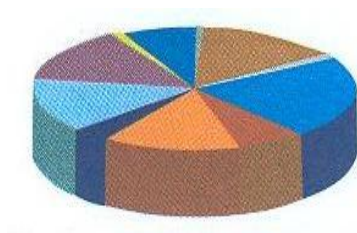


Republic of South Sudan
Ministry of Finance and Economic Planning



2014-15 First Quarter Macro-Fiscal Report

November 2014

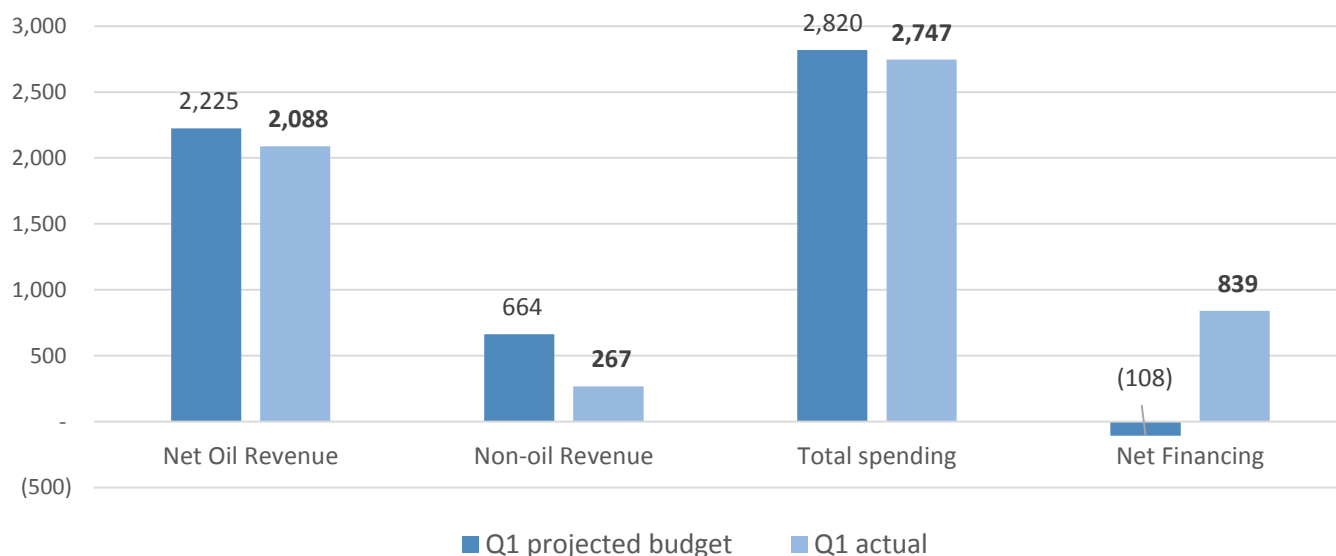
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2014-15 First Quarter Overview

	Annual Budget	Quarterly Budget	Q1 Actual	Difference
Oil revenue	8,899	2,225	2,088	137
Non-oil revenue	2,654	664	267	397
Total Revenue	11,553	2,888	2,355	533
Net Financing	(433)	(108)	839	(947)
Grants	158	40	-	40
Total Resources	11,278	2,820	3,194	(375)
Salaries	4,413	1,103	1,509	(406)
Operating	2,219	555	569	(14)
Capital	427	107	109	(2)
Transfers	2,466	617	556	61
Other	8	2	1	1
Agency Spending	9,532	2,383	2,744	(361)
Arrears, Contingency, Interest	1,310	328	3	324
Total Government Spending	10,842	2,711	2,747	(37)
Externally funded spending	437	109	-	109
Total Spending	11,279	2,820	2,747	73

Figure 1. Summary Q1 2014-15 revenue, spending and financing, in SSP million



Summary

Revenue was SSP 2,355 million in the first quarter, which is SSP 533 million less than the quarterly projected budget¹. The bulk of the shortfall was driven by non-oil revenues, which were SSP 397 million below budget, a shortfall of sixty percent. Net oil revenue also fell short by SSP 137 million, as oil production did not increase as anticipated. The recent sharp decline in oil prices did not affect Q1 revenue because of a lag between a change in price and changes in payments received. However, the fall in oil prices will significantly reduce oil revenue from the second quarter onwards.

Non-oil revenue was SSP 397 million below the quarterly budget - just 10% of the annual budget. Conditions over the past nine months have constrained economic activity, and furthermore planned increases in tax enforcement and compliance have not materialized. Non-oil tax revenue will likely again fall far short of the annual budget. This results in a financing gap that will have to be addressed by increased borrowing, or lower spending in this financial year.

No grants were recorded in the budget in the first quarter, though donors reported spending SSP 40 million in development aid and SSP 372 million in humanitarian aid.

The Government bridged the shortfall in revenues by increasing its borrowing from the Bank of South Sudan. Net new borrowing for the quarter was SSP 839m, as compared to a planned net repayment of SSP 108 million. This additional borrowing has resulted in an increase in the money supply and consequent upward pressure on prices (inflation). In the short term this upward pressure on prices has been offset by the falling price of food imports from Uganda. However the increase in the money supply is driving the steady depreciation in the black market exchange rate observed over the past 4 months.

Total government spending in the first quarter was SSP 2,747 million, which was just SSP 37 million above the quarterly budget for government spending. However, spending was complicated by the need to pay salaries and other costs that were deferred from the previous financial year. May salaries for Defence and all June salaries and transfers and were paid in July, using first quarter resources. As a result, July and August salaries and transfers were paid during the quarter, but September salaries were not paid until early October, at the start of the second quarter. In addition, Defence, other security agencies and the Office of the President spent more in the first quarter on salaries and operating costs than budgeted for.

Both oil and non-oil revenue are likely to fall far short of budgeted amounts for the remainder of the year. This means that the Government will be unable to spend the annual budget in full, because if the shortfalls are financed with borrowings from the Bank of South Sudan, exchange rate and inflationary pressures will increase significantly.

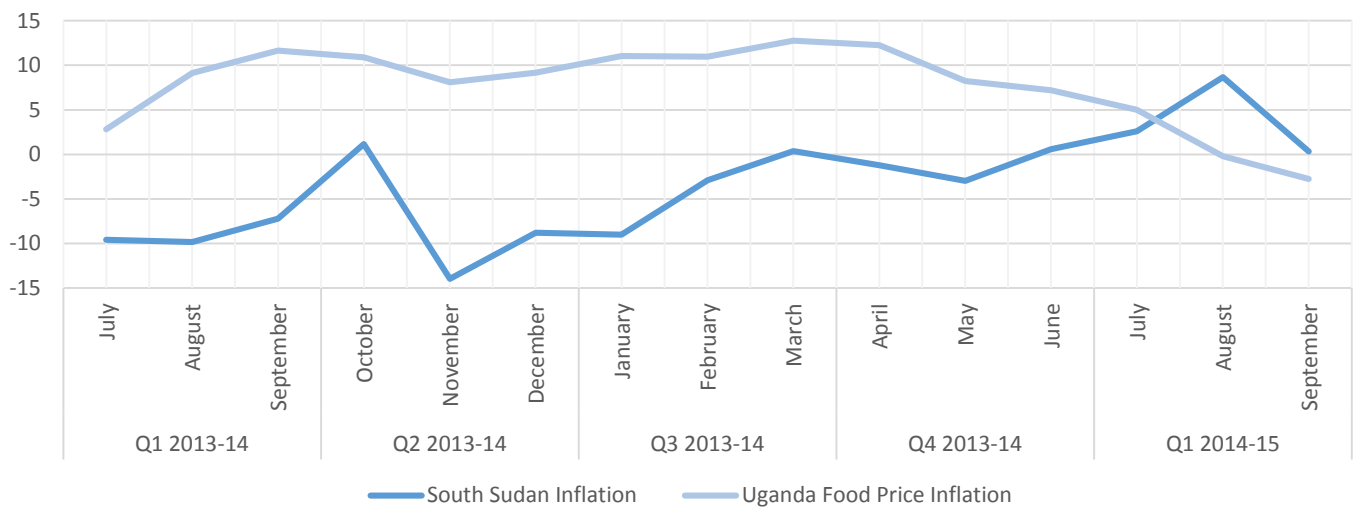
¹ The quarterly projected budget (henceforth 'quarterly budget') is computed as one-fourth of the annual budget.

Section 1: Key Macroeconomic Developments

The quarter was marked by signs of inflation starting to accelerate and a further depreciation in the exchange rate. Annual inflation rose in the first quarter, from 0.6% in June, to 2.6% in July, and then to 8.7% in August² - this was expected given the advances from the Bank of South Sudan (BoSS) in order to finance a fiscal deficit (see section 2). The inflation rate then declined to just 0.3% in September.

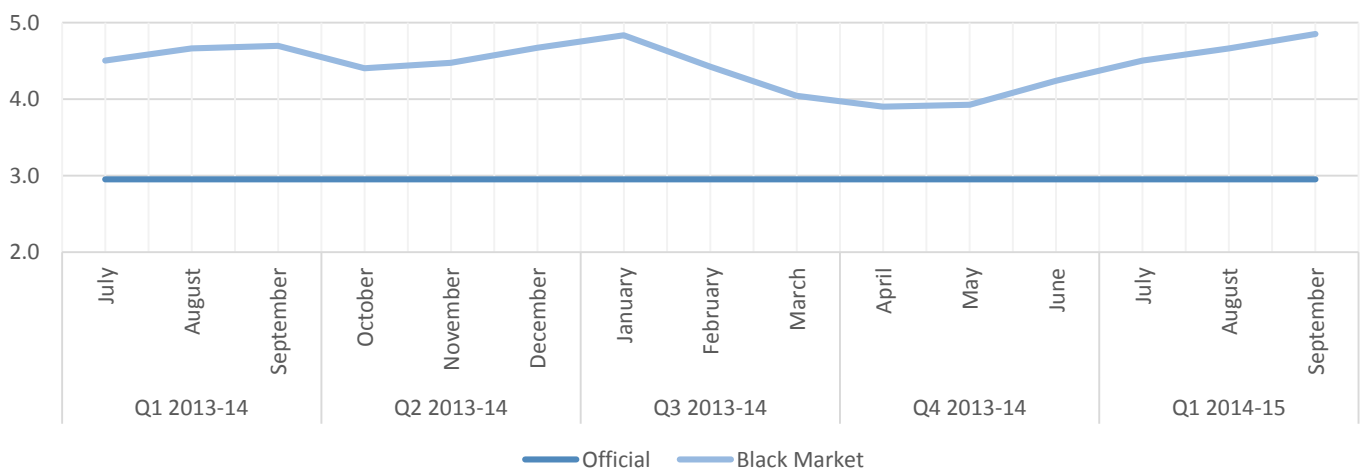
For now, the effect of financing government expenditure through an increase in the money supply appears to have been offset by falling prices for food imports from Uganda. South Sudan imports most of its food products from Uganda and food comprises 71% of the South Sudan Consumer Price Index (CPI). As a result, movements in Ugandan food prices have large pass through effects on price inflation in South Sudan. Annual inflation on Ugandan food prices declined by 0.2% in August and by 2.8% in September.

Figure 2: Inflation Rates, South Sudan and Uganda – April 2014 to September 2014



Although annual inflation is not yet rising rapidly, people are feeling the effects of the expansion of the money supply via the effect it is having on the black market exchange rate. The black market exchange rate has been rising steadily (depreciating) since May. The exchange rate further depreciated from 4.24 SSP per Dollar in June to 4.85 SSP per Dollar in September. This means people are paying 14% more in SSP to buy dollars in September than they were paying in June. At the time of writing, the exchange rate continues to rise.

Figure 3: Black Market and Official Exchange Rates (Monthly Average) April 2014 to September 2014



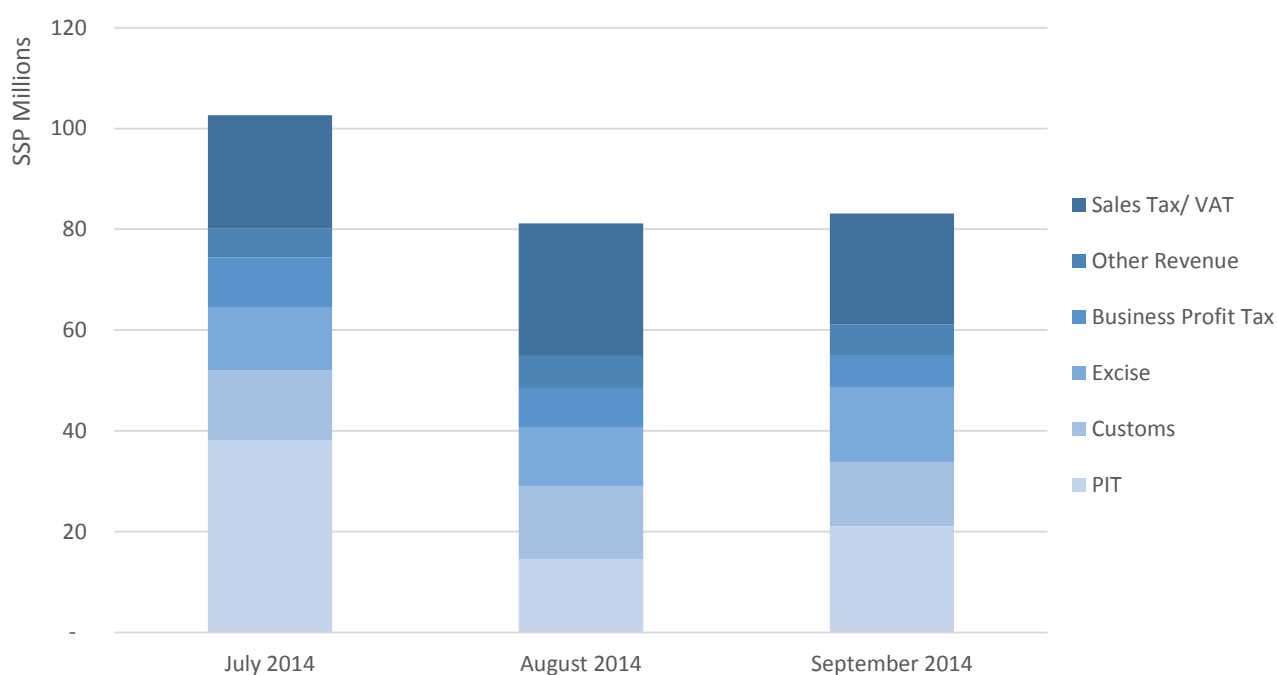
² Inflation is measured as the annual change in Consumer Price Index (CPI)

Section 2: Revenue & Financing

Total revenue amounted to SSP 2,355 million in the first quarter, which was SSP 533 million lower than the quarterly budget projection. Oil accounted for 89% of revenues, while non-oil revenue accounted for 11%. Net oil revenue was SSP 2,088 million, which was SSP 137 million below the quarterly budget. Non-oil revenue of SSP 267 million, which was SSP 397 million below the quarterly budget. It is likely that total revenue will fall far short of the SSP 11,553 million budget for the year based on current performance.

The revenue shortfall is mostly explained by shortfall in non-oil revenues. In the first quarter, non-oil revenues (SSP 267 million) fell short of the quarterly estimate by 60%, and just 10% of projected non-oil revenues for the year were collected. Lack of economic growth, and a failure to invest in the capacity of revenue collecting agencies to improve collection and increase compliance, means that non-oil revenues for this financial year are likely to be just 50% of the annual budget. Personal Income Tax and Sales Tax were the leading sources of revenue in the first quarter, followed by Customs Duties.

Figure 4: Composition of non-oil revenues July 2014 to September 2014, SSP millions



Oil revenue was affected by lower than projected production in the first quarter. The ongoing crisis has continued to limit production. There is currently no output in Unity State, and production from Upper Nile is just 160,000 barrels per day, as compared to a budget forecast of 180,000 barrels per day for the first half of the year. The recent sharp decline in oil prices did not affect revenue in the first quarter because of there is a lag between oil sales and oil receipts, but it is a serious cause for concern for oil revenues from the second quarter onwards.

Table 1: Q1 revenue and financing overview (SSP millions)

	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Estimate	% of Annual Budget
Net Oil Revenue	8,899	2,225	2,088	137	94%	23%
Non-Oil Revenue	2,654	664	267	397	40%	10%
Total Revenue	11,553	2,888	2,355	533	82%	20%
Grants	158	40	-	40	-	-
Net Financing	(433)	(108)	839	- 947	-775%	-194%
Total Resources	11,279	2,820	3,194	- 374	113%	28%
Total Gov't Spending	10,842	2,711	2,747	- 37	101%	25%
Total Spending	11,279	2,820	2,747	73	98%	25%
Change in Cash	(0)	(0)	447			

The Government covered the first quarter revenue shortfall by borrowing an additional SSP 839 million on a net basis. This borrowing was drawn from the Bank of South Sudan, as repayments of existing external loans from oil companies exceeded new external borrowing by SSP 96 million. Outstanding principal debt stands at SSP 8.1 billion, largely made up of BoSS loans and recapitalisation, which have been increasing steadily since 2012 (see Appendix 1)

Table 2: Debt Position as at the 30th of September 2014³

SSP Million	External	Domestic Banks	BoSS	Recapitalisation	Total
Opening Balance July 1 2014	920	1,202	3,132	2,001	7,255
New Borrowing	441	100	1,740	-	2,281
Repayments	537	-	905	-	1,442
Net Financing	- 96	100	835	-	839
Interest accrued Q1 (unpaid)	10	10	-	12	32
Closing Balance Sept 30 2014	834	1,312	3,967	2,013	8,126

³ These figures exclude repayments of oil advances, shipped in Q1, but whose invoice or payment date falls in Q2. Such repayments amount to SSP 279 million and will be included in the Q2 report. The opening debt position excludes amounts received from and owed to Norinco, and includes interest as of 1 July 2014.

Section 3: Budget Execution

Budget execution in Q1 was made difficult by cash constraints and the need to pay salaries and other costs deferred from 2013-14, notably Defence salaries for May and all salaries and transfers for June. In total, government-financed spending for the quarter amounted to SSP 2,747 million, which was SSP 37 million more than the quarterly budget. However this figure reflects almost SSP 1 billion of salaries, transfers and other costs deferred from the 2013-14 that were paid in July. Government spending in the first quarter on items budgeted for FY 2014-15 was just over SSP 1,750 million, which is only 65% of the budget estimate for the quarter.

As a result of deferred payments from 2013-14 accommodated in the first quarter, insufficient cash was available to pay September salaries, which were deferred to the second quarter. Salary spending in the first quarter exceeded the budget by SSP 406 million, of which over half (SSP 260 million) was due to the payment of May salaries for Defence. In addition, several agencies overspent against their approved salary budget on a pro-rata basis during the quarter including Defence (SSP 100 million), Police (SSP 17 million), Veterans Affairs (SSP16 million) and Finance (SSP 17 million). The 2014-15 budget does not include funding for 2013-14 salaries or the overspending listed above, which, on a monthly basis, amounts to approximately SSP 75 million. **If this overspending continues, FY 2014-15 salaries can be expected to exceed the annual budget by more than SSP 900 million.** This means that salary payments in the last months of the year, might once again have to be deferred until the following fiscal year unless additional resources become available to finance the overspend.

The operating and capital budgets were executed close to the quarterly budget. Transfers fell slightly short because the first tranche of the bi-annual County Development Grant is awaiting the start of the dry season for payment. Transfer payments were made for June, July and August with September payments deferred until the second quarter. As with salaries, unless additional resources are available it will be necessary to defer June 2015 transfers until the following fiscal year. Spending against the Arrears and Contingency Funds was SSP 2 million and SSP 1 million respectively.

Table 3. Spending by Chapter (SSP millions)

	2014-15 Budget	Q1 budget	Q1 actual	Difference	% of quarterly average	% YTD of total
Salaries	4,413	1,103	1,509	- 406	137%	34%
Operating	2,219	555	569	- 14	102%	26%
Transfers	2,466	617	556	61	90%	23%
Capital	427	107	109	- 2	102%	26%
Other	8	2	1	1	48%	12%
Agency Spending	9,532	2,383	2,743	- 361	115%	29%
Interest	260	65	-	65	0%	0%
Arrears	800	200	2	198	1%	0%
Contingency	250	63	1	62	2%	0%
Nilepet Subsidy	-	-	-	-	0%	0%
Total Government Spending	10,842	2,711	2,747	- 37	101%	25%
External Loans	278	70	-	70	0%	0%
External Grants	158	40	-	40	0%	0%
Total Spending	11,279	2,820	2,747	73	97%	24%

At chapter level, **budget execution in the first quarter delivered on the budgetary priorities noted in the first three Building Blocks of the National Budget Plan 2014-15**, as essential expenditure requirements to keep the Government running – salaries, state transfers and basic operating costs – have been met. Capital expenditures,

which are extremely limited, were also executed in line with budget estimates, with spending concentrated in the Security and Infrastructure sectors. There is however a risk that these sectors will overspend their capital budget allocations in this financial year.

At the sector level, there was overspending in the Security, Public Administration and Infrastructure sectors. Given the cash constraints the Government faces, this came at the cost of spending in other sectors. Budget execution was particularly low for the Health, Economic Functions and Social and Humanitarian sectors, which all had budget execution rates of less than 55% for the quarter, meaning that they spent less than 15% of their annual budgets on a pro-rata basis.

Overspending by the Security Sector is mainly attributable to the Ministry of Defence, which overspent its salaries budget by SSP 360 million. While SSP 260 million of this overspending is related to the payment of May salaries carried forward from the previous financial year, SSP 100 million reflects on-going salary payments in excess of the approved amount. Defence also overspent its operating budget by SSP 33 million and capital budget by SSP 16 million. The Ministry of Veteran Affairs overspent its salaries budget by SSP 16 million.

Table 4. Total Spending by Sector (SSP Millions)

	2014-15 Budget	Q1 budget	Q1 actual	Difference	% of quarterly budget	% YTD of total
Accountability	258	64	87	-23	136%	34%
Economic Functions	318	79	33	46	42%	10%
Education	604	151	122	29	81%	20%
Health	385	96	53	43	55%	14%
Infrastructure	183	46	66	-20	140%	35%
Natural Resources & Rural Dev't	342	85	72	13	85%	21%
Public Administration	876	219	319	-100	146%	36%
Rule of Law	1,546	387	318	68	82%	21%
Security	3,969	992	1,441	-449	145%	36%
Social and Humanitarian Affairs	98	24	13	11	54%	14%
Transfers	955	239	218	21	91%	23%
Contingencies, Arrears and Interest	1,310	328	3	324	1%	0%
Total Spending (Gov't Funds)	10,842	2,711	2,747	-37	101%	25%

Overspending by the Infrastructure sector is due to Roads & Bridges and Transport overspending their capital budgets by SSP 5 million and SSP 23 million respectively.

Overspending in the Public Administration sector was primarily driven by SSP 141 million used by the Office of the President for the repatriation of Internally Displaced People (IDP) who sought refuge in different parts of the country or abroad during the conflict. Other overspending was necessitated by the increased travel burden of the President during the last three months, as well as the related costs of the ongoing peace negotiations in Addis. However the Office of the President, the Council of States, and Ministry of Foreign Affairs also overspent their salaries budget for Q1 by SSP 10 million, SSP 5 million, and SSP 3 million respectively. These overspends were in part accommodated by reductions against other Spending Agencies in the sector, such that overall, Public Administration's overspend was SSP 100 million, or 46% of its quarterly budget.

Appendices 2-7 give detailed figures of budget execution by agency for several chapters (total, salaries, operating, transfers and capital).

Section 4: Donor Spending Developments

External financing is comprised of Development and Humanitarian support. Humanitarian support is grant based and not recorded in the budget. Development support takes the form of grants and loans, some of which is implemented by or in coordination with Government spending agencies and reflected in their budget appropriations, but the majority of which is implemented by non-Government entities and not reflected in the budget, even though it may be captured in sector plans and referred to in the budget speech. Since the crisis, many development partners have moved much of their funding previously allocated for development support to humanitarian support.

Donors disbursed a total of SSP 40 million in development financing for projects appropriated in the budget, and SSP 372 million in humanitarian aid in the first quarter. Data is not currently available for off-budget development spending.

Table 5. Aid disbursements in Q1 2014-15 (SSP millions)

	Development grants	Development loans	Humanitarian Grants	Total
On Budget	0	0	N/A	0
Budget	22	18	N/A	40
Off budget	Currently unavailable	Currently unavailable	372	372

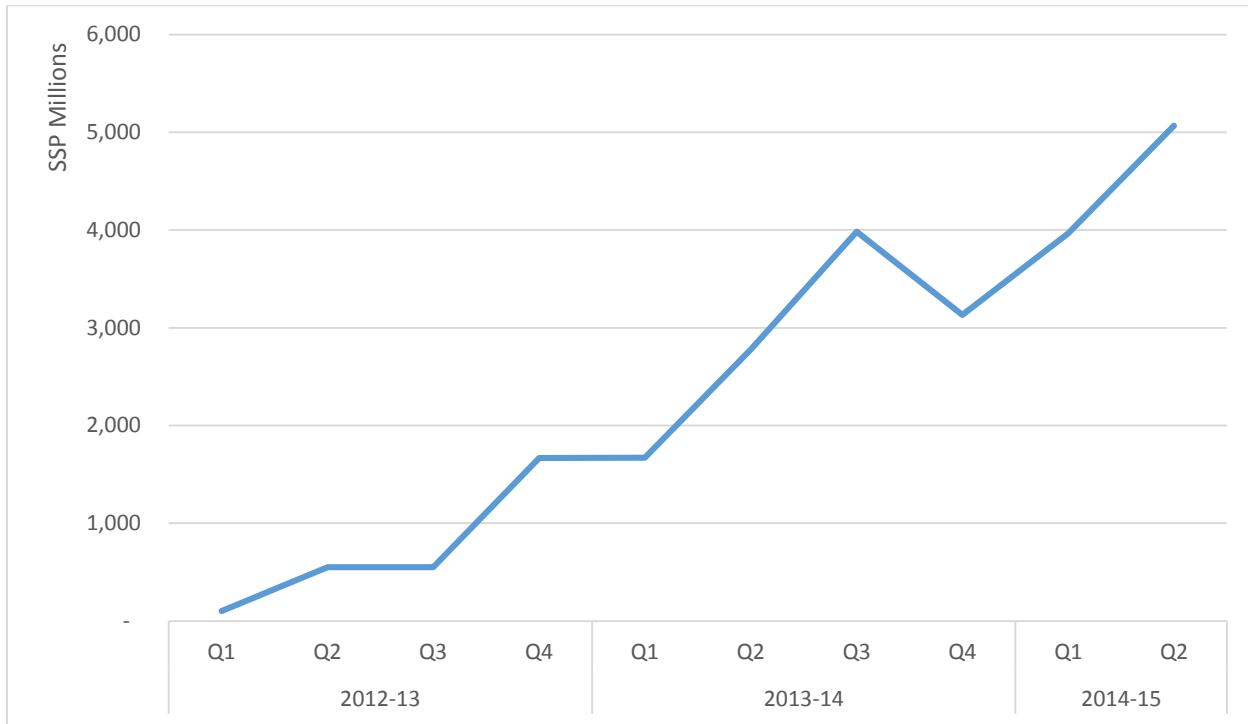
Note: Preparations are being made to collect data for 'off-budget' development support from Q2 onwards. Quarterly humanitarian aid disbursements from: UNOCHA, FTS. Data for Q1 2014/15 is lower than previous period due to reporting lag.

The World Bank Local Government Service Delivery Project (LGSDP) which funds the Payam Development grants is currently the only project that uses government systems for delivery (referred to as 'on budget' in the table above) but there were no disbursements from the World Bank to the project in the first quarter.

Table 6: Disbursements against the externally financed projects recorded in the 2014-15 Budget

Project Title	Fund code	Agency	2014/15 Expected disb. (SSP)	Q1 Disb. (SSP)	% of 2014/15 expected disb.
Emergency Food Crisis Response (WB)	61301	Agriculture	16,200,000	4,427,530	27%
LGSD (WB/MDTF)	61305/71101	Public Serv.	39,530,000	-	0%
Health Rapid Results Project (WB)	61303	Health	54,308,570	26,266,196	48%
Private Sector Development (WB)	61302	Trade	7,400,000	-	0%
Rural Road Project (WB)	61304	Transport	36,300,000	5,485,037	15%
Institutional Dev & Cap Building (WB)	71105	Finance	7,400,000	1,468,500	20%
Statistical Capacity Building Project (WB)	71106	NB Statistics	2,400,000	587,400	24%
Social Safety Nets (WB)	-	Agriculture	8,900,000	-	0%
Airport (China Exim Bank)	71201	Transport	150,000,000	1,774,582	1%
Fula Rapids Hydropower Project (AfDB)	71301	Elec. & Dams	25,610,000	-	0%
Fula Rapids Hydropower Project (Norway)	61401	Elec. & Dams	40,000,000	-	0%
Juba-Nadapal Road (AfDB)	-	Transport	48,400,000	-	0%
Total			436,448,570	40,009,245	9%

Appendix 1: Evolution of Bank of South Sudan Loan Balance



Appendix 2: Total Spending by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	257,616,792	64,404,198	87,441,706	-23,037,508	136%
Anti-Corruption Commission	16,092,186	4,023,047	2,570,107	1,452,940	64%
Audit Chamber	36,014,422	9,003,606	1,498,898	7,504,708	17%
Finance & Economic Planning	143,098,740	35,774,685	81,777,725	-46,003,040	229%
Fiscal & Financial Allocation & Monitoring	1,959,841	489,960	282,366	207,594	58%
Nat Bureau Statistics	56,559,864	14,139,966	1,095,614	13,044,352	8%
National Revenue Authority	989,399	247,350	0	247,350	0%
Reconstruction & Development Fund	2,902,340	725,585	216,996	508,589	30%
Economic Functions	317,740,290	79,435,073	33,155,004	46,280,069	42%
Electricity & Dams	54,159,599	13,539,900	931,962	12,607,938	7%
Electricity Corporation	43,816,639	10,954,160	6,440,917	4,513,243	59%
Investment Authority	5,583,808	1,395,952	358,815	1,037,137	26%
Nat Bureau Standards	23,310,824	5,827,706	2,554,165	3,273,541	44%
Commerce	15,296,546	3,824,137	1,954,593	1,869,544	51%
Trade & Industry	2,609,289	652,322	435,087	217,235	67%
Information & Broadcasting	40,235,972	10,058,993	5,283,180	4,775,813	53%
Irrigation & Water Resources	46,079,266	11,519,817	7,745,056	3,774,761	67%
Petroleum & Mining	33,089,767	8,272,442	1,357,243	6,915,199	16%
Petroleum and Gas Commission	4,449,002	1,112,251	389,720	722,531	35%
Telecommunication & Postal Services	33,287,917	8,321,979	3,675,762	4,646,217	44%
Urban Water Corporation	15,821,661	3,955,415	2,028,504	1,926,911	51%
Education	603,643,900	150,910,975	122,367,968	28,543,007	81%
General Education & Instruction	436,987,101	109,246,775	93,045,213	16,201,562	85%
Higher Education, Science & Technology	166,656,799	41,664,200	29,322,755	12,341,445	70%
Health	384,524,942	96,131,236	53,094,518	43,036,718	55%
Drug and Food Control Authority	10,770,584	2,692,646	158,900	2,533,746	6%
Health	357,863,924	89,465,981	51,861,756	37,604,225	58%
HIV/Aids Commission	15,890,434	3,972,609	1,073,862	2,898,747	27%
Infrastructure	183,235,086	45,808,772	66,039,393	-20,230,622	144%
Housing & Physical Planning	17,119,401	4,279,850	2,229,344	2,050,506	52%
Roads & Bridges	107,045,019	26,761,255	28,833,757	-2,072,502	108%
South Sudan Roads Authority	4,270,511	1,067,628	394,454	673,174	37%
Transport	54,800,155	13,700,039	34,581,838	-20,881,799	252%
Natural Resources & Rural	341,582,114	85,395,529	72,371,728	13,023,801	85%
Agricultural Bank of South Sudan	2,220,332	555,083	0	555,083	0%
Agriculture & Forestry	77,410,349	19,352,587	10,914,024	8,438,563	56%
Livestock & Fisheries	26,361,503	6,590,376	2,680,396	3,909,980	41%
Environment and Sustainable Development	15,505,099	3,876,275	410,132	3,466,143	11%
Land Commission	1,996,115	499,029	232,902	266,127	47%
Wildlife Conservation	209,287,441	52,321,860	56,211,873	-3,890,013	107%
Tourism	8,801,275	2,200,319	1,922,401	277,918	87%
Public Administration	876,214,929	219,053,732	319,296,604	-100,242,872	146%
Cabinet Affairs	99,260,714	24,815,179	10,572,274	14,242,905	43%
Civil Service Commission	3,419,510	854,878	292,111	562,767	34%

Council of States	29,143,355	7,285,839	10,331,797	-3,045,958	142%
Employees Justice Chamber	2,731,640	682,910	352,318	330,592	52%
Foreign Affairs	191,979,745	47,994,936	34,700,194	13,294,742	72%
Labour	5,182,564	1,295,641	732,819	562,822	57%
Public Service & HRD	10,952,081	2,738,020	5,981,151	-3,243,131	218%
Local Government Board	1,817,573	454,393	317,861	136,532	70%
Nat Constitution Review Commission	22,504,270	5,626,068	1,137,660	4,488,408	20%
National Elections Commission	33,759,432	8,439,858	6,101,888	2,337,970	72%
National Legislative Assembly	252,787,686	63,196,922	47,808,273	15,388,649	76%
Office of the President	217,018,392	54,254,598	200,119,795	-145,865,197	369%
Parliamentary Affairs	4,093,775	1,023,444	669,315	354,129	65%
Public Grievances Chamber	1,564,192	391,048	179,148	211,900	46%
Rule of Law	1,546,179,075	386,544,769	318,079,467	68,465,302	82%
Bureau of Community Security & Small Arms	2,326,580	581,645	309,580	272,065	53%
Commission for Refugees Affairs	13,909,516	3,477,379	1,193,910	2,283,469	34%
Fire Brigade	107,975,915	26,993,979	27,790,970	-796,991	103%
Human Rights Commission	5,648,576	1,412,144	410,856	1,001,288	29%
Interior Headquarters	135,366,079	33,841,520	13,916,893	19,924,627	41%
Judiciary of South Sudan	72,778,614	18,194,654	9,464,438	8,730,216	52%
Justice	56,746,510	14,186,628	5,562,556	8,624,072	39%
Law Review Commission	7,844,676	1,961,169	596,440	1,364,729	30%
Police Service	770,237,163	192,559,291	177,552,624	15,006,667	92%
Prisons Service	373,345,446	93,336,362	81,281,200	12,055,162	87%
Security	3,969,094,114	992,273,529	1,441,125,057	-448,851,529	145%
Defence	3,280,410,140	820,102,535	1,230,241,840	-410,139,305	150%
De-Mining Authority	3,100,450	775,113	993,433	-218,321	128%
Disarmament, Demobilization & Reintegration	18,109,185	4,527,296	1,650,892	2,876,404	36%
Off President National Security	207,317,178	51,829,295	77,755,626	-25,926,332	150%
Veterans Affairs	460,157,161	115,039,290	130,483,266	-15,443,976	113%
Social and Humanitarian Affairs	97,810,914	24,452,729	13,231,059	11,221,670	54%
Culture, Youth & Sports	30,250,472	7,562,618	2,050,097	5,512,521	27%
Gender, Child & Social Welfare	13,709,928	3,427,482	2,642,053	785,429	77%
Humanitarian Affairs & Disaster Management	16,307,115	4,076,779	745,659	3,331,120	18%
Peace Commission	8,489,846	2,122,462	792,087	1,330,375	37%
Relief & Rehabilitation Commission	21,953,565	5,488,391	6,918,599	-1,430,208	126%
War Disabled, Widows & Orphans Com	7,099,988	1,774,997	82,564	1,692,433	5%
Transfers	954,674,169	238,668,542	218,077,674	20,590,868	91%
Abyei Block Transfers	28,000,000	7,000,000	0	7,000,000	0%
Block Transfers	624,966,669	156,241,667	180,219,386	-23,977,719	115%
County Block	49,999,998	12,500,000	12,499,998	2	100%
County Development Grants	144,307,502	36,076,876	0	36,076,876	0%
STAG Transfers	107,400,000	26,850,000	25,358,290	1,491,710	94%
Contingencies, Arrears and Interest	1,310,000,000	327,500,000	3,012,300	324,487,700	1%
Contingencies	250,000,000	62,500,000	1,000,000	61,500,000	2%
Arrears	800,000,000	200,000,000	2,012,300	197,987,700	1%
Interest	260,000,000	65,000,000	0	65,000,000	0%
Total (Government Funds)	10,842,316,325	2,710,579,081	2,747,292,478	-36,713,397	101%

External Loan Funding	278,284,560	69,571,140	0	69,571,140	0%
External Grant Funding	158,164,010	39,541,003	0	39,541,003	0%
Total Spending	11,278,764,895	2,819,691,224	2,747,292,478	72,398,746	97%

Appendix 3: Spending on Salaries by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	90,867,290	22,716,823	34,556,131	-11,839,309	152%
Anti-Corruption Commission	7,865,251	1,966,313	916,651	1,049,662	47%
Audit Chamber	16,293,513	4,073,378	1,078,898	2,994,480	26%
Finance & Economic Planning	55,173,608	13,793,402	31,117,240	-17,323,838	226%
Fiscal & Financial Allocation & Monitoring	754,166	188,542	163,356	25,186	87%
Nat Bureau Statistics	8,735,351	2,183,838	1,095,614	1,088,224	50%
National Revenue Authority	504,400	126,100	0	126,100	0%
Reconstruction & Development Fund	1,541,001	385,250	184,372	200,878	48%
Economic Functions	95,374,797	23,843,699	18,472,503	5,371,196	77%
Electricity & Dams	2,787,243	696,811	391,964	304,847	56%
Electricity Corporation	14,325,201	3,581,300	3,381,626	199,674	94%
Investment Authority	3,205,649	801,412	358,815	442,597	45%
Nat Bureau Standards	7,468,291	1,867,073	2,554,165	-687,092	137%
Commerce	8,726,707	2,181,677	1,667,593	514,084	76%
Trade & Industry	2,138,392	534,598	435,087	99,511	81%
Information & Broadcasting	12,166,795	3,041,699	3,612,894	-571,195	119%
Irrigation & Water Resources	8,719,078	2,179,770	1,364,980	814,790	63%
Petroleum & Mining	11,612,524	2,903,131	1,005,530	1,897,601	35%
Petroleum and Gas Commission	3,261,753	815,438	389,720	425,718	48%
Telecommunication & Postal Services	8,345,363	2,086,341	1,281,625	804,716	61%
Urban Water Corporation	12,617,801	3,154,450	2,028,504	1,125,946	64%
Education	110,273,257	27,568,314	33,525,120	-5,956,806	122%
General Education & Instruction	19,656,758	4,914,190	6,499,717	-1,585,528	132%
Higher Education, Science & Technology	90,616,499	22,654,125	27,025,403	-4,371,278	119%
Health	58,231,889	14,557,972	22,996,836	-8,438,864	158%
Drug and Food Control Authority	839,750	209,938	158,900	51,038	76%
Health	52,235,426	13,058,857	22,011,950	-8,953,094	169%
HIV/Aids Commission	5,156,713	1,289,178	825,986	463,192	64%
Infrastructure	27,060,517	6,765,129	5,735,070	1,030,059	85%
Housing & Physical Planning	7,156,610	1,789,153	2,135,569	-346,417	119%
Roads & Bridges	6,308,141	1,577,035	837,313	739,722	53%
Transport	13,595,766	3,398,942	2,762,188	636,754	81%
Natural Resources & Rural	67,112,855	16,778,214	15,943,293	834,921	95%
Agricultural Bank of South Sudan	1,700,723	425,181	0	425,181	0%
Agriculture & Forestry	19,260,428	4,815,107	3,445,425	1,369,682	72%
Livestock & Fisheries	5,502,013	1,375,503	1,187,787	187,716	86%
Environment and Sustainable Development	3,349,730	837,433	329,048	508,385	39%
Land Commission	819,639	204,910	232,902	-27,992	114%
Wildlife Conservation	31,903,951	7,975,988	9,534,842	-1,558,854	120%
Tourism	4,576,371	1,144,093	1,213,289	-69,196	106%
Public Administration	398,254,998	99,563,750	104,666,181	-5,102,432	105%
Cabinet Affairs	37,336,147	9,334,037	7,497,010	1,837,027	80%
Civil Service Commission	1,670,591	417,648	292,111	125,537	70%

Council of States	14,734,896	3,683,724	8,969,304	-5,285,580	243%
Employees Justice Chamber	1,328,898	332,225	207,280	124,945	62%
Foreign Affairs	123,105,235	30,776,309	31,454,671	-678,362	102%
Labour	4,113,882	1,028,471	732,819	295,652	71%
Public Service & HRD	6,519,635	1,629,909	4,719,766	-3,089,857	290%
Local Government Board	1,470,809	367,702	317,861	49,841	86%
Nat Constitution Review Commission	4,545,916	1,136,479	1,137,660	-1,181	100%
National Elections Commission	18,272,486	4,568,122	1,519,691	3,048,431	33%
National Legislative Assembly	165,764,228	41,441,057	33,741,510	7,699,547	81%
Office of the President	15,882,534	3,970,634	13,679,847	-9,709,214	345%
Parliamentary Affairs	2,567,465	641,866	217,503	424,363	34%
Public Grievances Chamber	942,276	235,569	179,148	56,421	76%
Rule of Law	386,692,273	96,673,068	102,252,069	-5,579,001	106%
Bureau of Community Security & Small Arms	1,446,477	361,619	309,580	52,039	86%
Commission for Refugees Affairs	4,843,225	1,210,806	551,910	658,896	46%
Fire Brigade	15,530,221	3,882,555	4,951,443	-1,068,888	128%
Human Rights Commission	3,080,002	770,001	410,856	359,145	53%
Interior Headquarters	44,907,682	11,226,921	8,854,888	2,372,033	79%
Judiciary of South Sudan	60,660,706	15,165,177	9,464,438	5,700,739	62%
Justice	35,136,322	8,784,081	5,361,861	3,422,220	61%
Law Review Commission	3,567,425	891,856	341,840	550,016	38%
Police Service	185,755,884	46,438,971	63,187,294	-16,748,323	136%
Prisons Service	31,764,329	7,941,082	8,817,959	-876,877	111%
Security	3,140,488,469	785,122,117	1,164,634,714	-379,512,597	148%
Defence	2,518,430,234	629,607,559	990,515,737	-360,908,179	157%
De-Mining Authority	2,477,257	619,314	993,433	-374,119	160%
Disarmament, Demobilization & Reintegration	6,685,161	1,671,290	1,230,770	440,520	74%
Off President National Security	155,887,381	38,971,845	41,411,508	-2,439,663	106%
Veterans Affairs	457,008,436	114,252,109	130,483,266	-16,231,157	114%
Social and Humanitarian Affairs	38,178,738	9,544,685	6,496,917	3,047,768	68%
Culture, Youth & Sports	9,680,873	2,420,218	1,268,503	1,151,715	52%
Gender, Child & Social Welfare	6,175,728	1,543,932	729,766	814,166	47%
Humanitarian Affairs & Disaster Management	4,040,611	1,010,153	676,417	333,736	67%
Peace Commission	3,625,684	906,421	792,087	114,334	87%
Relief & Rehabilitation Commission	11,520,860	2,880,215	2,947,580	-67,365	102%
War Disabled, Widows & Orphans Com	3,134,982	783,746	82,564	701,182	11%
Transfers	0	0	0	0	No Budget
Contingencies, Arrears and Interest	0	0	0	0	No Budget
Total (Government Funds)	4,412,535,083	1,103,133,771	1,509,278,834	-406,145,063	137%
Total Spending	4,412,535,083	1,103,133,771	1,509,278,834	-406,145,063	137%

Appendix 4: Spending on Operating by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	161,749,502	40,437,376	52,885,575	-12,448,200	131%
Anti-Corruption Commission	6,226,935	1,556,734	1,653,456	-96,722	106%
Audit Chamber	16,720,909	4,180,227	420,000	3,760,227	10%
Finance & Economic Planning	87,925,132	21,981,283	50,660,485	-28,679,202	230%
Fiscal & Financial Allocation & Monitoring	1,205,675	301,419	119,010	182,409	39%
Nat Bureau Statistics	47,824,513	11,956,128	0	11,956,128	0%
National Revenue Authority	484,999	121,250	0	121,250	0%
Reconstruction & Development Fund	1,361,339	340,335	32,624	307,711	10%
Economic Functions	133,527,913	33,381,978	8,546,391	24,835,587	26%
Electricity & Dams	3,372,356	843,089	539,998	303,091	64%
Electricity Corporation	29,491,438	7,372,860	3,059,291	4,313,569	41%
Investment Authority	2,378,159	594,540	0	594,540	0%
Nat Bureau Standards	8,548,243	2,137,061	0	2,137,061	0%
Commerce	6,569,839	1,642,460	287,000	1,355,460	17%
Trade & Industry	470,897	117,724	0	117,724	0%
Information & Broadcasting	24,069,177	6,017,294	1,670,286	4,347,008	28%
Irrigation & Water Resources	7,816,898	1,954,225	243,966	1,710,259	12%
Petroleum & Mining	21,477,243	5,369,311	351,713	5,017,598	7%
Petroleum and Gas Commission	1,187,249	296,812	0	296,812	0%
Telecommunication & Postal Services	24,942,554	6,235,639	2,394,137	3,841,502	38%
Urban Water Corporation	3,203,860	800,965	0	800,965	0%
Education	158,272,070	39,568,018	9,430,310	30,137,708	24%
General Education & Instruction	82,231,770	20,557,943	7,132,958	13,424,985	35%
Higher Education, Science & Technology	76,040,300	19,010,075	2,297,352	16,712,723	12%
Health	173,289,712	43,322,428	563,441	42,758,987	1%
Drug and Food Control Authority	7,930,834	1,982,709	0	1,982,709	0%
Health	154,625,157	38,656,289	315,565	38,340,724	1%
HIV/Aids Commission	10,733,721	2,683,430	247,876	2,435,554	9%
Infrastructure	35,174,569	8,793,642	1,039,599	7,754,043	12%
Housing & Physical Planning	4,962,791	1,240,698	93,775	1,146,923	8%
Roads & Bridges	10,736,878	2,684,220	0	2,684,220	0%
South Sudan Roads Authority	4,270,511	1,067,628	394,454	673,174	37%
Transport	15,204,389	3,801,097	551,370	3,249,727	15%
Natural Resources & Rural	57,010,879	14,252,720	7,340,370	6,912,350	52%
Agricultural Bank of South Sudan	519,609	129,902	0	129,902	0%
Agriculture & Forestry	21,839,171	5,459,793	5,019,699	440,094	92%
Livestock & Fisheries	14,148,990	3,537,248	528,151	3,009,097	15%
Environment and Sustainable Development	4,755,369	1,188,842	81,084	1,107,758	7%
Land Commission	1,176,476	294,119	0	294,119	0%
Wildlife Conservation	10,346,360	2,586,590	1,002,324	1,584,266	39%
Tourism	4,224,904	1,056,226	709,112	347,114	67%
Public Administration	415,953,428	103,988,357	209,305,665	-105,317,308	201%
Cabinet Affairs	61,924,567	15,481,142	3,075,264	12,405,878	20%
Civil Service Commission	1,748,919	437,230	0	437,230	0%

Council of States	14,408,459	3,602,115	1,362,493	2,239,622	38%
Employees Justice Chamber	822,614	205,654	0	205,654	0%
Foreign Affairs	65,874,510	16,468,628	3,245,523	13,223,105	20%
Labour	1,068,682	267,171	0	267,171	0%
Public Service & HRD	4,432,446	1,108,112	1,261,385	-153,274	114%
Local Government Board	346,764	86,691	0	86,691	0%
Nat Constitution Review Commission	17,958,354	4,489,589	0	4,489,589	0%
National Elections Commission	15,486,946	3,871,737	4,582,197	-710,461	118%
National Legislative Assembly	69,307,083	17,326,771	14,066,763	3,260,008	81%
Office of the President	160,425,858	40,106,465	181,260,228	-141,153,764	452%
Parliamentary Affairs	1,526,310	381,578	451,812	-70,235	118%
Public Grievances Chamber	621,916	155,479	0	155,479	0%
Rule of Law	300,781,528	75,195,382	38,661,522	36,533,860	51%
Bureau of Community Security & Small Arms	437,703	109,426	0	109,426	0%
Commission for Refugees Affairs	9,066,291	2,266,573	642,000	1,624,573	28%
Fire Brigade	5,432,142	1,358,036	0	1,358,036	0%
Human Rights Commission	2,568,574	642,144	0	642,144	0%
Interior Headquarters	66,158,397	16,539,599	5,062,005	11,477,594	31%
Judiciary of South Sudan	12,117,908	3,029,477	0	3,029,477	0%
Justice	21,610,188	5,402,547	200,695	5,201,852	4%
Law Review Commission	4,277,251	1,069,313	254,600	814,713	24%
Police Service	112,775,655	28,193,914	26,063,946	2,129,968	92%
Prisons Service	66,337,419	16,584,355	6,438,276	10,146,079	39%
Security	723,564,181	180,891,045	234,699,106	-53,808,061	130%
Defence	661,979,906	165,494,977	198,354,988	-32,860,012	120%
De-Mining Authority	623,193	155,798	0	155,798	0%
Disarmament, Demobilization & Reintegration	6,382,560	1,595,640	0	1,595,640	0%
Off President National Security	51,429,797	12,857,449	36,344,118	-23,486,669	283%
Veterans Affairs	3,148,725	787,181	0	787,181	0%
Social and Humanitarian Affairs	59,632,176	14,908,044	6,734,142	8,173,902	45%
Culture, Youth & Sports	20,569,599	5,142,400	781,594	4,360,806	15%
Gender, Child & Social Welfare	7,534,200	1,883,550	1,912,287	-28,737	102%
Humanitarian Affairs & Disaster Management	12,266,504	3,066,626	69,242	2,997,384	2%
Peace Commission	4,864,162	1,216,041	0	1,216,041	0%
Relief & Rehabilitation Commission	10,432,705	2,608,176	3,971,019	-1,362,843	152%
War Disabled, Widows & Orphans Com	3,965,006	991,252	0	991,252	0%
Transfers	0	0	0	0	No Budget
Contingencies, Arrears and Interest	250,000,000	62,500,000	1,000,000	61,500,000	2%
Contingencies	250,000,000	62,500,000	1,000,000	61,500,000	2%
Total (Government Funds)	2,468,955,958	617,238,990	570,206,121	47,032,869	92%
External Loan Funding	45,397,939	11,349,485	0	11,349,485	0%
External Grant Funding	81,864,010	20,466,003	0	20,466,003	0%
Total Spending	2,596,217,907	649,054,477	570,206,121	78,848,356	88%

Appendix 5: Spending on Transfers by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	0	0	0	0	No Budget
Economic Functions	26,837,580	6,709,395	6,136,110	573,285	91%
Nat Bureau Standards	2,294,290	573,573	0	573,573	0%
Irrigation & Water Resources	24,543,290	6,135,823	6,136,110	-288	100%
Education	335,098,573	83,774,643	79,412,538	4,362,105	95%
General Education & Instruction	335,098,573	83,774,643	79,412,538	4,362,105	95%
Health	151,003,341	37,750,835	29,534,241	8,216,594	78%
Health	151,003,341	37,750,835	29,534,241	8,216,594	78%
Infrastructure	0	0	0	0	No Budget
Natural Resources & Rural	210,058,380	52,514,595	49,088,065	3,426,530	93%
Agriculture & Forestry	36,310,750	9,077,688	2,448,900	6,628,788	27%
Livestock & Fisheries	6,710,500	1,677,625	964,458	713,167	57%
Wildlife Conservation	167,037,130	41,759,283	45,674,707	-3,915,425	109%
Public Administration	580,128	145,032	145,038	-6	100%
Employees Justice Chamber	580,128	145,032	145,038	-6	100%
Rule of Law	782,887,896	195,721,974	173,135,206	22,586,768	88%
Bureau of Community Security & Small Arms	442,400	110,600	0	110,600	0%
Fire Brigade	83,513,552	20,878,388	22,839,527	-1,961,139	109%
Police Service	431,705,624	107,926,406	84,270,714	23,655,692	78%
Prisons Service	267,226,320	66,806,580	66,024,965	781,615	99%
Security	5,041,464	1,260,366	420,122	840,244	33%
Disarmament, Demobilization & Reintegration	5,041,464	1,260,366	420,122	840,244	33%
Social and Humanitarian Affairs	0	0	0	0	No Budget
Transfers	954,674,169	238,668,542	218,077,674	20,590,868	91%
Abyei Block Transfers	28,000,000	7,000,000	0	7,000,000	0%
Block Transfers	624,966,669	156,241,667	180,219,386	-23,977,719	115%
County Block	49,999,998	12,500,000	12,499,998	2	100%
County Development Grants	144,307,502	36,076,876	0	36,076,876	0%
STAG Transfers	107,400,000	26,850,000	25,358,290	1,491,710	94%
Contingencies, Arrears and Interest	0	0	0	0	No Budget
Total (Government Funds)	2,466,181,531	616,545,383	555,948,994	60,596,389	90%
External Loan Funding	8,876,621	2,219,155	0	0	0%
Total Spending	2,475,058,152	618,764,538	555,948,994	62,815,544	90%

Appendix 6: Spending on Capital by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	5,000,000	1,250,000	0	1,250,000	0%
Anti-Corruption Commission	2,000,000	500,000	0	500,000	0%
Audit Chamber	3,000,000	750,000	0	750,000	0%
Economic Functions	62,000,000	15,500,000	0	15,500,000	0%
Electricity & Dams	48,000,000	12,000,000	0	12,000,000	0%
Nat Bureau Standards	5,000,000	1,250,000	0	1,250,000	0%
Information & Broadcasting	4,000,000	1,000,000	0	1,000,000	0%
Irrigation & Water Resources	5,000,000	1,250,000	0	1,250,000	0%
Education	0	0	0	0	No Budget
Health	2,000,000	500,000	0	500,000	0%
Drug and Food Control Authority	2,000,000	500,000	0	500,000	0%
Infrastructure	121,000,000	30,250,000	59,264,724	-29,014,724	196%
Housing & Physical Planning	5,000,000	1,250,000	0	1,250,000	0%
Roads & Bridges	90,000,000	22,500,000	27,996,444	-5,496,444	124%
Transport	26,000,000	6,500,000	31,268,280	-24,768,280	481%
Natural Resources & Rural	7,400,000	1,850,000	0	1,850,000	0%
Environment and Sustainable Development	7,400,000	1,850,000	0	1,850,000	0%
Public Administration	53,666,375	13,416,594	4,256,964	9,159,630	32%
Foreign Affairs	3,000,000	750,000	0	750,000	0%
National Legislative Assembly	17,716,375	4,429,094	0	4,429,094	0%
Office of the President	32,950,000	8,237,500	4,256,964	3,980,536	52%
Rule of Law	75,817,378	18,954,345	4,030,670	14,923,675	21%
Fire Brigade	3,500,000	875,000	0	875,000	0%
Interior Headquarters	24,300,000	6,075,000	0	6,075,000	0%
Police Service	40,000,000	10,000,000	4,030,670	5,969,330	40%
Prisons Service	8,017,378	2,004,345	0	2,004,345	0%
Security	100,000,000	25,000,000	41,371,115	-16,371,115	165%
Defence	100,000,000	25,000,000	41,371,115	-16,371,115	165%
Social and Humanitarian Affairs	0	0	0	0	No Budget
Transfers	0	0	0	0	No Budget
Contingencies, Arrears and Interest	800,000,000	200,000,000	2,012,300	197,987,700	1%
Arrears	800,000,000	200,000,000	2,012,300	197,987,700	1%
Total (Government Funds)	1,226,883,753	306,720,938	110,935,773	195,785,165	36%
External Loan Funding	224,010,000	56,002,500		56,002,500	0%
External Grant Funding	76,300,000	19,075,000	0	0	0%
Total Spending	1,527,193,753	381,798,438	110,935,773	270,862,665	29%

Appendix 7: Spending on Other Expenditures by Sector & Agency

Sector/Agency	Annual Budget	Q1 Budget	Q1 Actual	Difference	% of Q1 Budget
Accountability	0	0	0	0	No Budget
Economic Functions	0	0	0	0	No Budget
Education	0	0	0	0	No Budget
Health	0	0	0	0	No Budget
Infrastructure	0	0	0	0	No Budget
Natural Resources & Rural	0	0	0	0	No Budget
Public Administration	7,760,000	1,940,000	922,756	1,017,244	48%
Office of the President	7,760,000	1,940,000	922,756	1,017,244	48%
Rule of Law	0	0	0	0	No Budget
Security	0	0	0	0	No Budget
Social and Humanitarian Affairs	0	0	0	0	No Budget
Transfers	0	0	0	0	No Budget
Contingencies, Arrears and Interest	260,000,000	65,000,000	0	65,000,000	0
Interest	260,000,000	65,000,000	0	65,000,000	0%
Total (Government Funds)	267,760,000	66,940,000	922,756	66,017,244	0
External Loan Funding	0	0	0	0	0
External Grant Funding	0	0	0	0	0
Total Spending	267,760,000	66,940,000	922,756	66,017,244	1%