

LAWS OF SOUTH SUDAN
APPROPRIATION ACT, 2017/2018

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LAWS OF SOUTH SUDAN

APPROPRIATION ACT, 2017/18

An Appropriation Act to provide for the control and management of the Republic of South Sudan revenue and expenditures from the Consolidated Fund intended for the security and benefit of the citizens of South Sudan, from 1st July 2017 to 30th June 2018.

CHAPTER ONE

PRELIMINARY PROVISIONS



1. TITLE AND COMMENCEMENT.

This Act shall be cited as "The Appropriation Act, 2017/2018 and shall come into force upon its signature by the President.

2. DEFINITIONS.

In this Act, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

"Accounting Officer" means the individual designated by this Act to make all payment requests, and provide all necessary accountability, for the expenditures of a Government Spending Agency; and shall have the meaning assigned to it under the Public Financial Management and Accountability Act, 2011;

"ARCISS" refers to The Agreement on the Resolution of the Conflict in the Republic of South Sudan, August, 2015 also referred to as "The Peace Agreement in this Act."

"Budget line" means an expenditure classification defined in the Approved Budget through the allocation of a specific three-digit expenditure code;

"Chapter" means one of the five main expenditure categories of Wages and Salaries, Use of Goods & Services, Transfers, Capital expenditures and Other expenditures, as defined in the Approved budget through the allocation of a specific two-digit expenditure code;

"Consolidated Fund" means the central group of revenue, expenditure and reserve accounts, maintained by the National Ministry of Finance and Planning in the Bank of South Sudan, for receiving public revenue and meeting public expenditure;

"Spending Agency" means any Government entity receiving an appropriation under this Act;

"Legislature" Means the Transitional National Legislative Assembly and the Council of States

"Minister" means the National Minister of Finance and Planning in the Government of the Republic of South Sudan;

"Ministry" means the National Ministry of Finance and Planning in the Government of the Republic of South Sudan; and

"President" means the President of the Republic of South Sudan.

CHAPTER TWO

APPROPRIATIONS



3. APPROPRIATIONS FROM THE CONSOLIDATED FUND.

- (1)** The total estimates of the National Budget for the Fiscal Year 2017/2018 amount to Forty six Billion two hundred and Seventy six Million, eight hundred Thirty thousand nine hundred and sixty eight South Sudan pounds only (SSP 46,276,830,968);

In other words the above total estimated expenditure is referred to as the Resource Envelop for FY 2017/2018 budget and is to be realized from the following sources:

- i.** Net oil revenues of twenty five billion, seven Hundred and seventy one million, four hundred and eighty three thousand, three hundred and thirty two South Sudan pounds(SSP 25,771,483,332) following transfers to Sudan, oil producing states and communities, and Nilepet and Addax for fuel subsidies;

- ii. Non-oil revenues of fourteen billion, forty five million, six hundred and eighty nine thousand, seven hundred and eighty three South Sudan pounds(SSP 14,045,689,783);
- iii. External grants of four hundred and thirteen million, five hundred and thirty three thousand, seven hundred and forty one South Sudan pounds(SSP 413,533,741);
- iv. External project loans of two billion, one hundred and seventy two million, two hundred and ninety three thousand, and six hundred and ninety South Sudanese Pounds(SSP 2,172,293,690)
- v. Treasury bills of eight hundred and thirty five million South Sudanese pounds(SSP835,000,000).

2). The resource envelope is appropriated as follows-



- (a) Twenty Six Billion Eight Hundred Thirty Million Forty Three Thousand Five Hundred and Fifty Four South Sudanese pounds only(SSP 26,830,043,554) is appropriated to Government Spending Agencies;
- (b) One Billion Four Hundred Three Million Eight Hundred Forty Seven Thousand Six Hundred and Seventy Seven South Sudanese pounds only (SSP 1,403,847,677) is appropriated to the Emergency Contingency Fund;
- (c) One Hundred Fifty Five Million South Sudanese pounds only (SSP 155,000,000) is appropriated to interest payments;
- (d) Four Billion Six Hundred Eighty Five Million One Hundred Forty Three Thousand Eight Hundred and Eight South Sudanese pounds only (SSP 4,685,143,808) is appropriated to Government Spending Agencies from external loans and grant funds;
- (e) Three Billion South Sudanese pounds only (SSP 3000,000,000) is appropriated to the Peace Budget (ARCISS Implementation Fund).

2) Expenditures from the Consolidated Fund are authorised for the period of 1st July 2017 to 30th June 2018 for each Spending Agency on a chapter by chapter basis, as set forth in the attached schedule.

3) Payments for salaries to public service employees, use of goods, services costs and capital expenditures shall be in accordance with the Public Finance Management and Accountability Act 2011, Public Service Laws and this Appropriation Act, 2017/18.

(4) Scales and procedures shall be in accordance with the Public Services Laws and Regulations.

(5) Payment requests against a Spending Agency's appropriation shall be submitted to the National Ministry of Finance and Planning by the designated Accounting Officer, as specified in the Approved Budget. No other individual is authorised to submit a payment request on behalf of the Spending Agency. In the event the designated Accounting Officer is out of station or otherwise unavailable, a senior official within the Spending Agency may be nominated by the head of the Spending Agency to act on behalf of the designated accounting officer.

4. EMERGENCY CONTINGENCY FUND



(1) Spending from the Emergency Contingency Fund shall be for the purpose of providing for National Emergencies, up to the amount appropriated in Section 3 (2) b of this Act.

(2) National Emergencies shall be defined as the consequences of epidemics, unforeseen Acts of nature or war which could not have been anticipated at the time of preparing the National Budget, and for which spending cannot be postponed without detriment to public interest.

(3) Spending from the Emergency Contingency Fund shall be authorized by a resolution arising from a meeting of the Council of Ministers at which the Minister of Finance and Planning is in attendance.

(4) Each expenditure authorised by the Council of Ministers from the Emergency Contingency Fund shall be charged by the Ministry of Finance and Planning to the Government Spending Agency responsible for executing the expenditure. The Spending Agency shall be responsible for providing a detailed

breakdown of the expenditure to the Ministry, according to chapter, budget line and activity code. The Ministry shall also assign the expenditure a specific fund code, in order to identify that it is funded from the Emergency Contingency Fund, rather than the Spending Agency's appropriated budget.

- (5) Whenever an expenditure is made from the Emergency Contingency Fund, the balance of appropriated funds available to the Fund shall be reduced accordingly.
- (6) A report on the use of Funds from the Emergency Contingency Fund shall be laid before the Assembly by the Minister within 1 month of expenditure.
- (7) In the event that the funds appropriated to the Emergency Contingency Fund are exhausted, the Minister shall submit a supplementary expenditure request to the National Legislature for its replenishment, consistent with the provisions of Section 7 of this Act.



5. PEACE AND NATIONAL DIALOGUE BUDGET (ARCISS IMPLEMENTATION FUND)

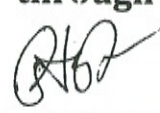
- (1) Spending from the Peace Budget (ARCISS Implementation Fund) shall be for the purpose of providing for the implementation of the Agreement, up to the amount appropriated in Section 3 (2) (e) of this Act.
- (2) Pending the establishment of the Economic and Financial Management Authority(EFMA) according to the Peace Agreement, the Peace Commission shall be the Spending Agency for the peace budget(ARCISS Implementation Fund). Expenditures on the Peace budget shall be proposed by the accounting officer responsible for the Spending Agency.
- 3) The Accounting Officer of the Spending Agency shall submit detailed estimates to the Ministry of Finance and Planning which shall include:
 - a) Categorisation of the proposed expenditure according to the Government Chart of Accounts;
 - b) The timing, frequency and total amount of the proposed expenditure within FY 2017/18

- 4) The following are prohibited as proposed expenditures under the Peace Budget (ARCISS Implementation fund):
- a. Expenditures that have already received an appropriation from another source of funding under 3 (2) (a) - (d);
 - b. Expenditures for activities for which international development partners have pledged sufficient support, as determined by the Minister of Finance and planning.
 - c. All goods or services delivered prior to the 1st of July 2017;
 - d. All foreign travel unrelated to ARCISS;
 - e. Salaries except allowances (if any) of any public official already employed in an official capacity by the Government of the Republic of South Sudan.
- 5) Spending from the Peace Budget (ARCISS Implementation Fund) shall be authorized by a resolution arising from a meeting of the Council of Ministers after a request presented by the Accounting Officer of the Peace Commission to the Council of Ministers.
- 6) The Ministry shall charge all expenditure from the Peace and national dialogue Budget (ARCISS Implementation Fund) to a specific fund code, in order to identify that it is funded from the Peace Budget (ARCISS Implementation Fund), rather than the Spending Agency's appropriated budget.
- 7) Whenever an expenditure is made from the Peace Budget (ARCISS Implementation Fund), the balance of appropriated funds available to the Fund shall be reduced accordingly.
- 8) A report on the use of Funds from the Peace Budget (ARCISS Implementation Fund) shall be laid before the Assembly by the Minister together with the budget execution quarterly report within 1 month of expenditure.
- 9) In the event that the funds appropriated to the Peace Budget (ARCISS Implementation Fund) are exhausted, the Minister shall submit a supplementary expenditure request to the National Legislature for its replenishment, consistent with the provisions of Section 7 of this Act.

6. LIMITS TO EXPENDITURE

Expenditures issued by the Undersecretary of Finance must not exceed Forty six Billion two hundred and Seventy six Million, eight

hundred Thirty thousand nine hundred and sixty eight South Sudan pounds only (SSP 46,276,830,968);

- (1) No expenditure from this budget or commitments against the Consolidated Fund must be made except as authorised by this Act.**
- (2) No funds except as provided under subsection (3) of this section shall be transferred from one chapter to another during the financial year, or from one Spending Agency to another without the approval of the National Legislature through a Supplementary Appropriation Act.**

- (3) The Minister may transfer funds against an approved budget upon a request of an individual agency between budget lines within a chapter, as long as expenditure internal transfers against the different budget lines do not exceed 20% of the category being reduced.**
- (4) The Ministry of Finance and Planning will establish cash limits for expenditures by Government Spending Agencies not exceeding three billion, six hundred and forty million, nine hundred and sixteen thousand, nine hundred and sixty one South Sudanese pounds(SSP 3,640,916,961) per month. These cash limits shall be set on the basis of revenue availability, according to the revenues that have been deposited into the Consolidated Fund, and expenditure priority, within the limits of the appropriations approved for each Spending Agency in this Act.**
- (5) In the event that the estimates of resources and revenues in the Approved Budget are not expected to be realized in full during the Financial Year, the Minister shall inform the Council of Ministers and the President accordingly. The Minister shall either recommend that the President causes a financial Bill to be submitted to the National Legislature to raise additional revenues or make a request for an allocation from the reserve funds, where available, or recommend to the Legislature that the appropriated budget ceilings be adjusted downward in line with the shortfall. In this case, the monthly cash limits shall sum to less than the annual estimates or resources and revenues.**
- (6) The Government shall not finance a budget shortfall by reducing reserve funds where available or raising funds**

through Government borrowing, whether domestic or external, without the approval of the National Legislature.

- (7) No payments shall be made except in conformity with the Public Finance Management and Accountability Act, 2011.
- (8) All expenditures must be charged against the relevant code of a Spending Agency, according to the appropriate chapter and budget line.
- (9) Surplus funds over revenue estimates and funds out of the legal reserve shall not be spent save by a Supplementary Appropriation Act.

7. SUPPLEMENTARY EXPENDITURE.




- (1) Whenever new circumstances occur, or a matter of public concern proves not to have been satisfactorily addressed by the Approved Budget, the President may during the financial year cause a supplementary expenditure request to be submitted to the National Legislature. The Minister shall prepare all such submissions on behalf of the President.
- (2) All requests for supplementary expenditures submitted shall clearly detail the source of financing for the supplementary expenditure. Sources may include a reduction in the appropriations of other Spending Agencies, or allocation from reserve funds where existing, or new revenue raising measures detailed through a Revenue Law.
- (3) Requests for supplementary appropriation shall not exceed five per cent(5%) of the total appropriated budget, unless approved by the National Legislature in the event of a national emergency.
- (4) Once a supplementary appropriation has been approved, the appropriation of the relevant Spending Agency shall be adjusted accordingly, on a chapter by chapter basis, according to the relevant budget line and activity code.
- (5) Where supplementary appropriations are financed through an allocation from reserve funds, reserve funds will be reduced accordingly, and the appropriation of the Spending

Agency increased by the same amount. Expenditures shall not be charged against reserve funds.

(6) The Minister of Finance and Planning shall not borrow, guarantee, or raise a loan on behalf of the Republic of South Sudan to finance supplementary expenditures except as authorized by the National Legislature.

(7) (1) Supplementary expenditures shall not be incurred before the approval of the Legislature has been obtained, except when financing the following items detailed in Article 90 (5) of the Transitional Constitution of the Republic of South Sudan, 2011:

- a) emoluments of the President;
 - b) expenses of the State House;
 - c) budget of the Judiciary;
 - d) budget of the National Legislature;
 - e) National Government contractual financial obligations;
 - f) repayment of National Government external debts under any loan agreements;
 - g) payment of any money the National Government is required to pay under a court order arising out of litigation or as a result of an arbitration award or any other settlement having similar legal effect; and
 - h) Any other expenses as shall be regulated by law.
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(2) The minister shall report to the house quarterly on the expenditure of any of the items under sub-section 7 above.

(8) When supplementary expenditures are incurred according to subsection (7) the Minister, within one month of the expenditure having been incurred, shall lay an explanation before the National Legislature which details the nature of the supplementary spending and its financing.

8. CONTRACTUAL OBLIGATIONS.

(1) No Spending Agency receiving appropriations under this Act shall enter into any contractual arrangement for consultancy services, goods and works without following procurement procedures laid down in the Public Financial Management and Accountability Act 2011.

(2) All spending units shall record as obligations against appropriated funds any orders for purchase of goods or services at the time the order is placed, or the purchase of goods for which contracts are signed.

(3) The Minister shall during the financial year submit all contracts which become obligatory to the National Legislature for approval before incurring any payment from the consolidated fund.

9. PROGRESS REPORT.

(1) The Minister shall present a quarterly progress report, on revenue and expenditure to the President and the National Legislature.

10. PENSION FUNDS.



(1) The Ministry of Finance and Planning shall maintain a Pension Account into which an employee (5% of basic salary and cost of living allowance) and employer (11% of basic salary and cost of living allowance) contributions of eligible Republic of South Sudan employees shall be deposited.

(2) The Pension Account shall be managed by a Pension Management Board established by a Pension Law.

(3) Expenditures from the Pension Account shall only be for purposes of provision of post service benefits or other retirement entitlements of former Government employees.

11. CARRY OVER INTO 2017/2018.

(1) Programmes and project appropriated for more than one year life span at the end of the financial year shall be paid out of consolidated reserve funds as national government contractual obligations.

(2) Appropriated funds not expended by 30th June 2017 shall not be carried over into 2017/2018 to the credit of the Ministry to which they were appropriated when budget is timely passed.

- (3) All appropriated funds except Constituency Development Fund money not expended by 30th June 2017 shall automatically revert to the Consolidated Fund and form part of the General Reserve.

12. BUDGET DELAY

Where the procedure of adopting the general budget and the appropriation Act is delayed beyond the beginning of the financial year, expenditure shall continue, pending adoption of the general budget, in accordance with the estimates approved for the previous year; as if the same has been appropriated by law for the new year"

CHAPTER THREE

PENALTIES



13. PENALTIES.

- (1) Every accounting officer of any Spending Agency receiving appropriation under this Act, who causes unauthorized re-allocation between appropriations, shall be required to refund to the Treasury the amounts unlawfully reallocated. Should such accounting officer fail to refund the amounts wrongfully allocated, he or she shall bear the penalty provided under subsection (2) of this section.
- (2) Any Accounting officer or government employee of any Government Spending Agency engaging in or promoting practices that suffers the government to lose appropriated funds by-
- (a) personally enriching himself or herself, or his or her family, business or other associates, in respect of public funds, appropriated under this Act;
 - (b) overspending allocated budgets against the provisions of this Act;
- commits an offence and if convicted, in addition to any other Penalties which the Court may decide under the Penal Code, the Public Financial Management and Accountability Act, 2011 or any other law, shall refund to the Treasury the amount lost and the employee shall not occupy any future public office that may involve dealing with financial matters.



Assent of the President

In accordance with the provision of Article 85 (1) of the Constitution I, Gen. Salva Kiir Mayardit, President of the Republic of South Sudan, hereby Assent to the Appropriation Act, 2017/18 and sign it into law.

Signed in Juba this 11th day of the month of SEPT. in the year 2017.



Gen. Salva Kiir Mayardit

President

Republic of South Sudan

RSS - Juba.

FY 2017/2018 APPROVED BUDGET						
AGENCIES BY SECTOR	Wages and Salaries	Uses of goods and Services	Capital	Transfers	Others Expenditures	FY 2017/2018
Accountability	571,288,685	680,089,138	-	1,113,239,724	200,000,000	2,564,617,547
Ministry of Finance & Planning	478,136,607	295,568,238		1,113,239,724	200,000,000	2,086,944,569
Audit Chamber	60,007,759	206,625,873				266,633,632
National Bureau of Statistics	18,398,058	7,829,276				26,227,334
Anti-Corruption Commission	11,121,184	7,969,143				19,090,327
SS Fiscal & Financial Allocation & Monitoring Commission	1,252,100	1,593,827				2,845,927
South Sudan Reconstruction & Development Fund	2,372,977	2,656,381				5,029,358
National Revenue Authority	0	157,846,400				157,846,400
Economic Functions	207,975,331	218,068,196	36,000,000	72,347,922	-	534,391,449
Ministry of Petroleum	17,335,518	14,400,638				31,736,156
Ministry of Information, Communication, Technology & Postal Services	26,297,023	11,729,664				38,026,687
Ministry of Energy & Dams	3,526,413	7,213,503				10,739,916
Ministry of Trade, Investment & Industry	24,278,214	8,003,041				32,281,255
South Sudan Urban Water Corporation	19,517,892	10,291,031				29,808,923
Electricity Corporation	24,039,523	8,564,001				32,603,524
Investment Authority	4,068,374	6,641,636				10,710,010
National Bureau of Standards	21,043,768	6,842,221				27,885,989
Petroleum and Gas Commission	4,434,706	3,983,422				8,418,128
National Communications Authority	1,594,051	9,078,269	36,000,000			46,672,320
Ministry of Water Resources & Irrigation	18,522,938	8,881,449		72,347,922		99,752,309
Ministry of Mining	8,308,481	7,060,315				15,368,796
East African Community	6,997,188	29,750,000				36,747,188
South Sudan Broadcasting Commission	20,655,713	71,613,705				92,269,418
Media Authority	1,617,275	7,007,650				8,624,925
Access to Information Commission	5,738,254	7,007,650				12,745,904
Education	498,608,504	146,093,214	-	1,217,503,297	-	1,862,205,015
Ministry of General Education & Instruction	84,582,413	106,585,792		1,217,503,297		1,408,671,502
Ministry of Higher Education Science & Technology	414,026,091	39,507,422				453,533,513
Health	171,347,931	82,651,784	-	779,006,525	-	1,033,006,240

J. T. M.

Ministry of Health	160,527,432	73,821,075		779,006,525		1,013,355,032
HIV/Aids Commission	8,565,718	5,312,762				13,878,480
Drug and Food Control Authority	2,254,781	3,517,946				5,772,727
Infrastructure	79,194,832	55,357,617	324,840,860	-		459,393,309
Ministry of Lands, Housing & Urban Development	15,459,772	7,239,187				22,698,959
Ministry of Transport	26,969,142	11,732,087				38,701,229
South Sudan Roads Authority	0	6,640,953	200,840,860			207,481,813
South Sudan Civil Aviation Authority	29,612,234	15,261,750	60,000,000			104,873,984
Ministry of Roads & Bridges	7,153,684	14,483,641	64,000,000			85,637,325
Nat. Res. & Rural Devt	223,031,148	62,381,091	-	523,769,311	-	809,181,550
Ministry of Agriculture & Food Security	37,549,973	21,706,691				59,256,664
Tourism	8,760,364	8,233,521				16,993,885
Wildlife Conservation	150,750,765	9,534,911		505,984,141		666,269,817
Ministry of Environment & Forestry	14,353,818	15,265,101		7,511,774		37,130,693
Ministry of Livestock & Fisheries Industry	9,323,170	6,381,052		10,273,396		25,977,618
Agricultural Bank	0	-				-
South Sudan Land Commission	2,293,058	1,259,816				3,552,874
Public Administration	7,786,034,019	2,639,173,221	2,856,792,214	1,290,135	38,000,000	13,331,289,589
Office of the President	53,189,497	2,200,723,109	1,000,000,000		38,000,000	3,291,912,606
Ministry of Cabinet Affairs	111,077,162	54,021,443				165,098,605
Ministry of Foreign Affairs & International Cooperation	6,584,384,604	86,089,008				6,670,473,612
Ministry of Labour, Public Service & Human Resource Development	33,737,031	20,808,538				54,545,569
National Legislative Assembly	811,506,894	175,178,206	1,856,792,214			2,843,477,314
South Sudan Civil Service Commission	4,349,573	2,439,871				6,789,444
South Sudan Local Government Board	2,844,725	950,641				3,795,366
South Sudan Employees Justice Chamber	3,028,815	1,427,556		1,290,135		5,746,506
South Sudan Public Grievances Chamber	1,912,759	1,492,953				3,405,712
National Elections Commission	18,685,222	10,625,524				29,310,746
Council of States	120,666,798	25,089,158				145,755,956
National Constitution Review Commission	16,988,478	16,265,688				33,254,166
Parliamentary Service Commission	8,276,954	24,839,079				33,116,033
Federal Affairs	8,079,402	16,457,269				24,536,671
Northern Corridor Implementation Authority	1,633,798	5,523,673				7,157,471
Parliamentary Affairs	5,672,307	7,241,507				12,913,814
Rule of Law	1,692,804,747	260,960,819	60,000,000	1,921,442,491	-	3,935,208,057

J. T. M.

Ministry of Justice & Constitutional Affairs	43,321,138	21,802,500					65,123,638
Ministry of Interior	317,127,916	87,433,785	-				404,561,701
Police	1,036,768,527	55,919,052			1,054,412,685		2,147,100,264
Prisons	98,243,155	6,348,955			706,753,616		811,345,726
Fire Brigade	48,281,896	14,102,308	60,000,000		160,276,190		282,660,394
Judiciary of South Sudan	126,197,248	58,342,770					184,540,018
South Sudan Law Review Commission	3,799,350	5,609,788					9,409,138
Bureau of Community Security & Small Arms Control	3,337,664	776,138					4,113,802
South Sudan Human Rights Commission	6,910,276	3,984,571					10,894,847
Commission for Refugees Affairs	8,817,577	6,640,952					15,458,529
Security	11,096,656,005	1,408,176,172	200,000,000				12,704,832,177.15
Defence	6,611,986,661	1,217,015,393	200,000,000				8,029,002,054
Veteran Affairs	1,784,602,323	102,883,967					1,887,486,290
National Mine Action Authority	4,068,724	1,983,301					6,052,025
Disarmament, Demobilization & Reintegration Commission	16,995,302	9,350,856					26,346,158
National Security Service	2,679,002,995	76,942,656					2,755,945,651
Social & Humanitarian Affairs	74,665,361	93,006,186					167,671,547
Ministry of Gender, Child & Social Welfare	13,554,753	15,034,287					28,589,040
Ministry of Culture, Youth & Sport	15,594,170	23,649,089.45					39,243,259
Ministry of Humanitarian Affairs & Disaster Management	8,149,397	21,876,075					30,025,472
South Sudan Relief & Rehabilitation Commission	25,259,080	14,507,957					39,767,037
Peace Commission	7,130,693	7,196,429					14,327,122
War Disabled, Widows & Orphans Commission	4,977,268	10,742,347.65					15,719,616
Peace Budget							3,000,000,000
Transfers to States							2,587,334,193
Abyei Block Transfers					2,587,334,193		40,379,622
Block Transfers					40,379,622		1,913,676,242
County Block Transfers					1,913,676,242		152,778,329
County Development Grants					152,778,329		5,000,000
STAG Transfers					5,000,000		475,500,000
Contingencies, Arrears and Interest contingencies					475,500,000		701,872,869
Arrears					701,872,869		
Interest and related bank charges							
Total Government Spending							701,872,869
External Grant Funds	22,401,606,563	5,645,957,437	3,477,633,074	8,215,933,598			939,872,869
External Grant Loans							413,533,741
Total Spending	22,401,606,563	5,645,957,437	3,477,633,074	10,388,227,288	2,172,293,690	1,353,406,610	2,172,293,690
							46,276,830,972

P. T. M.