



# **SOUTH SUDAN CITIZENS DRAFT BUDGET 2018/2019**

**Continuing the necessary reforms to stabilize and recover  
our economy**



# DRAFT CITIZEN BUDGET

## Foreword from the Ministry of Finance and Economic Planning

The Government of the Republic of South Sudan experienced challenges in the execution of the FY 2017/18 national budget due to poor cash flow which led to the delay of salary payments to Government staff for several months. There was no capital budget allocation which made it difficult to execute important Government priorities. However, there are also some successes including suspension of fuel subsidies for the Nile Petroleum Corporation (NilePet), South Sudan's state-owned oil company, in the FY 2018/2019 budget.

There are promising increases in global oil prices which will make it possible for additional resources to be available. Non-oil revenue is projected to increase due to reforms and specifically due to the establishment of the National Revenue Authority. We will therefore have sufficient revenue to execute all our budgeted expenditure for the first half of the fiscal year. We will not be borrowing from the Bank of South Sudan and this will strengthen our currency.

The FY 2018/2019 national budget will enable us to settle certain key expenditure obligations and to pay salaries and salary arrears, transfers to state governments and service our outstanding debts, so that our finances remain on a sustainable footing.

The national dialogue effort for peace revitalization is an important component of this year's national budget. Government priorities are stipulated in the recently formulated National Development Strategy 2018–2021 and are reflected and streamlined in the national budget plans. As a result, we will use our limited resources to bring peace, maintain security, keep Government running smoothly and provide core basic services to our people.

I am pleased to share the draft national budget to be used for the FY 2018/2019 and ask for the input and approval of citizens and civil society. I am sure this budget will address our Government priorities and needs in a responsible manner and lay the foundation for economic recovery and sustainable development in the Republic of South Sudan.



**Hon. Ocum Karlo**  
**Undersecretary of Planning**  
**Minister of Finance and Economic Planning**  
**Government of the Republic of South Sudan**





## Continuing the necessary reforms to stabilize and recover our economy

The citizens budget, a simplified version of the national budget, has been produced for both the draft budget and enacted budget to create awareness among South Sudanese citizens on the budgetary process, and to encourage their active participation in order to exercise their oversight role. This is the first time the citizens budget has been produced in South Sudan, focusing on the social sectors of education, gender and health.

**Contact information for citizen feedback:**

The South Sudan Citizens Draft Budget 2018/2019 is available online via the Ministry of Finance and Economic Planning website <http://grss-mof.org/>

For hard copies of the Citizens Draft Budget, please contact:

Ministry of Finance and Economic Planning

Office of the Undersecretary of Planning

Ministries Area

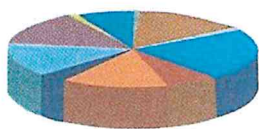
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## Foreword from the Minister of Finance and Economic Planning

It is with a great pleasure that I introduce the draft national budget and context for the financial year (FY) 2018/19 to the citizens of South Sudan. The draft budget includes a macroeconomic overview of Government policy priorities for stabilizing economic growth, as measured by gross domestic product (GDP), and for reducing inflation which has important implications for the Government and society as a whole. The Government is committed to working to maintain macroeconomic and microeconomic stability to achieve sustainable development and broad economic growth.

The draft national budget is based on data collected from the Ministry of Finance and Economic Planning, Ministry of Petroleum, National Bureau of Statistics and the Bank of South Sudan. With the analysis from the Directorates of Budget, Revenue, Macro Planning, and Aid Coordination, in the Ministry of Finance and Economic Planning, we were able to estimate and project our resource envelope for the FY 2018/19 national budget.

The Government of the Republic of South Sudan experienced challenges in the execution of the FY 2017/18 national budget due to poor cash flow which led to the delay of salary payments to Government staff for several months. There was no capital budget allocation which made it difficult to execute important Government priorities. However, there are also some successes including suspension of fuel subsidies for the Nile Petroleum Corporation (NilePet), South Sudan's state-owned oil company, in the FY 2018/2019 budget.

There are promising increases in global oil prices which will make it possible for additional resources to be available. Non-oil revenue is projected to increase due to reforms and specifically due to the establishment of the National Revenue Authority. We will therefore have sufficient revenue to execute all our budgeted expenditure for the first half of the fiscal year. We will not be borrowing from the Bank of South Sudan and this will strengthen our currency.

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obligations and to pay salaries and salary arrears, transfers to state governments and service our outstanding debts, so that our finances remain on a sustainable footing.

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I am pleased to share the draft national budget to be used for the FY 2018/2019 and ask for the input and approval of citizens and civil society. I am sure this budget will address our Government priorities and needs in a responsible manner and lay the foundation for economic recovery and sustainable development in the Republic of South Sudan.

**Hon. Salvatore Garang Mabiordit**  
**Minister of Finance and Economic Planning**  
**Government of the Republic of South Sudan**



## Remarks on the FY 2017/2018 budget



FY 2017/2018 budget of SSP 32.145 billion was passed with a **funding gap of SSP 14.13 billion** and although oil and non-oil revenue performance exceeded budget estimates, it was not enough to bridge this funding gap



Two oil advances boosted resources in the third quarter (January-March) and payment of oil signature bonuses (a onetime fee for the assignment and securing of a license for petroleum production by oil companies) enabled the settling of key expenditure obligations including salary arrears and state transfers

**SSP 34.8 billion**

Total actual expenditure by the third quarter amounted to SSP 34.82 billion

**44%**

Salaries of civil servants, organised forces and state transfers

Salaries of civil servant, organised forces and the state transfers amounted to SSP 15 billion which is 44 per cent of the national budget by the third quarter

**SSP 11 billion**

Operating expenditures

Actual operating expenditures of Government amounted to SSP 11 billion, which is 32 per cent of the national budget by the third quarter



# Key messages from the proposed national budget for 2018/2019

The total resource available for the draft budget for FY 2018/2019 is estimated at South Sudanese Pound (SSP) 81.590 billion, close to double the FY 2017/2018 budget that stood at SSP 46.277 billion.

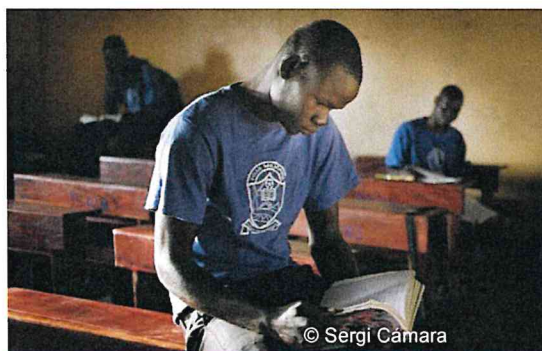
## Effect of inflation on salaries, goods and services

When inflation is considered, the increases in total expenditure and revenue are of a much smaller magnitude than they otherwise appear. The Government has faced major challenges in fulfilling its basic obligations, such as paying teachers' salaries. Instability in the country led to a collapse in government revenue as businesses lost confidence in the economy, and oil prices and production were well below expectations.

In the previous budget, the Government was only able to pay nine months of Government salaries, seven months of transfers to state governments and was not able to pay for any of its obligations to its embassies abroad. To address this, in this current fiscal year 2018/19, the government allocated SSP 17 billion to meet the salary arrears for FY 2017/18.

## Increases in goods and services for education and health

There are large, real increases in the goods and services allocations for the education and health sectors. The objective of these allocations is to ensure that adequate operational costs are provided to enhance better service delivery in the respective sectors.



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### Education:

The Education sector registers a noticeable increment from FY 2017/2018: 77 per cent of these allocations are channelled towards goods and services at state level to cater for operational costs such as salaries, allowances of teachers and running of respective educational institutions.

### Gender:

There is a slight increase in the budget for gender, including for goods and services within the gender sector.

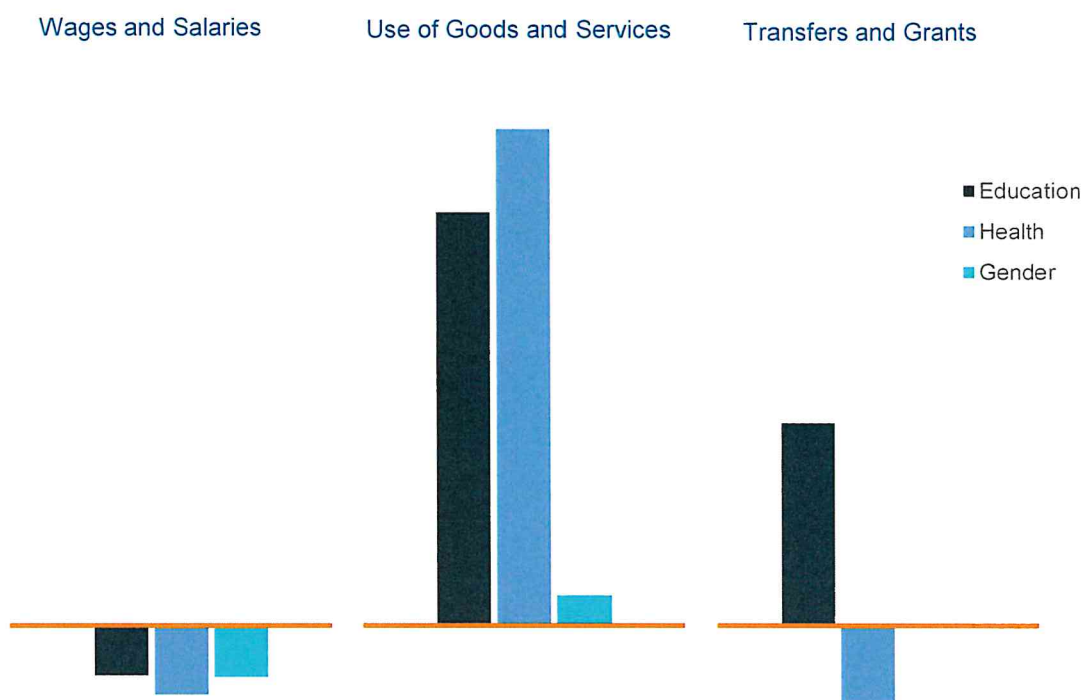


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### Health:

The health budget is 2 per cent of the draft national budget which falls below the required 15 per cent of the Abuja Declaration 2001. The budget for use of goods and services has been increased by 35 per cent (or to 43 per cent) in the proposed budget, an area that has been characterized by overspending as evidenced in the FY 2017/2018.

## Real changes in components of expenditure from FY 2017/18 to FY 2018/19



The graph above shows real changes under each of the expenditure components in the three sectors of education, health and gender between FY 2017/18 and FY 2018/19. Under the wages and salaries component, there is a general indication of delays in the three sectors in the payment of salaries of government employees in the FY 2017/18 which has resulted to three months arrears carried forward to this current FY 2018/19. Despite a slight increment in the draft budget FY 2018/19 in the salaries and wages component, it will not impact favourably on the general welfare of government employees in real terms because of existing inflation costs, leaving them with little to spend on their basic needs.

There is high expenditure on goods and services especially in the education and health sectors that goes towards meeting operational costs and emphasizes the Government's priority of service delivery. In contrast, the gender sector is least budgeted with limited funds allocated towards goods and services.

Transfers and grants move funds to states to enable decentralized service delivery. The education sector has registered a significant increase in transfers spending to state ministries of education for payment of teacher's salaries and operational expenses. The health sector spent less on transfers and grants in FY 2017/18 and this has decreased further in the proposed budget for FY 2018/19. The gender sector's ability to realize its sectoral goals is hampered by the fact that no funds have been allocated towards transfers.



# What is the national budget?

The national budget is a government's annual plan that provides estimates for revenue and expenditures during the financial year that runs from 1<sup>st</sup> July to 30<sup>th</sup> June. In the budget, the national government plans how it will finance its expenditure estimates and the sources from which it will obtain its income, such as proceeds from oil, tax and grants from donors in the form of revenue.

Three levels of government shape decisions made by the national government in determining its national priorities. In South Sudan, the National Development Strategy 2018–2021 provides guidance in determining the spending priorities of the country. The various spending agencies and

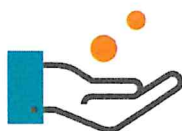
departments at the national level derive their annual budget submissions through their key programmes and activities, based on the government priorities, sectoral plans and policy statements. At the state level, annual spending priority plans are submitted based on the state strategic plan. Local government sets spending priority plans based on the county development plan and the annual participatory planning process.

The national budget is thus a reflection of the Government's plan to implement its national priorities manifested through allocations to sectors such as education, health and social development, with the objective of spurring economic growth and development.





## Detailed context for the FY 2018/2019 budget



### Removal of the Fuel Subsidy

The Government previously maintained a fuel subsidy to reduce the cost of fuel. However, with large swings in the price of fuel, the subsidy became unaffordable. In response, the Council of Ministers and National Assembly approved removal of the fuel subsidy, which will help to balance the budget and free up funds for education and health.



### Dar Blend Budget Price Estimate Set at \$55 Per Barrel

Although the current average global market price of oil is around \$70 per barrel, the budget price estimate for Dar Blend (oil from South Sudan's Upper Nile fields) is set at \$55 per barrel to offset fluctuations in oil commodity prices. Based on this price, the net oil revenue available is estimated at SSP 71.9 billion.



### Payments to Sudan

South Sudan's obligations to Sudan are in two categories: the default payments which sit at \$19 million (equivalent to 350,000 barrels of crude oil) to be cleared by the end of August 2018; and the outstanding balance of the transitional financial arrangement (TFA)<sup>1</sup> at \$1.3 billion payable at the rate of 28,000 barrels per day. Estimated payments to Sudan in FY 2018/2019 will be SSP 88.9 billion (\$680 million).



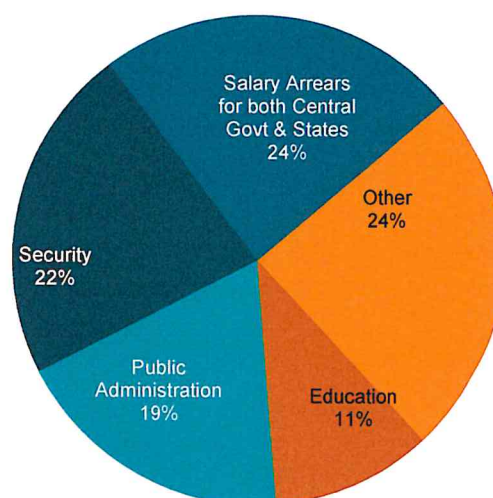
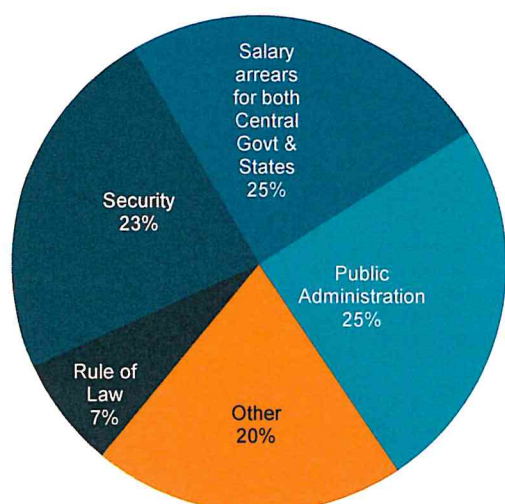
### Council of Ministers Increases FY 2018/2019 Government Spending

Spending agencies will have more resources available to run operations and make capital investments due to the significant increase in resources in FY 2018/2019. However, civil service salaries have not increased.

<sup>1</sup> The TFA agreement was signed in September 2012 between the Governments of the Republic of South Sudan and the Republic of the Sudan to cater for loss of revenues incurred as a result of South Sudan's secession from Sudan in 2011.

How was the budget spent in **FY 2017/2018**?

How will the budget be spent in **FY 2018/2019**?



Other	2017/2018	2018/2019
Accountability	5%	5%
Economic functions	1%	1%
Education	3%	
Health	2%	2%
Infrastructure	1%	4%
Interest-related bank charges	1%	1%
Natural resources and rural development	1%	1%
Peace Budget	6%	4%
Rule of law		6%
Social and humanitarian affairs <sup>2</sup>	0%	0%

<sup>2</sup> Gender is one of four sectors that fall under Social and Humanitarian Affairs with the other three including Culture, Youth & Sports; Peace Commission; Humanitarian Affairs & Disaster Management. The budget line is shown as zero due to rounding (budget is less than 0.5 per cent).



## Definition of key words

**Basic education:** Education which comprises eight years from primary one through primary eight, beginning from the age of six years.

**Capital expenditure:** Government allocated funds to acquire fixed assets such as spending on the oil pipeline or purchase of vehicles.

**Community and public health:** Health care provision administered at the level of the state or county.

**Goods and services:** A main category of public expenditure utilized by government in the course of its duties. Examples include contracted services, travel, staff training, repairs and maintenance.

**Interests, grants, loans and donations:** Loans and interests are expenses incurred in paying obligations to internal and external debtors. Grants and donations are contributions from development partners such as the World Bank used for funding of goods such as infrastructure and delivering services.

**Nominal and real figures:** Nominal figures measure value at the time a value was calculated. Real figures are adjusted for changes over time to take inflation into account.

**Post-primary education:** The four years of secondary level education. These follow the eight years of basic primary education and come before tertiary education.

**Primary, secondary and tertiary health care:** Health care in South Sudan is provided at the primary (payam, county), secondary (state) & tertiary (national) levels.

**Resource envelope:** An estimate of the total budget.

**Transfers:** Transfers and grants are allocations that are used to facilitate decentralized service delivery of government projects. They support the day-to-day running of operational activities such as paying of salaries and allowances and maintaining government premises in order to remain fully functional.

**Wages and salaries:** The total compensation given in cash or kind to all employed personnel counted on the government payroll during a given accounting period. This includes salaries for the period the personnel are under employment, allowances given in the form of incentives and overtime to staff, and social benefit and pension contributions. Wages are based on the number of hours worked multiplied by an hourly rate of pay. Salary is employee compensation quoted on an annual basis.



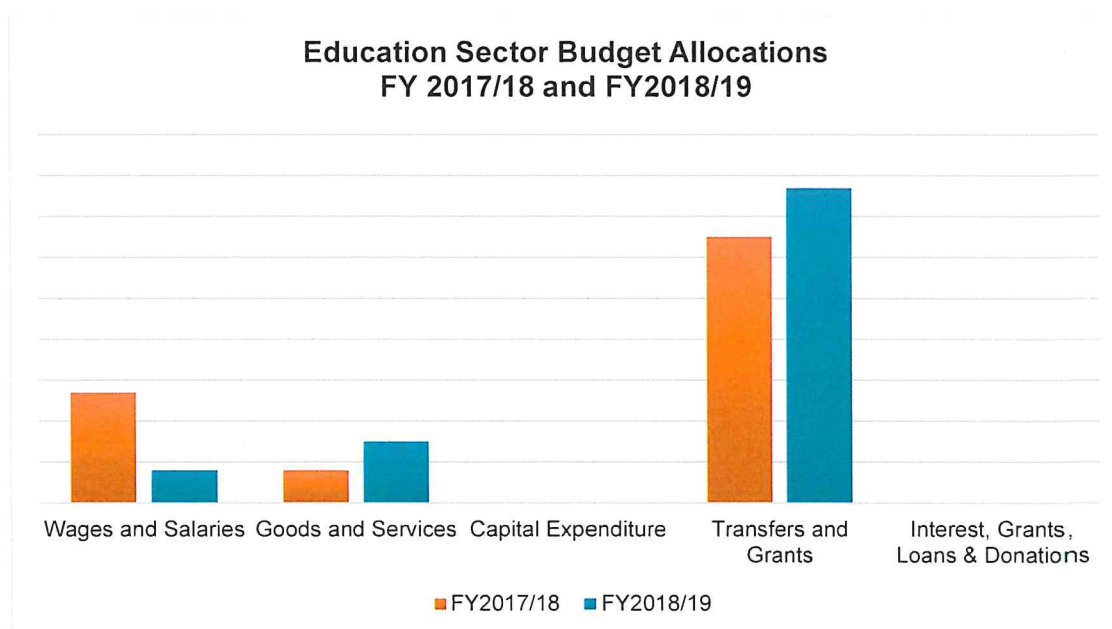
## Education

The mandate of the Ministry of Education, Science and Technology is to provide accessible, free, quality education to all children in South Sudan. The Ministry of Education, Science and Technology is divided into two ministries; the Ministry of General Education and Instruction (MoGEI) and Ministry of Higher Education, Science and Technology (MoHEST). The overall objective of MoGEI is to provide quality education for all children and opportunities of equal access to all citizens of South Sudan; the objective of MoHEST is to produce highly skilled human capital that meets national and international standards, transforming the country into a competitive knowledge-based economy. Funds are disbursed to support the operations of state education ministries in order to realize these goals.

### Education sector allocations at national level

The budget proposes a 309 per cent real increase for the education sector, with the highest proportion going towards transfers to states and counties for basic education (see below page 14). The Government has provided a new budget for the National Examination Board unlike previous budgets. However, the previous year's budget paid only 87 per cent of the budgeted amount to the relevant institutions in the education sector.

Despite the increment in this year's education budget from 3 to 11 per cent of the draft national budget, overall government spending on education still lies below levels stipulated by national legislation and global standards. MoGEI's budget does not meet the 10 per cent share of the national budget while MoHEST budget does not meet the 5 per cent share stipulated in the Higher Education Act 2012. Neither does this year's education budget meet the commitment of allocating at least 15–20 per cent of total public expenditure to education as stipulated in the Incheon Declaration 2015.



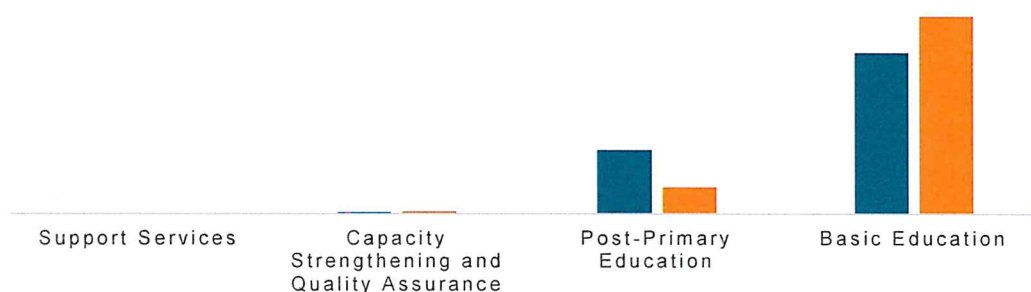
## Transfers to the education sector at sub-national level

MoGEI has a presence at both the national and state level. At the national level, the Ministry is tasked with formulating policies and plans, and coordinating and supervising the implementation of activities at the state level, by working closely with the respective state education ministries. This year's national budget allocates 77 per cent of the MoGEI budget to state transfers, for paying the salaries and allowances for education staff and meet the running costs of the education departments and offices at the county and payam level respectively.

While there has been a significant increase in the budget for the education sector, in the last financial year, only 58 per cent of the allocated budget for transfers was actually received and spent by states and counties. This year's proposed increase in transfers to states and counties for basic education budgeted for FY 2018/2019 is significant and will help support the retention of teachers in schools. However, this increment is still not enough to meet the Government of South Sudan's commitment towards providing quality and easily accessible education services to its children. A decline in transfers to states of is registered in post-primary education in FY 2018/19, which will impact negatively on meeting obligations such as paying salaries and other operational expenses.

### Education Sector - Sub-national Transfers for FY 2017/18 and FY 2018/19

■ FY2017/18  
■ FY2018/19



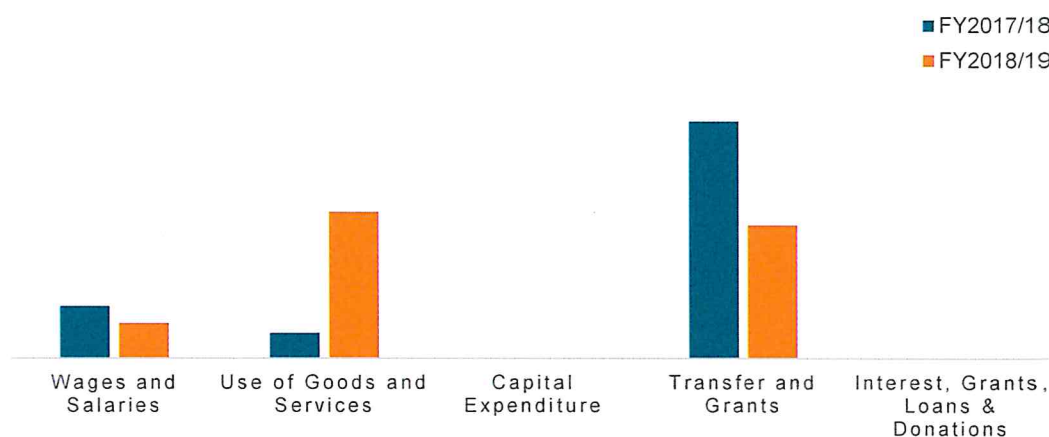
# Health

The mandate of the Ministry of Health is to improve the health status of the citizens of South Sudan and provide them with quality health care, with special attention given to children, women and the vulnerable. The Ministry at the national level is responsible for the formulation of national health plans and policies and creating an enabling environment that allows state ministries of health to effectively provide health care to their citizens. As such, its focus is on monitoring health care provision activities; providing the necessary support in financial and non-financial terms, for example through paying salaries and allowances for health workers; meeting medical costs associated with the maintenance of basic primary health care centres and equipping them with drugs and necessary equipment.

## Health sector allocations at national level

There has been no increase in budget for the health sector which is proposed at only 2 per cent of national budget funding, as per the previous year. This proposal is significantly lower than the budget for the education sector. The previous year's budget released only 47 per cent of the budgeted amount for the health sector. Two areas remain under budgeted in the proposed budget for FY 2018/2019: medical training of midwives and medical assistants which are crucial for reducing unattended child births; and increased access to health facilities, professional development, pharmaceuticals and equipment.

**Health Sector Budget Allocations  
FY 2017/18 and FY 2018/19**



The South Sudan HIV/AIDS Commission remains incapacitated with state offices not operational and training remains under budgeted in the proposed budget for FY 2018/2019. The major challenges faced include the need for mobility of health workers and maintenance of health centres and equipment. The Drug and Food Control Authority is mandated to check the quality of pharmaceutical drugs entering the country, however offices at the ports of entry have been closed due to underfunding of the Authority.



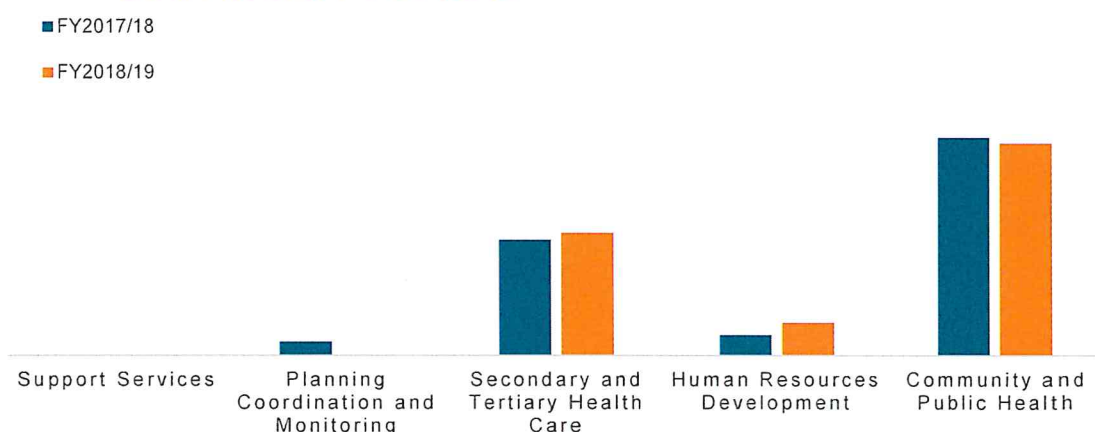
## Transfers to the health sector at sub-national level

State ministries of health are tasked with ensuring that all health workers in the state are recruited and paid, and primary health care centres are functional and have the necessary qualified staff, equipment and pharmaceuticals to meet the health needs of citizens. Only 29 per cent of the allocated health budget for transfers was actually received and spent by states and counties in FY 2017/2018.

There is an overall decline in the budget allocated to the sub-national health sector, from 75 per cent to 42 per cent of the total health budget. Community and public health see a slight reduction in budget allocations, which is significant given the heavy health burden created by an emergency humanitarian situation, alarming outbreak of Hepatitis B in the country, and outbreaks of Ebola in neighbouring Democratic Republic of the Congo.

There are slight increases in transfers for human resources development and secondary and tertiary health care. However, support services, and planning, coordination and monitoring did not receive allocations for the FY 2018/2019 which will have an adverse effect on delivery of services at the sub-national level.

### Health Sector - Sub-national Transfers for FY 2017/18 and FY 2018/19

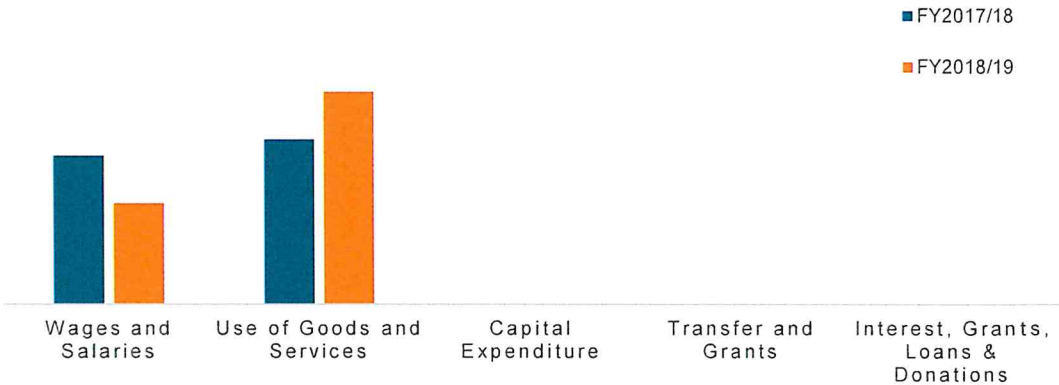


# Gender

The Ministry of Gender, Child and Social Welfare promotes gender equality, social justice and safeguards the rights and welfare of women, children, persons with disabilities and other vulnerable groups. It provides policy guidance and advocates for the mainstreaming of gender equality in all government institutions and ensures the equitable delivery of efficient and effective services to all citizens. The Ministry works closely with the respective state gender ministries to implement its national plan by monitoring activities, and by training state staff to empower women, children and persons with special needs and to advocate for the upholding of their rights.

The 2018/2019 budget proposes a 90 per cent increase in funding for the Ministry of Gender, Child and Social Welfare. However, the budget for social and humanitarian affairs under which gender sits, is less than 0.5 per cent of the national budget, and so this increase is not significant. The gender budget provides for some increases in operational costs, but there is no allowance for transfers to ministries at the sub-national level or for capital expenditure allocations. This will impact negatively on the ability of state ministries to provide support to their targeted beneficiaries. There is a decline of 15 per cent in funding for salaries of staff which further hinders the Ministry's ability to deliver its work programme for the 2018/2019 fiscal year.

**Gender Budget Allocations for  
FY 2017/18 and FY 2018/19**





# How is the Budget Financed?

The total resource available for the draft budget for FY 2018/2019 is estimated at SSP 81.590 billion, nearly double the FY 2017/2018 budget of SSP 46.277 billion. This draft budget is expected to be financed from oil, non-oil revenues and external sources. The net oil revenue estimates for this year are SSP 71.860 billion; non-oil revenue from tax SSP 25.056 billion; and external sources such as grants SSP 1.139 billion.

## Oil Revenue

The main source of finance for the national budget for FY 2018/2019 is expected to be obtained from oil revenue. The gross oil revenue estimate for FY 2018/2019 is SSP 191.265 billion, an increase from SSP 127.232 billion in FY 2017/2018. The increase is due to changes in both the global and domestic arenas. Globally, a surge in oil prices has seen the price of oil rise to approximately \$70. However, the government benchmark oil price is set at \$55 per barrel to counter any shocks, which still registers a 22 per cent increase from \$45 per barrel the previous year. This coincides with an increase in daily production of oil within

## Non-oil Revenue

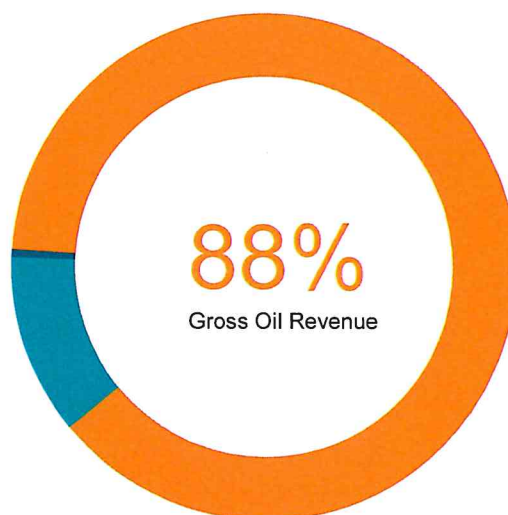
Non-oil revenue is projected at SSP 25.056 billion, an increase of SSP 11 billion compared to FY 2017/2018. There has been a noticeable increment in tax revenues, with personal income tax on sole owners of businesses increased from 10 per cent to 15 per cent. Excise and customs duties, and business profit tax have also been increased. The enforceability of tax measures has seen tax collected more effectively than before especially with the establishment of the National Revenue Authority which has the mandate to collect revenues and widen the tax base, and may lead to a significant increase in non-oil tax.

## External Sources

External sources of income in the form of grants from development partners are estimated at SSP 1.139 billion funded by the Local Governance and Service Delivery Project, supported by the World Bank. These funds are provided to support service delivery within local governments.

## Revenue in billions (SSP)

The total resource available for the draft budget for FY 2018/2019 is estimated at SSP 81.590 billion



the country, from 110,000 to 127,000 barrels per day. Finally, the removal of oil subsidies has increased oil revenue estimates.

# Oil Revenue Stabilization Account: an Indicator of Prudent Management

In line with the Transitional Constitution of the Republic of South Sudan, the draft Petroleum Revenue Management Bill establishes an Oil Revenue Stabilization Account (ORSA) as one of South Sudan's two reserve funds. An ORSA is an account or a portfolio of investments into which the Government channels all oil revenues received above what is needed to finance the annual budget. When the amount held in the ORSA reaches a level that is half that of the national budget, the excess is then transferred into the Future Generation Fund, which aims to mitigate the inevitable exhaustion of petroleum. The purpose of the ORSA is to build up a protective buffer against market fluctuations. So, if oil prices or total revenues are lower than the government anticipated during the preceding annual budget process, funds in the ORSA can help cover any deficit and ensure South Sudan has enough money to finance the budget until spending is adjusted or oil prices rise.

## Macroeconomic Objectives of the Budget

The FY 2018/2019 budget aims to achieve the following major objectives to stabilize the economy of the country over 2018 and into 2019:





The achievement of the above objectives will depend on the following basic assumptions:



**Consolidation of peace, security, stability and order in South Sudan**



**Favourable weather conditions, which allow good production levels of food and livestock**



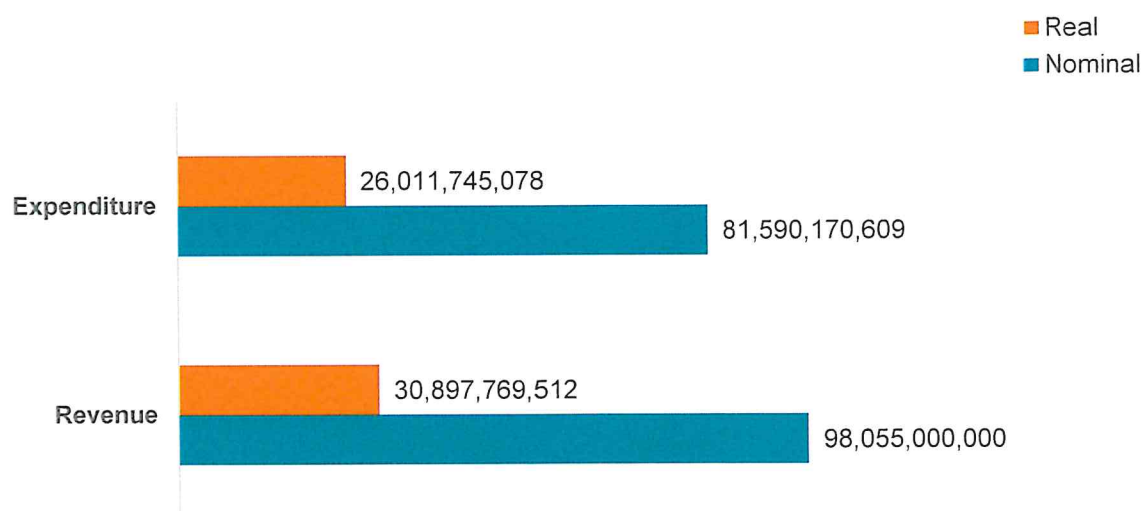
**Improved implementation and governance of government projects**



**Stabilization of the South Sudanese Pound**

Notably, when inflation is taken into account, the increases in total expenditure and revenue are of a much smaller magnitude than they otherwise appear.

**Nominal vs Real Revenue and Expenditure Figures (SSP) FY 2018/2019**



# How is the Budget Produced?

In general, the budget cycle consists of four phases; budget planning, budget preparation, budget execution, and monitoring and reporting.

## National Budget Cycle

### Budget Planning

**August**

**Setting of national priorities by:**

- President and Council of Ministers
- Spending agencies

**Preparing a budget calendar**

- Ministry of Finance and Economic Planning (MoFEP) prepares a budget calendar with key dates for budget processes

### Budget Reporting and Monitoring

**January – October**

**Spending agencies submit reports:**

- Monthly financial reports
- Quarterly financial reports
- Mid-year review reports
- Year-end reports

### Budget Execution

**July**

**Funds disbursed to spending agencies**

- Activities implemented

### Budget Preparation

**September – November**

**Estimate resource envelope**

- MoFEP estimates the resource envelope

**Setting of budget ceiling**

- MoFEP determines an indicative budget ceiling for each spending agency and submits this to the Council of Ministers for approval

**Issue budget call circular and organize budget workshop**

- MoFEP issues a budget call circular to spending agencies with guidance on annual budget submissions preparation
- MoFEP conducts workshops with all stakeholders

**December**

**Preparation of budget submission**

- Spending agencies prepare budget submission

**March – May**

**Final budget ceiling and launch of budget process**

- MoFEP compiles all ceilings and submits to Council of Ministers

**Present draft budget to Council of Ministers**

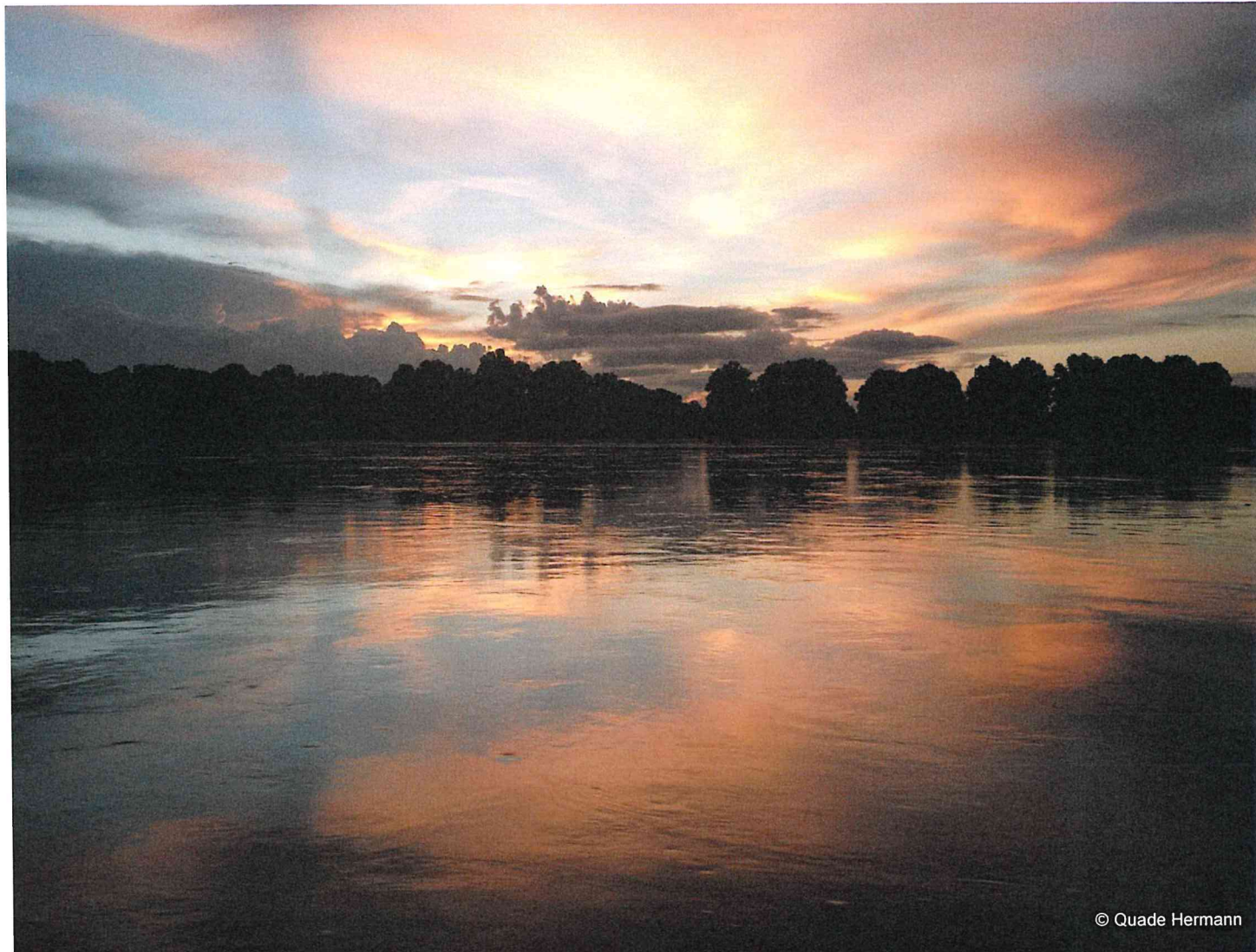
- Draft budget presented to Council of Ministers for review, vetting and approval

**May – June**

**Budget submitted to Legislature**

- Draft budget submitted to legislature for approval





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