



Republic of South Sudan Ministry of Finance and Economic Planning

Budget

The Budget Directorate coordinates and guides the budgeting process of the government and all spending agencies. It aims to ensure fiscal sustainability and compliance with the budget calendar to create a reliable and transparent fiscal framework. The budget in the Republic of South Sudan covers one fiscal year from July through June the following year.

Key activities in the budgeting process are:

- At the start of each budget cycle the directorate works in close cooperation with the Macroeconomic Planning Department to produce first estimates of the resource envelope for the following fiscal year.
- Within the second quarter of the fiscal year, the directorate proposes draft spending ceilings for all spending agencies to the Council of Ministers. These are designed according to the president's spending priorities and resources available, using previous ceilings as a baseline. As laid out in the Public Financial Management Act, fiscal sustainability in the medium term is crucial to the formulation of the national budget, and spending ceilings reflect this.
- Within the second and third quarter spending agencies formulate their budgets using spending ceilings and budgeting guidelines prepared by the Budget Directorate and submit them to the Directorate for review.
- In the third quarter of the fiscal year, the Budget Directorate appraises budget submissions and negotiates with spending agencies. In response, spending agencies submit final budgets during the fourth quarter of the fiscal year. These are then compiled in a budget book and submitted to the National Legislature for approval.

Besides managing the budgeting process, the Budget Directorate also cooperates with the Treasury to ensure orderly budget execution and transparent use of public funds. Budget execution reports are submitted to the National Assembly each quarter and scrutinized by the Audit Chamber.

