8,149,392	4,074,696	1,386,290	-2,688,406	17%
South Sudan Relief & Rehabilitation Commission	28,642,936	14,321,468	22,422,893	8,101,425	78%

<b>Chapter 21: Salaries</b> <b>Source: Consolidated Fund</b>	<b>Annual Budget</b>	<b>Half Year Budget</b>	<b>Year to Date Actual</b>	<b>Variance vs half year</b>	<b>Actual as % of annual budget</b>
Peace Commission	7,130,693	3,565,347	1,381,728	-2,183,619	19%
War Disabled, Widows & Orphans Commission	4,934,230	2,467,115	1,244,902	-1,222,213	25%
<b>Cross Sectoral Expenditure</b>	-	-	<b>22,401,860</b>	<b>22,401,860</b>	<b>No Budget</b>
Ministry of Cabinet Affairs	-	-	22,401,860	22,401,860	No Budget
<b>Total</b>	<b>14,358,323,729</b>	<b>7,179,161,865</b>	<b>7,929,292,006</b>	<b>750,130,141</b>	<b>55%</b>

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

Chapter 22: Operating Expenses Source: Consolidated Fund	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Accountability</b>	<b>186,313,043</b>	<b>93,156,521.50</b>	<b>859,581,144</b>	<b>766,424,623</b>	<b>461%</b>
Ministry of Finance & Planning	147,063,652	73,531,826	855,015,173	781,483,347	581%
Audit Chamber	12,298,902	6,149,451	650,000	-5,499,451	5%
National Bureau of Statistics	10,230,914	5,115,457	835,971	-4,279,486	8%
Anti-Corruption Commission	9,375,463	4,687,731	1,780,000	-2,907,731	19%
SS Fiscal & Financial Allocation & Monitoring Commission	1,875,093	937,546	650,000	-287,546	35%
South Sudan Reconstruction & Development Fund	3,125,154	1,562,577	650,000	-912,577	21%
National Revenue Authority	2,343,866	1,171,933	-	-1,171,933	0%
<b>Economic Functions</b>	<b>228,042,119</b>	<b>114,021,060</b>	<b>175,241,103</b>	<b>61,220,043</b>	<b>77%</b>
Ministry of Petroleum	15,699,605	7,849,803	3,415,960	-4,433,842	22%
Ministry of Information, Communication, Technology & Postal Ser	13,799,605	6,899,803	10,052,000	3,152,198	73%
Ministry of Electricity & Dams	8,486,474	4,243,237	4,077,260	-165,977	48%
Ministry of Trade, Investment & Industry	9,415,343	4,707,671	5,024,495	316,824	53%
South Sudan Urban Water Corporation	12,107,095	6,053,548	650,000	-5,403,548	5%
Electricity Corporation	10,075,295	5,037,648	650,000	-4,387,648	6%
Investment Authority	7,812,886	3,906,443	650,000	-3,256,443	8%
National Bureau of Standards	8,049,672	4,024,836	650,000	-3,374,836	8%
Petroleum and Gas Commission	4,687,731	2,343,866	650,000	-1,693,866	14%
National Communications Authority	10,680,316	5,340,158	350,000	-4,990,158	3%
Ministry of Water Resources & Irrigation	10,450,000	5,225,000	2,774,721	-2,450,279	27%
Ministry of Mining	8,306,253	4,153,126	3,704,372	-448,755	45%
East African Community	7,410,000	3,705,000	9,063,815	5,358,815	122%
South Sudan Broadcasting Commission	84,573,256	42,286,628	132,828,480	90,541,852	157%
Media Authority	8,244,294	4,122,147	350,000	-3,772,147	4%
Access to Information Commission	8,244,294	4,122,147	350,000	-3,772,147	4%
<b>Education</b>	<b>49,795,864</b>	<b>24,897,932</b>	<b>52,168,320</b>	<b>27,270,388</b>	<b>105%</b>
Ministry of General Education & Instruction	20,904,038	10,452,019	17,024,089	6,572,070	81%
Ministry of Higher Education Science & Technology	28,891,827	14,445,913	35,144,230	20,698,317	122%
<b>Health</b>	<b>71,637,393</b>	<b>35,818,696</b>	<b>45,467,852</b>	<b>9,649,156</b>	<b>63%</b>
Ministry of Health	61,248,324	30,624,162	44,167,852	13,543,690	72%
HIV/Aids Commission	6,250,308	3,125,154	650,000	-2,475,154	10%
Drug and Food Control Authority	4,138,761	2,069,380	650,000	-1,419,380	16%
<b>Infrastructure</b>	<b>47,629,320</b>	<b>23,814,660</b>	<b>185,878,635</b>	<b>162,063,975</b>	<b>390%</b>
Ministry of Lands, Housing & Urban Development	8,516,690	4,258,345	1,500,000	-2,758,345	18%
Ministry of Transport	13,802,455	6,901,228	8,569,883	1,668,656	62%
South Sudan Roads Authority	7,812,886	3,906,443	3,541,804	-364,638	45%
South Sudan Civil Aviation Authority	8,977,500	4,488,750	170,766,947	166,278,197	1902%
Ministry of Roads & Bridges	8,519,789	4,259,895	1,500,000	-2,759,895	18%
<b>Natural Resources &amp; Rural Devt</b>	<b>78,904,023</b>	<b>39,452,011</b>	<b>17,600,078</b>	<b>-21,851,933</b>	<b>22%</b>

<b>Chapter 22: Operating Expenses Source: Consolidated Fund</b>	<b>Annual Budget</b>	<b>Half Year Budget</b>	<b>Year to Date Actual</b>	<b>Variance vs half year</b>	<b>Actual as % of annual budget</b>
Ministry of Agriculture & Food Security	25,537,283	12,768,642	7,646,668	-5,121,974	30%
Ministry of Tourism & Wildlife Conservation	20,904,038	10,452,019	3,000,000	-7,452,019	14%
<i>Tourism</i>	9,686,495	4,843,248	1,500,000	-3,343,248	15%
<i>Wildlife Conservation</i>	11,217,542	5,608,771	1,500,000	-4,108,771	13%
Ministry of Environment & Forestry	19,079,105	9,539,552	4,453,410	-5,086,142	23%
Ministry of Livestock & Fisheries Industry	7,507,119	3,753,560	1,500,000	-2,253,560	20%
Agricultural Bank	3,906,443	1,953,221	350,000	-1,603,221	9%
South Sudan Land Commission	1,970,035	985,017	650,000	-335,017	33%
<b>Public Administration</b>	<b>1,929,281,643</b>	<b>964,640,821</b>	<b>2,210,401,991</b>	<b>1,245,761,169</b>	<b>115%</b>
Office of the President	1,397,365,640	698,682,820	2,016,036,631	1,317,353,811	144%
Ministry of Cabinet Affairs	60,755,570	30,377,785	2,166,810	-28,210,975	4%
Ministry of Foreign Affairs & International Cooperation	101,281,185	50,640,593	48,954,941	-1,685,652	48%
Ministry of Labour, Public Service & Human Resource Development	27,063,596	13,531,798	2,883,919	-10,647,879	11%
National Legislative Assembly	205,111,561	102,555,780	111,840,508	9,284,727	55%
South Sudan Civil Service Commission	3,520,321	1,760,160	904,359	-855,801	26%
South Sudan Local Government Board	1,118,402	559,201	650,000	90,799	58%
South Sudan Employees Justice Chamber	1,679,477	839,739	1,130,000	290,261	67%
South Sudan Public Grievances Chamber	1,840,847	920,424	650,000	-270,424	35%
National Elections Commission	12,500,617	6,250,308	950,000	-5,300,308	8%
Council of States	29,516,657	14,758,328	15,887,450	1,129,122	54%
National Constitution Review Commission	27,762,485	13,881,242	650,000	-13,231,242	2%
Parliamentary Service Commission	34,225,000	17,112,500	650,000	-16,462,500	2%
Federal Affairs	10,419,420	5,209,710	1,500,000	-3,709,710	14%
Northern Corridor Implementation Authority	6,601,446	3,300,723	650,000	-2,650,723	10%
Parliamentary Affairs	8,519,420	4,259,710	4,897,373	637,663	57%
<b>Rule of Law</b>	<b>523,413,441</b>	<b>261,706,721</b>	<b>294,148,684</b>	<b>32,441,964</b>	<b>56%</b>
Ministry of Justice & Constitutional Affairs	25,650,000	12,825,000	7,099,084	-5,725,916	28%
Ministry of Interior	106,420,701	53,210,350	131,133,070	77,922,720	123%
Police	171,487,120	85,743,560	73,685,542	-12,058,018	43%
Prisons	110,299,560	55,149,780	73,291,693	18,141,913	66%
Fire Brigade	20,904,038	10,452,019	1,500,000	-8,952,019	7%
Judiciary of South Sudan	68,638,553	34,319,276	1,500,000	-32,819,276	2%
South Sudan Law Review Commission	6,599,751	3,299,875	650,000	-2,649,875	10%
Bureau of Community Security & Small Arms Control	913,103	456,551	950,000	493,449	104%
South Sudan Human Rights Commission	4,687,731	2,343,866	650,000	-1,693,866	14%
Commission for Refugees Affairs	7,812,886	3,906,443	3,689,295	-217,148	47%
<b>Security</b>	<b>1,883,952,298</b>	<b>941,976,149</b>	<b>1,408,099,681</b>	<b>466,123,532</b>	<b>75%</b>
Ministry of Defence & Veteran Affairs	1,776,073,263	888,036,631	797,872,570	-90,164,061	45%
<i>Defence</i>	1,633,573,263	816,786,631	796,372,570	-20,414,061	49%

<b>Chapter 22: Operating Expenses Source: Consolidated Fund</b>	<b>Annual Budget</b>	<b>Half Year Budget</b>	<b>Year to Date Actual</b>	<b>Variance vs half year</b>	<b>Actual as % of annual budget</b>
<i>Veteran Affairs</i>	142,500,000	71,250,000	1,500,000	-69,750,000	1%
National Mine Action Authority Disarmament, Demobilization & Reintegration Commission	2,333,295	1,166,648	899,026	-267,622	39%
National Security Service	11,001,007	5,500,503	650,000	-4,850,503	6%
<b>Social &amp; Humanitarian Affairs</b>	<b>96,721,198</b>	<b>48,360,599</b>	<b>23,998,981</b>	<b>-24,361,618</b>	<b>25%</b>
Ministry of Gender, Child & Social Welfare	20,269,086	10,134,543	3,036,994	-7,097,549	15%
Ministry of Culture, Youth & Sport Ministry of Humanitarian Affairs & Disaster Management	25,689,065	12,844,532	17,241,392	4,396,859	67%
South Sudan Relief & Rehabilitation Commission	25,736,564	12,868,282	2,070,595	-10,797,687	8%
Peace Commission	13,684,329	6,842,165	350,000	-6,492,165	3%
War Disabled, Widows & Orphans Commission	8,466,387	4,233,193	650,000	-3,583,193	8%
	2,875,767	1,437,883	650,000	-787,883	23%
<b>Cross Sectoral Expenditure</b>	<b>-</b>	<b>-</b>	<b>294,569,846</b>	<b>294,569,846</b>	<b>No Budget</b>
Ministry of Cabinet Affairs	-	-	25,000,000	25,000,000	No Budget
Ministry of Finance & Planning	-	-	254,569,846	254,569,846	No Budget
Office of the President	-	-	15,000,000	15,000,000	No Budget
<b>Total</b>	<b>5,095,690,341</b>	<b>2,547,845,170</b>	<b>5,567,156,315</b>	<b>3,019,311,144</b>	<b>109%</b>

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

Chapter 23: Transfers Source: Consolidated Fund	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Accountability</b>	<b>874,645,615</b>	<b>437,322,808</b>	-	<b>-437,322,808</b>	<b>0%</b>
Ministry of Finance & Planning	874,645,615	437,322,808	-	-437,322,808	0%
<b>Economic Functions</b>	<b>46,482,686</b>	<b>23,241,343</b>	<b>12,305,828</b>	<b>-10,935,515</b>	<b>26%</b>
Ministry of Water Resources & Irrigation	46,482,686	23,241,343	12,305,828	-10,935,515	26%
<b>Education</b>	<b>857,377,487</b>	<b>428,688,744</b>	<b>145,755,757</b>	<b>-282,932,987</b>	<b>17%</b>
Ministry of General Education & Instruction	857,377,487	428,688,744	145,755,757	-282,932,987	17%
<b>Health</b>	<b>393,366,561</b>	<b>196,683,281</b>	<b>75,221,636</b>	<b>-121,461,645</b>	<b>19%</b>
Ministry of Health	393,366,561	196,683,281	75,221,636	-121,461,645	19%
<b>Infrastructure</b>	-	-	-	-	<b>No Budget</b>
<b>Natural Resources &amp; Rural Devt</b>	<b>474,397,308</b>	<b>237,198,654</b>	<b>218,842,109</b>	<b>-18,356,545</b>	<b>46%</b>
Ministry of Agriculture & Food Security	18,000,000	9,000,000	4,732,973	-4,267,027	26%
Ministry of Tourism & Wildlife Conservation	446,065,152	223,032,576	212,013,162	-11,019,414	48%
<i>Wildlife Conservation</i>	446,065,152	223,032,576	212,013,162	-11,019,414	48%
Ministry of Livestock & Fisheries Industry	10,332,156	5,166,078	2,095,974	-3,070,104	20%
<b>Public Administration</b>	<b>1,563,870</b>	<b>781,935</b>	<b>305,358</b>	<b>-476,577</b>	<b>20%</b>
South Sudan Employees Justice Chamber	1,563,870	781,935	305,358	-476,577	20%
<b>Rule of Law</b>	<b>1,721,459,109</b>	<b>860,729,555</b>	<b>848,152,533</b>	<b>-12,577,022</b>	<b>49%</b>
Police	959,961,483	479,980,742	462,747,345	-17,233,397	48%
Prisons	612,793,030	306,396,515	299,628,198	-6,768,317	49%
Fire Brigade	148,704,596	74,352,298	85,776,990	11,424,692	58%
<b>Security</b>	-	-	-	-	<b>No Budget</b>
<b>Social &amp; Humanitarian Affairs</b>	-	-	-	-	<b>No Budget</b>
<b>Block Transfers</b>	-	-	<b>796,082,265</b>	<b>796,082,265</b>	<b>No Budget</b>
Ministry of Finance & Planning	-	-	796,082,265	796,082,265	No Budget
<b>Total</b>	<b>4,369,292,636</b>	<b>2,184,646,318</b>	<b>2,096,665,486</b>	<b>-87,980,832</b>	<b>48%</b>



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

Chapter 28: Capital Source: Consolidated Fund	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Accountability</b>	<b>60,000,000</b>	<b>30,000,000</b>	<b>15,150,406</b>	<b>-14,849,594</b>	<b>25%</b>
Ministry of Finance & Planning	45,000,000	22,500,000	15,150,406	-7,349,594	34%
Audit Chamber	15,000,000	7,500,000	-	-7,500,000	0%
<b>Economic Functions</b>	<b>18,750,000</b>	<b>9,375,000</b>	<b>-</b>	<b>-9,375,000</b>	<b>0%</b>
East African Community	18,750,000	9,375,000	-	-9,375,000	0%
<b>Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Health</b>	<b>83,338,803</b>	<b>41,669,402</b>	<b>-</b>	<b>-41,669,402</b>	<b>0%</b>
				-	
<b>Infrastructure</b>	<b>506,790,985</b>	<b>253,395,493</b>	<b>93,336,802</b>	<b>160,058,691</b>	<b>18%</b>
Ministry of Lands, Housing & Urban Development	12,500,000	6,250,000	-	-6,250,000	0%
Ministry of Transport	50,000,000	25,000,000	81,831,802	56,831,802	164%
South Sudan Roads Authority	112,000,000	56,000,000	-	-56,000,000	0%
South Sudan Civil Aviation Authority	12,500,000	6,250,000	-	-6,250,000	0%
				-	
Ministry of Roads & Bridges	319,790,985	159,895,493	11,505,000	148,390,493	4%
<b>Natural Resources &amp; Rural Devt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
<b>Public Administration</b>	<b>504,500,000</b>	<b>252,250,000</b>	<b>425,827,455</b>	<b>173,577,455</b>	<b>84%</b>
Office of the President	200,000,000	100,000,000	425,827,455	325,827,455	213%
				-	
National Legislative Assembly	294,500,000	147,250,000	-	-147,250,000	0%
Federal Affairs	10,000,000	5,000,000	-	-5,000,000	0%
<b>Rule of Law</b>	<b>107,500,000</b>	<b>53,750,000</b>	<b>10,279,113</b>	<b>-43,470,887</b>	<b>10%</b>
Ministry of Interior	7,500,000	3,750,000	9,679,113	5,929,113	129%
Police	100,000,000	50,000,000	600,000	-49,400,000	1%
<b>Security</b>	<b>307,250,000</b>	<b>153,625,000</b>	<b>92,446,400</b>	<b>-61,178,600</b>	<b>30%</b>
Ministry of Defence & Veteran Affairs	300,000,000	150,000,000	92,446,400	-57,553,600	31%
<i>Defence</i>	<i>300,000,000</i>	<i>150,000,000</i>	<i>92,446,400</i>	<i>-57,553,600</i>	<i>31%</i>
National Security Service	7,250,000	3,625,000	-	-3,625,000	0%
<b>Social &amp; Humanitarian Affairs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>No Budget</b>
				-	
<b>Total</b>	<b>1,546,460,387</b>	<b>773,230,193</b>	<b>637,040,176</b>	<b>136,190,017</b>	<b>41%</b>

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

Chapter 24: Other expenses Source: Consolidated Fund	Annual Budget	Half Year Budget	Year to Date Actual	Variance vs half year	Actual as % of annual budget
<b>Public Administration</b>	<b>38,000,000</b>	<b>19,000,000</b>	<b>8,000,000</b>	<b>-11,000,000</b>	<b>21%</b>
Office of the President	38,000,000	19,000,000	8,000,000	-11,000,000	21%
<b>Cross Sectoral Expenditure</b>	<b>52,778,329</b>	<b>26,389,165</b>	<b>152,012,809</b>	<b>125,623,644</b>	<b>288%</b>
Ministry of Finance & Planning	52,778,329	26,389,165	152,012,809	125,623,644	288%
<b>Total</b>	<b>90,778,329</b>	<b>45,389,165</b>	<b>160,012,809</b>	<b>114,623,644</b>	<b>176%</b>