



# **COUNTY PLANNING AND BUDGETING GUIDELINES FOR FISCAL YEAR 2014/15**

Ministry of Finance and Economic Planning  
Local Government Board  
Republic of South Sudan

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## Foreword

The National Government is committed to improving the delivery of basic services to the people of South Sudan, as set out in the South Sudan Development Plan. The responsibility for delivering these services lies primarily with the local governments, under the supervision and guidance of the States. The role of the national government is to set the policy, provide technical support and supervision and to provide funding.

These Guidelines outline the funding Counties will receive from States and the National Government in order to provide the services they are responsible for. The first step in ensuring that this funding is used to provide services is to draw up credible budgets so that the funding provided by national government to lower levels of government is translated into improved services through more effective budgeting, spending and reporting.

In 2013/14 the process of State and County budgeting was disrupted by austerity measures and the restructuring of government, meaning for most Counties, their budgets were never presented to the County Legislative Council. **This cannot recur in 2014/15 as it means Counties are spending without legal authorization.**

Therefore, the priorities during the budget process for 2014/15 should be as follows:

- **Draft Budgets are presented on time to County Legislative Councils**, by the statutory deadline of 30th June (as required by the Local Government Act, sections 47(1), 71(2) and 83).
- **Education and health salaries are shown in County budgets** (funded by conditional salary transfer allocations from state governments), and county budgets correctly allocate the conditional operating transfers for education, health and water against these departments.
- **The allocation of discretionary funds (County Block Grant for operating and County Development Grant for capital) reflects County priorities** as far as is possible within the limited resources.

In addition to these Guidelines, further guidance is provided for sectors in the Education, Health and Water State & County Budget Guidelines, and for handling the County Development Grant in the County Development Grant Guidelines.

All Executive Directors shall be responsible for ensuring the compliance with these guidelines among all staff involved in planning, budgeting, implementation and reporting.

We thank you for your continued cooperation.



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## Introduction

The Government of the Republic of South Sudan (GRSS) is committed to improving service delivery to the population as one of the key priorities elaborated in the South Sudan Development Plan (SSDP). Counties have a key responsibility to deliver services to the population in their areas of jurisdiction. These services are implemented through their various County departments, for example Health, Education and Water, and under the overall leadership of the County Executive Director and the County Commissioner.

The table below sets out a summary of the service delivery responsibilities of counties in the areas of education, health and water.

Sector	Local Government Service Delivery Responsibilities
Education	<ul style="list-style-type: none"> <li>• managing pre-primary and primary schools and alternative education centres within their County,</li> <li>• Directly managing the Payam Education Offices, which provide the day-to-day contact with schools,</li> <li>• Supervising construction of schools and other education infrastructure,</li> <li>• administering examinations, and</li> <li>• Collecting and consolidating school statistics at County level.</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Provide health services to the people of the County, through management of Primary Healthcare Centres and Primary Healthcare Units.</li> <li>• Conduct outreach activities to communities and support the establishment of Boma Health Committees to assist with health promotion activities, oversight of the health status of the community and grass-roots supervision of health facilities/</li> <li>• Work with and coordinate the activities of the NGO working in the County under one of the three major primary healthcare projects (Integrated Service Delivery Project, Health Pooled Fund and Rapid Results for Health Project).</li> <li>• Report health indicators and human resource information to the respective national databases.</li> </ul>
Water	<ul style="list-style-type: none"> <li>• Maintenance, equipment, and coordination of prioritization of, water and sanitation facilities/services.</li> <li>• Monitor and supervise the construction/provision of water and sanitation facilities/services.</li> <li>• Awareness creation on water and sanitation facilities/points management and usage is provided to citizens - Train Payam/Boma WASH personnel (VWC, hand pump mechanics, plumbers, hygiene promoters, etc.) as a package delivered by the contractors executing works.</li> <li>• Construction and provision of water and sanitation facilities within 30 minutes' walk and 1.5 km distance for all citizens.</li> <li>• Rehabilitation and construction of water and sanitation facilities/points that requires complex skills and machinery.</li> </ul>

### 1.1 Purpose of the Guidelines

In order to effectively achieve their mandate, Counties must plan and budget for the implementation of these services. A County Budget is a translation of the County's policy priorities into monetary terms. It

is an annual plan of how County income and all monies received by the County from all sources will be spent in accordance with its goals and priorities. As such it is the County's central policy instrument for setting priorities and allocating resources. It guides the County on how to plan to utilise the financial resources received, and in what it plans to achieve with them. It is through the budget process that Counties must prioritise activities they can do, and those they cannot afford.

These guidelines have therefore been prepared by the Ministry of Finance and Economic Planning (MoFEP) and the Local Government Board (LGB) to support Counties in the preparation of their budgets for FY 2014/15 to enable Counties to effectively plan and budget for their services delivery responsibilities, and to fulfil their responsibilities in this area set out in the Local Government Act, 2009:

- Section 47.1 (e) requires County Executive Councils to prepare Annual Budgets to provide resources for their functions.
- Section 70(2) assigns the responsibility of preparing the LG annual budget to the Planning Unit.
- Section 83 (4) of the LG Act stipulates that "the proposed council budget shall be approved by a simple majority of the members of the Legislative Council.

In addition to these guidelines, there is a range of more specific guidelines for sectors, and for the County Development Grant, as set out below.

	<b>Guidelines</b>	<b>Intended audience</b>	<b>Issued by</b>
1	State and County Education Planning, Budgeting & Reporting Guidelines	State Ministry of Education <b>County Education Department</b>	Ministry of Education, Science & Technology
2	State and County Health Planning, Budgeting & Reporting Guidelines	State Ministry of Health <b>County Health Department</b>	Ministry of Health
3	State and County Water & Sanitation Planning, Budgeting & Reporting Guidelines	State Ministry responsible for Water & Sanitation <b>County Water Unit</b>	Ministry of Electricity, Dams, Water Resources & Irrigation
4	County Development Grant Planning, Budgeting & Reporting Guidelines for CDG	<b>Counties (all Departments)</b>	Ministry of Finance & Economic Planning Local Government Board

These Guidelines should also be read together with *the Local Government Public Finance Management Manual, 2013* issued by the MoFEP and LGB, which provides general guidance on county PFM, including budgeting, and provides more detail on the formats of County budgets.

Annexed to these general guidelines are:

- Annex 1: Guidance on Chart of Accounts to be used in drawing up County Budgets;
- Annex 2: County Budget Forms
- Annex 3: Details of County transfers for Education, Water, Health and the County Development Grant.

Counties are advised to widely distribute these guidelines to all their Departments and stakeholders to enhance their participation in the budget process.

# 1. Principles of Budgets

Counties should adhere to the following three (3) key principles<sup>1</sup> in preparing their budgets:

## 2.1 *Plans and Budgets must be realistic.*

- The resources available to a County are limited, and the budget must be based on a realistic assessment of the resources available from (a) the transfers communicated by the State Government, (b) the revenues the County can collect itself (c) any resources from donors.
- The budget must be balanced. Overall planned expenditures should not exceed the revenues the County expects to receive.
- The available revenue must be distributed across the various Departments of the County through **budget ceilings**. County Departments must then adhere to their budget ceilings during the budget preparation process so that their expenditure estimates are within their budget resource envelop.
- Institutional capacity to deliver programmes should be taken into account, including constraints such as limited human resources and skills gaps. Only activities that can realistically be achieved by a County Department should be budgeted for.
- The time it takes to implement activities should be factored in; processes such as procurement & construction take time to complete, meaning that many activities will not be concluded within one year.

## 2.2 *Plans and Budgets must be prioritised.*

- Given the spending limits imposed by the budget ceilings, County Departments must prioritise their planned activities very carefully. This means that budgets should not be a reflection of everything a Department would like to do, but everything that it is able to do, taking into account its limited time, human and financial resources, salary obligations and the projects that are already on-going.

## 2.3 *Plans and Budgets should quantify outputs.*

- Quantification of outputs wherever possible is essential for performance monitoring. For example, if the County Education Department plans to undertake school inspections, the Department should set out the number of inspections it plans to make each quarter. The number actually carried out can then be compared to the planned figure.

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<sup>1</sup> Also elaborated in section 2.2 of the LG PFM manual

## 2. Steps in the Budget Process

The LG PFM Manual (section 2.5 - 2.11) outlines steps and timing that County Planning and Finance units ought to follow each year in preparing their budgets. However, there have been delays in the budget process this year on account of the crisis. Where possible, Counties will conduct their budget process for 2014/15 as follows:

- 1) Attend the **State Budget Workshops** organised by their respective States in order to receive further guidance on the budget process, more specifically:
  - To get detailed instructions on the budget process from the State Ministries of Finance
  - Receive ceilings for various financial transfers from State and national governments
  - Get familiarised with the required budgeting formats.
  - Plan timelines for the budget process, so each County understands what it has to do by when.
- 2) **Estimate the Resource Envelope:** The County Planning & Finance Officers estimate the total level of funding available to the County for the next financial year from:
  - locally raised revenues collected by the County
  - grants from National & State governments as set out in these guidelines; and
  - any grants from donors.

This activity needs to be completed **by 21<sup>st</sup> June**. Further guidance on preparing the resource envelope is provided in section 3.2 below.

- 3) **Set Budget Ceilings:** the Planning & Finance Officers allocate the available funding between the different departments in the County, ensuring that:
  - conditional grants are allocated to the correct Department
  - the County Block Grant is allocated to county priority activities
  - the County Development Grant is allocated to investment priorities decided by the County Executive Committee, based on those in the County Development Plan.<sup>2</sup> The costs of the selected investment priorities will be included in the ceilings of the implementing department (e.g. if the investment priority is a school, the allocation for this project from the CDG is included in the Education Department's ceiling
  - for the counties receiving the Payam Development Grant, the investment priorities will be from the Payam Priority lists set out in the Payam Action Plans drawn up by Payam Development Committee.
  - The projects selected for the CDG and PDG (although the Executive Council cannot change these) should be presented to the Executive Council for approval, together with the resource envelope, **by 21st June**.
- 4) **Preparation of departmental budgets:** Departments then prepare their budgets in line with the budget ceilings approved by the Executive Council, and submit these to the Planning Unit by **5<sup>th</sup> July**.
- 5) **Compilation of the County Budget:** The Planning & Finance Officers compile the submissions of departmental budgets together into a single draft County budget, ensuring that these are in line with budget ceilings. This should be completed by **12<sup>th</sup> July**.

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<sup>2</sup> Maximum 50% of the CDG can be used for administrative investments, and the other 50% or more must be used for service delivery investments. See the CDG Planning and Budgeting Guidelines for more detail.

- 6) **Approval by the County Executive Council:** The draft budget is presented to the County Executive Council for approval. It is then amended and the final draft budget produced by **16<sup>th</sup> July**.
- 7) **Approval by the County Legislative Council:** The draft budget is presented by the Commissioner to the Legislative Council for approval, by **24<sup>th</sup> July**. Once the budget is passed by the Legislative Council, it is signed into law by the Commissioner. The County then has authority to spend the funds identified in the budget.
- 8) **Submission to the State Ministry of Local Government:** Once budgets have been approved by the County Legislative Council, they should be forwarded to the State Ministry of Local Government by **15<sup>th</sup> August** and from there to the Local Government Board. At the State, the budgets will be forwarded to the County Transfers Monitoring Committee (CTMC) that will review them for compliance to the ceilings, formats and to the relevant guidelines e.g. adherence to the principles outlined in the LG PFM. However, CTMC should only require changes in County Budgets where it is clear conditional grants have been mis-allocated (e.g. if some of the education operating grant is allocated to the Commissioner’s Office).

Table 2 shows an indicative county budget calendar for 2014/15.

**Table 2: Indicative County budget Calendar for FY 2013-14**

	<b>Step in the budget process</b>	<b>Responsible</b>	<b>Deadline</b>
1	Attend State Budget Workshop	County Commissioner, Executive Director, Planning Officer	
2	Finalise estimation of the resource envelope	Planning Officer, Finance Officer	21 <sup>st</sup> June
3	Budget Ceilings approved by County Executive Council & communicated to departments	County Commissioner, Executive Director	28 <sup>th</sup> June
4	Budget prepared by County Departments	Heads of Department	5 <sup>th</sup> July
5	Compilation of the County Budget	Planning Officer	12 <sup>th</sup> July
6	Budget approval by the County Executive Council	County Commissioner, Executive Director	16 <sup>th</sup> July
7	Budget submitted to the County Legislative Council	County Commissioner, Speaker of County Legislative Council	24 <sup>th</sup> July
8	Deadline for approved County Budget submissions to SMoLG	Executive Director	15 <sup>th</sup> August

### **3.1 Guidance on County Budgeting**

In preparing their budgets, counties will use the **GRSS Chart of Accounts** issued by the National Ministry of Finance and Economic Planning (see Annex 1: RSS 2-14/15 Chart of Accounts) which lays out the standardised structure against which counties can write out and complete their budgets.

It is important to note that a great deal of hard work and commitment will be required from both the political and technical leadership of the county in order to meet this deadline.

### **3.2 Guidance on Preparation of the County Resource Envelope**

Counties should utilise estimates of grants provided by the National and State Governments. In determining their locally raised revenues, it is important for Counties to review the past performance of their current sources so as to avoid overestimations. Counties should go through the following steps in estimating their envelope as detailed out in the LG PFM Manual, Chapter 2- Section.2.5:

- Review all current known sources of revenues for the LG item by item and determine the continued availability of these sources
- Estimate the expected inflow from each source by taking the proposed rate times the number per unit.
- Review new sources of revenues, if any, to which the County may be entitled in the coming year.
- Estimate the expected inflow from each of the new revenue sources.
- Complete Budget Forms 1& 2 for estimating the resource envelope (see sections 2.5 and 2.6 of the LG PFM Manual, and Appendix 2.1 and 2.2).
- Budget Forms 1 & 2 presented to Executive Council, including new own source of revenue sources for approval.

### **3.3 Estimation & approval of budget ceilings**

The major responsibility for the estimation & approval of the budget ceilings lies with the Planning & Finance Officers, under the supervision of the Executive Director.

Once the resource envelope has been drawn up, total resources must be allocated between the Counties' Departments. This should be done using the following method:

- Allocate **conditional grants** from the National & State government to the appropriate department. E.g. the Education, Water and Health conditional transfers must be allocated to the Education, Water and Health departments respectively.
- Allocate funding from **the block grant or local revenues to cover salaries** not covered by conditional grants, including salaries of the Administration Department, the sitting allowances of the County Legislative Council, and administrative allowances for the Legislative Council Chairperson and Deputy Chairperson and the Chairpersons of Legislative Council Standing and Ad-hoc Committees.
- Allocate **any remaining funding from the block grant or local revenue** to Departments in line with the priorities of the County.
- **Development grants:** Allocate the CDG to Departments in line with the County Executive Committee prioritised investments from the existing county development plans. E.g. where CEC has prioritised building of a drug store at the county, the amount for this project is allocated to the Health Department. Note that a maximum of 50% of the CDG can be allocated to administrative projects (e.g. administration office buildings) and the remaining 50% is to be allocated to service delivery projects (e.g. construction of roads, schools, clinics or boreholes). Allocate PDG to Departments in line with the Payam Priority Lists, E.g. where a Payam has prioritised the rehabilitation of a school, the amount for this project is allocated to the Education Department.

The format for the preparation of budget ceilings is Appendix 2.2. of the Local Government PFM Manual (also shown in **Annex 2.2** of these guidelines). The proposed budget ceiling should be compared to the budget for the previous year, and a justification for the changes made should be provided. Once drawn up, the budget ceilings must be approved by the Executive Council. Once the ceilings have been

approved, they should be communicated formally to the Heads of Department by the Chief Administrator through a Budget Call Circular. The format for this is shown in Appendix 2.2 of the LG PFM Manual (also shown in **Annex 2.3** of these guidelines).

The Budget Call Circular should also include the format for Departments to submit their budgets to the Planning Unit – refer to Appendix 2.4 of the LG PFM Manual for this (also shown in Annex 2.4 of these guidelines).

**Table 3: Steps in estimating, approving and communicating the budget ceilings**

Step	Period	Responsibility	Activity
1.	14 <sup>th</sup> July	Planning & Finance Units	Divide available resources between Departments to create <b>draft budget ceiling for each department</b> , ensuring that conditional transfers from the State are allocated to the correct Department (e.g. education salary transfer is allocated to the Education Department), and that funds for projects identified during the participatory planning process are allocated correctly.
2.	20 <sup>th</sup> July	Executive council	The Executive Council should consider and <b>approve</b> the budget ceilings drawn up by the Planning & Finance Units.
3.	21 <sup>st</sup> July	Chief Administrator	<i>Issue of a budget call circular</i> to all Heads of Departments, which provides instructions/guidelines to heads of departments on how to prepare the budget for the coming year; including the approved department budget ceilings. The Planning Officer should prepare this circular and have it signed by the Chief Administrator [refer to <b>Annex 2.3 for template of a budget Call Circular</b> ].  Attached to the Budget circular should be formats for Departments to use in drawing up their budget proposals and submitting to the Planning Unit. [ <b>Annex 2.4</b> ].

### **3.4 Guidance on preparing Departmental Budget submissions**

Once the Budget Call Circular has been issued, it is the responsibility of each Department Head to ensure his/her Department draws up a budget in line with the guidance in the Budget Call Circular and the budget ceiling, and by the deadline set.

The budget is prepared across the following chapters:

*Salaries and wages:* consist of the basic salaries for all County staff, including service delivery staff such as teachers, health workers, and water department staff. It also includes the budget for any incentives, and for any social benefits for staff such as medical benefits or funeral expenses.

*Use of goods and services (operating) expenditure estimates* includes on-going expenses associated with the delivery of programs and services. The County Departments of Education, Health and Water, will receive conditional transfers from the equivalent State Ministry for salaries or operating costs. It is important that the heads of these departments are aware what these grants can, and cannot be used for, and ensure that they are budgeted for in the correct manner.

*Transfers:* are operating funds which are transferred to service delivery units such as schools and clinics to fund their operating costs. The service delivery units are responsible for budgeting and accounting for

these funds once transferred, and the County must ensure that they do so. More details on this are set out in Section 11, Guidelines for Service Delivery Units of the Local Government PFM Manual.

*Capital:* large expenditures for items that have a useful life in excess of one year and are not immediately fully consumed when used. The County capital budget is mainly financed by the County Development Grant

For detailed guidelines on *how* to prepare the Departmental Budget submissions, refer to section 2.7 of the LG PFM Manual. The key feature is that the Departmental Budget submission must show:

- Detailed estimates by item for the department
- Details of capital projects, providing a description of the project (e.g. construction of a latrine), the location of the investment (payam and boma) and the source of the funding, whether the County Development Grant (CDG), the Payam Development Grant (PDG), county own revenues, or other donor funds (stating which donor).
- Narrative of current year performance
- Narrative of plans for the coming year

The Education, Health and Water Planning and Budgeting Guidelines provide detailed guidance for these departments on how the conditional grants made by national government should be budgeted for.

**3.4 Inclusion of off-budget projects**

The County Budget should include a table of “off-budget” projects. These are projects that are occurring in the county, in areas counties are responsible for, but which the county is not financing or implementing. Examples of these include:

- projects implemented by NGOs
- projects implemented by the Constituency Development Fund
- in oil-producing states, projects implemented by the County Development Committee using the share of the 3% oil revenues.

This should be done using the below format:

Sector	Description of project	Implementer	Location (Payam & Boma)	Source of funding/Donor	Budget

### 3. Guidance on budgeting for transfers

The purpose of the County transfers is to facilitate the day-to-day management of service delivery.

The National Government provides conditional transfers to sub-national governments for the delivery of social services. The table below sets out the conditional transfers counties can expect to receive:

Type of transfer	Description
<b>Block Transfer</b>	State budgets for salary transfer for administrative staff from state resources.  National Government provides an additional SSP 50m County Block Grant to top-up any state allocation. This is to fund core County administrative operations and county priorities. The County should allocate this according to its priorities.
<b><u>Conditional transfers</u></b>	<i>Conditional Grants must be allocated to the designated sector to cover core service delivery functions in the Education, Health, and Water sectors.</i>
<b>Salary transfers</b>	Finance the salaries of county-level education, health and water officials.
<b>Operating transfers</b>	Education, health and water & sanitation operating grants finance the operating costs of these county departments.
<b>Service delivery unit grants</b>	The school capitation grant is budgeted under 236 Transfers to Service Delivery Units.  Note that whilst the Counties are responsible for monitoring primary schools' use of the capitation grant, the funds will be paid direct from the state to the primary school to ensure a smooth and timely flow of funds to schools. States should notify counties when payments are made to schools to enable counties to monitor the use of the funds by schools, and to record the funds in their books of accounts.
<b><u>Development grants</u></b>	<i>Fund capital investments according to the county's and communities' priorities.</i>
<b>County Development Grants</b>	County Development Grant is to be used for capital investments.  Up to 50% can be used for administrative capital investments, and the remaining minimum 50% for service delivery capital investments prioritised by communities (e.g. classrooms, PHCCs, boreholes, roads, etc.).
<b>Payam Development Grant</b>	Payam Development Grant is piloted in 4 Counties in 2 States to fund infrastructure prioritized by communities.
<b>Oil Transfers</b>	The Petroleum Revenue Management Act provides that the 3% of oil revenues for communities will be received by County Development Committees, rather than by Local Governments. <sup>3</sup>

<sup>3</sup> As such, the Counties should not budget for these funds. However, the projects to be implemented by the County Development Committee must still be approved by the County Legislative Council. To do this, these projects should be included in the County Budget as off-budget projects, in the same way as CDF projects can be shown.

The national government has provided guidelines for Counties which clearly set out county allocations for all the transfers with the exception of conditional salary transfers for education and health. States are required to estimate the level of staff in each county and provide counties with an estimate of the conditional salary transfers required to fund their salaries for the following categories of staff:

<b>Sector</b>	<b>Staff to be on county payroll and paid at County level</b>
Education	<ul style="list-style-type: none"> <li>• Staff of the County Education Department</li> <li>• Payam education inspectors</li> <li>• Primary school, ECD teachers and AES teachers</li> <li>• County Education Centre staff</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Staff of the County Health Department</li> <li>• Staff of Payam health departments</li> <li>• Government staff in Primary Healthcare Clinics (PHCC) and Primary Healthcare Units (PHCUs)</li> </ul>

#### **4.1 Budgeting for transfers as revenues**

Transfers must appear in the County's resource envelope as revenues. The transfers should be recorded as follows:

<b>Transfer</b>	<b>Department</b>	<b>Revenue Item Code</b>
County Block Grant	110 Administration	132 Transfers Current from Other governments
Education conditional transfers	120 Education	132 Transfers Current from other government units
Health conditional transfers	130 Health	132 Transfers Current from other government units
Water conditional transfers	151 Water	132 Transfers Current from other government units
County Development Grant	110 Administration	133 Transfers Capital
Payam Development Grant	110 Administration	135 Transfers from International Organisations

#### **4.2 Allocating transfers in budget ceilings and department budgets**

Although the County Block Grant is budgeted as a revenue under the Administration Department, it should be distributed according to County priorities in allocating budget ceilings. It is important to note that just because the Education, Health and Water Departments receive a conditional operating transfer, this does not mean they should not also be allocated additional funds from the County Block Grant. For example, if education is a county priority, the department may need additional funding.

It is also important to note that these Departments only receive conditional salary and operating transfers. Therefore for any capital spending, they must receive an allocation from the County Development Grant.

Although the County Development Grant (and Payam Development Grant) is budgeted as revenues under the Administration Department, in budget ceilings they should be allocated according to the priority projects the county wants to implement. These should be selected following the guidance in the *County Development Planning & Budgeting Guidelines*. Once the projects are selected, these are then budgeted for under the appropriate department (e.g. classroom construction budgeted under the County Education Department).

## 4. County Reporting & Release of Funds

### 5.1 Reporting

Counties are required to use a single budgeting & reporting system for all funds received, and should produce the following reports:

- Counties to produce **Quarterly Budget Performance Reports** by the 30<sup>th</sup> of the month after the close of the quarter. These reports should primarily be presented to the Executive Council and to the State Ministry of Local Government (SMoLG) for scrutiny at the CTMC. There is no other grant-specific financial reporting, but County Departments are still required to provide data for sectoral systems (e.g. EMIS and HMIS).
- The **Half year** (quarter two i.e. Oct-Dec) and **Annual** (Quarter 4 i.e. April-June) **budget performance reports should also be presented to the County Legislative Council** by the 30<sup>th</sup> of the month following the end of the quarter, as well as being submitted to the State Ministry of Local Government.
- County **Final Accounts** should be submitted within three months after the end of the financial year (i.e. by end of September) to the National Audit Chamber.
- Once audited, **Audited Accounts** to be presented to the County Legislative Council within six months after the end of the financial year (i.e. by end December).

#### **Box 1: Structure & Content of the County Budget Quarterly Reports**

##### SECTION A: BUDGET PERFORMANCE OVERVIEW

1. Overview of Revenue Performance
2. Overview of Expenditure Performance
3. Statement of Cash Receipts and Payments
4. Revenues by item
5. Expenditures by item

##### SECTION B: DEPARTMENT BUDGET PERFORMANCE REPORTS

6. Outturn by chapter for each County Department
7. Performance in Current Quarter (narrative) for the Department
8. Expenditures by item for the Department
9. Capital Project Outturns (progress on procurement/construction/etc)
10. Capital Project Commitment Register (value of contracts signed for capital projects)

### **5.2 Frequency of Release of Transfers to Counties**

States will send a notification with a schedule/ break-down of the funds that have been transferred to Counties each month from the State Ministry of Finance. The frequency of releases for different types of transfer is as follows:

- *Monthly for Conditional Salary and operating transfers* Counties should expect to receive one-twelfth of the budgeted salary and operating transfers, deposited to their County's bank account each month.
- *Monthly for County Block transfers* - One twelfth of the general block transfer is released to Counties by States each month on condition that the Counties have submitted
- *County and Payam Development Grants in two releases – Two releases of the County and Payam Development Grants* will be made each year in September and February.

### **5.3 General Conditions for the Release of funds**

For a county to receive any transfers from the state and national ministries, it must have in place:

- (a) By the **start of the year** Each County is required to ensure that they have two (2) Bank Accounts in a commercial bank nearest to it in the names of the County, with the County Executive Director, Controller of Accounts and Senior Accounts Officer as signatories. The two accounts are for:
- i. Block, Operating and Salary transfers
  - ii. Development transfers (e.g. the CDG)

It is to these accounts that transfers will be deposited, and **no transfers can be made without them**. The details of these bank accounts should be provided to the State Ministry of Finance before the start of the new financial year.

- (b) **Before the 15th August**, the budget for 2014/15 is approved (by the Legislative Council where it exists, or by the Executive Council if the Legislative Council is absent). The Budget, in hard or soft copy, together with details, including of signatories to the bank accounts, must reach the State Ministry of Local Government by 15<sup>th</sup> August 2014.

In addition the following must be in place by the **30 days after the end of each quarter** for future releases to take place:

- Payroll Reports have been submitted for the previous three months
- The previous quarter's budget performance reports have been prepared

All transfers, **except salaries**, will be suspended for a given county if it fails to meet the reporting and accountability requirements as highlighted above. They will resume, only once the conditions are met. Where County reports or information from State monitoring shows evidence of transfers being mis-used (e.g. salary transfers being used to fund unclassified support staff rather than classified service delivery staff, conditional grants being diverted for other than intended purposes etc.) the CTMC will recommend their suspension to the DG Finance, who should not send transfers to the affected counties in the subsequent month or Quarter, until the situation has been rectified.

While the above reporting requirements apply across all transfers, specific conditions for the commencement of a particular grant may also be provided for.

## Annex 1: RSS 2014/15 Chart of Accounts

All levels of Government in South Sudan use the same chart of accounts for budgeting and reporting.

Each transaction (revenue or expenditure) government makes must be coded according to the following segments:

- **Fund:** describes the source of funds or **where** the funds come from (Government or donor).
- **Organisation:** describes who is accountable for using the government funds. Each organisation has an officer who is accountable.
- **Location:** record where the economic activity occurs (State or County).
- **Economic Classification:** what economic resources are received or used (revenues and expenses).

It is important to note that budgets are drawn up using the item level of the economic classification. The more detailed sub-item level is also shown below to provide more guidance on where to budget for specific purchases.

### Fund Segment

### Organisation Segment

The organisation segment for all Local Governments is shown below:

Code	Department
110	Administration
120	Education
130	Health
140	Agriculture
150	Public Works
151	Water
160	Social Development
190	Legislative Council

## **Economic Classification Segment**

### **Economic Classifications for revenues (transfers & locally raised revenue)**

It is important to note that County revenue estimates must correctly use the chart of accounts. The organisation code is the agency collecting the revenues, or to whom a transfer is allocated. For block transfers and most taxes, this is the County Administration Department (except where the State has a State Revenue Authority), for conditional transfers, it is the agency to whom the transfer is assigned.

The table below provides guidance on how to code revenue estimates in the economic segment.

<b>Revenue</b>	<b>Economic classification</b>
Property/land/cultivation taxes	113 Taxes on property
Head tax/social services tax	116 Other taxes
Market licenses	142 Sales of goods and services
Block grant	132 Transfers Current from other government units
County Development Grant	133 Transfers Capital
Payam Development Grant	133 Transfers Capital
Conditional Salary Transfers	132 Transfers Current from other government units
Conditional Operating Transfers	132 Transfers Current from other government units

<b>Chapter</b>	<b>Item</b>	<b>Description</b>	<b>Notes on use</b>
<b>11</b>		<b>Taxes</b>	
	111	Taxes on income and profits	Used by the State for income tax collections
	113	Taxes on property	Used for any land or property taxes collected by the County.
	114	Taxes on goods and services	Used by national government for sales tax.
	116	Other taxes	Used for head tax or social services tax.
<b>13</b>		<b>Grants</b>	
	131	From foreign governments	Used for funds from bilateral development agencies.
	132	Transfers Current From Other Government Units	Used for salary & operating transfers from National & State governments
	133	Transfers Capital	Used for CDG and one-off capital grants for County Education, Health and Water Departments.
	134	Transfers Other Oil	Used for 3% oil transfer to communities
	135	Transfers from International Organizations	Used for Payam Development Grant and any other funds received from multilateral organisations (World Bank, UN agencies).
<b>14</b>		<b>Other revenue</b>	
	141	Property income	Used for income from property owned by the County.
	142	Sales of goods and services	Used for any licenses or administrative fees collected by the

Chapter	Item	Description	Notes on use
	144	Sale of Fixed Assets	Used for sale of assets by the County.
	146	Other revenue	Used for any unclassified receipts.

### Economic Classifications for expenses

The County Budget must also classify expenditure properly

Chapter	Item	Description	Notes on use
<b>21</b>		<b>Wages and salaries</b>	
	211	Wages and salaries	Budget for salaries and allowances under this code
	212	Incentives and Overtime	Budget for incentives (for classified staff) and overtime (for unclassified staff) under this code.
	213	Pension contributions	Not used by Counties
	214	Social benefits	Any expenditure on the following that is planned should be budgeted under this code: <ul style="list-style-type: none"> <li>• Rent for staff accommodation</li> <li>• Terminal Benefits of staff</li> <li>• Death Benefits&amp; Funeral Expense of staff</li> <li>• Medical benefits of staff</li> </ul>
<b>22</b>		<b>Use of Goods and services</b>	
	221	Travel	Travel allowance and other costs are budgeted here
	222	Staff training and other staff costs	Training costs, workshop costs and staff relocation costs are budgeted here.
	223	Contracted services	The following contracted services are budgeted here: <ul style="list-style-type: none"> <li>• Casual labour</li> <li>• Technical consultancies</li> <li>• Contracted security or cleaning services</li> <li>• Printing &amp; Publishing</li> <li>• Advertising/media costs</li> <li>• Rent of vehicles</li> <li>• Rent of offices</li> <li>• Hire of equipment</li> <li>• Transport or storage costs</li> </ul>
	224	Repairs and Maintenance	The following costs are budgeted here: <ul style="list-style-type: none"> <li>• Vehicle Maintenance</li> <li>• Maintenance of other machinery &amp; equipment</li> <li>• Maintenance of Buildings</li> <li>• Maintenance of roads</li> <li>• Maintenance of civil works (power, water)</li> </ul>

Chapter	Item	Description	Notes on use
	225	Utilities and Communications	The following costs are budgeted here: <ul style="list-style-type: none"> <li>• Water and Sewerage Charges</li> <li>• Electricity bills</li> <li>• Telecommunications (internet, mobile air time)</li> <li>• Postage &amp; courier costs</li> </ul>
	226	Supplies, Tools and materials	The costs of the following is budgeted here: <ul style="list-style-type: none"> <li>• Medical or Veterinary Supplies</li> <li>• Agriculture or Workshop Supplies</li> <li>• Educational supplies (books etc.)</li> <li>• Uniforms</li> <li>• Food &amp; Rations</li> <li>• Sports Equipment</li> <li>• Office Supplies (stationery etc.)</li> <li>• Hardware and software supplies for ICT (computer, printer, copier)</li> <li>• Office Water, Tea, Soft Drinks</li> <li>• Fuels&amp; Lubricants</li> </ul>
	227	Other operating expenses	The costs of the following is budgeted here: <ul style="list-style-type: none"> <li>• Vehicle Insurance</li> <li>• Penalties and Court Fines</li> <li>• License or Registration Fee</li> <li>• Bank Charges</li> <li>• Subscriptions- Paper, Periodical</li> <li>• Visitor Housing &amp; Entertainment</li> </ul>
<b>23</b>		<b>Transfers</b>	
	236	Transfers to Service Delivery Units	Capitation grants to schools are budgeted under this code.
<b>24</b>		<b>Other expenditure</b>	
	241	Interest	
	243	Grants and Loans to Businesses	
	244	Social assistance benefits	Any donations to private individuals, to private organizations and student benefits are budgeted under this code.
<b>28</b>		<b>Capital Expenditure</b>	
	281	Infrastructure and land	Any infrastructure construction should be budgeted under this code, as should: <ul style="list-style-type: none"> <li>• Feasibility Study for Capital Works</li> <li>• Engineering/Design/Architect Plans</li> <li>• Contracted Supervision of Capital Works</li> <li>• Purchase of Land</li> </ul>
	282	Vehicles	Purchase of motorbikes, cars, and any other transport equipment such as lorries should be budgeted under this code.

Chapter	Item	Description	Notes on use
	283	Specialized Equipment	<p>The following should be budgeted under this code:</p> <ul style="list-style-type: none"> <li>• Communications Equipment</li> <li>• Generator, Boiler, Fridge, Irrigation equipment</li> <li>• Tractor, Dozer, Tipper, Excavator</li> <li>• Medical&amp; Veterinary Equipment</li> <li>• Agriculture, Lab &amp; Workshop Equipment</li> <li>• Tents &amp; Impermanent Structures</li> <li>• Other Specialised Equipment</li> <li>• Office Furnishing, Furniture, Aircon.</li> <li>• Computer, Copier, ICT Equipment</li> </ul>

## Annex 2: Budget Forms

### Annex 2.1: Budget Form 1: Revenue Budget Estimate Form

#### 1(a) County Revenue by Source

Code	Description	Budget for FY 20__ (current year)	Outturn FY 20__ (to date current year)	Proposed Budget (SSP) for FY 20__ <sup>1</sup>	Approved Budget (SSP) for FY 20__ <sup>2</sup>
<b>1100</b>	Government Funds – Current year appropriations				
xxxx	Donor project 1				
xxxx	Donor project 2				
	<b>Total LG Budget for the year</b>				

#### 1(b) County Revenue by Item

Revenue Code	Description	Budget for FY 20__ (current year)	Outturn FY 20__ (to date current year)	Proposed Budget (SSP) for FY 20__ <sup>1</sup>	Approved Budget (SSP) for FY 20__ <sup>2</sup>
<b>11</b>	<b>Taxes</b>				
111	Taxes in income & profits				
112	Taxes on payroll & workforce				
113	Taxes on property				
114	Taxes on goods and services				
115	Taxes on international trade & transactions				
116	Other Taxes				
<b>13</b>	<b>Grants</b>				
131	Grants from foreign governments				
132	Transfers current from other government units				
133	Transfers capital				
134	Transfers other oil				
135	Grants from International Organizations				
<b>14</b>	<b>Other revenue</b>				
141	Property income				
142	Sales of goods and service				
143	Fines & penalties				
144	Sales of fixed assets				
145	Oil revenue				
146	Other revenue				
	<b>Total Revenues</b>	-	-	-	

**1(c) County Revenue by Department & Chapter**

Code	Department	11 Taxes	13 Grants (Government)	13 Grants (Donor)	14 Other Revenue	Total
110	Administration					
120	Education					
130	Health					
140	Agriculture					
150	Public Works					
151	Water					
160	Social Development					
190	Legislative Council					
	<b>Total County Budget</b>					

<p><b>I hereby submit the revenue estimates for the year ____.</b></p> <p>Name _____</p> <p>Title<sup>3</sup> _____</p> <p>Signature _____</p> <p>Date _____</p>	<p><u>Notes</u></p> <p>1. To be completed by the planning officer or head of finance</p> <p>2. To be filled in after approval of the budget</p> <p>3. Planning officer or head of finance</p>
--	---

## Annex 2.2: Budget Form 2: Budget Ceilings

### Budget Form 2a: Budget Ceilings

Code	Department	Budget for FY 20__ (current year)	Outturn FY 20__ (to date current year)	Budget Ceiling (SSP) for FY 20__	Justification for change in ceiling from previous year's budget
110	Administration				
120	Education				
130	Health				
140	Agriculture				
150	Public Works				
151	Water				
160	Social Development				
190	Legislative Council				
	<b>TOTAL</b>				

**Budget Form 2b: Budget Ceilings by Funding Source (use if County is receiving donor funds)**

Code	Department	1100 Government Funds	21xx Donor Fund 1	21xx Donor Fund 2	Total
110	Administration				
120	Education				
130	Health				
140	Agriculture				
150	Public Works				
151	Water				
160	Social Development				
190	Legislative Council				
	<b>Total LG Budget</b>				

I hereby submit the proposed budget ceilings for the year _____.	
Name _____	Title _____
Signature _____	Date _____

# Annex 2.3: Budget Form 3: Budget Circular

Office of the Executive Director  
XYZ County Council

## BUDGET CALL CIRCULAR

**To: All Heads of Departments**

**Cc:** H.E. Mayor/Commissioner  
Payam Administrators  
Planning Officer  
Head of Finance

**From:** Executive Director/Chief Executive Officer

**Subject:** Preparation of the Budget for 20xx-yy

**Date:**

### Introduction

[Introduce the subject matter e.g. "I am wiring to provide instructions for the preparation of the 2014-15 budget requests for Sectors/ Departments, Payams and Bomas. The schedule for development of expenditure budgets should be adhered to so as to allow the County to complete its budget in time. The formats required will facilitate consistent submissions for budget discussions to the Executive Council for and enable the review and discussion process to focus on clearly defined critical needs of the County and its communities"]

### Economic Outlook

[Comment on the state of the national and local economy, levels of personal income, state of inflation and cost increases and impact on the ability of the County to raise its own revenue and other funding problems which the officers must put into consideration when making their budget proposals or requests]

### Budget Process

A form (Budget Form 3 – Expenditure Budget Estimate) has been designed to collect information on the budget for the next year and is hereby attached. Please complete it in accordance with the following instructions:

1. Salaries and wages (explain if there are any salary/wage adjustments for the coming year)
2. Benefits (give rates for benefits such as medical allowances, etc.)
3. Operating expenses (explain how these should be budgeted for e.g. adding an inflation rate of say 2%)
4. Capital outlay (explain which capital projects should be budgeted for, as prioritised during the participatory planning process etc.)
5. Department budget ceilings:

The following are the budget ceilings for the sectors for the coming year. Sector heads must ensure that budgets are to draw above these sector ceilings:

### Budget Ceilings

Code	Department/Sector	Budget for FY 20__ (current year)	Outturn FY 20__ (to date current year)	Budget Ceiling (SSP) for FY 20__
110	Administration			
120	Education			
130	Health			
140	Agriculture			
150	Public Works			
151	Water			
160	Social Development			
190	Legislative Council			
	<b>TOTAL</b>			

### Budget Ceilings by Funding Source

Code	Department	1100 Government Funds	21xx Donor Fund 1	21xx Donor Fund 2	Total
110	Administration				

120	Education				
130	Health				
140	Agriculture				
150	Public Works				
151	Water				
160	Social Development				
190	Legislative Council				
	<b>TOTAL</b>				

**Calendar**

(State when the budget consultation meetings will be held and what will be discussed in these meetings, state date when final draft should be ready for submission to Legislative/Executive Council and when the approved budget is expected).

**Signature** \_\_\_\_\_ (County Executive Director)

**Name** \_\_\_\_\_ (County Executive Director)

Note: This is just an example, the call circular may include several other issues and instructions as the planning officer may decide appropriately

## Annex 2.4: Budget Form 4: Department Budget Submission Form

### DEPARTMENT BUDGET SUBMISSIONS FORM

Department /Section \_\_\_\_\_ Budget for Year \_\_\_\_\_

Source of Funds \_\_\_\_\_

**Budget Estimates**

Code	Description	Budget for FY 20____ (current year)	Outturn FY 20____ (to date current year)	Proposed Budget (SSP) for FY 20____	Approved Budget (SSP) for FY 20____
<b>21</b>	<b>Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	
211	Wages and salaries				
212	Incentives and Overtime				
213	Pension contributions				
214	Social benefits				
<b>22</b>	<b>Use of Goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	
221	Travel				
222	Staff training and other staff costs				
223	Contracted services				
224	Repairs and Maintenance				
225	Utilities and Communications				
226	Supplies, Tools and materials				
227	Other operating expenses				
<b>23</b>	<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
236	Transfers to Service Delivery Units				
<b>24</b>	<b>Other expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	
241	Interest				
242	Subsidies				
243	Grants and Loans to Businesses				
244	Social assistance benefits				
<b>28</b>	<b>Capital Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	
281	Infrastructure and land				
282	Vehicles				
283	Specialized Equipment				
	<b>Total Budget</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	

**Notes**

1. This budget format should be prepared for each department of the LG, and for each source of funds (government and donor).
2. Not all the items above have to be used, select which items are applicable to the department, with zero pounds allocated to those that are not applicable.

**Detail of proposed capital projects:**

BUDGET ITEM	Description	Location (Payam &Boma)	Source of funding	Budget (SSP)
	<i>Sub- total</i>			

**Budget Narrative:**

**FY 2013-14 Budget Performance:**

With the actual spending in FY 2013-14 set out above, the Department achieved the following:

- 
- 
- 
- 

**FY 2014-15 Budget Plan:**

With the proposed budget estimates for FY 2014-15 set out above, the Department plans to achieve the following:

- 
- 
- 
- 

<p>Name of Head of Section/Sector _____</p> <p>Title _____</p> <p>Signature _____</p> <p>Date _____</p>	<p>I hereby submit the estimates of the sector for the year _____. I understand that this submission does not constitute an approved budget for the sector.</p>
---	---

1. To be completed by the head of the Department/section
2. To be filled in after approval of the budget

### Annex 3: Transfer Allocations by County

County	County Block Transfer	Basic Education Operating Transfer	Basic Education Transfer to Service Delivery Unit	Community & Public Health Operating Transfer	Water Salary Transfer	Water Operating Transfer	County Development Grant	Total
<b>Central Equatoria</b>	<b>4,967,674</b>	<b>3,956,655</b>	<b>5,437,497</b>	<b>4,898,127</b>	<b>653,688</b>	<b>865,302</b>	<b>19,403,537</b>	<b>40,182,480</b>
Juba	1,287,229	979,287	1,687,800	1,269,208	108,948	144,217	6,547,827	12,024,516
Kajo Keji	858,381	673,012	1,117,156	846,364	108,948	144,217	3,453,524	7,201,602
Lainya	597,386	525,689	517,301	589,023	108,948	144,217	1,570,351	4,052,915
Morobo	632,203	603,227	627,040	623,352	108,948	144,217	1,821,565	4,560,552
Terekeka	721,859	440,397	264,608	711,753	108,948	144,217	2,468,466	4,860,248
Yei	870,616	735,042	1,223,592	858,427	108,948	144,217	3,541,804	7,482,646
<b>Eastern Equatoria</b>	<b>5,245,989</b>	<b>3,848,838</b>	<b>4,864,245</b>	<b>5,172,547</b>	<b>871,584</b>	<b>1,153,736</b>	<b>15,931,657</b>	<b>37,088,596</b>
Budi	621,471	494,674	692,483	612,771	108,948	144,217	1,744,133	4,418,697
Ikotos	586,016	521,812	702,188	577,812	108,948	144,217	1,488,313	4,129,306
Kapoeta East	779,369	413,259	196,855	768,458	108,948	144,217	2,883,422	5,294,528
Kapoeta North	630,938	351,228	41,335	622,105	108,948	144,217	1,812,440	3,711,211
Kapoeta South	573,396	362,859	221,180	565,369	108,948	144,217	1,397,255	3,373,224
Lopa/Lafon	638,436	448,151	456,197	629,498	108,948	144,217	1,866,540	4,291,987
Magwi	793,573	645,873	1,438,265	782,463	108,948	144,217	2,985,909	6,899,248
Torit	622,790	610,981	1,115,742	614,071	108,948	144,217	1,753,645	4,970,394
<b>Jonglei</b>	<b>7,487,806</b>	<b>5,255,321</b>	<b>10,490,148</b>	<b>7,382,978</b>	<b>1,198,428</b>	<b>1,586,387</b>	<b>23,887,165</b>	<b>57,288,233</b>
Akobo	711,658	514,058	1,396,457	701,695	108,948	144,217	2,394,867	5,971,900
Ayod	719,144	440,397	499,081	709,076	108,948	144,217	2,448,879	5,069,742
Bor South	918,530	622,612	1,273,534	905,671	108,948	144,217	3,887,522	7,861,034
Duk	539,569	397,751	552,863	532,015	108,948	144,217	1,153,179	3,428,542
Fangak	648,108	467,536	878,074	639,034	108,948	144,217	1,936,324	4,822,241
Nyirrol	644,560	514,058	1,133,298	635,536	108,948	144,217	1,910,724	5,091,341

County	County Block Transfer	Basic Education Operating Transfer	Basic Education Transfer to Service Delivery Unit	Community & Public Health Operating Transfer	Water Salary Transfer	Water Operating Transfer	County Development Grant	Total
Pibor	741,545	401,628	396,766	731,164	108,948	144,217	2,610,512	<b>5,134,780</b>
Piegi/Canal	621,152	459,782	656,275	612,456	108,948	144,217	1,741,830	<b>4,344,660</b>
Pochalla	541,063	382,244	430,330	533,488	108,948	144,217	1,163,957	<b>3,304,247</b>
Twic East	587,722	444,274	1,394,965	579,494	108,948	144,217	1,500,620	<b>4,760,240</b>
Uror	814,755	610,981	1,878,505	803,349	108,948	144,217	3,138,751	<b>7,499,506</b>
<b>Lakes</b>	<b>4,733,305</b>	<b>3,833,330</b>	<b>5,066,659</b>	<b>4,667,038</b>	<b>871,584</b>	<b>1,153,736</b>	<b>12,232,440</b>	<b>32,558,092</b>
Awerial	494,375	424,890	373,718	487,453	108,948	144,217	827,083	<b>2,860,684</b>
Cueibit	666,688	657,504	1,134,342	657,354	108,948	144,217	2,070,388	<b>5,439,441</b>
Rumbek Centre	753,912	502,428	975,402	743,357	108,948	144,217	2,699,741	<b>5,928,005</b>
Rumbek East	679,059	483,043	711,604	669,553	108,948	144,217	2,159,652	<b>4,956,076</b>
Rumbek North	485,527	440,397	508,900	478,729	108,948	144,217	763,242	<b>2,929,960</b>
Wulu	478,558	436,520	412,120	471,858	108,948	144,217	712,957	<b>2,765,178</b>
Yirol East	543,990	424,890	357,562	536,374	108,948	144,217	1,185,073	<b>3,301,054</b>
Yirol West	631,196	463,659	593,011	622,360	108,948	144,217	1,814,304	<b>4,377,695</b>
<b>Northern Bahr el Ghazal</b>	<b>3,655,392</b>	<b>3,651,950</b>	<b>6,969,864</b>	<b>3,604,217</b>	<b>544,740</b>	<b>721,085</b>	<b>12,674,947</b>	<b>31,822,195</b>
Aweil Centre	481,669	467,536	1,004,670	474,926	108,948	144,217	735,409	<b>3,417,375</b>
Aweil East	1,134,951	1,169,256	2,999,272	1,119,062	108,948	144,217	5,449,082	<b>12,124,788</b>
Aweil North	694,399	738,919	1,399,760	684,677	108,948	144,217	2,270,332	<b>6,041,252</b>
Aweil South	559,595	533,443	595,000	551,760	108,948	144,217	1,297,669	<b>3,790,632</b>
Aweil West	784,778	742,796	971,162	773,792	108,948	144,217	2,922,455	<b>6,448,148</b>
<b>Unity</b>	<b>4,845,180</b>	<b>4,231,081</b>	<b>5,662,958</b>	<b>4,777,347</b>	<b>980,532</b>	<b>1,297,953</b>	<b>10,299,651</b>	<b>32,094,702</b>
Abiemnhom	421,201	351,228	138,086	415,304	108,948	144,217	299,108	<b>1,878,092</b>
Guit	460,170	436,520	436,292	453,727	108,948	144,217	580,282	<b>2,620,156</b>
Koch	562,170	475,289	730,334	554,300	108,948	144,217	1,316,254	<b>3,891,512</b>

County	County Block Transfer	Basic Education Operating Transfer	Basic Education Transfer to Service Delivery Unit	Community & Public Health Operating Transfer	Water Salary Transfer	Water Operating Transfer	County Development Grant	Total
Leer	508,949	448,151	776,193	501,824	108,948	144,217	932,242	<b>3,420,524</b>
Mayendit	510,803	452,028	897,234	503,652	108,948	144,217	945,622	<b>3,562,504</b>
Mayom	673,901	517,935	644,304	664,466	108,948	144,217	2,122,431	<b>4,876,202</b>
Pariang	580,641	490,797	569,213	572,512	108,948	144,217	1,449,526	<b>3,915,854</b>
Payinjar	503,347	467,536	517,252	496,300	108,948	144,217	891,820	<b>3,129,420</b>
Rubkona	623,998	591,597	954,050	615,262	108,948	144,217	1,762,366	<b>4,800,438</b>
<b>Upper Nile</b>	<b>7,286,609</b>	<b>5,694,148</b>	<b>7,570,424</b>	<b>7,184,598</b>	<b>1,416,324</b>	<b>1,874,821</b>	<b>16,955,414</b>	<b>47,982,338</b>
Akoka	419,498	366,736	102,561	413,625	108,948	144,217	286,818	<b>1,842,403</b>
Baliet	456,985	386,120	403,636	450,587	108,948	144,217	557,302	<b>2,507,795</b>
Fashoda	468,733	382,244	246,501	462,170	108,948	144,217	642,065	<b>2,454,878</b>
Longochuk	533,667	386,120	557,413	526,196	108,948	144,217	1,110,595	<b>3,367,156</b>
Luakpiny/Nasir	891,472	583,843	1,290,339	878,992	108,948	144,217	3,692,290	<b>7,590,101</b>
Maban	489,981	401,628	432,366	483,121	108,948	144,217	795,382	<b>2,855,643</b>
Maiwut	573,377	444,274	758,839	565,350	108,948	144,217	1,397,114	<b>3,992,119</b>
Malakal	687,956	498,551	1,231,358	678,325	108,948	144,217	2,223,845	<b>5,573,200</b>
Manyo	472,368	386,120	256,411	465,755	108,948	144,217	668,298	<b>2,502,117</b>
Melut	499,738	424,890	311,349	492,742	108,948	144,217	865,781	<b>2,847,665</b>
Panyikang	490,442	401,628	346,158	483,576	108,948	144,217	798,705	<b>2,773,674</b>
Renk	715,413	490,797	751,428	705,398	108,948	144,217	2,421,961	<b>5,338,162</b>
Ulang	586,979	541,197	882,065	578,761	108,948	144,217	1,495,258	<b>4,337,425</b>
<b>Warrap</b>	<b>4,520,414</b>	<b>3,813,209</b>	<b>7,642,945</b>	<b>4,457,128</b>	<b>653,688</b>	<b>865,302</b>	<b>16,176,383</b>	<b>38,129,069</b>
Gogrial East	631,423	572,212	742,305	622,583	108,948	144,217	1,815,939	<b>4,637,627</b>
Gogrial West	974,125	742,796	1,845,597	960,487	108,948	144,217	4,288,659	<b>9,064,829</b>
Tonj East	662,709	498,551	603,735	653,431	108,948	144,217	2,041,676	<b>4,713,267</b>

County	County Block Transfer	Basic Education Operating Transfer	Basic Education Transfer to Service Delivery Unit	Community & Public Health Operating Transfer	Water Salary Transfer	Water Operating Transfer	County Development Grant	Total
Tonj North	782,354	607,104	1,116,621	771,401	108,948	144,217	2,904,960	<b>6,435,605</b>
Tonj South	590,751	541,197	855,784	582,481	108,948	144,217	1,522,475	<b>4,345,853</b>
Twic	879,052	851,349	2,478,903	866,745	108,948	144,217	3,602,674	<b>8,931,888</b>
<b>Western Bahr el Ghazal</b>	<b>1,951,734</b>	<b>1,794,174</b>	<b>2,362,471</b>	<b>1,924,408</b>	<b>326,844</b>	<b>432,651</b>	<b>5,862,439</b>	<b>14,654,721</b>
Jur River	691,095	715,658	1,010,482	681,419	108,948	144,217	2,246,491	<b>5,598,310</b>
Raga	512,161	421,013	276,871	504,990	108,948	144,217	955,415	<b>2,923,615</b>
Wau	748,478	657,504	1,075,118	737,999	108,948	144,217	2,660,533	<b>6,132,797</b>
<b>Western Equatoria</b>	<b>5,305,895</b>	<b>4,551,294</b>	<b>3,872,127</b>	<b>5,231,613</b>	<b>1,089,480</b>	<b>1,442,170</b>	<b>10,883,870</b>	<b>32,376,449</b>
Ezo	576,786	467,536	506,192	568,711	108,948	144,217	1,421,711	<b>3,794,101</b>
Ibba	481,772	358,982	76,283	475,027	108,948	144,217	736,148	<b>2,381,377</b>
Maridi	580,685	510,182	481,453	572,555	108,948	144,217	1,449,843	<b>3,847,883</b>
Mundri East	497,486	467,536	426,396	490,522	108,948	144,217	849,535	<b>2,984,640</b>
Mundri West	462,536	448,151	411,540	456,060	108,948	144,217	597,354	<b>2,628,806</b>
Mvolo	497,038	455,905	312,500	490,079	108,948	144,217	846,300	<b>2,854,987</b>
Nagero	404,302	355,105	95,756	398,642	108,948	144,217	177,175	<b>1,684,145</b>
Nzara	539,871	421,013	373,568	532,313	108,948	144,217	1,155,359	<b>3,275,289</b>
Tambura	514,658	444,274	494,099	507,453	108,948	144,217	973,437	<b>3,187,086</b>
Yambio	750,761	622,612	694,340	740,251	108,948	144,217	2,677,008	<b>5,738,137</b>
<b>GRAND TOTAL</b>	<b>49,999,998</b>	<b>40,630,000</b>	<b>59,939,338</b>	<b>49,300,001</b>	<b>8,606,892</b>	<b>11,393,143</b>	<b>144,307,503</b>	<b>364,176,875</b>