



Tracking the flow of Government transfers

Financing local government service delivery in South Sudan

1.0 Introduction

The Government of South Sudan through its Ministry of Finance and Economic Planning (MoFEP) makes transfers of funds to states and local governments on a monthly basis to finance service delivery. Broadly speaking, the government makes five types of transfers to the local government level:

- a) **Conditional salary transfers:** these funds are transferred to be used by the county departments of education, health and water to pay for the salaries of primary school teachers, health workers and water sector workers respectively.
- b) **Operation transfers for county service departments:** these funds are transferred to the counties for the departments of education, health and water to cater for the operation costs of these county departments.
- c) **County block transfer:** each county receives a discretionary amount which it can spend as it wishes on activities of the county.
- d) **Operation transfer to service delivery units (SDUs):** these funds are transferred to primary schools and primary health care facilities under the jurisdiction of each county to cater for operation costs of these units.
- e) **County development grant (CDG):** the national annual budget includes an item to be transferred to each county to enable the county conduct development activities such as construction of schools and office blocks; in practice however this money has not been released to the counties since 2011 mainly due to a lack of funds.

2.0 Transfer and spending modalities/guidelines

Funds are transferred by the national Ministry of Finance and Economic Planning from the government accounts at Bank of South Sudan to the respective state's bank accounts through the state ministries of Finance (SMoF). The SMoF must then make transfers for funds belonging to the counties and SDUs:

- Directly to the bank accounts of the counties (LGs) under its jurisdiction
- Directly to the SDU bank accounts, with respect to transfers for SDUs under each local government/county jurisdiction.

When the funds reach the bank accounts of the counties and/or SDU the county/SDU must spend these funds in accordance to the terms and conditions for which they were remitted by the government. For example, the operation transfers for the county education department must only be used to meet expenses of the education department, they should not for example be used to meet general administration costs of the county administration department. The terms and conditions for the utilisation of the transfers are set out in guidelines for planning, budgeting

& reporting issued by the line national ministry for the sake of having a standard level of service delivery nationally.

3.0 Methodology

To assess and check whether the funds transferred from the national government are ultimately applied for the purpose intended, the EU-TAPP team designed a simple Grant Tracking Tool (GTT). The tool was then used to track the transfers to counties for the two months of **January and February 2016**; this was because at the time of tracking the government was yet to release transfers for March 2016. Each team of EU-TAPP state based trainers administered the GTT to at least two counties selected from states that the team is responsible for. Information on transfers remitted by the government was obtained from the national MoFEP and given out to the respective state teams. Information about funds transferred to individual counties and how these were applied was collected from the SMoF and the counties themselves by inspecting the transfer letters from the SMoF as well as discussions with state and county staff and a review of finance records at the county; including bank statements. A comparative analysis of the funds remitted from the central government by MoFEP against what individual county departments ultimately received and used was then made and any shortages in funds received identified and investigated. Finally a quick assessment was made at the county to check out whether funds that were remitted to the county departments of education, water and health did actually reach these departments respectively and were spent by them; this assessment involved a quick inspection and checking of payment records kept by the controller of accounts as well as discussions with the respective heads of departments to obtain their views confirming spending.

4.0 Compliance of States and counties to transfer guidelines and conditions

Do states promptly transfer the funds as received to the counties & SDUs?

Table 1 is a summary depicting what happens when transfers reach the state governments. The table indicates whether the state does indeed transfer, to the respective counties, the amounts transferred by the national government to those counties. Key findings and observations from administering and analysis of the grant tracking tools were as follows:

- a) All states appear to transfer the **conditional salary transfers** in full to the counties (net of deductions). This should not be surprising as the workers would normally have been agitating to receive their long overdue salaries (release of monthly salaries by government of late has been delaying causing discomfort among public service employees in South Sudan); so once salary transfers are received by SMoF, they tend to be processed fast
- b) Up to 50% or possibly more of the states in South Sudan do not transfer to the counties a single penny of the funds for **operation and block grant** received from the national government on their behalf. The new states appear to have copied this bad habit from their mother states (such as Lakes and NBG).

States instead prefer to retain the transfer funds and apply them for state expenditure. Some states, like those carved out of the former Lakes State, claim that they use the county block transfers to pay county administrative salaries which is contrary to the guidelines laid out by the Government/Local Government Board as this transfer is released by the Government to

meet discretionary costs by the county itself and county administrative salaries are supposed to be paid out from the state's own funds/budget.

- c) Among those states that actually transfer operation and block transfers to the counties, some do transfer the amounts in full as received from the government. This happens in states like Jonglei and Yei River. But some states make partial transfers of funds to the counties, retaining some amounts at the state for unexplained reasons. This partial transfer happened in Gorial, Imatong and Tonj to some extent.
- d) Some states do not follow the **allocation** guidelines when transferring funds to counties and SDUs under their jurisdiction. For example, although Yei River State transfers the full amount of the various operation and block transfers to the counties as received from the Government, these transfers were shared out equally among the counties, and not according to the budget or allocation guidelines. This means that counties received either more or less than their share. Similarly, the transfers to PHCCs were shared out equally among the counties by the state yet the national Ministry of Health allocates these funds based of determined criteria, such as number of PHCCUs and the like. In January 2016, Yei County was allocated SSP 25,714 as PHCC transfers while Kajo-Keji was allocated SSP 22,857 by the national government; however the Yei River State transferred equally SSP 18,571 to each and every county in the state meaning these two counties received less money than transferred to them by the national government.
- e) Transfers to SDUs are not remitted directly to them by SMOF in accordance to the guidelines and allocation principles/budget. For example, for February the PHCC transfer money in Yei River State was lumped together with the county health department operation transfer and sent to the county, it is most probable such money was not used for the intended purpose. Transfers to primary schools (capitation) is still being channelled through NGOs like Stromme which disburse them to the schools; although there are justifiable reasons for this, it may mean the state and the county are not able to supervise this transfer.
- f) Some SMOFs make county transfers to line state ministry which the line ministry is then expected to transfer to the counties or SDUs; this is contrary to the guidelines. In Lol and Aweil states for example, conditional salary transfers to the counties are not made directly by the SMOF to the counties, but through the state line ministries responsible for education, health and water respectively, this increases the probability of such funds being abused before it reaches the beneficiary county.

It can therefore be concluded that whereas the government transfers funds to local governments (counties), more that 50% of the states in south Sudan do not comply to the conditions and guidelines for the transfers of funds to local governments; the funds end up being used by the states and they do not benefit the local governments and communities as originally intended by the government.

Table1: Selected state compliance with the transfer of conditional transfers to the counties Jan –Feb 2016

County Department	Transfer Name	Yei River State	Aweil State	Lol State	Western Lakes State	Eastern Lakes State	Gok State	Gogrial State	Tonj State	Namoru yang State	Imatong State	Jonglei State
Administration	Block Grant	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓
Education	Transfers conditional salaries	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Transfers Operating	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓
Health	Transfers conditional salaries	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Transfers Operating	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓
Water	Transfers conditional salaries	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Transfers Operating	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	✓

Key:

✓ **Yes, the state transfers the money from the national government to the counties**

✗ **No, the state does not transfer the money**

4.2 Use of transfers by Counties and SDUs

For those states that manage to remit the transfers to the counties, logistical and operational challenges do still arise when the funds arrive to the county bank accounts including but not limited to the following:

- a) The counties are required to use a **single treasury accounting system** to execute the spending of the transfers. This means all funds received are deposited on the bank account of the county which is controlled by the county Executive Director as accounting officer. Expenditure requisitions should then be originated by spending officers in the various departments and then approved by the responsible head of department. For example, an inspector of schools within the county education department may put in a requisition for funds to conduct a schools inspection. Such a requisition will be scrutinised by the County Director of Education as head of the education department and either approved or rejected. If the County Director of Education approves, the requisition is forwarded to the county Executive Director who sanctions the payment to be made out of the operation transfers earmarked for the county education department as kept on the bank account of the county. The county controller of accounts should then make out the payment form (form 17 or 40) which is then endorsed by the Executive Director and the funds should then be paid directly to the inspector of schools to go and conduct the inspection. But in practice this does not happen in the counties; instead when the funds arrive, the county heads of department simply requisition, from the Executive Director, for the entire amount of funds as remitted by the SMoF which is then handed out to them to “keep” in their offices. Such a system is very susceptible to abuse; the heads of departments normally spend the entire transfer for the month within one or two days! It should however be noted that the heads of the county service departments (education and health) have justified why they ask for the release of the entire amount of monthly transfer to the department at a go in a single transaction/lot; the reason being the fear that if funds are left on the county’s administration account, the administrators (including the county commissioner and Executive Director) will divert it to uses outside the intended department. Field findings indicate that in many cases, the county administration department does not inform the departments of education, health and water when their transfers are received, they simply hold the money for some time and then divert it.
- b) There is diversion of conditional operation transfers when they reach the county level to purposes other than intended. In Kajo-Keji County for example, SSP 21,030 of the operational transfers received for the education department was used to repair the vehicle of the county Executive Director. In Yei County, part of the education operation transfers was applied to finance the county strategic planning process. Diversion at other counties cannot be ruled out. In Kajo-Keji County, transfers made for PHCCs for January never reached the PHCCs as it was diverted by the county to other purposes. The same appears to be true for Yei County as by the time of tracking the funds, this money had not reached the PHCCs. One reason for this is that the counties were having a challenge deciding which PHCCs are eligible to receive the PHCC operation transfer; in Yei River State the counties claimed they had submitted forms to the national ministry of health but had not yet received feedback on which PHCCs had been approved to receive PHCCC grants. The kind of divergences as

illustrated from these counties cannot be ruled out from all other counties of South Sudan as financial controls are still generally not strong enough.

- c) Unexplained delays by the county administration departments to inform the user departments of the receipt of transfers are common. For example, in Yei County, the health department was only able to receive operation transfers for the period Dec 15 – Feb 16 in the first week of May.
- d) Failure by recipient SDUs to account for transfers has been cited by states as a reason for withholding further transfers. In Yei River State, for example, the state receives SSP 51,471 from the national government as operation funds for the state and county hospitals (to be shared out to Kajo-Keji and Yei Hospital) but for January and February, the state had transferred only SSP 25,000 to these two hospitals with the state ministry of health claiming that both hospitals were not submitting work plans or financial reports to the ministry, thus withholding further transfers.
- e) Transfers to primary schools for operation (school capitation) is effected by GESS and the respective SMoFs and is done in two tranches in a year. The counties and State Ministries of Education claim they do not have adequate information on how much money is sent to individual schools thus they cannot adequately follow up. There appears to be a need to streamline information flow of funds for this grant from GESS to SMoF to primary schools so that the state ministries of education and county education departments play a more oversight role.

5.0 Recommendations

1. The MoFEP, through the State Transfer Monitoring Committee (STMC) should write to governors of states that are not remitting operation funds and block grants to the counties to explain why? The states should be asked justify why the MoFEP should not recourse to remitting these funds directly to the counties.
2. The MoFEP should enforce it to the SMoF that operation transfers for Service Delivery Units -SDUs (Schools and PHCCs) must be transferred to the respective SDUs directly and not through the counties or line state ministry. The state transfer mentoring teams (SMT) should increase inspection of states to enforce this. The responsible county departments should also be notified by SMoF/NGOs whenever transfers are made to SDUs so that they can be able to check on the SDUs how they applying these funds.
3. Additionally the SMoF should be asked to provide a copy of the transfer letter to the county heads of education, health and water for them to be able to follow up with county administration department.
4. Counties should be encouraged and provided with additional technical assistance to build their capacity to apply the single treasury account system in practice. Additionally, to assure the county service departments (education, health and water) that their transfers will be safeguarded from diversion by the county administration department, each service department's transfers must be ring-fenced through the strict use of **budget control books**

kept by each service department and regularly reconciled with the payment forms and budget control book kept by the county controller of accounts. County departments should therefore be provided additional technical and material assistance to build their capacity to maintain budget control books.

5. There is need for counties to be audited, and those counties that divert conditional transfers be asked to refund the money to the departments from which it was diverted. Those department heads that misuse operation funds must be subjected to disciplinary procedures. The audit Chamber needs to be supported to be able to conduct audits of county expenditures.

6.0 Appendices: Completed Grant Tracking Tools for Selected Counties

STATE: Aweil

County: Aweil South

Date: 10/05/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers salaries	146,929	0	0	146,929	0	0
	Block Grant				0	93,266	93,266
Education	Transfers conditional salaries	171,759	0	0	171,759	171,759	0
	Transfers Operating	0	0		0	98,042	98,042
Health	Transfers conditional salaries	29,608	0	0	29,608	29,608	0
	Transfers Operating	0	0	0	0	85,224	85,224
Water	Transfers conditional salaries	4,539	9,079	0	13,618	18,158	4,540
	Transfers Operating	0	0	0	0	24,036	24,036
Total		352,835	9,079	0	361,914	520,093	305,108

Aweil state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Lol

County: Aweil West

Date: 10/05/2016

					Total transfer in Quarter 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Departments		January	February	March			
Administration	Transfers Salaries	62,431	62,431	0	124,862	0	0
	Block Grant	0	0	0	0	130,796	130,796
Education	Transfers conditional salaries	227,299	230,327	0	457,626	457,626	0
	Transfers Operating	0	0	0	0	124,024	124,024
Health	Transfers conditional salaries	52,464	52,464	0	104,928	104,928	0
	Transfers Operating	0	0	0	0	116,458	116,458
Water	Transfers conditional salaries	0	9,079	0	9,079	18,158	9,079
	Transfers Operating	0	0	0	0	24,036	24,036
Total		342,194	354,301	0	696,495	976,027	404,394

Lol state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Gok

County: Cuiebet

Date: 28/04/2016

		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Departments G/Administration	Transferssalaries	81,810	81,810	0	163,620	0	0
	Block Grant					111,115	111,115
Education	Transfers conditional salaries	162,833	162,833	0	325,666	325,666	0
	Transfers Operating					135,792	135,792
Health	Transfers conditional salaries	19,448	19,448	0	38,896	38,896	0
	Transfers Operating					103,394	103,394
Water	Transfers conditional salaries	8,433	8,433	0	16,866	18,158	1,292
	Transfers Operating					24,036	24,036
Total		272,524	272,524		813,693	757,057	375,629

Gok state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Western Lakes

County: Rumbek Centre

Date: 25/04/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers Salaries	92,207	93,334	0	185,541	0	0
	Block Grant					125,652	125,652
Education	Transfers conditional salaries	142,292	142,292	0	284,584	284,584	0
	Transfers Operating					96,572	96,572
Health	Transfers conditional salaries	20350	20350	0	40,700	40,700	0
	Transfers Operating					144,652	144,652
Water	Transfers conditional salaries	11,793	11,793	0	23,586	18,158	-5,428
	Transfers Operating					24,036	24,036
Total		266,642	267,769	0	534,411	734,354	385,484

Western Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Western Lakes

County: Wulu

Date: 03/05/2016

Departments		January	February	March	Total transfers- QUARTER 3	Transfers from National Government	Balance not transferred by state to county
G/Administration	Transfers Salaries	78559	78559	0	157,118	-	0
	Block Grant					79,760	79,760
Education	Transfers conditional salaries	100,342	100,342	0	301,026	301,026	0
	Transfers Operating					75,000	75,000
Health	Transfers conditional salaries	18,150	18,250	0	36,400	36,400	0
	Transfers Operating					69,936	69,936
Water	Transfers conditional salaries	13830	13830	0	27,660	18,158	-9,502
	Transfers Operating					24,036	24,036
Total					522,204	604,316	239,230

Western Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Western Lakes

County: Rumbek East

Date: 25/04/2016

					Total transfers- QUARTER 3	Transfers from National Government	Balance not transferred by state to county
Departments		January	February	March			
G/Administration	Transfers Salaries	112,635	112,635	0	225,270	-	0
	Block Grant					113,177	113,177
Education	Transfers conditional salaries	142,292	142,292	0	284,584	284,584	0
	Transfers Operating					88,238	88,238
Health	Transfers conditional salaries	20350	20350	0	20,470	20,470	0
	Transfers Operating					123,728	123,728
Water	Transfers conditional salaries					18,158	18,158
	Transfers Operating					24,036	24,036
Total					530,324	672,391	367,337

Western Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Western Lakes

County: Rumbek North

Date: 27/04/2016

Departments		January	February	March	Total transfers- QUARTER 3	Transfers from National Government	Balance not transferred by state to county
G/Administration	Transfers Salaries	71,583	71,583	0	143,166	0	0
	Block Grant					80,921	80,921
Education	Transfers conditional salaries	50,534	50,534	0	101,068	101,068	0
	Transfers Operating					76,472	76,472
Health	Transfers conditional salaries	19,250	19,250	0	38,500	38,500	0
	Transfers Operating					70,708	70,708
Water	Transfers conditional salaries				0	18,158	18,158
	Transfers Operating				0	24,036	24,036
Total					282,734	409,863	270,295

Western Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Eastern Lakes

County: Yiol West

Date: 11/05/2016

Departments		January	February	March	Total transfers- QUARTER 3	Transfers from National Government	Balance not transferred by state to county
G/Administration	Transfers Salaries	86,527	198,531	0	285,058	0	0
	Block Grant					105,199	105,199
Education	Transfers conditional salaries	174,552	174,552	0	349,104	349,104	0
	Transfers Operating					100,494	100,494
Health	Transfers conditional salaries	72,381	72,381	0	144,762	144,762	0
	Transfers Operating					99,466	99,466
Water	Transfers conditional salaries	7259	7259	0	14,518	18,158	3,640
	Transfers Operating					24,036	24,036
Total					793,442	841,220	332,836

Eastern Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Eastern Lakes

County: Yirol East

Date: 05/05/2016

				Total transfers- QUARTER 3	Transfers from National Government	Balance not transferred by state to county	
Departments		January	February	March			
G/Administration	Transfers Salaries		173,060		173,060	-	0
	Block Grant					80,921	80,921
Education	Transfers conditional salaries	78,923	78,923	0	157,846	157,846	0
	Transfers Operating					78,922	78,922
Health	Transfers conditional salaries	21,695	21,695	0	43,390	43,390	0
	Transfers Operating					89,818	89,818
Water	Transfers conditional salaries					18,158	18,158
	Transfers Operating					24,036	24,036
Total					374,296	493,091	291,855

Eastern Lakes state transferred salaries only to this county; it retains the county operation and block transfers

STATE: Jonglei

County: Bor

Date: 23/05/2016

				Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county	
Departments		January	February	March			
G/Administration	Transfers Salaries	264,568	270,085	0	534,653	0	0
	Block Grant	77,585	78,809	0	156,394	153,088	-3,306
Education	Transfers conditional salaries	452,184	455,795	0	907,979	907,979	0
	Transfers Operating	52,703	52,570	0	105,273	101,964	-3,309
Health	Transfers conditional salaries	60,908	63,849	0	124,757	124,757	0
	Transfers Operating	50,248	75,912	0	126,160	162,864	36,704
Water	Transfers conditional salaries	14,603	14,603	0	29,206	18,158	-11,048
	Transfers Operating	15,509	15,509	0	31,018	24,036	-6,982
Total					2,015,440	1,492,847	12,060

Jonglei state transferred all transfers to this county apart from SSP 36,000 for the health department which appears to have been retained

STATE: Jonglei

County: Duk

Date: 25/05/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers salaries	114,202	114,202	-	228,404	0	0
	Block Grant	46,144	45,474	-	91,618	89,928	-1,690
Education	Transfers conditional salaries	145,707	143,077	-	288,784	288,784	0
	Transfers Operating	32,571	32,489	-	65,060	65,684	624
Health	Transfers conditional salaries	45,562	45,059	-	90,621	90,621	0
	Transfers Operating	48,211	64,071	-	112,282	95,652	-16,630
Water	Transfers conditional salaries	14,193	14,193	-	14,193	18,158	3,965
	Transfers Operating	12,018	12,018	-	24,036	24,036	0
Total					914,998	672,863	-13,731

Jonglei state transferred all transfers (even more) to this county

STATE: Gogrial

County: Gogrial East

Date: 29/04/2016

					Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Departments		January	February	March			
G/Administration	Transfers Salaries	102,996	103,866	0	206,862	0	0
	Block Grant	52,619	52,619	0	105,238	105,237	-1
Education	Transfers conditional salaries	151,683	151,683	0	303,366	303,366	0
	Transfers Operating	47,684	54,074	0	101,758	113,240	11,482
Health	Transfers conditional Gross salaries	18,026	18,026	0	36,052	36,052	0
	Transfers Operating	37,415	42,726	0	80,141	93,170	13,029
Water	Transfers conditional salaries	9,077	9,077	0	18,154	18,158	4
	Transfers Operating	12,018	15,050	0	27,068	24,036	-3,032
Total		431,518	447,121	0	878,639	693,259	21,482

Gogrial State transferred the transfers to this county but retained SSP 11,000 and SSP 13,000 for the education and health and departments respectively

STATE: Gogrial

County: Gogrial West

Date: 10/05/2016

					Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Departments		January	February	March			
G/Administration	Transfers Salaries	112,200	112,200	0	224,400	0	0
	Block Grant	81,177	81,177	0	162,354	162,354	0
Education	Transfers conditional Gross salaries	421,191	421,191	0	842,382	842,382	0
	Transfers Operating	61,900	68,262	0	130,162	131,378	1,216
Health	Transfers conditional Gross salaries	27,836	27,836	0	55,672	55,672	0
	Transfers Operating	65,574	74,884	0	140,458	150,050	9,592
Water	Transfers conditional Gross salaries	8,913	9,038	0	17,951	18,158	207
	Transfers Operating	12,018	16,050	0	28,068	24,036	-4,032
Total		790,809	810,638	0	1,601,447	1,384,030	6,983

Gogrial State transferred the transfers to this county

STATE: Tonj

County: Tonj South

Date: 21/04/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Administration	Transfers Salaries	63,065	80,823	0	143,888	0	0
	Block Grant	49,229	49,229	0	98,458	98,459	0
Education	Transfers conditional salaries	151,781	178,737	0	330,518	330,518	0
	Transfers Operating	45,100	45,100	0	90,200	93,630	3,430
Health	Transfers conditional salaries	24,946	24,871	0	49,817	49,817	0
	Transfers Operating		47,496	0	47,496	94,992	47,496
Water	Transfers conditional salaries	7,863	8,065	0	15,928	18,158	2,230
	Transfers Operating	12,018	12,018	0	24,036	24,036	0
Total		354,002	446,339	0	800,341	709,610	53,157

STATE: Yei River

County: Kajo-Keji

Date:

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers Salaries	156,447	148,949		305,396	0	0
	Block Grant	63,074	63,074		126,148	143,064	16,916
Education	Transfers conditional salaries	535,865	533,603		1,069,468	1,069,468	0
	Transfers Operating	77,114	76,721		153,835	171,090	17,255
Health	Transfers conditional salaries	60,033	60,033		120,066	120,066	0
	Transfers Operating	44802	66,796		111,598	156,210	44,612
Water	Transfers conditional salaries	9,079	9,079		18,158	18,158	0
	Transfers Operating	14,552	14,552		29,104	29,104	0
Total		960,966	972,806	0	1,933,772	1,707,160	78,783

Yei River state shared out all operation and block grants equally to the counties; this is the cause of the shortages in transfers to this county

STATE: Yei River

County: Yei

Date:

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP-QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers Salaries	148,664	150,033		298,697	0	0
	Block Grant	63,074	63,074		126,148	145,103	18,955
Education	Transfers conditional salaries	740,633	745,012		1,485,645	1,485,645	0
	Transfers Operating	77,114	76,721		153,835	193,642	39,807
Health	Transfers conditional salaries	131,096	150,833		281,929	281,929	0
	Transfers Operating	44802	66,796		111,598	163,886	52,288
Water	Transfers conditional salaries	9,079	9,079		18,158	18,158	0
	Transfers Operating	14,552	14,552		29,104	29,104	0
Total		1,229,014	1,276,099	0	2,505,113	2,317,467	111,050

Yei River state shared out all operation and block grants equally to the counties; this is the cause of the shortages in transfers to this county

STATE: Namorunyang

County: Kapoeta South

Date: 12/4/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
G/Administration	Transfers Salaries	173604	183,332	0	356,936	0	0
	Block Grant	47783	47783	0	95,566	95,566	0
Education	Transfers conditional salaries	79,569	79,569	0	159,138	159,138	0
	Transfers Operating	30,235	25,698	0	55,933	66,666	10,733
Health	Transfers conditional salaries	17,687	17,687	0	35,374	35,374	0
	Transfers Operating	47,114	35,811	0	82,925	80,428	-2,497
Water	Transfers conditional salaries	10,941	10,941	0	21,882	18,158	-3,724
	Transfers Operating	12,000	9,968	0	21,968	24,036	2,068
Total		418,933	410789	0	829,722	479,366	6,580

Namorunyang State did not transfer the full amount of education operation grant to this county, SSP 10,000 was retained in the two months
The salaries for the departments were recorded at gross inclusive of all the deductions

STATE: Imatong

County: Magwi

Date: 21/4/2016

Departments		January	February	March	Total transfers- QUARTER 3	Total transfers by MoFEP- QUARTER 3	Balance not transferred by state to county
Administration	Transfers salaries	276283	272203	0	548,486	0	0
	Block Grant	33065	33065	0	66132	66132	0
Education	Transfers conditional salaries	237,725	237,725	0	475,450	475,450	0
	Transfers Operating	26,911	23,239	0	50,150	73,534	23,384
Health	Transfers conditional salaries	97,601	97,601	0	195,202	195,202	0
	Transfers Operating	32,602	32,602	0	65,204	93,486	28,282
Water	Transfers conditional salaries	4,118	4,118	0	8,236	9,079	843
	Transfers Operating	6,009	6,009	0	12,018	12,018	0
Total		714,314	706,562	0	1,420,876	924,901	52,511

The transfers remitted to Magwi County are shared equally with Pageri Administrative area

Imatong state retained some funds belong to the county education and health departments for operation for the two months

The salaries for the departments were recorded at gross inclusive of all the deductions