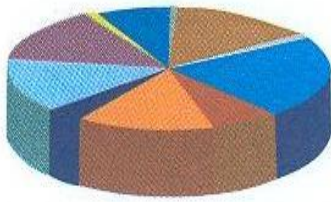


Republic of South Sudan
Ministry of Finance and Economic Planning



2014/15 Fourth Quarter Macro-Fiscal Report

November 2015

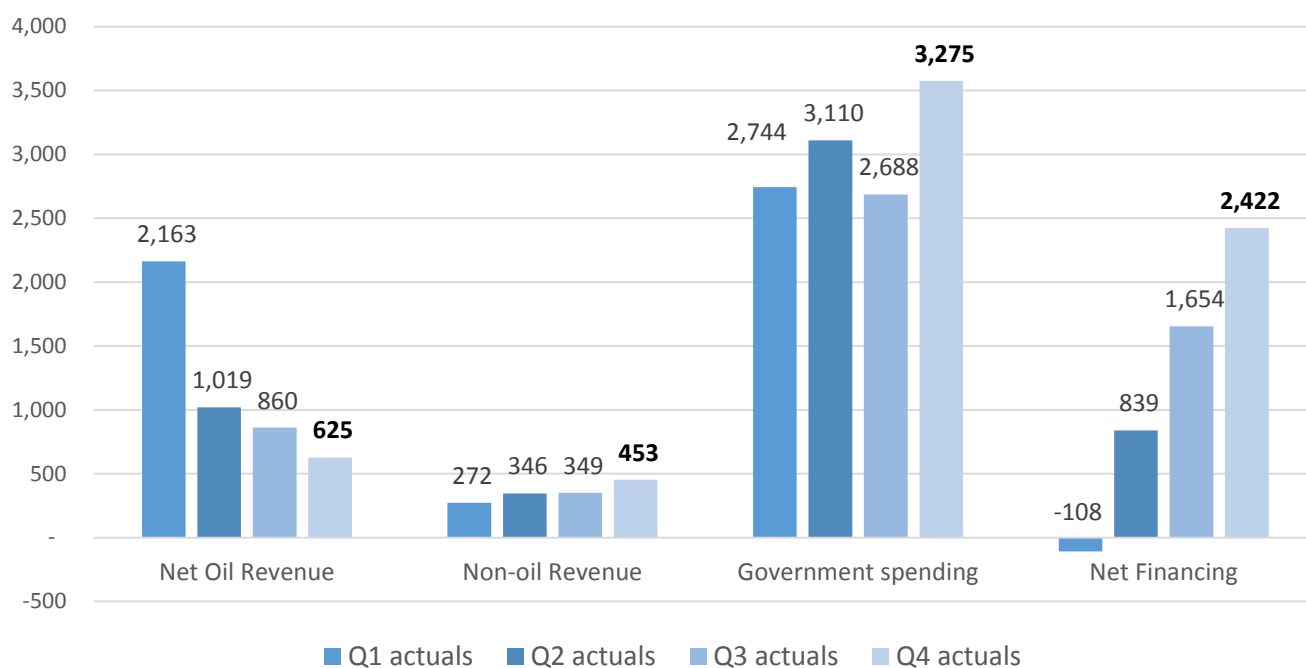
Contents

2014/15 Fourth Quarter & Annual Overview	3
Section 1: Key Macroeconomic Developments	4
Section 2: Revenues	5
Section 3: Budget Execution	6
Section 4: Financing	8
Section 5: Donor Spending Developments	9
Appendix 1: Revised Monthly Revenues	10
Appendix 2: Total Spending by Sector & Agency	11
Appendix 3: Spending on Salaries by Sector & Agency	13
Appendix 4: Spending on Operating by Sector & Agency	15
Appendix 5: Spending on Transfers by Sector & Agency	17
Appendix 6: Spending on Capital by Sector & Agency	18
Appendix 7: Spending on Other Expenditures by Sector & Agency	19

2014/15 Fourth Quarter & Annual Overview

	Annual Budget	Q1	Q2	Q3	Q4	FY 14/15	Variance w/ budget
Oil revenue (net)	8,899	2,163	1,019	860	625	4,667	4,232
Non-oil revenue	2,654	272	346	349	453	1,420	1,234
Grants	158	-	71	9	9	89	69
Total Revenue¹	11,711	2,435	1,436	1,218	1,087	6,176	5,535
Salaries	4,413	1,509	1,579	1,238	1,389	5,714	(1,301)
Operating	2,219	569	514	636	829	2,548	(329)
Transfers	2,466	556	759	614	631	2,560	(94)
Capital	427	109	163	179	62	513	(86)
Other	8	1	95	21	365	482	(474)
Agency Spending	9,533	2,744	3,110	2,688	3,275	11,816	(2,284)
Arrears, Contingency, Interest	1,310	3	-	-	-	3	1,307
Total Government Spending	10,843	2,747	3,110	2,688	3,275	11,819	(2,286)
Externally funded spending	437	-	84	28	2	114	323
Total Spending	11,280	2,747	3,194	2,716	3,277	11,933	(653)
Surplus / (Shortfall)	431	(312)	(1,758)	(1,498)	(2,190)	(5,757)	6,188

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



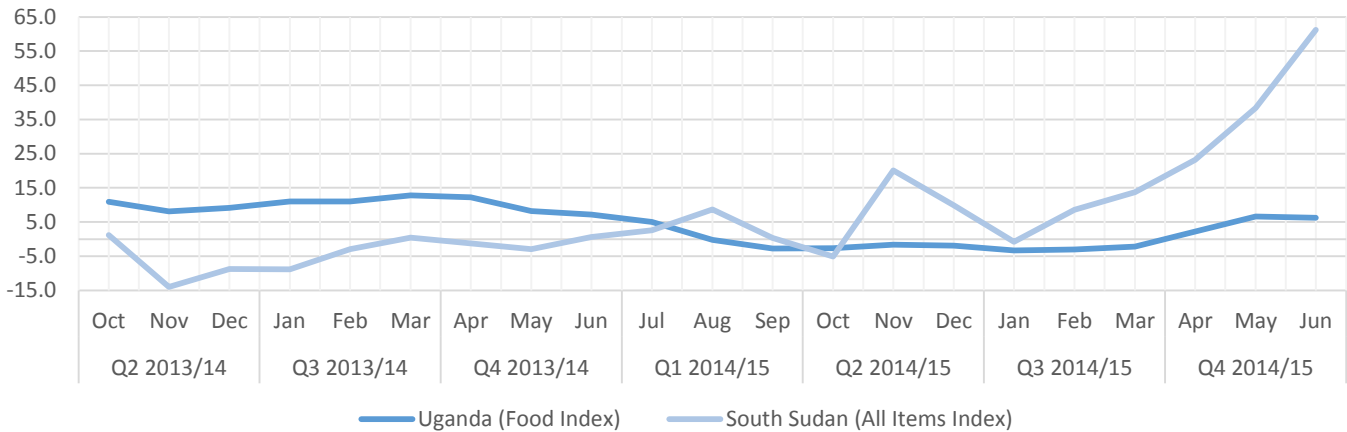
¹ Revenue figures may differ from the reports of earlier quarters following year end reconciliations – see Appendix 1 for revised monthly revenue figures.

Section 1: Key Macroeconomic Developments²

The fourth quarter saw a significant increase in inflation and accelerating depreciation of the exchange rate.

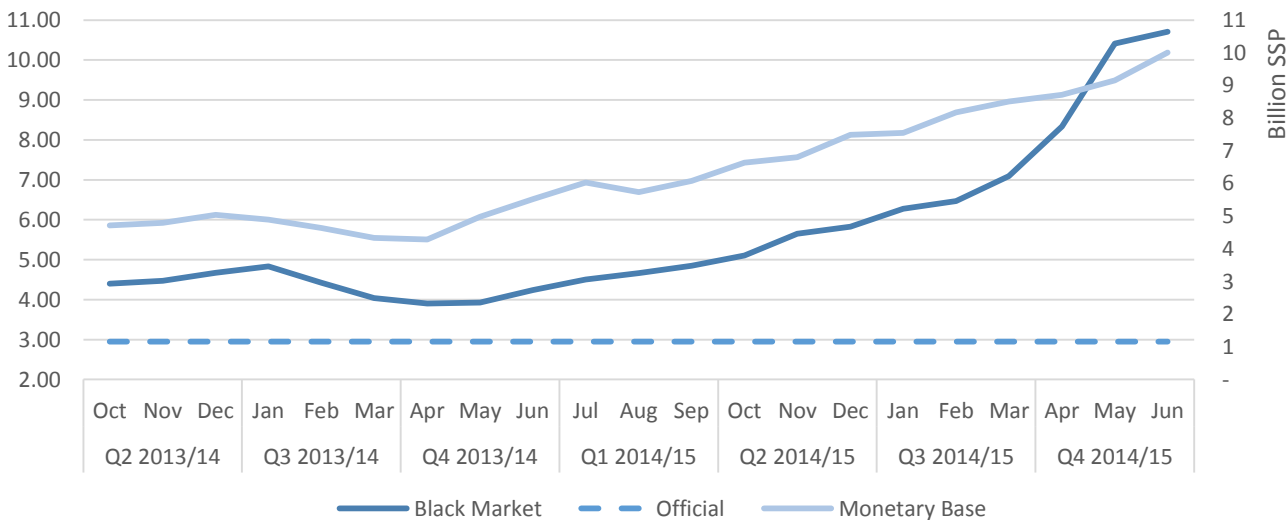
Annual inflation continued to rise from third quarter levels, driven by the increase in prices of fruits and vegetables. Food prices in Uganda began increasing from April onwards, with 6.6% annual inflation in food prices in May – higher than non-food items over the same period.

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



The black market exchange rate depreciated by close to 60 % over the quarter from a rate of SSP 7.48 on March 31st to SSP 11.85 on June 30th. This is attributable to continuing 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 continues to speed up as vendors increasingly adjust prices upwards in response to rising import costs since the start of the 2014/15 fiscal year.

Figure 3: Parallel and Official Exchange Rates and Money Supply (End of Period) October 2013 to June 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 domestic borrowing.

² 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: Revenues³

Total revenue was SSP 1,088 million in the fourth quarter, under half the budgeted revenue for the quarter. Gross oil revenues continued to decrease, although oil prices stabilized for the quarter. Oil revenues continued to account for over half of total revenues in Q4. Non-oil revenues did not meet budgeted levels, but increased over the last two quarters. Total revenues for the 14/15 fiscal year were a little more than half of the budgeted level.

Table 1: Detailed revenues 14/15

	Annual Budget	Quarterly Budget	Q4 actuals	Annual actual	Variance quarterly	Variance annual
Gross Oil Revenue	12,780	3,195	999	6,793	2,196	5,987
Tariff, transit & TFA	3,413	853	361	2,024	492	1,389
2/ 3% for States / Communities	468	117	12	103	105	365
Net oil revenue	8,899	2,225	625	4,666	1,599	4,233
PIT	332	83	79	341	4	(9)
Sales Tax/VAT	975	244	98	346	146	629
Excise	359	90	47	185	43	174
Business Profit Tax	209	52	47	133	5	76
Customs	116	29	53	191	(24)	(75)
Other Revenue (fees, licenses)	663	166	130	226	36	437
Non-oil revenue	2,654	664	454	1,421	210	1,232
Grants	158	40	9	89	31	69
Total Revenue	11,711	2,929	1,088	6,176	1,840	5,534

Net oil revenues in the fourth quarter amounted to SSP 625 million, down from SSP 860 million in the third quarter. Oil prices stabilized around USD 67 during the quarter. Due to deferred transit fee and TFA payments in the month of April, the Government of Sudan retained oil shipments in kind, the equivalent revenue of which would be SSP 65 million in June. Only half of net oil revenues were realized for the 14/15 fiscal year, principally as a result of the drop in oil prices.

Non-oil revenues were SSP 453 million compared to SSP 349 million in the third quarter. All types of revenue continued to perform as in the third quarter. Non-tax revenues increased substantially in April, with several months of revenue from immigration fees being deposited at once. Though non-oil revenues increased by 49% over 2013/14 outturns, only 53% of budgeted non-oil revenues were realized in the 14/15 fiscal year.

MoFEP has undertaken an exercise to accurately record and reconcile data on revenues for the 2014/15 fiscal year. Appendix 1 provides an overview of reconciled revenues by month.

³ 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 expenditure for the fourth quarter was SSP 3,275, compared to the budgeted level of SSP 2,711 million. The annual government expenditure outturn is SSP 11,819 million, which is SSP 977 million over the budgeted level of expenditure. Overspending occurred in all chapters, but concentrated on some items and agencies.

Salaries were overspent by SSP 1,301 million in the 14/15 fiscal year. Approximately half of this (SSP 692 million) is due to deferred salaries from the 2013/14 fiscal year being paid in 14/15. Almost all agencies received thirteen months' salary payments during the fiscal year – June salary payments were deferred to 2015/16 for six agencies, along with the payments for some directorates of five further agencies.

During the fiscal year, 28 agencies overspent their salaries budget. The biggest overspending agencies include the Ministry of Defence (overspend of SSP 465 million), Finance (59m), Veteran Affairs (134m), Health (29m), Higher Education (27m), as well as the National Legislative Assembly (87m), the Police (75m), the Office of the President (61m) and National Security (13m). Unbudgeted recruitment drove this overspending. Agencies also overspent on social benefits to the total of SSP 63 million, particularly on medical benefits. The latter are USD expenditures.

Table 4: Spending by Chapter (SSP millions)

	14/15 Approved Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	14/15 Annual Outturn	Variance
Salaries	4,413	1,509	1,578	1,238	1,389	5,714	(1,301)
Operating	2,219	569	514	636	829	2,548	(329)
Transfer	2,466	556	759	614	631	2,560	(94)
Capital	427	109	163	179	62	513	(86)
Other	8	1	21	4	4	30	(22)
Interest	260	-	-	-	-	-	260
Arrears	800	2	-	-	-	2	798
Contingency	250	1	-	-	-	1	249
Nilepet Subsidy	-	-	74	17	360	451	-
Total Government Spending	10,842	2,747	3,109	2,688	3,275	11,819	(977)
External Loans	278	-	13	18	2	34	244
External Grants	158	-	71	9	9	89	69
Total Spending	11,279	2,747	3,193	2,713	3,286	11,942	(664)

Operating expenditures amounted to SSP 829 million in the fourth quarter, up from 636 in the third quarter.

Despite the introduction of measures by the Ministry of Finance to ensure operating allocations for all agencies, three quarters of all operating expenditure for the 14/15 fiscal year was undertaken by five agencies: the Office of the President and the Ministries of Foreign Affairs, Cabinet Affairs, Defence and Finance. Together these agencies spent 98% of the total annual operating budget (or SSP 2,071 million) for the Government of the Republic of South Sudan.

The operating budget for the 14/15 fiscal year was overspent by SSP 329 million. The operating budget for most spending items was underspent – however, overspending on operating was driven by USD spending on international travel, security expenditure and food and rations for the organized forces.

Capital spending in the fourth quarter was SSP 62 million. The capital budget for the 14/15 fiscal year was overspent by SSP 86 million. The Ministry of Defence overspent its capital budget by SSP 191 million. Furthermore, the Ministries of Finance and Education as well as the Office of the President, National Security and the RRC made unbudgeted capital expenditures.

Transfers payments were executed regularly in the fourth quarter. No transfers were deferred to the next financial year. No County Development Grants were executed during the 14/15 fiscal year. Other spending ran up to SSP 4 million this quarter. SSP 360 million in gross oil revenues went to Nilepet, denoted here as a subsidy from the Ministry of Petroleum and Mining to Nilepet.

Table 5: Agency Spending by Sector (SSP Millions)

	14/15 Approved Budget	Q1 outturn	Q2 outturn	Q3 outturn	Q4 outturn	14/15 Annual Outturn	Variance
Accountability	258	87	60	70	379	596	(339)
Economic Functions	318	33	116	80	404	633	(315)
Education	604	122	166	104	152	544	60
Health	385	53	67	58	86	264	121
Infrastructure	183	66	27	37	64	194	(10)
Natural Resources & Rural Dev't	342	72	89	77	85	323	18
Public Administration	876	319	269	298	389	1,275	(399)
Rule of Law	1,546	318	399	378	370	1,465	81
Security	3,969	1,441	1,616	1,322	1,088	5,467	(1,498)
Social and Humanitarian Affairs	98	13	12	11	21	57	41
Transfers	955	218	289	250	242	999	(44)
Contingencies, Arrears and Interest	1,310	3	-	-	-	3	1,307
Total Government Spending	10,842	2,745	3,110	2,685	3,279	11,819	(977)

Overspending in the 14/15 fiscal year was concentrated in the Security and Public Administration sectors. The Ministry of Defence overspent its budget by over SSP 1 billion this fiscal year. The Office of the President spent more than 30 times its annual budget, and the Ministry of Finance spent almost four times its annual budget. This came at the cost of budget execution in service delivery sectors, including Education, Health and Social and Humanitarian Affairs.

Appendices 2-7 give detailed figures of budget execution by agency for all chapters.

Section 4: Financing⁴

The shortfall of revenue compared to expenditure continued to be financed mainly by borrowing from the Bank of South Sudan in the fourth quarter. Loans worth SSP 1,901 million were taken out from the Bank between April and June, totaling SSP 8,330 million for the year up to June 30th. There was little other borrowing in the fourth quarter, with only SSP 2 million in loan financing disbursed by the World Bank.

Outstanding principal debt currently stands at close to SSP 14 billion, over 70% of which is owed to the Bank of South Sudan. The balance for oil company advances is SSP 476 million. These figures do not include the interest accrued over the 2014/15 fiscal year.

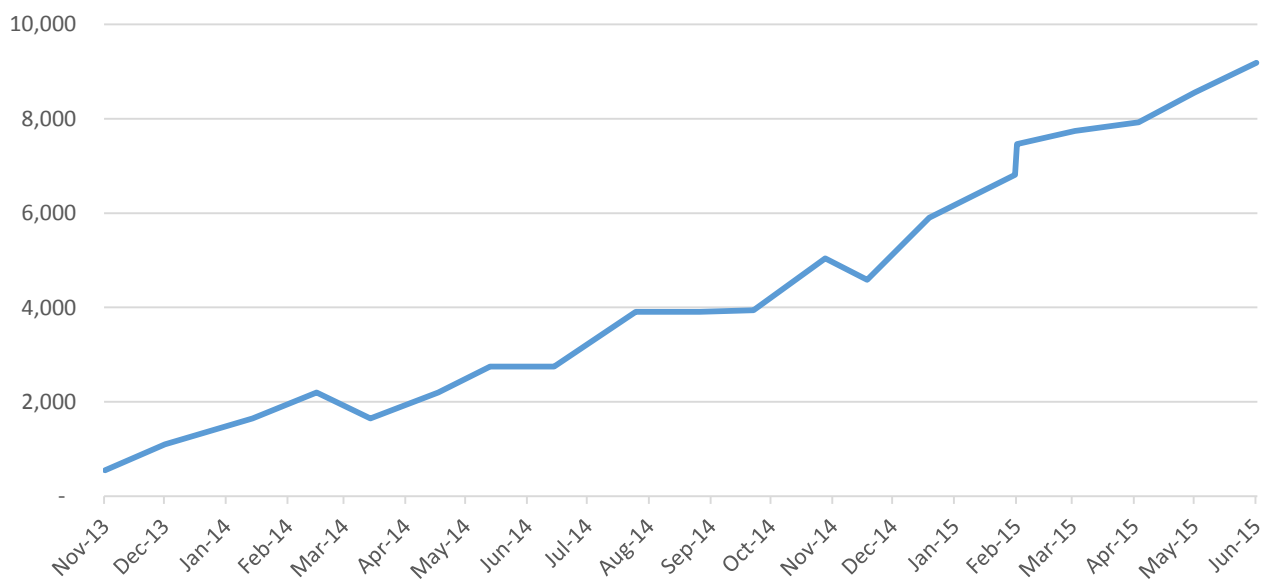
Table 6: Debt position as at the 30th June 2015

	Oil Advance Sales	World Bank & China Dev't Loans	Domestic Banks	BoSS	BoSS Recapitalization	Total
Opening Balance 1st July 2014	885	149	1,182	3,100	1,917	7,233
New Borrowing	443	178	100	8,330	-	9,051
Repayments	(852)	(5)	-	(1,450)	-	(2,307)
Net Financing	(409)	173	100	6,880	-	6,745
Closing Balance 30th June 2015	476	322	1,282	9,980	1,917	13,978

Note: Not included in the above figures are the remaining balance of Transitional Financial Assistance to Sudan due to be paid over the next year, borrowing from the pension reserve and amounts due to oil producing states and communities or arrears due for goods and services delivered in past years.

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. These amount to an estimated SSP 190 and 204 million respectively. Significant arrears have also been accumulated.

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



⁴ These figures are subject to review following further reconciliation of the debt figures.

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-Budget⁵. In Q4 a total of SSP 8.5 million was disbursed, of which SSP 2.16 were in the form of loans and SSP 9.29 million were disbursed as grants. Table 7 shows the individual projects appropriated in the 2014/15 budget.

Table 7: Externally financed disbursements 2014/15

Project Name (Donor)	Fund code	Loan / Grant	GRSS Agency	2014/15		% realised	
				Projected Expenditure	Q4 14/15		
Emergency Food Crisis (WB)	61301	Grant	Agriculture	16,200,000	-	14,751,693	91%
LGSDP ⁶ (WB)	71101	Loan	Public Serv.	39,530,000	-	21,275,360	54%
LGSDP (WB-MDTF)	61305	Grant	Public Serv.	19,464,010	-	-	0%
Health Rapid Results (WB)	71102	Loan	Health	15,508,570	-	-	0%
Health Rapid Results (WB)	61303	Grant ⁷	Health	38,800,000	4,024,296	48,003,860	124%
Private Sector Dev. (WB)	61302	Grant	Trade	7,400,000	-	-	0%
Rural Roads Project (WB)	61304	Grant	Transport	36,300,000	1,651,115	22,983,589	63%
Inst. Dev & Cap. (WB) ⁸	71105	Loan	Finance	7,400,000	393,299	2,337,742	32%
Statistical Capacity (WB)	71106	Loan	Statistics	2,400,000	-	886,784	37%
Safety Nets and Skills (WB)	71104	Loan	Agriculture	8,900,000	43,454	4,117,051	46%
Airport (China Exim)	71201	Loan	Transport	150,000,000	-	-	0%
Fula Rapids Hydro (AfDB) ⁹	71301	Grant	Elec. & Dams	25,610,000	-	-	0%
Fula Rapids Hydro (Norway)	61401	Grant	Elec. & Dams	40,000,000	-	-	0%
Regional Transport (WB)	71103	Loan	Transport	48,400,000	1,723,733	5,264,323	11%
Aid Info. Manag. (UNDP)	61201	Grant	Finance	0	-	103,601	0%
Institutional Support to Public Financial Management and Aid Coordination (AfDB)	61502	Grant	Finance	6,476,546	666,727	666,727	10%
Emergency Humanitarian Assistance (AfDB)	n/a	Grant	Humanit. & Social	2,950,000	2,950,000	2,950,000	100%
Total				465,339,126	11,452,624	123,340,730	27%
of which Grants					9,292,138	89,459,470	
of which Loans					2,160,486	33,881,260	

⁵ A component of LGSDP (WB/WB-MTDF) which funds the Payam Development grants and Aid Information Management Systems (UNDP) are currently the only external financing that use government systems of delivery.

⁶ LGSDP stands for Local Government Service Delivery Project.

⁷ The grant component of this project comprises two separate grants 'P127187/TF12272' and 'P146413/IDAH9210'.

⁸ The IDCBP has not yet been approved by the World Bank board, and is currently operating on a Project Preparation Advance.

⁹ This project has not yet become effective and is more accurately referred to as 'Juba Power Distribution System'

Appendix 1: Revised Monthly Revenues

	Jul	Aug	Sep	Q1	Oct	Nov	Dec	Q2	Jan	Feb	Mar	Q3	Apr	May	Jun	Q4	FY 14/15
Invoiced Gross Oil Revenue	883	980	931	2,795	745	661	356	1,761	437	417	384	1,238	297	350	352	999	6,793
of which going to Nile Pet	19	31	35	85	30	28	153	211	22	14	27	63	41	27	24	92	451
Transit fee & TFA payments	177	176	229	583	302	219	190	712	189	136	42	368	45	162	155	361	2,024
2 /3 % to States / counties	34	-	16	50	10	13	8	31	4	1	4	10	3	3	5	12	103
Net oil revenues	673	804	686	2,163	432	429	157	1,019	243	279	338	860	249	185	192	625	4,666
In-kind oil shipments to Sudan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	65	65
PIT	43	15	22	79	27	20	47	94	16	22	27	66	21	34	24	79	318
Customs	14	15	13	41	13	15	19	47	15	17	17	49	18	21	15	53	190
Excise	13	12	15	39	13	17	17	47	18	19	16	53	14	17	15	47	185
Business Profit Tax	10	8	6	24	19	7	7	33	27	9	10	46	26	8	12	47	150
Other Revenue	6	6	6	18	7	6	9	22	13	15	15	43	99	16	16	130	213
Sales Tax/ VAT	22	26	22	71	23	30	31	84	30	33	30	93	33	33	32	98	346
Non-oil revenues	107	81	84	272	102	95	130	327	120	115	115	350	211	128	114	453	1,402
Total Revenues	780	885	770	2,435	535	524	287	1,346	363	395	452	1,210	460	313	306	1,079	6,069
Donor grant funding (quarterly)	-	-	-	24	-	-	-	46	-	-	-	9	-	-	-	9	89
Total Revenues	-	-	-	2,459	-	-	-	1,392	-	-	-	1,219	-	-	-	1,088	6,158

Appendix 2: Total Spending by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	257,616,792	381,136,223	596,457,843	-338,841,051
Anti-Corruption Commission (ACC)	16,092,186	3,257,242	9,600,464	6,491,722
Audit Chamber (AUD)	36,014,422	4,018,643	11,433,244	24,581,178
Finance & Economic Planning (FIN)	143,098,740	371,279,436	566,351,306	-423,252,566
Fiscal & Financial Allocation & Monitoring Commission	1,959,841	326,346	1,551,105	408,736
National Bureau of Statistics (STA)	56,559,864	1,417,314	5,260,580	51,299,284
National Revenue Authority (NRA)	989,399	0	0	989,399
Reconstruction & Development Fund (RDF)	2,902,340	837,242	2,261,144	641,196
Economic Functions	317,740,290	403,543,286	632,929,926	-315,189,636
Commerce (COM)	15,296,546	4,169,337	9,821,468	5,475,078
Electricity & Dams (ED)	54,159,599	-13,318,444	10,758,011	43,401,588
Electricity Cooperation (EC)	43,816,639	6,894,886	19,521,592	24,295,047
Industry (IND)	2,609,289	-2,014,977	1,669,665	939,624
Information & Broadcasting (IB)	40,235,972	16,917,388	32,398,673	7,837,299
Investment Authority (IA)	5,583,808	-756,403	3,689,502	1,894,306
Irrigation & Water Resources (IWR)	46,079,266	8,932,308	36,650,871	9,428,395
National Bureau of Standards (STD)	23,310,824	-4,579,708	12,753,353	10,557,471
Petroleum & Mining (PM)	33,089,767	368,633,072	465,791,302	-432,701,535
Petroleum and Gas Commission (PGC)	4,449,002	-3,281,705	3,033,785	1,415,217
Telecommunication & Postal Services (TPS)	33,287,917	16,847,635	24,472,297	8,815,620
Urban Water Corporation (WTR)	15,821,661	5,099,896	12,369,406	3,452,255
Education	603,643,900	150,605,286	543,518,528	60,125,372
General Education & Instruction (GE)	436,987,101	109,520,085	391,369,887	45,617,214
Higher Education, Science & Technology (HE)	166,656,799	41,085,201	152,148,641	14,508,158
Health	384,524,942	85,813,186	263,713,365	120,811,577
Drug and Food Control Authority (DFC)	10,770,584	451,394	1,766,050	9,004,534
Health (MOH)	357,863,924	84,085,588	256,705,002	101,158,922
HIV/Aids Commission (HAC)	15,890,434	1,276,204	5,242,313	10,648,121
Infrastructure	183,235,086	63,876,102	193,527,737	-10,292,651
Housing & Physical Planning (HPP)	17,119,401	1,929,202	7,185,511	9,933,890
Roads & Bridges (RB)	107,045,019	52,988,137	128,702,796	-21,657,777
South Sudan Roads Authority (RA)	4,270,511	1,039,519	3,872,687	397,824
Transport (TR)	54,800,155	7,919,244	53,766,743	1,033,412
Natural Resources	341,582,114	84,835,283	323,499,031	18,083,083
Agricultural Bank of South Sudan (AB)	2,220,332	0	1,700,723	519,609
Agriculture & Forestry (A&F)	77,410,349	14,324,785	40,697,133	36,713,216
Environment and Sustainable Development (ESD)	15,505,099	3,329,694	5,428,587	10,076,512
Land Commission (LND)	1,996,115	-279,446	1,802,711	193,404
Livestock & Fisheries (ARF)	26,361,503	3,907,784	12,777,550	13,583,953
Tourism (TOU)	8,801,275	-9,825,725	6,516,692	2,284,583
Wildlife Conservation (WLD)	209,287,441	73,378,192	254,575,636	-45,288,195
Public Administration	876,214,929	388,379,730	1,275,089,996	-398,875,067
Cabinet Affairs (CAB)	99,260,714	92,834,791	148,128,128	-48,867,414
Civil Service Commission (CSC)	3,419,510	771,454	2,389,396	1,030,114
Council of States (COS)	29,143,355	-5,417,201	32,936,619	-3,793,264

FINAL – NOV'15

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Employees Justice Chamber (EJC)	2,731,640	874,595	2,413,459	318,181
Foreign Affairs (FA)	191,979,745	50,973,375	206,354,774	-14,375,029
Labour (LAB)	5,182,564	2,235,841	5,144,513	38,051
Local Government Board (LGB)	1,817,573	-272,311	1,599,213	218,360
Minister in the Office of the President (OOP)	217,018,392	367,826,674	688,408,757	-471,390,365
National Constitution Review Commission (NCR)	22,504,270	-5,200,686	5,366,660	17,137,610
National Elections Commission (NEC)	33,759,432	-30,273,905	19,390,670	14,368,762
National Legislative Assembly (NLA)	252,787,686	-91,328,134	147,334,835	105,452,851
Parliamentary Affairs (PAL)	4,093,775	1,602,012	2,904,344	1,189,431
Public Grievances Chamber (PGC)	1,564,192	-3,874,927	1,109,986	454,206
Public Service (MPS)	10,952,081	7,628,152	11,608,642	-656,561
Rule of Law	1,546,179,075	369,473,782	1,464,948,743	81,230,332
Bureau of Community Security & Small Arms Control	2,326,580	578,304	1,646,076	680,504
Commission for Refugees Affairs (REF)	13,909,516	1,632,676	7,024,133	6,885,383
Fire Brigade (FIR)	107,975,915	26,144,111	111,038,015	-3,062,100
Human Rights Commission (HRC)	5,648,576	1,263,691	3,725,317	1,923,259
Interior Headquarters (MIH)	135,366,079	32,855,004	103,624,549	31,741,530
Judiciary of South Sudan (JSS)	72,778,614	10,617,898	42,628,872	30,149,742
Justice (JUS)	56,746,510	7,619,974	27,604,326	29,142,184
Law Review Commission (LRC)	7,844,676	1,012,741	3,440,890	4,403,786
Police Service (POL)	770,237,163	202,848,472	782,469,823	-12,232,660
Prisons Service (PRN)	373,345,446	84,900,911	381,746,742	-8,401,296
Security	3,969,094,114	1,087,896,183	5,466,985,830	-1,497,891,716
Defence (MOD)	3,280,410,140	839,255,554	4,569,339,267	-1,288,929,127
De-Mining Authority (DMA)	3,100,450	414,231	3,903,399	-802,949
Disarmament, Demobilization & Reintegration (DRC)	18,109,185	3,043,276	8,984,964	9,124,221
Office of the President for National Security (NS)	207,317,178	63,063,817	292,809,833	-85,492,655
Veteran Affairs (VA)	460,157,161	182,119,305	591,948,367	-131,791,206
Social & Humanitarian Affairs	97,810,914	20,060,850	56,554,840	41,256,074
Culture, Youth & Sports (CYS)	30,250,472	3,772,579	10,673,447	19,577,025
Gender, Child & Social Welfare (GSW)	13,709,928	3,597,953	11,295,331	2,414,597
Humanitarian Affairs & Disaster Management (HDM)	16,307,115	2,250,689	4,714,529	11,592,586
Peace Commission (PCE)	8,489,846	1,319,372	4,254,221	4,235,625
Relief & Rehabilitation Commission (RRC)	21,953,565	8,691,118	23,677,066	-1,723,501
War Disabled, Widows & Orphans Commission (WWO)	7,099,988	429,140	1,940,247	5,159,741
Block Grants	954,674,169	242,800,311	999,118,842	-44,444,673
Finance & Economic Planning (FIN)	954,674,169	242,800,311	999,118,842	-44,444,673
Contingencies, Arrears & Interest	1,310,000,000	0	3,012,300	1,306,987,700
Contingencies	250,000,000	0	1,000,000	249,000,000
Arrears	800,000,000	0	2,012,300	797,987,700
Interest	260,000,000	0	0	260,000,000
Grand Total	9,532,316,325	3,278,420,221	11,819,356,980	-2,287,040,655

Appendix 3: Spending on Salaries by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	90,867,290	38,204,129	136,737,739	-45,870,449
Anti-Corruption Commission (ACC)	7,865,251	2,661,242	6,292,288	1,572,963
Audit Chamber (AUD)	16,293,513	1,166,643	5,761,244	10,532,269
Finance & Economic Planning (FIN)	55,173,608	32,765,635	118,171,431	-62,997,823
Fiscal & Financial Allocation & Monitoring Commission	754,166	222,916	722,785	31,381
National Bureau of Statistics (STA)	8,735,351	1,105,944	4,406,829	4,328,522
National Revenue Authority (NRA)	504,400	0	0	504,400
Reconstruction & Development Fund (RDF)	1,541,001	281,749	1,383,162	157,839
Economic Functions	95,374,797	28,308,201	92,548,002	2,826,795
Commerce (COM)	8,726,707	3,897,795	8,351,576	375,131
Electricity & Dams (ED)	2,787,243	-915,759	1,752,407	1,034,836
Electricity Cooperation (EC)	14,325,201	7,694,377	15,737,828	-1,412,627
Industry (IND)	2,138,392	-614,381	1,647,003	491,389
Information & Broadcasting (IB)	12,166,795	6,064,214	16,393,898	-4,227,103
Investment Authority (IA)	3,205,649	-1,362,331	2,245,376	960,273
Irrigation & Water Resources (IWR)	8,719,078	1,106,839	7,034,480	1,684,598
National Bureau of Standards (STD)	7,468,291	-635,076	8,389,075	-920,784
Petroleum & Mining (PM)	11,612,524	7,009,104	12,002,226	-389,702
Petroleum and Gas Commission (PGC)	3,261,753	-218,601	2,283,958	977,795
Telecommunication & Postal Services (TPS)	8,345,363	2,992,112	6,549,507	1,795,856
Urban Water Corporation (WTR)	12,617,801	3,289,907	10,160,667	2,457,134
Education	110,273,257	44,331,374	152,927,317	-42,654,060
General Education & Instruction (GE)	19,656,758	7,073,377	26,333,839	-6,677,081
Higher Education, Science & Technology (HE)	90,616,499	37,257,997	126,593,478	-35,976,979
Health	58,231,889	29,231,554	89,380,943	-31,149,054
Drug and Food Control Authority (DFC)	839,750	262,827	1,095,486	-255,736
Health (MOH)	52,235,426	28,034,676	84,390,648	-32,155,222
HIV/Aids Commission (HAC)	5,156,713	934,050	3,894,808	1,261,905
Infrastructure	27,060,517	7,068,087	23,631,393	3,429,124
Housing & Physical Planning (HPP)	7,156,610	1,390,164	5,340,567	1,816,043
Roads & Bridges (RB)	6,308,141	708,010	2,076,683	4,231,458
South Sudan Roads Authority (RA)	0	223,840	223,840	-223,840
Transport (TR)	13,595,766	4,746,073	15,990,303	-2,394,537
Natural Resources	67,112,855	19,363,058	76,091,421	-8,978,566
Agricultural Bank of South Sudan (AB)	1,700,723	0	1,700,723	0
Agriculture & Forestry (A&F)	19,260,428	5,100,317	16,491,175	2,769,253
Environment and Sustainable Development (ESD)	3,349,730	800,766	2,187,341	1,162,389
Land Commission (LND)	819,639	-295,897	1,235,465	-415,826
Livestock & Fisheries (ARF)	5,502,013	2,056,195	5,172,308	329,705
Tourism (TOU)	4,576,371	-10,073,447	4,542,235	34,136
Wildlife Conservation (WLD)	31,903,951	21,775,124	44,762,174	-12,858,223
Public Administration	398,254,998	111,491,654	396,948,124	1,306,874
Cabinet Affairs (CAB)	37,336,147	14,080,405	37,413,935	-77,788
Civil Service Commission (CSC)	1,670,591	399,454	1,254,696	415,895

FINAL – NOV'15

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Council of States (COS)	14,734,896	-6,641,414	14,534,292	200,604
Employees Justice Chamber (EJC)	1,328,898	379,822	1,060,039	268,859
Foreign Affairs (FA)	123,105,235	43,890,432	140,600,239	-17,495,004
Labour (LAB)	4,113,882	1,516,755	4,425,427	-311,545
Local Government Board (LGB)	1,470,809	-442,589	1,365,935	104,874
Minister in the Office of the President (OOP)	15,882,534	35,760,033	67,621,075	-51,738,541
National Constitution Review Commission (NCR)	4,545,916	733,910	4,803,660	-257,744
National Elections Commission (NEC)	18,272,486	-20,947,632	7,325,858	10,946,628
National Legislative Assembly (NLA)	165,764,228	39,783,496	106,541,918	59,222,310
Parliamentary Affairs (PAL)	2,567,465	335,692	923,890	1,643,575
Public Grievances Chamber (PGC)	942,276	-3,041,445	909,984	32,292
Public Service (MPS)	6,519,635	5,684,734	8,167,175	-1,647,540
Rule of Law	386,692,273	122,433,889	453,481,696	-66,789,423
Bureau of Community Security & Small Arms Control	1,446,477	578,304	1,415,676	30,801
Commission for Refugees Affairs (REF)	4,843,225	1,070,976	4,030,930	812,295
Fire Brigade (FIR)	15,530,221	4,257,960	16,786,019	-1,255,798
Human Rights Commission (HRC)	3,080,002	885,024	2,597,020	482,982
Interior Headquarters (MIH)	44,907,682	10,469,778	46,159,821	-1,252,139
Judiciary of South Sudan (JSS)	60,660,706	10,617,898	42,406,637	18,254,069
Justice (JUS)	35,136,322	6,617,798	24,070,429	11,065,893
Law Review Commission (LRC)	3,567,425	762,481	1,677,607	1,889,818
Police Service (POL)	185,755,884	78,413,996	277,355,896	-91,600,012
Prisons Service (PRN)	31,764,329	8,759,673	36,981,660	-5,217,331
				-
Security	3,140,488,469	980,082,479	4,263,330,801	1,122,842,332
Defence (MOD)	2,518,430,234	747,444,215	3,482,082,359	-963,652,125
De-Mining Authority (DMA)	2,477,257	195,832	2,900,862	-423,605
Disarmament, Demobilization & Reintegration (DRC)	6,685,161	1,410,469	4,644,729	2,040,432
Office of the President for National Security (NS)	155,887,381	49,175,958	182,946,558	-27,059,177
Veteran Affairs (VA)	457,008,436	181,856,006	590,756,294	-133,747,858
Social & Humanitarian Affairs	38,178,738	8,391,196	28,761,421	9,417,317
Culture, Youth & Sports (CYS)	9,680,873	2,185,840	5,861,957	3,818,916
Gender, Child & Social Welfare (GSW)	6,175,728	1,564,795	4,243,518	1,932,210
Humanitarian Affairs & Disaster Management (HDM)	4,040,611	738,247	2,461,812	1,578,799
Peace Commission (PCE)	3,625,684	744,948	3,119,873	505,811
Relief & Rehabilitation Commission (RRC)	11,520,860	2,743,710	11,531,358	-10,498
War Disabled, Widows & Orphans Commission (WWO)	3,134,982	413,655	1,542,902	1,592,080
Block Grants	0	0	0	0
Contingencies, Arrears & Interest	0	0	0	0
				-
Grand Total	4,412,535,083	1,388,905,620	5,713,838,856	1,301,303,773

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.

Appendix 4: Spending on Operating by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	161,749,502	336,417,347	453,205,357	-291,455,855
Anti-Corruption Commission (ACC)	6,226,935	596,000	3,308,176	2,918,759
Audit Chamber (AUD)	16,720,909	2,852,000	5,672,000	11,048,909
Finance & Economic Planning (FIN)	87,925,132	331,999,054	441,665,128	-353,739,996
Fiscal & Financial Allocation & Monitoring Commission	1,205,675	103,430	828,320	377,355
National Bureau of Statistics (STA)	47,824,513	311,370	853,751	46,970,762
National Revenue Authority (NRA)	484,999	0	0	484,999
Reconstruction & Development Fund (RDF)	1,361,339	555,494	877,983	483,356
Economic Functions	133,527,913	19,080,682	52,389,369	81,138,544
Commerce (COM)	6,569,839	271,542	1,469,892	5,099,947
Electricity & Dams (ED)	3,372,356	1,771,921	3,067,906	304,450
Electricity Cooperation (EC)	29,491,438	-799,491	3,783,764	25,707,674
Industry (IND)	470,897	-1,400,596	22,662	448,235
Information & Broadcasting (IB)	24,069,177	10,853,173	16,004,774	8,064,403
Investment Authority (IA)	2,378,159	605,929	1,444,127	934,032
Irrigation & Water Resources (IWR)	7,816,898	916,214	2,237,120	5,579,778
National Bureau of Standards (STD)	8,548,243	-7,238,922	1,069,988	7,478,255
Petroleum & Mining (PM)	21,477,243	1,498,504	2,407,780	19,069,463
Petroleum and Gas Commission (PGC)	1,187,249	-3,063,104	749,827	437,422
Telecommunication & Postal Services (TPS)	24,942,554	13,855,523	17,922,790	7,019,764
Urban Water Corporation (WTR)	3,203,860	1,809,989	2,208,739	995,121
Education	158,272,070	10,484,195	47,133,292	111,138,778
General Education & Instruction (GE)	82,231,770	6,656,992	21,578,130	60,653,640
Higher Education, Science & Technology (HE)	76,040,300	3,827,203	25,555,162	50,485,138
Health	173,289,712	23,825,773	36,571,905	136,717,807
Drug and Food Control Authority (DFC)	7,930,834	172,417	595,914	7,334,920
Health (MOH)	154,625,157	23,311,202	34,628,486	119,996,671
HIV/Aids Commission (HAC)	10,733,721	342,154	1,347,505	9,386,216
Infrastructure	35,174,569	4,788,512	11,431,076	23,743,493
Housing & Physical Planning (HPP)	4,962,791	539,038	1,798,711	3,164,080
Roads & Bridges (RB)	10,736,878	833,765	1,282,593	9,454,285
South Sudan Roads Authority (RA)	4,270,511	815,679	3,648,847	621,664
Transport (TR)	15,204,389	2,600,032	4,700,927	10,503,462
Natural Resources	57,010,879	9,864,371	25,381,151	31,629,728
Agricultural Bank of South Sudan (AB)	519,609	0	0	519,609
Agriculture & Forestry (A&F)	21,839,171	4,359,117	11,329,330	10,509,841
Environment and Sustainable Development (ESD)	4,755,369	2,520,427	3,209,465	1,545,904
Land Commission (LND)	1,176,476	16,451	567,246	609,230
Livestock & Fisheries (ARF)	14,148,990	544,112	2,915,847	11,233,143
Tourism (TOU)	4,224,904	247,722	1,974,457	2,250,447
Wildlife Conservation (WLD)	10,346,360	2,176,542	5,384,806	4,961,554
Public Administration	415,953,428	266,842,086	831,818,432	-415,865,004
Cabinet Affairs (CAB)	61,924,567	78,754,386	110,714,193	-48,789,626
Civil Service Commission (CSC)	1,748,919	372,000	1,134,700	614,219
Council of States (COS)	14,408,459	1,224,212	18,402,326	-3,993,867

FINAL – NOV'15

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Employees Justice Chamber (EJC)	822,614	372,658	747,845	74,769
Foreign Affairs (FA)	65,874,510	5,984,690	63,970,935	1,903,575
Labour (LAB)	1,068,682	719,086	719,086	349,596
Local Government Board (LGB)	346,764	170,278	233,278	113,486
Minister in the Office of the President (OOP)	160,425,858	323,241,019	576,853,417	-416,427,559
National Constitution Review Commission (NCR)	17,958,354	-5,934,596	563,000	17,395,354
National Elections Commission (NEC)	15,486,946	-9,326,273	12,064,812	3,422,134
National Legislative Assembly (NLA)	69,307,083	-131,111,630	40,792,917	28,514,166
Parliamentary Affairs (PAL)	1,526,310	1,266,320	1,980,454	-454,144
Public Grievances Chamber (PGC)	621,916	-833,482	200,002	421,914
Public Service (MPS)	4,432,446	1,943,418	3,441,467	990,979
Rule of Law	300,781,528	45,240,701	156,515,139	144,266,389
Bureau of Community Security & Small Arms Control	437,703	0	230,400	207,303
Commission for Refugees Affairs (REF)	9,066,291	561,700	2,993,203	6,073,088
Fire Brigade (FIR)	5,432,142	1,007,749	1,098,526	4,333,616
Human Rights Commission (HRC)	2,568,574	378,667	1,128,297	1,440,277
Interior Headquarters (MIH)	66,158,397	20,597,423	47,356,535	18,801,862
Judiciary of South Sudan (JSS)	12,117,908	0	222,235	11,895,673
Justice (JUS)	21,610,188	1,002,176	3,533,897	18,076,291
Law Review Commission (LRC)	4,277,251	250,260	1,763,283	2,513,968
Police Service (POL)	112,775,655	12,108,068	46,137,235	66,638,420
Prisons Service (PRN)	66,337,419	9,334,658	52,051,528	14,285,891
Security	723,564,181	101,399,073	906,400,757	-182,836,576
Defence (MOD)	661,979,906	90,359,340	795,885,390	-133,905,484
De-Mining Authority (DMA)	623,193	218,399	1,002,537	-379,344
Disarmament, Demobilization & Reintegration (DRC)	6,382,560	1,132,807	2,920,113	3,462,447
Office of the President for National Security (NS)	51,429,797	9,425,228	105,400,644	-53,970,847
Veteran Affairs (VA)	3,148,725	263,299	1,192,073	1,956,652
Social & Humanitarian Affairs	59,632,176	11,669,654	27,262,421	32,369,755
Culture, Youth & Sports (CYS)	20,569,599	1,586,739	4,811,490	15,758,109
Gender, Child & Social Welfare (GSW)	7,534,200	2,033,157	7,051,812	482,388
Humanitarian Affairs & Disaster Management (HDM)	12,266,504	1,512,442	2,252,717	10,013,787
Peace Commission (PCE)	4,864,162	574,424	1,134,348	3,729,814
Relief & Rehabilitation Commission (RRC)	10,432,705	5,947,408	11,614,710	-1,182,005
War Disabled, Widows & Orphans Commission (WWO)	3,965,006	15,485	397,345	3,567,661
Block Grants	0	0	0	0
Contingencies, Arrears & Interest	250,000,000	0	1,000,000	249,000,000
Contingencies	250,000,000	0	1,000,000	249,000,000
Grand Total	2,218,955,958	829,612,395	2,549,108,900	-330,152,942

Appendix 5: Spending on Transfers by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	0	0	0	0
Economic Functions	26,837,580	8,455,547	28,925,563	-2,087,983
Irrigation & Water Resources (IWR)	24,543,290	6,161,257	26,631,273	-2,087,983
National Bureau of Standards (STD)	2,294,290	2,294,290	2,294,290	0
Education	335,098,573	95,085,956	342,754,158	-7,655,585
General Education & Instruction (GE)	335,098,573	95,085,956	342,754,158	-7,655,585
Health	151,003,341	32,739,709	137,685,867	13,317,474
Health (MOH)	151,003,341	32,739,709	137,685,867	13,317,474
Infrastructure	0	0	0	0
Natural Resources	210,058,380	55,599,354	221,994,679	-11,936,299
Agriculture & Forestry (A&F)	36,310,750	4,865,350	12,876,627	23,434,123
Livestock & Fisheries (ARF)	6,710,500	1,307,477	4,689,395	2,021,105
Wildlife Conservation (WLD)	167,037,130	49,426,527	204,428,657	-37,391,527
Public Administration	580,128	122,115	605,575	-25,447
Employees Justice Chamber (EJC)	580,128	122,115	605,575	-25,447
Rule of Law	782,887,896	195,611,390	827,368,930	-44,481,034
Bureau of Community Security & Small Arms Control	442,400	0	0	442,400
Fire Brigade (FIR)	83,513,552	20,878,402	93,153,470	-9,639,918
Police Service (POL)	431,705,624	107,926,408	445,501,906	-13,796,282
Prisons Service (PRN)	267,226,320	66,806,580	288,713,554	-21,487,234
Security	5,041,464	500,000	1,420,122	3,621,342
Disarmament, Demobilization & Reintegration (DRC)	5,041,464	500,000	1,420,122	3,621,342
Social & Humanitarian Affairs	0	0	0	0
Block Grants	954,674,169	242,800,311	999,118,842	-44,444,673
Finance & Economic Planning (FIN)	954,674,169	242,800,311	999,118,842	-44,444,673
Contingencies, Arrears & Interest	0	0	0	0
Grand Total	2,466,181,531	630,914,382	2,559,873,736	-93,692,205

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 6: Spending on Capital by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	5,000,000	6,514,747	6,514,747	-1,514,747
Anti-Corruption Commission (ACC)	2,000,000	0	0	2,000,000
Audit Chamber (AUD)	3,000,000	0	0	3,000,000
Finance & Economic Planning (FIN)	0	6,514,747	6,514,747	-6,514,747
		-		
Economic Functions	62,000,000	12,426,608	7,685,696	54,314,304
		-		
Electricity & Dams (ED)	48,000,000	14,174,606	5,937,698	42,062,302
Information & Broadcasting (IB)	4,000,000	0	0	4,000,000
Irrigation & Water Resources (IWR)	5,000,000	747,998	747,998	4,252,002
National Bureau of Standards (STD)	5,000,000	1,000,000	1,000,000	4,000,000
Education	0	703,761	703,761	-703,761
General Education & Instruction (GE)	0	703,761	703,761	-703,761
Health	2,000,000	16,150	74,650	1,925,350
Drug and Food Control Authority (DFC)	2,000,000	16,150	74,650	1,925,350
Infrastructure	121,000,000	52,019,502	157,200,893	-36,200,893
Housing & Physical Planning (HPP)	5,000,000	0	46,233	4,953,767
Roads & Bridges (RB)	90,000,000	51,446,363	125,343,521	-35,343,521
Transport (TR)	26,000,000	573,139	31,811,139	-5,811,139
Natural Resources	7,400,000	8,500	31,780	7,368,220
Environment and Sustainable Development (ESD)	7,400,000	8,500	31,780	7,368,220
Public Administration	53,666,375	4,869,464	16,840,022	36,826,353
Foreign Affairs (FA)	3,000,000	1,098,253	1,783,600	1,216,400
Minister in the Office of the President (OOP)	32,950,000	3,771,211	15,056,422	17,893,578
National Legislative Assembly (NLA)	17,716,375	0	0	17,716,375
Rule of Law	75,817,378	6,187,803	27,582,979	48,234,399
Fire Brigade (FIR)	3,500,000	0	0	3,500,000
Interior Headquarters (MIH)	24,300,000	1,787,803	10,108,193	14,191,807
Police Service (POL)	40,000,000	4,400,000	13,474,786	26,525,214
Prisons Service (PRN)	8,017,378	0	4,000,000	4,017,378
Security	100,000,000	5,914,631	295,834,150	-195,834,150
Defence (MOD)	100,000,000	1,452,000	291,371,519	-191,371,519
Office of the President for National Security (NS)	0	4,462,631	4,462,631	-4,462,631
Social & Humanitarian Affairs	0	0	530,998	-530,998
Relief & Rehabilitation Commission (RRC)	0	0	530,998	-530,998
Block Grants	0	0	0	0
Contingencies, Arrears & Interest	800,000,000	0	2,012,300	797,987,700
Arrears	800,000,000	0	2,012,300	797,987,700
Grand Total	426,883,753	63,807,950	515,011,976	-88,128,223

Appendix 7: Spending on Other Expenditures by Sector & Agency

Agency	Annual Budget	Q4	14/15 Outturn	Annual Variance
Accountability	0	0	0	0
Economic Functions	0	360,125,464	451,381,296	-451,381,296
Petroleum & Mining (PM)	0	360,125,464	451,381,296	-451,381,296
Education	0	0	0	0
Health	0	0	0	0
Infrastructure	0	0	1,264,374	-1,264,374
Transport (TR)	0	0	1,264,374	-1,264,374
Natural Resources	0	0	0	0
Public Administration	7,760,000	5,054,411	28,877,843	-21,117,843
Minister in the Office of the President (OOP)	7,760,000	5,054,411	28,877,843	-21,117,843
Rule of Law	0	0	0	0
Security	0	0	0	0
Social & Humanitarian Affairs	0	0	0	0
Block Grants	0	0	0	0
Contingencies, Arrears & Interest	260,000,000	0	0	260,000,000
Interest	260,000,000	0	0	260,000,000
Grand Total	7,760,000	365,179,875	481,523,513	-473,763,513