Institute of Social Policy and Research

RESEARCH FOR DEVELOPMENT

Analysis of National Budget Fiscal Year 2018 – 2019

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1. Introduction

This preliminary report on the South Sudan National Budget 2018-2019 covers snapshot analysis of the budget as presented in its first reading by the National Minister of Finance and Economic Planning. Our analysis aims to highlight the government calculations of the budget, the allocation of funds to critical sectors and examining government budget discipline in expenditure management. Overall, the allocations to the crucial spending agencies does not correspond to the growing demands for basic social services (health, water, education, agriculture/food security and roads) which are core responsibility of the government. These sectors' allocations also are among the lowest in the East Africa Community Member states and fall short of meeting global financing obligations to achieve the Sustainable Development Goals (SDGs). With the expected increase in oil production, global oil prices and non-oil revenue collection, we believe the government should increase spending to these sectors as a matter of urgency so as to deliver peace dividends to the population. Our brief analysis of the 2017/2018 burn rate showed serious budget indiscipline as some spending agencies overspent while others like health and education abismally underspent. We have also witnessed increase salary arrears across spending agencies depsite substantive account balances.

The preliminary report was compiled by the Institute of Social Policy and Research (ISPR) and South Sudan Democratic Engagement, Monitoring and Observation Programme (SSuDEMOP). The detailed report that analysis the final budget and the 2017/2018 execution report shall be released to the public later this year.

2. Key documents reviewed

- Appropriation Bill 2018/2019
- Financial Bill 2018
- Draft Budget Book for Fiscal Year 2018-2019

3. General Budget observations:

Total Budget Estimates

- Total proposed budget is SSP 81,590,170,609 (81.5billion) about USD 526,388,197.48[1]. This represents 43% increase from FY2017/2018 budget of 46,276,830,972 (46.2billion). Our calculations shows that this budget estimate is critically lower than the expected revenue to be raised in oil and non-oil sectors.

Calculations Errors:

- According to the Appropriation Bill 2018 the amount in text in Chapter Two section 3 (1) stipulates total budget for 2018/2019 amounts to SSP 81,590,170,609.
- It further stipulates in the sources of revenue to fund the budget as in section 1 (i) net oil revenues amounts to SSP 71,859,936,082 after all deductions, (ii) non-oil revenue expected collections to fund up to SSP 25,056,000,000 and external funding to the budget is SSP 1,139,052,220. Our calculations shows that this allocation total cumulatively to SSP 98,054,988,302. Significantly lower than the estimated SSP 81.5billion.
- The total budget quoted in the Appropriation Bill 2018 text in (b) is greater than the total allocations (including interest payments) in the table as presented from pages 15-17 of the Appropriation Bill 2018 which amounted to SSP 81,590,170,609.

[1] Using government budget rate of $1:155 SSP

- In Chapter 2 section (2) (b) the Emergency Contigency Fund was allocated SSP 3,358,419,780, this amount appeared in the table as contigency. This needs to be clarified if it is Humanitarian Emergency Fund or overall budget contigency fund. The definition of such is critical for easy execution of such funds.
- Mis-match in sectoral allocation figures between the Appropriation Bill 2018/2019 Indicative Celing Table of allocations to spending agencies and Draft Budget Book 2018-2019. For example, economic functions grant total indicates SSP 889,391,449[2] and SSP 788,391,448[3]. Other examples include: education budget in the Appropriation Bill 2018 reads SSP 7,802,567,592 compared to 7,719,567,591 in the Draft Budget book 2018.
- There is significant mis-match in figures allocated in the Appropriation Bill 2018/2019 and Draft Budget Book. In most cases allocated figures and totals do not match. This makes it difficult for any analytical work on the part of civil society and citizens as well as the actual budget execution and future audit requirements.

4. Analysis of the Appropriation Bill 2018 – 2019

Our Calculations of Expected Resource Envelop

In our calculation of the expected resource envelop, it shows possible **budget surplus** as the revenue generation will likely exceed the proposed budget. For example, at the current 130,000 barrels per oil production rate, this fiscal year will produce some 47,450,000 barrels of oil (130,000 x 365 days). Using the government estimated oil sale rate of $55 per barrel will generate some USD 2,609,750,000 ($2.6billion). If you substract the expected USD 526,388,197 budget, we will have total surplus revenue of USD 2billion. This amount is likely to increase to a surplus more than USD 3billion[4] under the current average oil price rate of $68 per barrel. As we expect oil production to increase by 45,000 barrels per day as planned by the government and subsequent increase of oil prices in international markets, the government is likely to obtain more revenues from oil sales. With this mind, we believe, the government should prioritise investment in social and infrastructure sectors. Please refer to the Table 1 for our calculations.

Table 1: Calculations of Expected Revenues

Description	Quantity	Amount SSP	Amount (USD)
Total Number of oil to be produced in 2018/2019 in barrels[5]	47,450,000		
Expected per government estimate in 2018/2019 budget[6]			2,609,750,000
Expected oil revenue per current market price[7]			3,226,600,000
Total 2018/2019 Budget SSP (incl. non-oil revenue)		81,590,170,609	526,388,197
Budget Surplus in 2018/2019			**2,083,361,803** [8]

[2] Refer to Appropriation Bill 2018 Page 15
[3] Refer to Draft Budget Book 2018 Page 7
[4] Excluding payments to Sudan and Oil companies
[5] Estimated at 130,000 bpd for 365 days
[6] estimated oil revenues at $155 per barrel (government rate)
[7] Estimated oil revenue at average $68 per barrels (excl. deductions)

Burden of Arrears and Loans

Our calculations of the salary arears shows mis-match with the actual figures reported in the Draft Budget Book. As of quarter three reported financial expenditure, there is about SSP 6billion in budget for salaries. If quarter four expenditure is factored in, then we expect the total salary arears to go down. According to Table 3[9] below, government has significant unspent amount in FY2017/2018 in the budget lines of **capital expenditure, state transfers and interest payments,** we expect these amounts to offset the figures in the new 2018/2019 budget. Such amount can be invested in critical sectors like health, education, water and roads.

Table 2: Government reported salary arears for 2017/2018

SALARY ARREARS		
ITEMS	**USD**	**SSP**
Central Government 3 months		461,997,243
States Transfers 6 months		4,057,069,500
Organised Forces 3 months		2,775,067,335
Foreign Missions 11 months	65,077,034	10,086,940,270
TOTAL	**65,077,034**	**17,381,074,348**

Table 3: 2017/2018 Budget allocations and outturns as of Quarter 3

Budget Line	**Approved Amount 2017/2018**	**Outturns (Q3)**	**Variance**	**% actual spending rates**
Wages and Salaries	22,405,242,460	15,409,845,111	6,995,397,349	69
Use of Goods and Services	9,311,647,490	14,443,187,505	(5,131,540,015)	155
Capital Expenditure	3,231,840,860	251,523,481	2,980,317,379	8
Transfers and Grants	10,388,227,289	4,676,325,494	5,711,901,795	45
Interest Payments	939,872,869	43,431,867	896,441,002	5
Grant Totals	**46,276,830,968**	**34,824,313,458**	**11,452,517,510**	**75**

Analysis of allocations to spending agencies

In Table 4 below and subsequent graphs, we analysed the spending per agencies that require sufficient funds to deliver basic services. We clustered the spending agencies based on priority of needs in line with the current public perception[10] of increased demand for service delivery. This classification is not similar with the government clustering of agencies as we observed that some ministries and institutions were placed in broader sectors that do not reflect their actual mandates. This analysis is only meant to give a reflection of what government has budgeted for to improve service delivery. We face signifcant challenge in computing our figures becasue the amounts in the various budget books do not tally and balance as expected.

[8] Our estimated surplus revenues from oil sales

[9] Figures extracted from Draft Budget Book 20018-2019

[10] Draw call-in public perception mainly Radio Miraya and Eye Radio

Table 4: Our Analysis of the Budget by Priority Spending Agencies as per Government Indicative Ceilings[11]

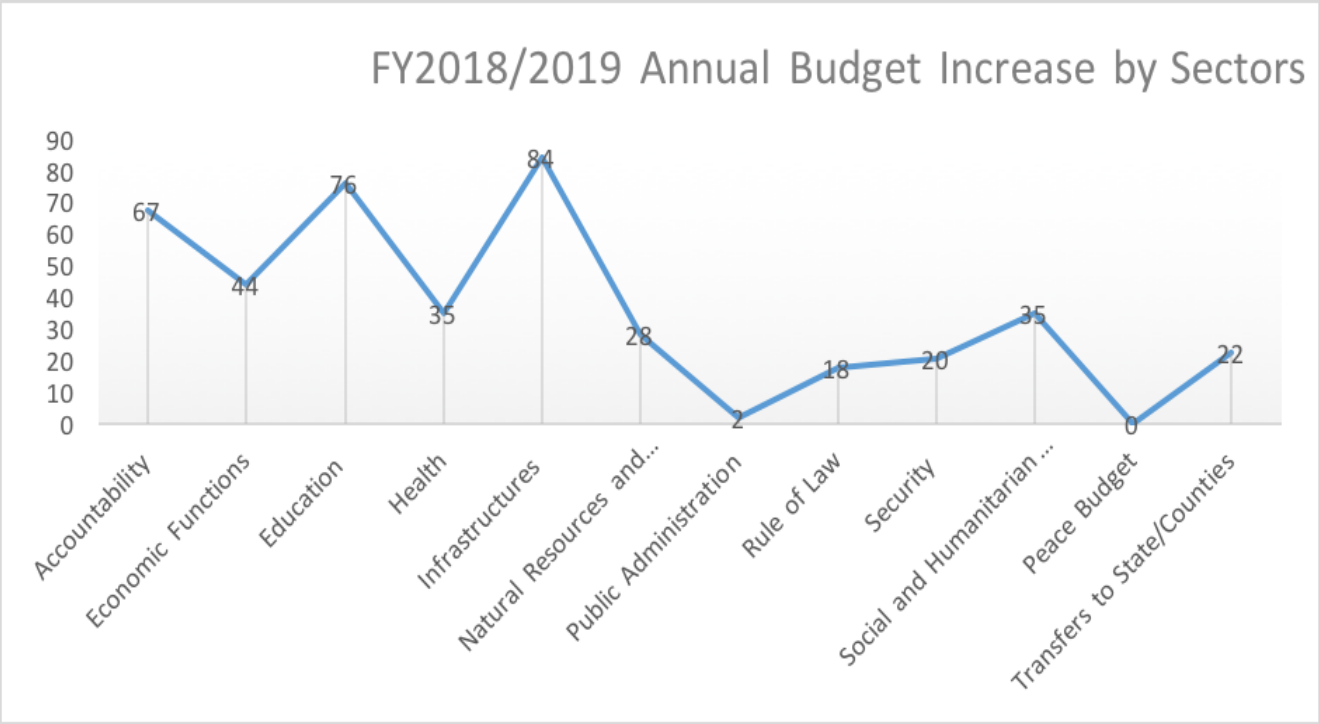
Sector	2018/2019 allocation (SSP)	Equivalence USD (gov't rate 155)	Sectoral % share of overall budget	Approx. spending per head (real terms – SSP)	Approx. spending per head (real terms – USD)
Social Service Cluster	**9,583,098,335**	**61,826,440.9**	**11.75**	**741.8**	**4.8**
Education	7,802,567,592	50,339,145.75	9.56	604.0	3.9
Health	1,616,969,511	10,432,061.36	1.98	125.2	0.8
Ministry of Water Resources & Irrigation	121,752,309	785,498.77	0.15	9.4	0.1
South Sudan Urban Water Corporation	41,808,923	269,734.99	0.05	3.2	0.0
Infrastructure Cluster	**2,709,790,028**	**8,000,515.9**	**3.32**	**209.8**	**0.6**
Electricity Corporation	46,603,524	300,667.90	0.06	3.6	0.0
Ministry of Energy & Dams	32,739,916	211,225.26	0.04	2.5	0.0
Ministry of Roads & Bridges	521,637,385	3,365,402.48	0.64	40.4	0.3
Ministry of Lands, Housing & Urban Development	42,698,959	275,477.15	0.05	3.3	0.0
South Sudan Roads Authority	1,512,409,015	275,477.15	1.85	117.1	0.0
Ministry of Transport	553,701,229	3,572,265.99	0.68	42.9	0.3
Poverty Reduction Cluster (Job Creation)	**304,786,197**	**1,966,362.6**	**0.37**	**23.6**	**0.2**
Ministry of Agriculture & Food Security	130,256,664	840,365.57	0.16	10.1	0.1
Ministry of Livestock & Fisheries Industry	41,977,618	270,823.34	0.05	3.2	0.0
Ministry of Culture, Youth & Sport	52,243,259	337,053.28	0.06	4.0	0.0
Ministry of Gender, Child & Social Welfare	54,589,040	352,187.35	0.07	4.2	0.0

[11] ISPR classified the allocations by sectors in the order of expected priority for service delivery for citizens and to jump-start economic recovery

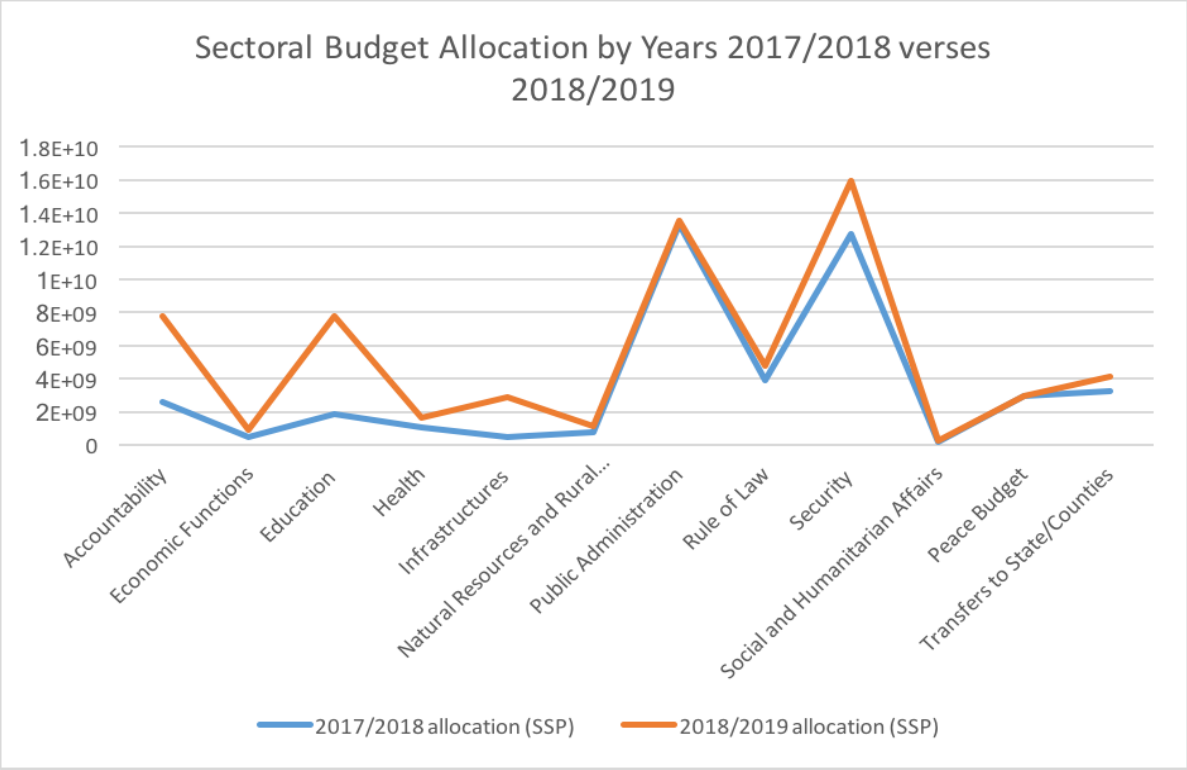
War Disabled, Widows & Orphans Commission	25,719,616	165,933.01	0.03	2.0	0.0
Fiscal Decentralisation or Devolution	**4,150,334,193**	**26,776,349.6**	**5.09**	**321.3**	**2.1**
Transfers to State/Counties	**-**	**-**	**-**	**0.0**	**0.0**
Block Grants	3,454,055,864	22,284,231.38	4.23	267.4	1.7
County Block Grants	200,778,329	1,295,344.06	0.25	15.5	0.1
County Development Funds	20,000,000	129,032.26	0.02	1.5	0.0
STAG Transfers	475,500,000	3,067,741.94	0.58	36.8	0.2
Humanitarian Emergency Response	**3,412,445,252**	**22,015,775.82**	**4.18**	**264.1**	**1.7**
Emergency Contingency Fund	3,358,419,780	21,667,224.39	4.12	260.0	1.7
Ministry of Humanitarian Affairs	54,025,472	348,551.43	0.07	4.2	0.0
Security and Safety Sector	**20,252,513,225**	**130,661,375.6**	**24.82**	**1567.6**	**10.1**
Defence	9,023,561,303	58,216,524.54	11.06	698.5	4.5
National Security	4,879,945,651	31,483,520.33	5.98	377.7	2.4
Police	2,549,833,464	16,450,538.48	3.13	197.4	1.3
Prisons	954,996,771	6,161,269.49	1.17	73.9	0.5
Ministry of Interior	474,561,701	3,061,688.39	0.58	36.7	0.2
Bureau of Community Security & Small Arms Control	17,913,802	115,572.92	0.02	1.4	0.0
Fire Brigade	328,460,287	2,119,098.63	0.40	25.4	0.2
Disarmament, Demobilisation & Reintegration Commission	29,346,158	189,330.05	0.04	2.3	0.0
National Mine Action Authority	12,052,025	77,755.00	0.01	0.9	0.0
Veteran Affairs	1,981,842,063	12,786,077.83	2.43	153.4	1.0
Grant Total	**40,412,967,230**	**251,246,820.48**			

Public Administration	**13,426,844,068**	**86,624,800.44**	**16.46**	**1,039.31**	**6.7**
		86,624,800.44			

Graph 1: Annual Budget Increases by Sectors 20182019 Budget



Graph 2: Sector Allocation Comparison between 2017-2018 and 2018-2019 Fiscal Year



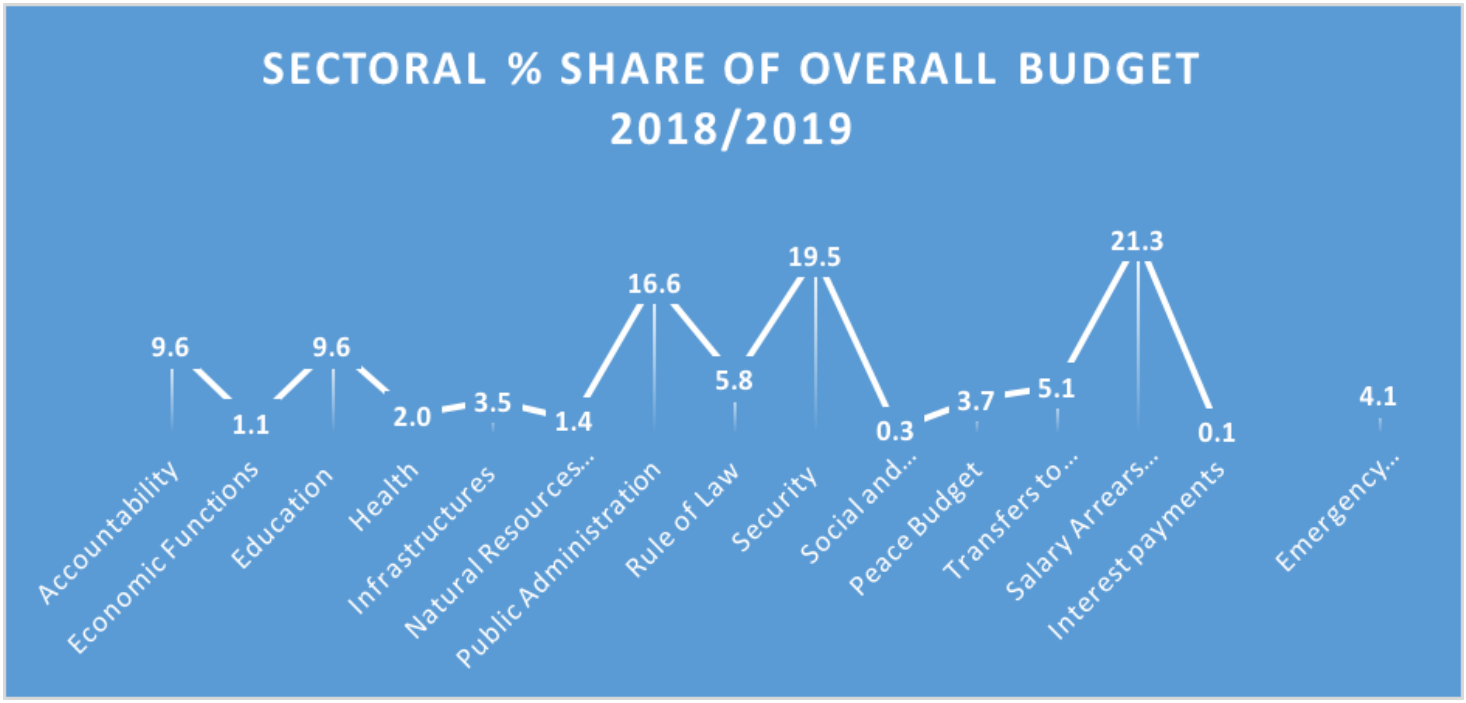
5. Our Findings and Explanations:

Table 4 above specifies the various allocations to the various spending agencies. This is based on the cluster system of the drafters of the Appropriation Bill 2018. Overall, there is significant increase in total budget in FY2018/2019 about 43% compared to the 2017/2018 budget. Across the sectors, increases have been witnessed which demonstrates government intention to increase service delivery. However, we noted that the increases in specific budget of agencies and overall budget lines remains significantly low. Specifically, we took notice of the following:

Health sector

This sector remains critically underfunded despite the enormous need for increased service delivery across the country. Although, international agencies have stepped in to bridge the gap, we believe it is government primary responsibility to deliver health services. While the sector received 35% increase from the previous year budget, the total allocation for the health sector makes up just 2% of the total budget which translates to about SSP 125 (about 0.85 dollars) per citizen spending by government. This low allocation has affected spending on critical health activities. For example, in this budget, just SSP 18 million (about USD 116,129) was allocated for pharmaceuticals and medical supplies[12]. This amount is not even enough for drugs and equipment for Juba Teaching Hospital alone. The Abuja Declaration demands African governments to increase health spending to 15% to meet the growing demands for health services. Therefore, the government needs to increase the health spending especially with oil revenues expected to rise later in 2018.

Graph 3: Sectoral Allocations per Government Cluster System



Education sector

This sector received increased budget by 76% from 2017/2018 outlay, this is commendable effort. However, the overall education budget makes up only 9.6% of the budget. This is

[12] Refer to Draft Budget Book 2018-2019 page 161

significantly low given the high number of children out of school, deteriorating secondary and tertiary education institutions. This sector is critical to produce the labour force required to stimulate future economic growth. Therefore, government needs to revisit this sector allocation and appropriate budget that willl meet the growing demand. The Global Partnership for Education recommends that countries must spend at least 20% of their national budgets on education sector, this thresholds remains very far from the current 9.6% allocated to the sector.

Agriculture and livestock sector

This sector was embedded under the natural resources and rural development which overall received 1.4% of the total budget. Agriculture alone received 0.16% and the livestock sector got only 0.05% of the total budget. In a country blessed with abundant virgin fertile land and millions of domestic animals, yet survives on imports for all products. The government should prioritise these sectors as preparation for post-conflict recovery approach. This will ensure the country moves away from being net importer of food to increase production for local consumption and explore export of agriculture and livestock products to balance its books.

Infrastructure sector

This sector remains hugely underfunded despite the real-life demand for improve road network in urban areas as well as trunk and inter-state road network. Morevover, electricity demand continues to increase. For the country to jump-start its economy, developing infrastructure remains critical part of that trajectory. For instance, the current budget allocates only 3.5% almost three-times lower than salary arears. In the Draft Budget Book, it is not clear how this funds will be used to improve roads and rural electricity generation. It is important for the budget to estimate how many kilometers of roads will be rehabilitated or constructed, where and how much megawatts of electricity will be produced. This way, the budget will respond to needs and actual activities to be implemented making it easier for government to measure the implementation process.

Fiscal transfers or devolution to states and counties

Government transfers to states, counties and service delivery units is instrumental process to decentralise programme implementation, monitoring and service delivery enhancement. Over the years, this transfers have translated into actual progress in some areas. In the current budget proposal, subnational transfers only account for 5.1% of the total budget. This is significantly low amount to the states compared to the growing needs for improved service delivery. Transfers to subnational levels helps decongest the central government and enables government agencies to deliver. This is something the government must consider to allocate more funds to states and counties. Equally, the consistent model of transfers need to be revised. Some funds need to be channeled through new approach such as Youth Enterprise Fund, Women Development Fund or Veteran Fund that will be independently managed to scale up support to these most vulnerable groups in the community. Through this approach, the funds will move away from being highly controlled by political groups and deliver results.

Security sector

The security sector remains critical and integral part of post-conflct South Sudan recovery program but this must be addressed in manner that prevent crime escalation instead of prosecution. This sector has continued to consume significant proportion of the government budget for years. This year alone, our calculation shows that all security related spending agencies take about 24% of the total budget. Yet despite this huge allocation, organised forces remains largely underfunded and their salaries go for months without payment. Government should consider reallocating such funds into specialised fund mechanism to support war veterans and basic service delivery sectors.

Burden of salary arears

Our analysis of the government outturns as of quarter three (Q3) shows significant spending levels that is not commensurate with the budgeted SSP 17billion about 21% of the total 2018-2019 budget for salary arears. The official outturn in the Draft Budget Book 2018-2019 shows that only 69% of allocated funds for Wages and Salaries for 2017-2018 budget was spent. This means at least SSP 6.9billion in amount is still available to offset the salary arears budgeted in 2018-2019 budget. Government should explore this option before allocating fresh amount in the new budget.

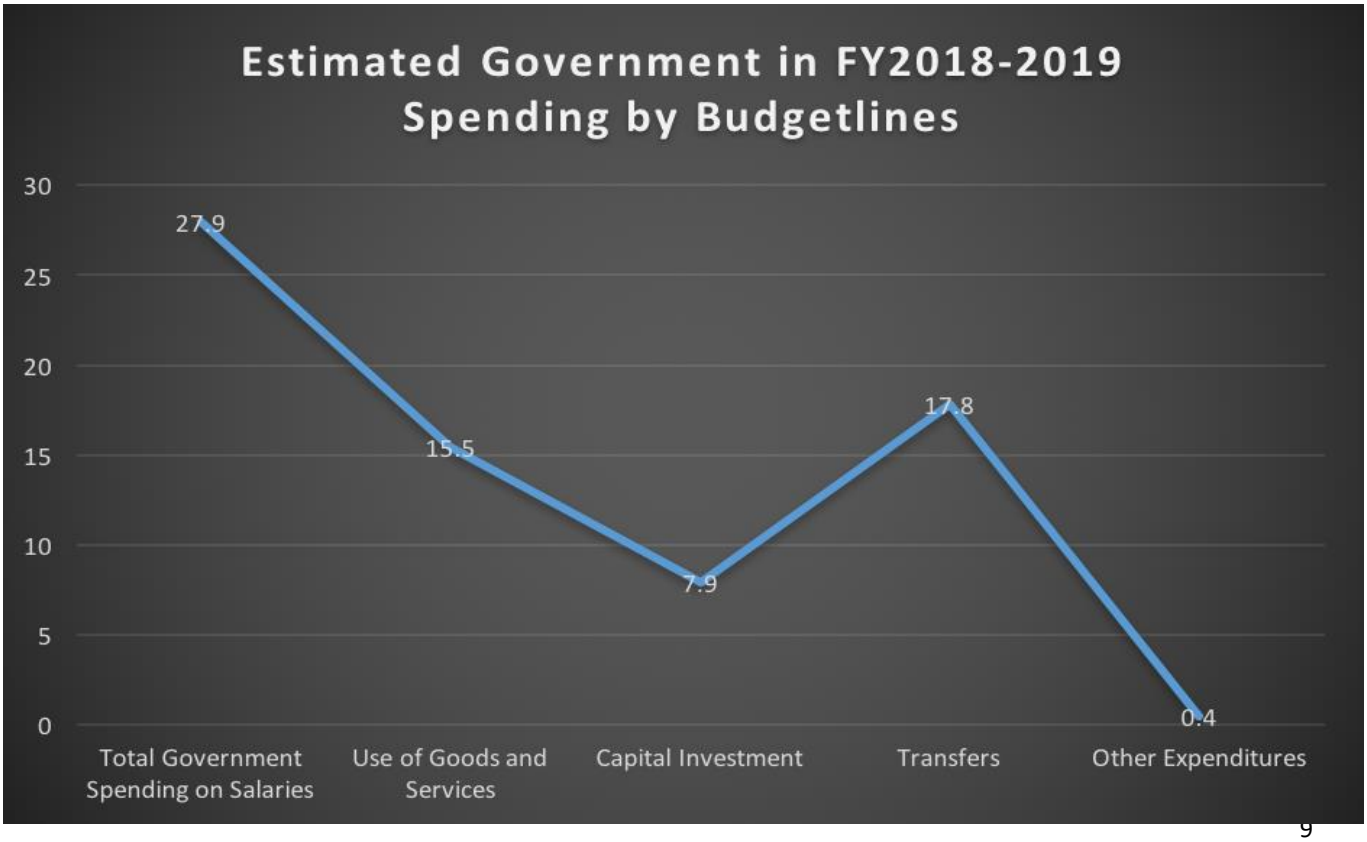
Table 5: 2017/2018 Budget allocations and outturns as of Quarter 3

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Transfers and Grants	10,388,227,289	4,676,325,494	5,711,901,795	45
Interest Payments	939,872,869	43,431,867	896,441,002	5
Grant Totals	**46,276,830,968**	**34,824,313,458**	**11,452,517,510**	**75**

Calculation errors bewteen budgetlines

Accroding to Graph 4 below, the government allocation by budget line seems not to add up as expected. It also showcases some of the miscalculations in the different budget documents. For example, total transfers in the Appropriation Bill 2018 amounts to 17% (as totals of written figures) but calculating the actual percentage of the total amount of transfers gives about 5.1%, this makes analysis extremely difficult as well as monitoring the implementation of such budget much harder.

Graph 4[13]: Government Spending by Budgetlines in 2018/201



Loans repayments

The loans repayments and interest payments have been applied in mixed manner. There is no consistency between the documents. For example, the in the Draft Budget Book 2018-2019 has factored in loans and interests payments in the budget expenditure but this has not been the case in the Appropriation Bill 2018 which supercede the Budget Book in our view. Such anomaly needs to be fixed for coherency and audit purpose. In the indicative ceiling table uploaded in the Ministry of Finance and Economic Planning websites, we noticed the following loans in Table 6 but these loans have not been reflected in the budget. Moreover, infrastructure related loans are best channelled through the relevant agencies like the South Sudan Roads Authority and its process of acquision is made public.

Table 6 Active loans for repyaments

LOANS[14]		
ITEMS	**USD**	**SSP**
Juba- Torit (EXIM BANK)	42,000,000	6,510,000,000
Juba Airport (EXIM BANK)	8,617,857	1,335,767,835
TRAFIGURA	40,864,167	6,333,945,885
TOTAL	**91,482,024**	**14,179,713,720**

[14] Unclear loans not adequately reflected in the Appropriation Bill 2017/2018 and neither its repayment schedule in 2018/2019

6. Financial Bill 2018-19

In line with Chapter 9: That refers to Customs Duties and Fees and particularly Section 23. Which provides for exemptions, the civil society wish to make the following recommendations and justifications

S/N	Section of the Document Affected	Proposed Action	Justification
1.	Schedule 1: Personal Income Tax, Excise and Business Profit Tax	Schedule (1) 1: Personal Income Tax • Recommend adjustment of minimum taxable wage to equivalent of US Dollars 100 as per the current bank rate.	• This is due to increased rate of inflation, which has caused market prices to rise sharply. Currently the initial SSP 6001, which was the minimum taxable wage, is equivalent to 2.4 US Dollars. Taxiing 10% of such an income is unrealistic.
2.	Schedule 2: Ministry of Finance and Planning – Customs Directorate	Schedule (2) 6, 7, 8, 9, 10, 49 We recommend Tax exemption on all the items mentioned I this section	• These are basic food items that are required for basic livelihood. If they are taxed, then the state is basically depriving les fortunate citizens of these basic necessities of life
3.	Schedule (5) National Bureau of Standards (NBS)	• Include all food staff outlined in schedule five (5) under subheading “New Items” from number 1 to 31 for tax exemption as provided for in Chapter 9 section 23. • Taxes on Bottled Drinking Water/Mineral Water reflected as item number seven (7) under subheading “Beverages” in schedule Five (5) should also be considered for Tax Exemption.	• These are items used for daily consumption by the population including the poorest citizens of the country. When they are taxed, their prices will automatically rise hence they will become unaffordable to the common citizens. • These items constitute basic human needs and the state should make it affordable to all citizens as it is the responsibility of the state to provide for the welfare of its people. If the prices of basic food commodities become unaffordable to the ordinary citizens, it can directly translate to the state depriving its own citizens of basic human right (food). • This section includes items such as Maize flour, Salt, Sugar, Cooking oil, Lentils, Milk etc which are basic food items for survival.

		• Taxes on item number 3. Soap and 4. Tooth Paste and Tooth Brush be considered for exception.	
4.	Schedule (9)	Consider the following items listed in schedule 9 for tax exemption as provided for in Chapter 9 Section 23. • Item number 37. Candles and Match Boxes • Item number 40. Diaper, Tissue and other Sanitary materials e.g Sanitary Pads/towels • 41. Cooking Gas	• These items are necessities of life and once they are taxed, it will make their prices not affordable for ordinary citizens. • These items listed in number 40 has direct impact on the on the ability of mothers to comfortably execute their parental responsibilities and also continue to serve in public offices and advance their career. • Sanitary pads/towels have direct impact on the performance of school girls and retention of girl child in school. Taxing it will indirectly contribute to depriving girl child the to education.
	Schedule 24 Immigration, Nationality and Passports	Recommend review of the visa period. • Single entry visa shall be between 1-3 months for countries within the region at 50 USD • Single entry visa shall be between 1-3 months for countries within the region at 100 USD • The figures indicated in schedule 24 (b) are very law. Need revision	• This is in an effort to standardize the rates with the region and to protect our citizens from possible backlash from the region

7. Recommendations

For Immediate Action

- Use oil revenues to offset salary arrears. With the expected increase in production and high oil prices above $70 per barrel in the coming months, this excess revenue should be used to offset all 2017/2018 arears.
- Recalculate the figures in the Appropriation Bill and Draft Budget book
- Ensure consistency in budget line description across the various books namely Appropriation Bill 2018 and Draft Budget Book 2018-2019.
- Increase funding to health, education and water using the offset salary and loan arrears so as to increase spending to critical service delivery units at the state and county levels
- Increase infrastructure budget particularly for roads and rural electricity programmes. These are critical drivers of economic growth.
- Establish Youth Enterprise Fund - allocate from the current CDF. The Youth Enterprise Fund should be established through an act of parliament to support youth income generating activities and create more local jobs for the young people. This should be piloted in few states with plans to roll it out to the entire country in 2019/2020 fiscal year.
- Establish Women Development Fund – allocate from the current CDF. The Women Development Fund should be established through an act of parliament to support women income generating activities and create more local jobs for the women. This should be piloted in few states with plans to roll it out to the entire country in 2019/2020 fiscal year.
- Institute budget discipline by spending agencies. Government at national level must adhere to strict financial discipline in expenditure execution. This must be inline with the relevant financial laws. Our analysis shows substantial amounts not spended in 2017/2018, such spending agencies must receive allocation less by their existing balances.
- Implement the Public Financial Management Act 2012. This act has clear financial management mechanisms that can enforce budget execution discipline across sectors.
- Reallocate funds from offset salary arears to health sector particularly to procure drugs and equipment for facilities. Our calculations shows about SSP 6bn as of quarter 3 outturn report.
- Reallocate unspent amounts from FY2017/2018 to critical sectors that would have significant effect in the lives of citizens.
- Parliamentary committees on finance and public accounts should take their oversight roles seriouly to watch over spending of budget by government agencies.
- Public accounts committee should conduct quarterly budget execution reviews open to the general public.

For Future Consideration

- Establish National Planning Authority to be in-charge of actual planning and budgeting roles of government. This will strengthen planning and budgeting process of the government.
- Improve citizen participation in planning and budgeting through state and county level budget events
- Strengthen budgeting process by ministries and agencies by ensuring specific votes are established for each budget item.
- Strengthen state and county level planning, budgeting and spending management to ensure transfers serve its purpose.



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RESEARCH FOR DEVELOPMENT

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