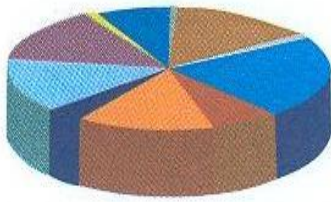


***Republic of South Sudan***  
***Ministry of Finance and Economic Planning***



**2014/15 Third Quarter Macro-Fiscal Report**

May 2015

***FINAL DRAFT***

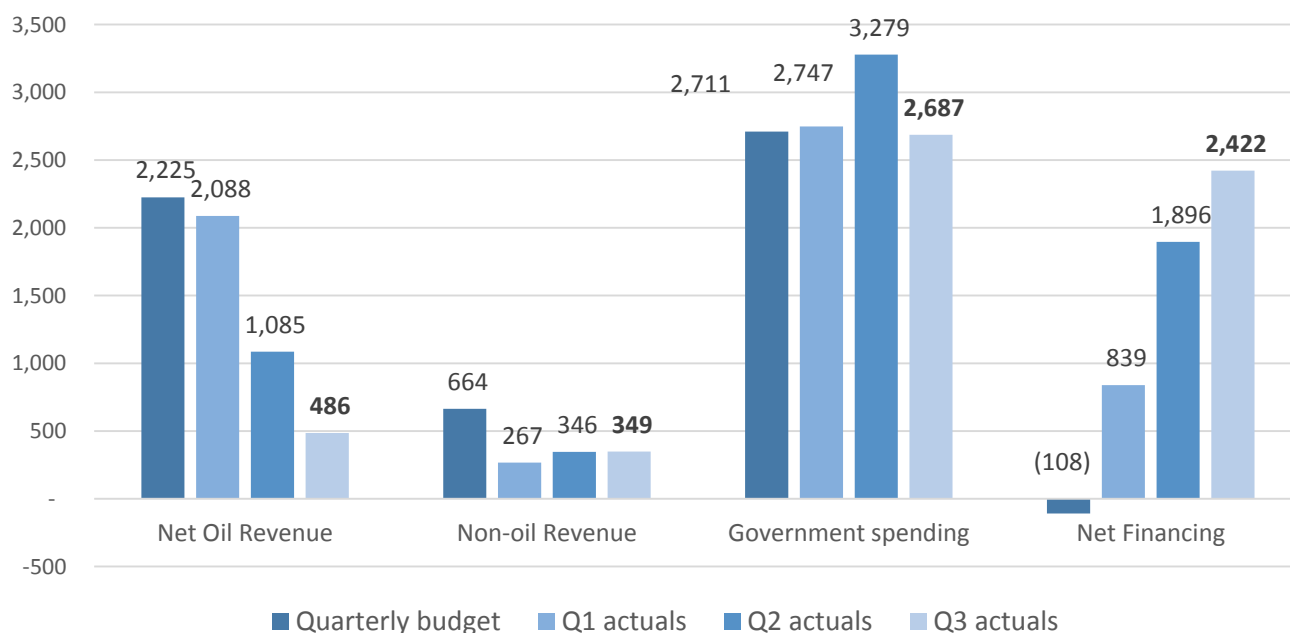
## Contents

2014/15 Third Quarter & Year-To-Date Overview.....	3
Section 1: Key Macroeconomic Developments .....	4
Section 2: Revenues .....	5
Section 3: Budget Execution .....	6
Section 5: Donor Spending Developments .....	9
Appendix 1: Total Spending by Sector & Agency .....	10
Appendix 2: Spending on Salaries by Sector & Agency.....	12
Appendix 3: Spending on Operating by Sector & Agency .....	14
Appendix 4: Spending on Transfers by Sector & Agency .....	16
Appendix 5: Spending on Capital by Sector & Agency .....	17
Appendix 6: Spending on Other Expenditures by Sector & Agency .....	18

## 2014/15 Third Quarter &amp; Year-To-Date Overview

	Quarterly budget	Q1	Q2	Q3	YTD	Variance w quarter	Variance w YTD
Oil revenue (net)	2,225	2,088	1,085	486	3,659	(1,739)	(3,015)
Non-oil revenue	664	267	346	349	962	(315)	(1,029)
Grants	40	-	71	9	80	(31)	(39)
<b>Total Revenue</b>	<b>2,928</b>	<b>2,355</b>	<b>1,502</b>	<b>844</b>	<b>4,701</b>	<b>(2,084)</b>	<b>(4,082)</b>
Salaries	1,103	1,509	1,578	1,238	4,325	(135)	(1,016)
Operating	555	569	514	636	1,718	(81)	(54)
Transfers	617	556	759	614	1,929	3	(79)
Capital	107	109	163	179	451	(72)	(131)
Other	2	1	95	21	116	(19)	(111)
<b>Agency Spending</b>	<b>2,383</b>	<b>2,744</b>	<b>3,109</b>	<b>2,687</b>	<b>8,540</b>	<b>(304)</b>	<b>(1,391)</b>
Arrears, Contingency, Interest	328	3	170	-	173	328	809
<b>Total Government Spending</b>	<b>2,711</b>	<b>2,747</b>	<b>3,279</b>	<b>2,687</b>	<b>8,713</b>	<b>24</b>	<b>(581)</b>
Externally funded spending	109	-	84	28	112	81	215
<b>Total Spending</b>	<b>2,820</b>	<b>2,747</b>	<b>3,363</b>	<b>2,715</b>	<b>8,825</b>	<b>105</b>	<b>(366)</b>
Surplus / (Shortfall)	108	(437)	(1,861)	(1,871)	(4,124)	(2,189)	(12,262)
Net Financing	(108)	839	1,654	2,422	4,915	(2,530)	(5,239)

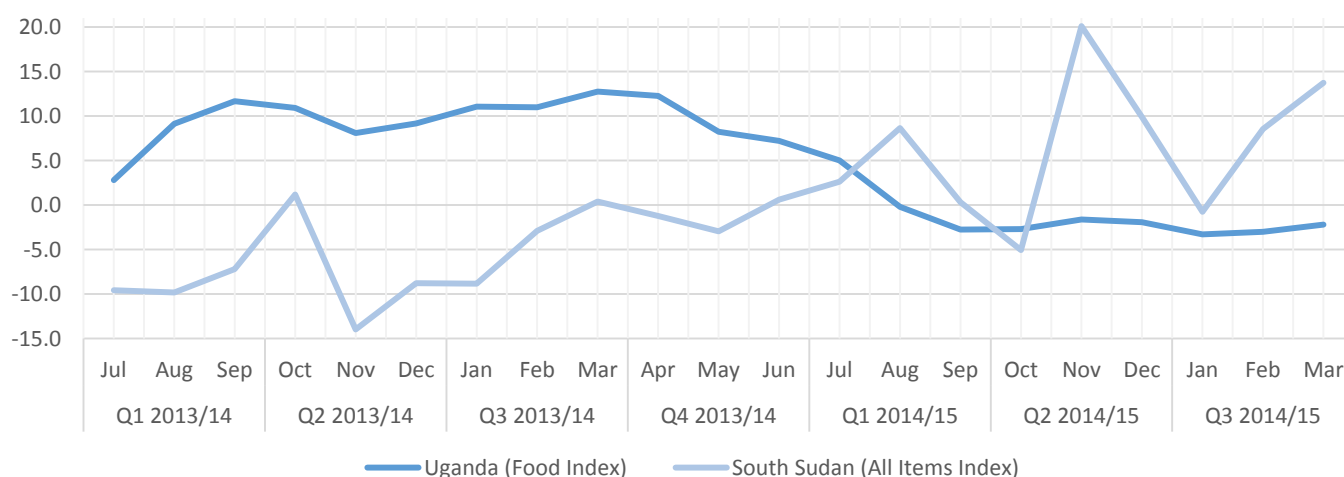
Positive variances indicate more revenue than budgeted or spending within budget. Negative variances indicate less revenue than budgeted or overspending.



## Section 1: Key Macroeconomic Developments<sup>1</sup>

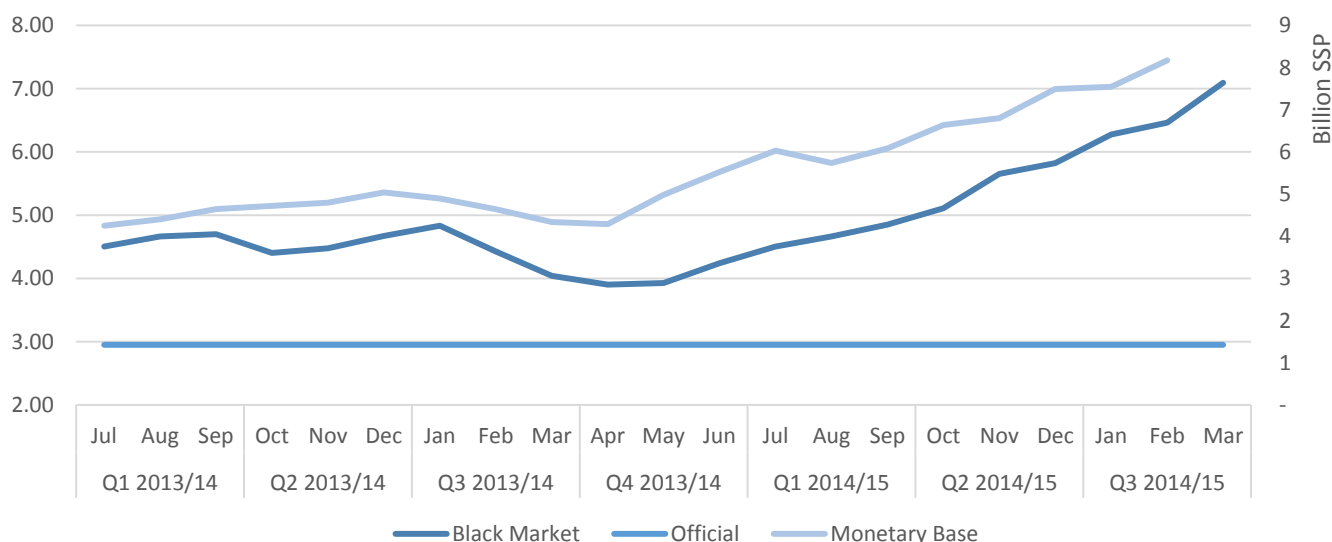
The third quarter was marked by a further increase in inflation and depreciation of the exchange rate. Following a spike in annual inflation in November, prices of bread and cereals in South Sudan decreased sharply after Christmas, also dragging down prices for milk, eggs and cheese. Inflation increased in February and March as a result of higher prices of fruits, sugar and fish, though slightly dampened by declining food prices in Uganda. Non-food prices are however increasing faster than food prices.

Figure 2: Inflation Rates, South Sudan and Uganda – October 2013 to March 2015



The black market exchange rate depreciated by 27 % over the quarter from a rate of SSP 5.88 on December 31<sup>st</sup> to SSP 7.48 on March 31<sup>st</sup>. This is attributable to sustained foreign exchange shortages and continued financing of the government deficit through borrowing from the Bank of South Sudan, further increasing the supply of SSP. Depreciation is speeding up compared to the start of the financial year: vendors are adjusting prices upwards in response to higher cost of imports as a result of the depreciation since the start of the 2014/15 financial year.

Figure 3: Parallel and Official Exchange Rates and Money Supply (End of Period) July 2013 to March 2015



**Further depreciation of the exchange rate and increases in the price level are likely**, particularly if oil prices do not recover and the monthly government deficit continues to grow and be financed by borrowing.

<sup>1</sup> Data referred to in this section is produced and shared publicly by the South Sudan National Bureau of Statistics, the Uganda Bureau of Statistics and the Bank of South Sudan.

## Section 2: Revenues<sup>2</sup>

**Total revenue was SSP 863 million in the third quarter, under one third of the budgeted revenue for the quarter.**

Oil revenues continued to decrease sharply, with oil prices hitting a low point in January. Oil revenues accounted for 68% of total revenues for the quarter. Non-oil revenues did not meet budgeted levels, nor continued the increase from last quarter. Based on current performance, it is likely that total revenue for this financial year will be less than half of the budgeted level.

Table 1: Detailed revenues

<i>in SSP millions</i>	Annual Budget	Quarterly Budget	Q1 actuals	Q2 actuals	Q3 actuals	Variance from Q3	Variance from YTD
Gross Oil Revenue	12,780	3,195	2,729	1,828	1,127	(2,068)	3,901
Tariff, transit and TFA payments to Sudan	3,413	853	591	712	630	(223)	627
2% / 3% to oil producing States / Com'ties	468	117	49	31	11	(106)	260
<b>Net oil revenue</b>	<b>8,899</b>	<b>2,225</b>	<b>2,088</b>	<b>1,085</b>	<b>486</b>	<b>(1,739)</b>	<b>3,015</b>
PIT	332	83	89	117	65	(18)	22
Sales Tax	975	244	71	84	49	(195)	(527)
Excise	359	90	39	47	53	(37)	(131)
Business Profit Tax	209	52	8	16	46	(6)	(86)
Customs	116	29	41	47	43	14	44
Other Revenue (fees, licenses)	663	166	19	35	93	(72)	(350)
<b>Non-oil revenue</b>	<b>2,654</b>	<b>664</b>	<b>267</b>	<b>346</b>	<b>349</b>	<b>(315)</b>	<b>(1,029)</b>
Grants	158	40	-	71	28	(12)	20
<b>Total Revenue</b>	<b>11,711</b>	<b>2,928</b>	<b>2,356</b>	<b>1,502</b>	<b>863</b>	<b>(2,065)</b>	<b>4,062</b>

**Note:** Gross oil revenues in the first and second quarter were overstated. Revenues accruing to Nile Petroleum amounting to SSP 50 m and SSP 67 m respectively in Q1 and Q2 were counted as government revenues whereas these did not enter government bank accounts. This is reconciled by removing the difference from the Q3 gross oil revenue figure. Gross oil revenue in the third quarter amounted to SSP 1,244 m.

**Net oil revenues in the third quarter amount to SSP 486 million, as compared to SSP 2,088 and SSP 1,086 million in the first and second quarters. Oil prices continued to drop in the first month of the quarter (January),** reaching a low of USD 47 in mid-January before climbing back to USD 55-65 in February and March. Oil production levels rose to an average of 168,000 barrels per day in January and February. Only 57% of projected oil revenues for the financial year were realized so far as a result of the drop in oil prices.

**Non-oil revenues were SSP 349 million compared to SSP 346 m in the second quarter.** Sales tax and personal income tax (PIT) made almost half of non-oil revenues. PIT declined by over 40% from last quarter as private tax returns came down from December levels and some public salaries for February and March were deferred. Though increases in sales tax collection by customs as a result of improved border inspection and revenue collection were sustained, customs fees and duties did not increase much more this quarter. Business profit tax more than doubled from the second quarter to SSP 46 million. Businesses paid tax over their quarterly estimates in January, which included unusually large payments. Non-oil revenue collection remains less than half the budgeted level.

<sup>2</sup> Oil production and revenue data referred to in this section are produced and shared with MoFEP by the Ministry of Petroleum and Mining.

## Section 3: Budget Execution

**Government spending for the third quarter was SSP 2,687 million, compared to the budgeted level of SSP 2,711 million.** Salary expenditure in this quarter suffered from cash shortages. January salaries for the majority of agencies were deferred to February, February salaries disbursed in March and most non-security sector salaries for March were disbursed in April, pushing these into the fourth quarter. The year-to-date outturn is SSP 8,713 million, which is SSP 581 million more than the budgeted level.

**Salaries were overspent by SSP 1 billion since the start of the financial year.** Of this amount, SSP 342 million is due to agencies overspending on their salaries budget and the rest on deferred salaries from the 2013/14 financial year. The majority of salary overspending (88% or close to SSP 200 million) can be attributed to the organized forces. The Ministry of Finance and Economic Planning, the Office of the President and the Ministry of Public Service and Human Resource Development together overspent a further SSP 23 million.

A quarter of the government is now overspending on salaries. In many cases, this is on unbudgeted salaries chapter items. For example, two salary subsidies payments were made to the Agricultural Bank. If current overspending continues, salaries for the 2014/15 financial year is likely to be over SSP 1.3 billion. This might mean that salary payments in the last months of the financial year again have to be deferred. Some employer pension contributions have also not been paid this year nor been included in salary payments – expenditure on salaries is therefore understated by an estimated SSP 70 million.

Table 3: Spending by Chapter (SSP millions)

	2014-15 Budget	Quarterly Budget	Q1	Q2	Q3	YTD	Variance w Q'ly budget	Variance w YTD
Salaries	4,413	1,103	1,509	1,578	1,238	4,325	(135)	(1,016)
Operating	2,219	555	569	514	636	1,718	(81)	(54)
Transfer	2,466	617	556	759	614	1,929	3	(79)
Capital	427	107	109	163	179	451	(72)	(131)
Other	8	2	1	95	21	116	(19)	(111)
Interest	260	65	-	170	-	170	65	25
Arrears	800	200	2	-	-	2	200	598
Contingency	250	63	1	-	-	1	63	187
<b>Total Government Spending</b>	<b>10,842</b>	<b>2,711</b>	<b>2,747</b>	<b>3,279</b>	<b>2,687</b>	<b>8,713</b>	<b>24</b>	<b>(581)</b>
External Loans	278	70	0	13	18	31	52	178
External Grants	158	40	0	71	9	80	31	39
<b>Total Spending</b>	<b>11,279</b>	<b>2,820</b>	<b>2,747</b>	<b>3,363</b>	<b>2,713</b>	<b>8,824</b>	<b>106</b>	<b>(365)</b>

**Operating expenditures amounted to SSP 636 million in the second quarter, up from SSP 514 last quarter.** As of February, a special measure was introduced by the Ministry of Finance and Economic Planning to ensure that all agencies received an amount of operating budget for essential operating expenditures. Eligible agencies spent around SSP 25 million more per month in February and March than in previous months. Nevertheless, a few agencies continued to overspend on operating at the expense of others. The Office of the President has spent SSP 63 million on security issues and hardware domestically and abroad, while the Prisons Service overspent by SSP 37 million principally on food for the state prisons.

**Capital spending also increased during this quarter to SSP 179 million.** The Ministry of Defence overspent its capital budget by over SSP 425 million – much more than in previous quarter, though this was offset by underspending by most other agencies with capital budget. The Ministry of Finance and Economic Planning and the Relief and

Rehabilitation Commission have spent on unbudgeted capital items – vehicles worth SSP 5 m and furniture worth SSP 530 thousand respectively.

**Transfer payments were executed close to budget and only suffered minor delays** – no conditional transfers had to be deferred to following months. County development grants were still not paid. Sales tax adjustment grants (STAG) were overspent by SSP 48 million in this quarter, as a result of the fact that more revenue was collected at state level than projected. Other spending was SSP 19 m over the budgeted level. This is as a result of the Office of the President overspending its donations budget, and SSP 17 m in subsidies paid to Nilepet.

**Despite improvements in operating budget execution, continuing cash constraints make effective salaries budget execution increasingly difficult.** While budget execution in the third quarter broadly reflects budgetary priorities in accordance with the Building Blocks presented in the 2014/15 National Budget Plan, overspending and non-essential expenditures in all chapters apart from transfers constitute a growing part of budget execution.

Table 4: Agency Spending by Sector (SSP Millions)

	2014-15 Budget	Quarterly Budget	Q1	Q2	Q3	YTD	Variance w Q'ly budget	Variance w YTD
Accountability	258	64	87	60	70	217	(6)	(24)
Economic Functions	318	79	33	116	80	229	(1)	9
Education	604	151	122	166	104	393	47	60
Health	385	96	53	67	58	178	38	110
Infrastructure	183	46	66	27	37	130	9	8
Natural Resources & Rural Dev't	342	85	72	89	77	239	8	18
Public Administration	876	219	319	269	298	887	(79)	(230)
Rule of Law	1,546	387	318	399	378	1,095	8	64
Security	3,969	992	1,441	1,616	1,322	4,379	(330)	(1,402)
Social and Humanitarian Affairs	98	24	13	12	11	36	13	37
Transfers	955	239	218	289	250	756	(11)	(40)
Contingencies, Arrears and Interest	1,310	328	3	170	-	173	328	809
<b>Total Spending (Gov't Funds)</b>	<b>10,842</b>	<b>2,711</b>	<b>2,747</b>	<b>3,279</b>	<b>2,687</b>	<b>8,713</b>	<b>24</b>	<b>(581)</b>

**Overspending is concentrated in the Security sector.** The Ministry of Defence overspent by SSP 278 m last quarter. Overspending rose in the Public Administration sector, with the Local Government Board, National Elections Commission and National Legislative Assembly all increasing their operating spending. The Office of the President continues to overspend, spending an amount close to its annual budget in this quarter (as in the first quarter). Meanwhile, budget execution remains significantly below budgeted levels in some sectors, including Health and Social and Humanitarian Affairs. Each had execution rates of less than 70%.

Appendices 1-6 give detailed figures of budget execution by agency for several chapters (total, salaries, operating, transfers and capital).

## Section 4: Financing

The shortfall of revenue compared to expenditure was financed by borrowing from the Bank of South Sudan in this quarter, like in previous quarters. Loans worth SSP 1,955 were taken out from the Bank between January and March, totaling SSP 6,593 million for the year up to March 31<sup>st</sup>. The Bank of South Sudan also charged additional interest on top of the SSP 112 million already accrued. There was little other borrowing in the third quarter, with only SSP 18 million disbursed by the World Bank (see Section 4). **Outstanding principal debt currently stands at over SSP 12 billion, two-thirds of which is owed to the Bank of South Sudan.**

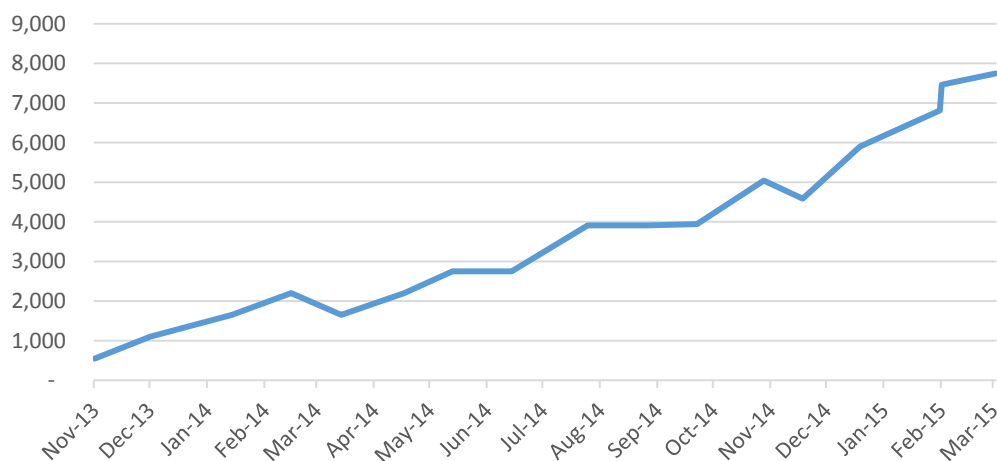
Table 5: Debt position as at the 31st of March 2015

<i>In SSP millions</i>	Oil Advance Sales	World Bank & China Dev't Loans <sup>3</sup>	Domestic Banks	BoSS	BoSS Recapitalization	Total
<b>Opening Balance 1st July 2014, of which:</b>	<b>920</b>	<b>149</b>	<b>1,202</b>	<b>3,132</b>	<b>2,001</b>	<b>7,404</b>
- Principal	880	149	1,182	3,100	1,917	7,228
- Accrued Interest	40	-	20	32	83	175
<b>New Borrowing</b>	<b>460</b>	<b>37</b>	<b>120</b>	<b>6,593</b>	<b>14</b>	<b>7,225</b>
- Principal	441	37	100	6,429	-	7,007
- Accrued Interest	19	0	20	164	14	218
<b>Repayments</b>	<b>(855)</b>	<b>(5)</b>	<b>-</b>	<b>(1,450)</b>	<b>-</b>	<b>(2,310)</b>
- Principal	(849)	(5)	-	(1,450)	-	(2,304)
- Interest	(6)	-	-	-	-	(6)
<b>Net Financing</b>	<b>(395)</b>	<b>32</b>	<b>120</b>	<b>5,143</b>	<b>14</b>	<b>4,915</b>
- Principal	(408)	32	100	4,979	-	4,703
- Accrued Interest	13	0	20	164	14	212
<b>Closing Balance 31st March 2015</b>	<b>525</b>	<b>181</b>	<b>1,322</b>	<b>8,276</b>	<b>2,015</b>	<b>12,319</b>
- Principal	472	181	1,282	8,079	1,917	11,938
- Accrued Interest	53	0	40	196	98	387

**Note:** Not included in the above figures are the undisbursed portion of the loan from the China EXIM bank for work on the airport, the remaining balance of Transitional Financial Assistance to Sudan due to be paid over the next year, internal borrowing from the pension account and amounts due to oil producing states and communities or arrears due for goods and services delivered in past years.

The balance for oil company advances is still SSP 522 million. Internal borrowing continued as neither employees' nor employers' pension contributions were deposited into the pension account and the required 3% payments to oil producing communities were deferred. Significant arrears have also been accumulated.

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



<sup>3</sup> These figures are still pending finalisation.



## Section 5: Donor Spending Developments

External financing comprises development and humanitarian support in the form of loans and grants. The majority is currently implemented without the involvement of the government and is not appropriated in the budget, even though it may be captured in sector plans and referred to in the budget speech. Since the December 2013 crisis, many development partners have moved much of their funding previously allocated for development support to humanitarian support.

Where development support is implemented through government systems it is referred to as On-Budget<sup>4</sup>. In Q3 this was a total of SSP 18.3 million was disbursed as loans and SSP 9.4 million was disbursed as grants. Table 5 shows the individual projects appropriated in the 2014/15 budget.

Table 5: Externally financed disbursements in Q3, 2014/15

Project Name (Donor)	Fund code	Loan/Grant	GRSS Agency	2014/15 Expenditure	Q1	Q2	Q3	Year-to-date %
Emergency Food Crisis (WB)	61,301	Grant	Agriculture	16,200,000	4,428,586	7,179,986	3,143,121	91%
LGSDP <sup>5</sup> (WB)	71,101	Loan	Public Serv.	39,530,000	-	8,802,469	12,472,891	54%
LGSDP (WB-MDTF)	61,305	Grant	Public Serv.	19,464,010	-	-	-	0%
Health Rapid Results (WB)	71,102	Loan	Health	15,508,570	-	-	-	0%
Health Rapid Results (WB)	61,303	Grant <sup>6</sup>	Health	38,800,000	14,351,761	29,627,803	-	113%
Private Sector Dev. (WB)	61,302	Grant	Trade	7,400,000	-	-	-	0%
Rural Roads Project (WB)	61,304	Grant	Transport	36,300,000	5,486,344	9,584,455	6,261,675	59%
Inst. Dev & Cap. (WB) <sup>7</sup>	71,105	Loan	Finance	7,400,000	1,468,850	475,593	-	26%
Statistical Capacity (WB)	71,106	Loan	Statistics	2,400,000	587,540	295,377	3,867	37%
Safety Nets and Skills (WB)	71,104	Loan	Agriculture	8,900,000	-	-	4,073,597	46%
Airport (China Exim)	71,201	Loan	Transport	150,000,000	-	-	-	-
Fula Rapids Hydro (AfDB) <sup>8</sup>	71,301	Grant	Elec.&Dams	25,610,000	-	-	-	0%
Fula Rapids Hydro (Norway)	61,401	Grant	Elec.&Dams	40,000,000	-	-	-	0%
Regional Transport (WB)	71,103	Loan	Transport	48,400,000	-	1,770,295	1,770,295	7%
Aid Info. Manag. (UNDP)	61,201	Grant	Finance	-	-	103,601	-	-
<b>Total</b>				<b>455,912,580</b>	<b>26,323,081</b>	<b>57,839,578</b>	<b>27,725,446</b>	

<sup>4</sup> A component of LGSDP (WB/WB-MTF) which funds the Payam Development grants and Aid Information Management Systems (UNDP) are currently the only external financing that use government systems for delivery.

<sup>5</sup> Local Government Service Delivery Project.

<sup>6</sup> The grant component of this project comprises two separate grants 'P127187/TF12272' and 'P146413/IDAH9210'.

<sup>7</sup> IDCBP has not yet been approved by the WB Board and is currently operating on a Project Preparation Advance.

<sup>8</sup> This project has not yet become effective and is more accurately referred to as 'Juba Power Distribution System'.

## Appendix 1: Total Spending by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of YTD Budget
<b>Accountability</b>	<b>257,616,792</b>	<b>193,212,594</b>	<b>70,036,381</b>	<b>217,193,933</b>	<b>-23,981,339</b>	<b>-12%</b>
Anti-Corruption Commission	16,092,186	12,069,140	2,028,513	6,343,222	5,725,918	47%
Audit Chamber	36,014,422	27,010,817	2,328,664	7,414,601	19,596,216	73%
Finance & Economic Planning	143,098,740	107,324,055	63,301,833	196,944,183	-89,620,128	-84%
Fiscal & Financial Allocation & Monitoring	1,959,841	1,469,881	490,153	1,224,759	245,122	17%
Nat Bureau Statistics	56,559,864	42,419,898	1,131,234	3,843,266	38,576,632	91%
National Revenue Authority	989,399	742,049	0	0	742,049	100%
Reconstruction & Development Fund	2,902,340	2,176,755	755,984	1,423,902	752,853	35%
<b>Economic Functions</b>	<b>317,740,290</b>	<b>238,305,218</b>	<b>80,230,856</b>	<b>229,386,640</b>	<b>8,918,578</b>	<b>4%</b>
Electricity & Dams	54,159,599	40,619,699	22,572,493	24,076,455	16,543,244	41%
Electricity Corporation	43,816,639	32,862,479	1,775,469	12,626,706	20,235,773	62%
Investment Authority	5,583,808	4,187,856	3,035,225	4,445,905	-258,049	-6%
Nat Bureau Standards	23,310,824	17,483,118	11,334,609	17,333,061	150,057	1%
Commerce	15,296,546	11,472,410	1,030,869	5,652,131	5,820,279	51%
Trade & Industry	2,609,289	1,956,967	2,754,831	3,684,642	-1,727,675	-88%
Information & Broadcasting	40,235,972	30,176,979	2,565,430	15,481,285	14,695,694	49%
Irrigation & Water Resources	46,079,266	34,559,450	9,481,927	27,718,563	6,840,887	20%
Petroleum & Mining	33,089,767	24,817,325	17,844,547	97,158,230	-72,340,905	-291%
Petroleum and Gas Commission	4,449,002	3,336,752	5,247,191	6,315,490	-2,978,739	-89%
Telecommunication & Postal Services	33,287,917	24,965,938	211,167	7,624,662	17,341,276	69%
Urban Water Corporation	15,821,661	11,866,246	2,377,098	7,269,510	4,596,736	39%
<b>Education</b>	<b>603,643,900</b>	<b>452,732,925</b>	<b>104,072,424</b>	<b>392,913,242</b>	<b>59,819,683</b>	<b>13%</b>
General Education & Instruction	436,987,101	327,740,326	81,638,563	281,849,802	45,890,524	14%
Higher Education, Science & Technology	166,656,799	124,992,599	22,433,861	111,063,440	13,929,159	11%
<b>Health</b>	<b>384,524,942</b>	<b>288,393,707</b>	<b>58,146,064</b>	<b>177,900,179</b>	<b>110,493,528</b>	<b>38%</b>
Drug and Food Control Authority	10,770,584	8,077,938	513,074	1,314,656	6,763,282	84%
Health	357,863,924	268,397,943	55,959,684	172,619,414	95,778,529	36%
HIV/Aids Commission	15,890,434	11,917,826	1,673,306	3,966,109	7,951,717	67%
<b>Infrastructure</b>	<b>183,235,086</b>	<b>137,426,315</b>	<b>36,958,790</b>	<b>129,651,635</b>	<b>7,774,680</b>	<b>6%</b>
Housing & Physical Planning	17,119,401	12,839,551	1,500,404	5,256,309	7,583,242	59%
Roads & Bridges	107,045,019	80,283,764	26,565,334	75,714,659	4,569,105	6%
South Sudan Roads Authority	4,270,511	3,202,883	917,417	2,833,168	369,715	12%
Transport	54,800,155	41,100,116	7,975,635	45,847,499	-4,747,383	-12%
<b>Natural Resources &amp; Rural</b>	<b>341,582,114</b>	<b>256,186,586</b>	<b>77,315,154</b>	<b>238,663,748</b>	<b>17,522,838</b>	<b>7%</b>
Agricultural Bank of South Sudan	2,220,332	1,665,249	992,090	1,700,723	-35,474	-2%
Agriculture & Forestry	77,410,349	58,057,762	7,114,395	26,372,348	31,685,414	55%
Livestock & Fisheries	26,361,503	19,771,127	3,329,027	8,869,766	10,901,361	55%
Environment and Sustainable Development	15,505,099	11,628,824	691,298	2,098,893	9,529,931	82%
Land Commission	1,996,115	1,497,086	1,567,026	2,082,157	-585,071	-39%
Wildlife Conservation	209,287,441	156,965,581	50,534,774	181,197,444	-24,231,863	-15%
Tourism	8,801,275	6,600,956	13,086,544	16,342,417	-9,741,461	-148%
<b>Public Administration</b>	<b>876,214,929</b>	<b>657,161,197</b>	<b>298,354,015</b>	<b>886,710,266</b>	<b>-229,549,069</b>	<b>-35%</b>
Cabinet Affairs	99,260,714	74,445,536	19,152,053	55,293,337	19,152,199	26%
Civil Service Commission	3,419,510	2,564,633	984,894	1,617,942	946,691	37%
Council of States	29,143,355	21,857,516	19,749,454	38,353,820	-16,496,304	-75%
Employees Justice Chamber	2,731,640	2,048,730	678,811	1,538,864	509,866	25%
Foreign Affairs	191,979,745	143,984,809	25,761,247	155,381,399	-11,396,590	-8%
Labour	5,182,564	3,886,923	740,063	2,908,672	978,251	25%
Public Service & HRD	10,952,081	8,214,061	316,139	3,980,490	4,233,571	52%
Local Government Board	1,817,573	1,363,180	1,160,100	1,871,524	-508,344	-37%
Nat Constitution Review Commission	22,504,270	16,878,203	7,960,886	10,567,346	6,310,857	37%
National Elections Commission	33,759,432	25,319,574	42,331,855	49,664,575	-24,345,001	-96%
National Legislative Assembly	252,787,686	189,590,765	165,701,903	238,662,969	-49,072,205	-26%
Office of the President	217,018,392	162,763,794	8,961,918	320,582,083	-157,818,289	-97%
Parliamentary Affairs	4,093,775	3,070,331	271,606	1,302,332	1,767,999	58%
Public Grievances Chamber	1,564,192	1,173,144	4,583,086	4,984,913	-3,811,769	-325%
<b>Rule of Law</b>	<b>1,546,179,075</b>	<b>1,159,634,306</b>	<b>378,420,054</b>	<b>1,095,474,961</b>	<b>64,159,345</b>	<b>6%</b>
Bureau of Community Security & Small Arms	2,326,580	1,744,935	454,496	1,067,772	677,163	39%
Commission for Refugees Affairs	13,909,516	10,432,137	2,354,662	5,391,457	5,040,680	48%
Fire Brigade	107,975,915	80,981,936	24,805,999	84,893,904	-3,911,968	-5%

FINAL DRAFT – JUNE 2015

Human Rights Commission	5,648,576	4,236,432	1,411,429	2,461,626	1,774,806	42%
Interior Headquarters	135,366,079	101,524,559	35,686,341	70,769,545	30,755,014	30%
Judiciary of South Sudan	72,778,614	54,583,961	10,119,117	32,010,974	22,572,987	41%
Justice	56,746,510	42,559,883	5,563,253	19,984,352	22,575,531	53%
Law Review Commission	7,844,676	5,883,507	1,297,817	2,428,149	3,455,358	59%
Police Service	770,237,163	577,677,872	184,334,788	579,621,351	-1,943,479	0%
Prisons Service	373,345,446	280,009,085	112,392,152	296,845,831	-16,836,747	-6%
<b>Security</b>	<b>3,969,094,114</b>	<b>2,976,820,586</b>	<b>1,322,303,449</b>	<b>4,379,089,647</b>	<b>1,402,269,062</b>	<b>-47%</b>
Defence	3,280,410,140	2,460,307,605	1,106,130,874	3,730,083,713	1,269,776,108	-52%
De-Mining Authority	3,100,450	2,325,338	1,262,621	3,489,168	-1,163,831	-50%
Disarmament, Demobilization & Reintegration	18,109,185	13,581,889	2,157,276	5,941,688	7,640,201	56%
Off President National Security	207,317,178	155,487,884	66,817,766	229,746,016	-74,258,133	-48%
Veterans Affairs	460,157,161	345,117,871	145,934,912	409,829,062	-64,711,191	-19%
<b>Social and Humanitarian Affairs</b>	<b>97,810,914</b>	<b>73,358,186</b>	<b>11,353,903</b>	<b>36,493,990</b>	<b>36,864,196</b>	<b>50%</b>
Culture, Youth & Sports	30,250,472	22,687,854	2,459,678	6,900,868	15,786,986	70%
Gender, Child & Social Welfare	13,709,928	10,282,446	1,426,056	7,697,378	2,585,068	25%
Humanitarian Affairs & Disaster Management	16,307,115	12,230,336	892,010	2,463,840	9,766,496	80%
Peace Commission	8,489,846	6,367,385	1,514,364	2,934,849	3,432,536	54%
Relief & Rehabilitation Commission	21,953,565	16,465,174	4,232,096	14,985,948	1,479,226	9%
War Disabled, Widows & Orphans Com	7,099,988	5,324,991	829,699	1,511,107	3,813,884	72%
<b>Transfers</b>	<b>954,674,169</b>	<b>716,005,627</b>	<b>249,532,368</b>	<b>756,318,531</b>	<b>-40,312,904</b>	<b>-6%</b>
Abyei Block Transfers	28,000,000	21,000,000	22,485,006	22,485,006	-1,485,006	-7%
Block Transfers	624,966,669	468,725,002	139,856,664	545,853,197	-77,128,195	-16%
County Block	49,999,998	37,499,999	12,499,998	41,666,660	-4,166,662	-11%
County Development Grants	144,307,502	108,230,627	0	0	108,230,627	100%
STAG Transfers	107,400,000	80,550,000	74,690,700	146,313,668	-65,763,668	-82%
<b>Contingencies, Arrears and Interest</b>	<b>1,310,000,000</b>	<b>982,500,000</b>	<b>0</b>	<b>173,012,300</b>	<b>809,487,700</b>	<b>82%</b>
Contingencies	250,000,000	187,500,000	0	1,000,000	186,500,000	99%
Arrears	800,000,000	600,000,000	0	2,012,300	597,987,700	100%
Interest	260,000,000	195,000,000	0	170,000,000	25,000,000	13%
<b>Total (Government Funds)</b>	<b>10,842,316,325</b>	<b>8,131,737,244</b>	<b>2,686,723,458</b>	<b>8,712,809,072</b>	<b>-581,071,828</b>	<b>-7%</b>
External Loan Funding	278,284,560	208,713,420	18,320,650	80,167,332	128,546,088	62%
External Grant Funding	158,164,010	118,623,008	9,404,796	31,720,774	86,902,234	73%
<b>Total Spending</b>	<b>11,278,764,895</b>	<b>8,459,073,671</b>	<b>2,714,448,904</b>	<b>8,824,697,178</b>	<b>-365,623,507</b>	<b>-4%</b>

## Appendix 2: Spending on Salaries by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of Budget
<b>Accountability</b>	<b>90,867,290</b>	<b>68,150,468</b>	<b>29,571,786</b>	<b>98,533,610</b>	<b>-30,383,143</b>	<b>-45%</b>
Anti-Corruption Commission	7,865,251	5,898,938	1,079,931	3,631,046	2,267,892	38%
Audit Chamber	16,293,513	12,220,135	1,328,664	4,594,601	7,625,534	62%
Finance & Economic Planning	55,173,608	41,380,206	25,836,196	85,405,796	-44,025,590	-106%
Fiscal & Financial Allocation & Monitoring	754,166	565,625	109,858	499,869	65,756	12%
Nat Bureau Statistics	8,735,351	6,551,513	727,018	3,300,885	3,250,628	50%
National Revenue Authority	504,400	378,300	0	0	378,300	100%
Reconstruction & Development Fund	1,541,001	1,155,751	490,119	1,101,413	54,338	5%
<b>Economic Functions</b>	<b>95,374,797</b>	<b>71,531,098</b>	<b>17,610,004</b>	<b>64,239,801</b>	<b>7,291,297</b>	<b>10%</b>
Electricity & Dams	2,787,243	2,090,432	1,719,271	2,668,166	-577,734	-28%
Electricity Corporation	14,325,201	10,743,901	296,505	8,043,451	2,700,450	25%
Investment Authority	3,205,649	2,404,237	2,511,339	3,607,707	-1,203,470	-50%
Nat Bureau Standards	7,468,291	5,601,218	3,025,699	9,024,151	-3,422,933	-61%
Commerce	8,726,707	6,545,030	391,493	4,453,781	2,091,249	32%
Trade & Industry	2,138,392	1,603,794	1,354,235	2,261,384	-657,590	-41%
Information & Broadcasting	12,166,795	9,125,096	1,881,207	10,329,684	-1,204,588	-13%
Irrigation & Water Resources	8,719,078	6,539,309	2,412,553	5,927,641	611,668	9%
Petroleum & Mining	11,612,524	8,709,393	393,927	4,993,122	3,716,271	43%
Petroleum and Gas Commission	3,261,753	2,446,315	1,434,260	2,502,559	-56,244	-2%
Telecommunication & Postal Services	8,345,363	6,259,022	211,167	3,557,395	2,701,627	43%
Urban Water Corporation	12,617,801	9,463,351	1,978,348	6,870,760	2,592,591	27%
<b>Education</b>	<b>110,273,257</b>	<b>82,704,943</b>	<b>26,040,459</b>	<b>108,595,943</b>	<b>-25,891,000</b>	<b>-31%</b>
General Education & Instruction	19,656,758	14,742,569	4,351,183	19,260,462	-4,517,894	-31%
Higher Education, Science & Technology	90,616,499	67,962,374	21,689,276	89,335,481	-21,373,107	-31%
<b>Health</b>	<b>58,231,889</b>	<b>43,673,917</b>	<b>15,438,154</b>	<b>60,149,389</b>	<b>-16,475,472</b>	<b>-38%</b>
Drug and Food Control Authority	839,750	629,813	309,434	832,659	-202,847	-32%
Health	52,235,426	39,176,570	14,040,000	56,355,972	-17,179,403	-44%
HIV/Aids Commission	5,156,713	3,867,535	1,088,720	2,960,758	906,777	23%
<b>Infrastructure</b>	<b>27,060,517</b>	<b>20,295,388</b>	<b>4,861,985</b>	<b>16,563,306</b>	<b>3,732,082</b>	<b>18%</b>
Housing & Physical Planning	7,156,610	5,367,458	620,369	3,950,403	1,417,055	26%
Roads & Bridges	6,308,141	4,731,106	47,557	1,368,673	3,362,433	71%
Transport	13,595,766	10,196,825	4,194,059	11,244,230	-1,047,406	-10%
<b>Natural Resources &amp; Rural</b>	<b>67,112,855</b>	<b>50,334,641</b>	<b>19,108,021</b>	<b>56,728,363</b>	<b>-6,393,722</b>	<b>-13%</b>
Agricultural Bank of South Sudan	1,700,723	1,275,542	992,090	1,700,723	-425,181	-33%
Agriculture & Forestry	19,260,428	14,445,321	3,071,701	11,390,858	3,054,463	21%
Livestock & Fisheries	5,502,013	4,126,510	437,453	3,116,113	1,010,397	24%
Environment and Sustainable Development	3,349,730	2,512,298	374,052	1,386,575	1,125,723	45%
Land Commission	819,639	614,729	1,016,231	1,531,362	-916,633	-149%
Wildlife Conservation	31,903,951	23,927,963	1,037,142	22,987,050	940,913	4%
Tourism	4,576,371	3,432,278	12,179,352	14,615,682	-11,183,404	-326%
<b>Public Administration</b>	<b>398,254,998</b>	<b>298,691,249</b>	<b>83,415,409</b>	<b>285,456,470</b>	<b>13,234,779</b>	<b>4%</b>
Cabinet Affairs	37,336,147	28,002,110	7,544,241	23,333,530	4,668,580	17%
Civil Service Commission	1,670,591	1,252,943	222,194	855,242	397,701	32%
Council of States	14,734,896	11,051,172	6,551,934	21,175,706	-10,124,534	-92%
Employees Justice Chamber	1,328,898	996,674	158,586	680,217	316,457	32%
Foreign Affairs	123,105,235	92,328,926	22,692,710	96,709,807	-4,380,881	-5%
Labour	4,113,882	3,085,412	740,063	2,908,672	176,740	6%
Public Service & HRD	6,519,635	4,889,726	194,541	2,482,441	2,407,285	49%
Local Government Board	1,470,809	1,103,107	1,097,100	1,808,524	-705,417	-64%
Nat Constitution Review Commission	4,545,916	3,409,437	1,463,290	4,069,750	-660,313	-19%
National Elections Commission	18,272,486	13,704,365	25,522,967	28,273,490	-14,569,126	-106%
National Legislative Assembly	165,764,228	124,323,171	13,422,627	66,758,422	57,564,749	46%
Office of the President	15,882,534	11,911,901	149,270	31,861,042	-19,949,142	-167%
Parliamentary Affairs	2,567,465	1,925,599	106,284	588,198	1,337,401	69%
Public Grievances Chamber	942,276	706,707	3,549,602	3,951,429	-3,244,722	-459%
<b>Rule of Law</b>	<b>386,692,273</b>	<b>290,019,205</b>	<b>102,474,156</b>	<b>331,047,807</b>	<b>-41,028,602</b>	<b>-14%</b>
Bureau of Community Security & Small Arms	1,446,477	1,084,858	224,096	837,372	247,486	23%
Commission for Refugees Affairs	4,843,225	3,632,419	770,159	2,959,954	672,465	19%
Fire Brigade	15,530,221	11,647,666	3,873,773	12,528,059	-880,393	-8%

FINAL DRAFT – JUNE 2015

Human Rights Commission	3,080,002	2,310,002	661,799	1,711,996	598,006	26%
Interior Headquarters	44,907,682	33,680,762	12,168,844	35,690,043	-2,009,282	-6%
Judiciary of South Sudan	60,660,706	45,495,530	9,896,882	31,788,739	13,706,791	30%
Justice	35,136,322	26,352,242	4,953,054	17,452,631	8,899,611	34%
Law Review Commission	3,567,425	2,675,569	189,394	915,126	1,760,443	66%
Police Service	185,755,884	139,316,913	60,113,491	198,941,900	-59,624,987	-43%
Prisons Service	31,764,329	23,823,247	9,622,664	28,221,987	-4,398,740	-18%
<b>Security</b>	<b>3,140,488,469</b>	<b>2,355,366,352</b>	<b>933,965,096</b>	<b>3,283,248,322</b>	<b>-927,881,970</b>	<b>-39%</b>
Defence	2,518,430,234	1,888,822,676	748,158,037	2,734,638,144	-845,815,469	-45%
De-Mining Authority	2,477,257	1,857,943	478,483	2,705,030	-847,087	-46%
Disarmament, Demobilization & Reintegration	6,685,161	5,013,871	739,970	3,234,260	1,779,611	35%
Off President National Security	155,887,381	116,915,536	39,582,468	133,770,600	-16,855,064	-14%
Veterans Affairs	457,008,436	342,756,327	145,006,138	408,900,288	-66,143,961	-19%
<b>Social and Humanitarian Affairs</b>	<b>38,178,738</b>	<b>28,634,054</b>	<b>5,554,547</b>	<b>20,370,225</b>	<b>8,263,829</b>	<b>29%</b>
Culture, Youth & Sports	9,680,873	7,260,655	829,269	3,676,117	3,584,538	49%
Gender, Child & Social Welfare	6,175,728	4,631,796	753,179	2,678,723	1,953,073	42%
Humanitarian Affairs & Disaster Management	4,040,611	3,030,458	392,010	1,723,565	1,306,893	43%
Peace Commission	3,625,684	2,719,263	1,017,434	2,374,925	344,338	13%
Relief & Rehabilitation Commission	11,520,860	8,640,645	2,114,816	8,787,648	-147,003	-2%
War Disabled, Widows & Orphans Com	3,134,982	2,351,237	447,839	1,129,247	1,221,990	52%
<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Contingencies, Arrears and Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
					-	
<b>Total (Government Funds)</b>	<b>4,412,535,083</b>	<b>3,309,401,312</b>	<b>1,238,039,617</b>	<b>4,324,933,236</b>	<b>1,015,531,924</b>	<b>-31%</b>

Note: Most agencies have exceeded their year-to-date salary budgets because, during the first quarter, most agencies paid salaries for June, July and August and Defense also paid for May. Underspending on salaries in many non-security sector agencies is largely attributed to late disbursement of March salaries in April.

## Appendix 3: Spending on Operating by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of Budget
<b>Accountability</b>	<b>161,749,502</b>	<b>121,312,127</b>	<b>38,592,282</b>	<b>116,788,010</b>	<b>4,524,117</b>	<b>4%</b>
Anti-Corruption Commission	6,226,935	4,670,201	948,582	2,712,176	1,958,025	42%
Audit Chamber	16,720,909	12,540,682	1,000,000	2,820,000	9,720,682	78%
Finance & Economic Planning	87,925,132	65,943,849	35,593,324	109,666,074	-43,722,225	-66%
Fiscal & Financial Allocation & Monitoring	1,205,675	904,256	380,295	724,890	179,366	20%
Nat Bureau Statistics	47,824,513	35,868,385	404,216	542,381	35,326,004	98%
National Revenue Authority	484,999	363,749	0	0	363,749	100%
Reconstruction & Development Fund	1,361,339	1,021,004	265,865	322,489	698,515	68%
<b>Economic Functions</b>	<b>133,527,913</b>	<b>100,145,935</b>	<b>19,155,143</b>	<b>33,308,687</b>	<b>66,837,248</b>	<b>67%</b>
Electricity & Dams	3,372,356	2,529,267	740,918	1,295,985	1,233,282	49%
Electricity Corporation	29,491,438	22,118,579	1,478,964	4,583,255	17,535,324	79%
Investment Authority	2,378,159	1,783,619	523,886	838,198	945,421	53%
Nat Bureau Standards	8,548,243	6,411,182	8,308,910	8,308,910	-1,897,728	-30%
Commerce	6,569,839	4,927,379	639,376	1,198,350	3,729,029	76%
Trade & Industry	470,897	353,173	1,400,596	1,423,258	-1,070,085	-303%
Information & Broadcasting	24,069,177	18,051,883	684,223	5,151,601	12,900,282	71%
Irrigation & Water Resources	7,816,898	5,862,674	916,589	1,320,906	4,541,768	77%
Petroleum & Mining	21,477,243	16,107,932	250,000	909,276	15,198,656	94%
Petroleum and Gas Commission	1,187,249	890,437	3,812,931	3,812,931	-2,922,494	-328%
Telecommunication & Postal Services	24,942,554	18,706,916	0	4,067,267	14,639,649	78%
Urban Water Corporation	3,203,860	2,402,895	398,750	398,750	2,004,145	83%
<b>Education</b>	<b>158,272,070</b>	<b>118,704,053</b>	<b>7,958,717</b>	<b>36,649,097</b>	<b>82,054,956</b>	<b>69%</b>
General Education & Instruction	82,231,770	61,673,828	7,214,132	14,921,138	46,752,690	76%
Higher Education, Science & Technology	76,040,300	57,030,225	744,585	21,727,959	35,302,266	62%
<b>Health</b>	<b>173,289,712</b>	<b>129,967,284</b>	<b>9,838,696</b>	<b>12,746,132</b>	<b>117,221,152</b>	<b>90%</b>
Drug and Food Control Authority	7,930,834	5,948,126	145,140	423,497	5,524,629	93%
Health	154,625,157	115,968,868	9,108,970	11,317,284	104,651,584	90%
HIV/Aids Commission	10,733,721	8,050,291	584,586	1,005,351	7,044,940	88%
<b>Infrastructure</b>	<b>35,174,569</b>	<b>26,380,927</b>	<b>3,181,162</b>	<b>6,642,564</b>	<b>19,738,363</b>	<b>75%</b>
Housing & Physical Planning	4,962,791	3,722,093	833,802	1,259,673	2,462,420	66%
Roads & Bridges	10,736,878	8,052,659	442,903	448,828	7,603,831	94%
South Sudan Roads Authority	4,270,511	3,202,883	917,417	2,833,168	369,715	12%
Transport	15,204,389	11,403,292	987,040	2,100,895	9,302,397	82%
<b>Natural Resources &amp; Rural</b>	<b>57,010,879</b>	<b>42,758,159</b>	<b>5,741,229</b>	<b>15,516,780</b>	<b>27,241,379</b>	<b>64%</b>
Agricultural Bank of South Sudan	519,609	389,707	0	0	389,707	100%
Agriculture & Forestry	21,839,171	16,379,378	1,661,967	6,970,213	9,409,165	57%
Livestock & Fisheries	14,148,990	10,611,743	1,843,584	2,371,735	8,240,008	78%
Environment and Sustainable Development	4,755,369	3,566,527	317,246	689,038	2,877,489	81%
Land Commission	1,176,476	882,357	550,795	550,795	331,562	38%
Wildlife Conservation	10,346,360	7,759,770	460,445	3,208,264	4,551,506	59%
Tourism	4,224,904	3,168,678	907,192	1,726,735	1,441,943	46%
<b>Public Administration</b>	<b>415,953,428</b>	<b>311,965,071</b>	<b>205,961,965</b>	<b>564,976,346</b>	<b>-253,011,275</b>	<b>-81%</b>
Cabinet Affairs	61,924,567	46,443,425	11,607,812	31,959,807	14,483,618	31%
Civil Service Commission	1,748,919	1,311,689	762,700	762,700	548,989	42%
Council of States	14,408,459	10,806,344	13,197,520	17,178,114	-6,371,770	-59%
Employees Justice Chamber	822,614	616,961	375,187	375,187	241,774	39%
Foreign Affairs	65,874,510	49,405,883	2,738,540	57,986,245	-8,580,363	-17%
Labour	1,068,682	801,512	0	0	801,512	100%
Public Service & HRD	4,432,446	3,324,335	121,598	1,498,049	1,826,286	55%
Local Government Board	346,764	260,073	63,000	63,000	197,073	76%
Nat Constitution Review Commission	17,958,354	13,468,766	6,497,596	6,497,596	6,971,170	52%
National Elections Commission	15,486,946	11,615,210	16,808,888	21,391,085	-9,775,876	-84%
National Legislative Assembly	69,307,083	51,980,312	152,279,276	171,904,547	-119,924,235	-231%
Office of the President	160,425,858	120,319,394	311,042	253,612,398	-133,293,005	-111%
Parliamentary Affairs	1,526,310	1,144,733	165,322	714,134	430,599	38%
Public Grievances Chamber	621,916	466,437	1,033,484	1,033,484	-567,047	-122%
<b>Rule of Law</b>	<b>300,781,528</b>	<b>225,586,146</b>	<b>57,360,332</b>	<b>111,274,438</b>	<b>114,311,708</b>	<b>51%</b>
Bureau of Community Security & Small Arms	437,703	328,277	230,400	230,400	97,877	30%
Commission for Refugees Affairs	9,066,291	6,799,718	1,584,503	2,431,503	4,368,215	64%

FINAL DRAFT – JUNE 2015

Fire Brigade	5,432,142	4,074,107	53,837	90,777	3,983,330	98%
Human Rights Commission	2,568,574	1,926,431	749,630	749,630	1,176,801	61%
Interior Headquarters	66,158,397	49,618,798	15,197,107	26,759,112	22,859,686	46%
Judiciary of South Sudan	12,117,908	9,088,431	222,235	222,235	8,866,196	98%
Justice	21,610,188	16,207,641	610,199	2,531,721	13,675,920	84%
Law Review Commission	4,277,251	3,207,938	1,108,423	1,513,023	1,694,915	53%
Police Service	112,775,655	84,581,741	5,641,086	34,029,167	50,552,574	60%
Prisons Service	66,337,419	49,753,064	31,962,912	42,716,870	7,036,194	14%
<b>Security</b>	<b>723,564,181</b>	<b>542,673,136</b>	<b>282,465,751</b>	<b>805,001,684</b>	<b>-262,328,548</b>	<b>-48%</b>
Defence	661,979,906	496,484,930	252,100,235	705,526,050	-209,041,121	-42%
De-Mining Authority	623,193	467,395	784,138	784,138	-316,743	-68%
Disarmament, Demobilization & Reintegration	6,382,560	4,786,920	1,417,306	1,787,306	2,999,614	63%
Off President National Security	51,429,797	38,572,348	27,235,298	95,975,416	-57,403,068	-149%
Veterans Affairs	3,148,725	2,361,544	928,774	928,774	1,432,770	61%
<b>Social and Humanitarian Affairs</b>	<b>59,632,176</b>	<b>44,724,132</b>	<b>5,268,358</b>	<b>15,592,767</b>	<b>29,131,365</b>	<b>65%</b>
Culture, Youth & Sports	20,569,599	15,427,199	1,630,409	3,224,751	12,202,448	79%
Gender, Child & Social Welfare	7,534,200	5,650,650	672,877	5,018,655	631,995	11%
Humanitarian Affairs & Disaster Management	12,266,504	9,199,878	500,000	740,275	8,459,603	92%
Peace Commission	4,864,162	3,648,122	496,930	559,924	3,088,198	85%
Relief & Rehabilitation Commission	10,432,705	7,824,529	1,586,282	5,667,302	2,157,227	28%
War Disabled, Widows & Orphans Com	3,965,006	2,973,755	381,860	381,860	2,591,895	87%
<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Contingencies, Arrears and Interest</b>	<b>250,000,000</b>	<b>187,500,000</b>	<b>0</b>	<b>1,000,000</b>	<b>186,500,000</b>	<b>99%</b>
Contingencies	250,000,000	187,500,000	0	1,000,000	186,500,000	99%
<b>Total (Government Funds)</b>	<b>2,468,955,958</b>	<b>1,851,716,969</b>	<b>635,523,635</b>	<b>1,719,496,505</b>	<b>132,220,464</b>	<b>7%</b>

## Appendix 4: Spending on Transfers by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of Budget
<b>Accountability</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Economic Functions</b>	<b>26,837,580</b>	<b>20,128,185</b>	<b>6,152,785</b>	<b>20,470,016</b>	<b>-341,831</b>	<b>-2%</b>
Nat Bureau Standards	2,294,290	1,720,718	0	0	1,720,718	100%
Irrigation & Water Resources	24,543,290	18,407,468	6,152,785	20,470,016	-2,062,549	-11%
<b>Education</b>	<b>335,098,573</b>	<b>251,323,930</b>	<b>70,073,248</b>	<b>247,668,202</b>	<b>3,655,728</b>	<b>1%</b>
General Education & Instruction	335,098,573	251,323,930	70,073,248	247,668,202	3,655,728	1%
<b>Health</b>	<b>151,003,341</b>	<b>113,252,506</b>	<b>32,810,714</b>	<b>104,946,158</b>	<b>8,306,348</b>	<b>7%</b>
Health	151,003,341	113,252,506	32,810,714	104,946,158	8,306,348	7%
<b>Infrastructure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Natural Resources &amp; Rural</b>	<b>210,058,380</b>	<b>157,543,785</b>	<b>52,465,904</b>	<b>166,395,325</b>	<b>-8,851,540</b>	<b>-6%</b>
Agriculture & Forestry	36,310,750	27,233,063	2,380,727	8,011,277	19,221,786	71%
Livestock & Fisheries	6,710,500	5,032,875	1,047,990	3,381,918	1,650,957	33%
Wildlife Conservation	167,037,130	125,277,848	49,037,187	155,002,130	-29,724,283	-24%
<b>Public Administration</b>	<b>580,128</b>	<b>435,096</b>	<b>145,038</b>	<b>483,460</b>	<b>-48,364</b>	<b>-11%</b>
Employees Justice Chamber	580,128	435,096	145,038	483,460	-48,364	-11%
<b>Rule of Law</b>	<b>782,887,896</b>	<b>587,165,922</b>	<b>202,702,210</b>	<b>631,757,540</b>	<b>-44,591,618</b>	<b>-8%</b>
Bureau of Community Security & Small Arms	442,400	331,800	0	0	331,800	100%
Fire Brigade	83,513,552	62,635,164	20,878,389	72,275,068	-9,639,904	-15%
Police Service	431,705,624	323,779,218	115,017,245	337,575,498	-13,796,280	-4%
Prisons Service	267,226,320	200,419,740	66,806,576	221,906,974	-21,487,234	-11%
<b>Security</b>	<b>5,041,464</b>	<b>3,781,098</b>	<b>0</b>	<b>920,122</b>	<b>2,860,976</b>	<b>76%</b>
Disarmament, Demobilization & Reintegration	5,041,464	3,781,098	0	920,122	2,860,976	76%
<b>Social and Humanitarian Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Transfers</b>	<b>954,674,169</b>	<b>716,005,627</b>	<b>249,532,368</b>	<b>756,318,531</b>	<b>-40,312,904</b>	<b>-6%</b>
Abyei Block Transfers	28,000,000	21,000,000	22,485,006	22,485,006	-1,485,006	-7%
Block Transfers	624,966,669	468,725,002	139,856,664	545,853,197	-77,128,195	-16%
County Block	49,999,998	37,499,999	12,499,998	41,666,660	-4,166,662	-11%
County Development Grants	144,307,502	108,230,627	0	0	108,230,627	100%
STAG Transfers	107,400,000	80,550,000	74,690,700	146,313,668	-65,763,668	-82%
<b>Contingencies, Arrears and Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Total (Government Funds)</b>	<b>2,466,181,531</b>	<b>1,849,636,148</b>	<b>613,882,267</b>	<b>1,928,959,354</b>	<b>-79,323,206</b>	<b>-4%</b>

Note: Some agencies have exceeded their year-to-date transfers budgets because, during the first quarter, transfers were made for June as well as for July, August and September.



## Appendix 5: Spending on Capital by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of Budget
<b>Accountability</b>	<b>5,000,000</b>	<b>3,750,000</b>	<b>1,872,313</b>	<b>1,872,313</b>	<b>1,877,687</b>	<b>50%</b>
Anti-Corruption Commission	2,000,000	1,500,000	0	0	1,500,000	100%
Audit Chamber	3,000,000	2,250,000	0	0	2,250,000	100%
<b>Economic Functions</b>	<b>62,000,000</b>	<b>46,500,000</b>	<b>20,112,304</b>	<b>20,112,304</b>	<b>26,387,696</b>	<b>57%</b>
Electricity & Dams	48,000,000	36,000,000	20,112,304	20,112,304	15,887,696	44%
Nat Bureau Standards	5,000,000	3,750,000	0	0	3,750,000	100%
Information & Broadcasting	4,000,000	3,000,000	0	0	3,000,000	100%
Irrigation & Water Resources	5,000,000	3,750,000	0	0	3,750,000	100%
<b>Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Health</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>58,500</b>	<b>58,500</b>	<b>1,441,500</b>	<b>96%</b>
Drug and Food Control Authority	2,000,000	1,500,000	58,500	58,500	1,441,500	96%
<b>Infrastructure</b>	<b>121,000,000</b>	<b>90,750,000</b>	<b>27,651,269</b>	<b>105,181,391</b>	<b>-14,431,391</b>	<b>-16%</b>
Housing & Physical Planning	5,000,000	3,750,000	46,233	46,233	3,703,767	99%
Roads & Bridges	90,000,000	67,500,000	26,074,874	73,897,158	-6,397,158	-9%
Transport	26,000,000	19,500,000	1,530,162	31,238,000	-11,738,000	-60%
<b>Natural Resources &amp; Rural</b>	<b>7,400,000</b>	<b>5,550,000</b>	<b>0</b>	<b>23,280</b>	<b>5,526,720</b>	<b>100%</b>
Environment and Sustainable Development	7,400,000	5,550,000	0	23,280	5,526,720	100%
<b>Public Administration</b>	<b>53,666,375</b>	<b>40,249,781</b>	<b>6,734,698</b>	<b>11,970,558</b>	<b>28,279,223</b>	<b>70%</b>
Foreign Affairs	3,000,000	2,250,000	329,997	685,347	1,564,653	70%
National Legislative Assembly	17,716,375	13,287,281	0	0	13,287,281	100%
Office of the President	32,950,000	24,712,500	6,404,701	11,285,211	13,427,289	54%
<b>Rule of Law</b>	<b>75,817,378</b>	<b>56,863,034</b>	<b>15,883,356</b>	<b>21,395,176</b>	<b>35,467,858</b>	<b>62%</b>
Fire Brigade	3,500,000	2,625,000	0	0	2,625,000	100%
Interior Headquarters	24,300,000	18,225,000	8,320,390	8,320,390	9,904,610	54%
Police Service	40,000,000	30,000,000	3,562,966	9,074,786	20,925,214	70%
Prisons Service	8,017,378	6,013,034	4,000,000	4,000,000	2,013,034	33%
<b>Security</b>	<b>100,000,000</b>	<b>75,000,000</b>	<b>105,872,602</b>	<b>289,919,519</b>	<b>-214,919,519</b>	<b>-287%</b>
Defence	100,000,000	75,000,000	105,872,602	289,919,519	-214,919,519	-287%
<b>Social and Humanitarian Affairs</b>	<b>0</b>	<b>0</b>	<b>530,998</b>	<b>530,998</b>	<b>-530,998</b>	<b>No Budget</b>
Relief & Rehabilitation Commission	0	0	530,998	530,998	-530,998	No Budget
<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Budget</b>
<b>Contingencies, Arrears and Interest</b>	<b>800,000,000</b>	<b>600,000,000</b>	<b>0</b>	<b>2,012,300</b>	<b>597,987,700</b>	<b>100%</b>
Arrears	800,000,000	600,000,000	0	2,012,300	597,987,700	100%
<b>Total (Government Funds)</b>	<b>1,226,883,753</b>	<b>920,162,815</b>	<b>178,716,040</b>	<b>453,076,339</b>	<b>467,086,476</b>	<b>51%</b>

## Appendix 6: Spending on Other Expenditures by Sector &amp; Agency

Sector/Agency	Annual Budget	Year-To-Date Budget	Q3 Actual	Year-to-date actual	Year-To-Date Variance	% of Budget
<b>Accountability</b>	0	0	0	0	0	No Budget
<b>Economic Functions</b>	0	0	17,200,620	91,255,832	-91,255,832	No Budget
Petroleum & Mining	0	0	17,200,620	91,255,832	-91,255,832	No Budget
<b>Education</b>	0	0	0	0	0	No Budget
<b>Health</b>	0	0	0	0	0	No Budget
<b>Infrastructure</b>	0	0	1,264,374	1,264,374	-1,264,374	No Budget
Transport	0	0	1,264,374	1,264,374	-1,264,374	No Budget
<b>Natural Resources &amp; Rural</b>	0	0	0	0	0	No Budget
<b>Public Administration</b>	7,760,000	5,820,000	2,096,905	23,823,432	-16,063,432	-207%
Office of the President	7,760,000	5,820,000	2,096,905	23,823,432	-16,063,432	-207%
<b>Rule of Law</b>	0	0	0	0	0	No Budget
<b>Security</b>	0	0	0	0	0	No Budget
<b>Social and Humanitarian Affairs</b>	0	0	0	0	0	No Budget
<b>Transfers</b>	0	0	0	0	0	No Budget
<b>Contingencies, Arrears and Interest</b>	260,000,000	195,000,000	0	170,000,000	90,000,000	35%
Interest	260,000,000	195,000,000	0	170,000,000	90,000,000	35%
<b>Total (Government Funds)</b>	<b>267,760,000</b>	<b>200,820,000</b>	<b>20,561,899</b>	<b>286,343,638</b>	<b>-18,583,638</b>	<b>-7%</b>