FEDERAL GOVERNMENT OF SOMALIA

MINISTRY OF FINANCE

IN-YEAR BUDGET PERFORMANCE REPORT FOR JANUARY – SEPTEMBER 2024)

Prepared by
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SNAPSHOT OF BUDGET IMPLEMENTATION

- In Quarter 3 (January-September) of 2024, **total revenue** worth $635.56 million was collected which was 61.1% of the annual budget and 47.0% higher than the revenue collected in the same period last year. On prorata basis, it should have been 75%, thus the collection for the third quarter is considered as having underperformed, overall. Domestic revenue brought in $267.65 million which was 77.3% of the annual budget and increased by 15.2% compared to the collection in the same period (Jan-Sep) last year (2023). Donor grants, which were programmed to contribute 67% of the 2024 FGS budget, brought in $367.91 million at the end of Q3, representing 53.0% of the annual budget (far below the 75% prorata expectation), 84.1% higher than the grants received in the same period last year, and accounted for 57.9% of total revenue and grants which was below the programmed ratio of 67%. Of the total cumulative grants received, $340.98m came from International Organizations, and $26.93m from Foreign Government (Turkey $15M & UAE $11.93M).
- **Total expenditure** for Q3 of 2024 was $570.59 million, which was 52.9% of the annual budget and 40.6% higher than total expenditure in the same period last year. Wages and salaries amounted $247.45 million representing 68.3% of the annual budget, 20.5% year on year growth, and a share of 43.4% to total expenditure. Purchase of goods and services claimed $124.43 million (representing 38.7% of the annual budget, 43.8% year on year growth and a share of 21.8%), public debt service $2.9 million (32.8% of annual budget, -70.2% year on year growth), subsidies [to the energy sector] were $5.21 million (30.0% of annual budget, 7.9% year on year growth), transfers to FMS totaled $61.19 million (37.4% of annual budget, -7.2% year on year growth), capital spending $12.1million (18.4% of annual budget, 9.9% year on year growth, share of 2.1%), and social benefits were $91.71 million (88.9% of the annual budget, 351.1% year on year growth, share of 16.1%).

Actual revenues collected and expenditures incurred during January-September 2024 against the annual budget

Table 1: Revenue and Expenditure Jan-Sep 2024

Fiscal Variable	Budget 2024 (m$)	Actual 2024 (m$)				Pfce 75%	YTY%	%share to total (Jan-Sep)
		Q1	Q2	Q3	Total			
Total Revenue	**1040.81**	**118.41**	**255.71**	**261.44**	**635.56**	**61.1%**	**47.0%**	**100.0%**
Domestic Revenue	**346.18**	**91.71**	**89.35**	**86.59**	**267.65**	**77.3%**	**15.2%**	**42.1%**
Taxes	241.43	65.77	62.73	62.52	191.02	79.1%	17.6%	30.1%
Non Taxes	104.76	25.95	26.62	24.06	76.63	73.1%	9.6%	12.1%
Grants	**694.62**	**26.70**	**166.36**	**174.86**	**367.91**	**53.0%**	**84.1%**	**57.9%**
Total Expenditure	**1079.38**	**126.39**	**249.07**	**195.13**	**570.59**	**52.9%**	**40.6%**	**100.0%**
Compensation of Employees	362.25	80.56	82.22	84.66	247.45	68.3%	20.5%	43.4%
Use of goods and services	321.67	28.12	44.02	52.28	124.43	38.7%	43.8%	21.8%
Interest and other charges	8.83	0.92	0.93	1.05	2.90	32.8%	-70.2%	0.5%
Subsidies	17.36	1.66	1.51	2.04	5.21	30.0%	7.9%	0.9%
Grants	200.27	13.92	35.56	37.32	86.80	43.3%	27.6%	15.2%
Social benefits	103.18	0.00	82.55	9.15	91.71	88.9%	351.1%	16.1%
Non Financial Assets	65.82	1.21	2.27	8.63	12.10	18.4%	9.9%	2.1%

Revenue in detail – year to date

- **Tax revenue** totaled $191.02 million in the Quarter-three of 2024, representing 79.1% of the annual target (which was 4.1 percentage points above the 75% prorata expectation) and 17.6% higher than the collection from tax revenue in the same period last year. Taxes on income yielded $26.63 million during the period under review, which was 114.7% of annual target and 55.3% higher than the collection from the same period last year. The observed stronger-than-expected performance was largely due to enhanced tax administration at the Federal Revenue Department, which included conducting audits and actively engaging non-registered taxpayers to register and comply with tax laws. As shown in ***Annex 1***, significant high year-on-year increases were registered for personal income taxes collected from private sector employees (43.1% year-on-year increase), and from property income taxes (444.3% year-on-year increase).

- Corporate tax brought in $4.07 million, representing 97.01% of the annual budget and 39.0% higher than the collection in the same period of the previous year. Companies usually pay corporate taxes twice in a year, in Q1 and Q4. Of the total collection of $4.07M from this source, 90% was collected in first two quarters of the year (Q1,Q2), and only 10% ($0.4m) of the total collection was realized in Q3. With a 97% performance for the first 3 quarters in comparison to the annual budget ($4.2m), the 100% target at the end of Q4 is within reach and likely to even be exceeded since Q4 often records more collections than in Q2 and Q3.

- **Taxes on goods and services** amounted $35.02 million, which was 75.1% of annual target and 24.3% higher than the collection in the same period last year. Nearly 65% of taxes on goods and services came from sales tax on imported goods, and the rest (35%) came from sales tax on hotels, telecommunications, airline tickets, and excise duty from soft drinks. As Annex 1 shows, the good performance was driven by sales tax on imported goods (90.1% of annual target year-to-date), sales tax on ‘other’ sales (84.7%), notary taxes (115.8%), and trimestral road user tax (89.4%). Like in the case of income taxes, the good performance was attributed to improved tax administration through enhanced tax audits and tax enforcement.

- **The customs taxes** performed at $121.45 million, or 74.3% of the annual target, which was slightly below the expected 75% prorata. However, custom revenue has increased by 9.6% compared to the same period last year, contributing 19.11% of total revenue and grants. As shown in Annex 1, the largest revenue contributors were consumption goods, fuel, and building materials. Despite overall growth, some areas, such as export taxes on seafood, frankincense, and other export items, experienced significant declines presumably due to lower export volumes.

- **Non-tax Revenue** (NTR) performance was slightly below the prorata expectations, with $76.63 million collected, representing 73.1% of the annual target though reflecting a 9.6% year-on-year increase. NTR contributed 12.06% to total revenue and grants, compared to the programmed ratio of 10.1%. Out of 31 NTR sources, 15 performed within the 75% prorata expectation, while 16 fell short. Strong performers included visa fees, work permit fees, airline overflight fees, telecom spectrum fees, and others, with court filing fees exceeding expectations at 209.5%. Conversely, underperforming sources included Alybarak harbor fees, fishing license fees, and business licenses. Most sources showed positive growth, except for airport fees, business licenses, number plate registration fees, and Alybarak harbor fees, which declined. Performance is expected to improve in the last quarter, particularly for fishing license fees, as seasonal factors and increased demand may drive higher collections.

- **External Grants** received totaled $367.91 million, achieving only 53.0% of its annual target, falling short of the expected 75% prorata expectation. Bilateral government grants totaled $26.93 million (39.5% of the annual target), while project grants from multilateral institutions amounted to $340.98 million (54.4% of the annual target). The underperformance in bilateral budget support grants is typical, as the disbursement of these funds can often be affected by various factors. However, the delay in project grants is largely due to slow absorption of funds by various projects and delays in achieving disbursement linked indicators (in the case of budget support grants from multilateral institutions), which hinders timely lodgment of disbursement requests. To improve execution rates and ensure planned disbursements, it is necessary to reassess assumptions on project grants and implement effective strategies and incentives for project coordinators.

Table 2: Grant disbursements January – September 2024

	Budget	Actual Q3	Prfce 75%
Government Fund	**560,327,182**	**346,263,668**	**62%**
Donor Fund	**519,057,565**	**224,323,470**	**43%**
UN	211,505	211,505	100%
World Bank	495,765,297	219,545,992	44%
AFDB	15,442,372	3,355,482	22%
EU	7,638,391	1,210,492	16%
Grand Total	1,079,384,746	570,587,138	53%

Expenditure in detail – year to date ended September 2024

- **Compensation of employees** – As at end Q3 2024, the government spent $247.45 million on compensation of employees, representing 68.3% of the annual target, and 20.5% increase compared to wages and salaries paid in the same period in 2023. For the Government Fund, $245.06 million was spent (68.6% of the annual target, below the 75% prorated expectation) due to shortage of funds. The Donor Fund showed weak performance, with compensation for project staff reaching only 46.4% of the annual budget. The shortfall was primarily due to delays in recruitment of project staff reflecting challenges donor funded projects continue to face in execution of project activities.

Table 3: FGS Expenditure by Fund, January-September 2024

Description	2022				2023				2024			
	Budget	Actual	Pfce100%	YtY%	Budget	Actual	Pfce100%	YtY%	Budget	Actual	Pfce75%	YtY%
Government Fund	**417.10**	**430.90**	**103.3%**	**25.0%**	**444.52**	**466.11**	104.9%	8%	**560.27**	**351.82**	**62.8%**	6.4%
Compensation of employees	259.71	257.94	99.3%	7.1%	288.11	290.11	100.7%	12%	357.34	245.06	68.6%	20.2%
Use of goods and services	96.29	93.54	97.1%	39.8%	98.37	95.71	97.3%	2%	124.44	73.23	58.8%	17.6%
Interest and other charges	2.50	12.69	507.6%	-13.1%	5.80	13.20	227.6%	4%	7.48	2.90	38.7%	-70.2%
Grants	57.34	66.72	116.4%	239.5%	52.24	67.10	128.4%	1%	62.40	29.78	47.7%	-41.9%
Social benefits	1.26	0.00	0.0%	0.0%	0.00	0.00		0%	0.00	0.00	0.0%	0.0%
Non Financial Asset [Capital]	12.03	7.76	64.5%	175.1%	12.37	5.22	42.2%	-33%	8.61	0.86	10.0%	-74.2%
Donor Fund (Projects)	**472.14**	**282.22**	**59.8%**	**118.8%**	**419.32**	**239.76**	57.2%	**-15%**	**519.11**	**218.77**	**42.1%**	**191.0%**
Compensation of employees	4.73	1.64	34.6%	-82.3%	6.01	2.13	35.5%	30%	5.14	2.38	46.4%	76.1%
Use of goods and services	131.99	47.10	35.7%	20.3%	108.77	42.49	39.1%	-10%	148.79	51.20	34.4%	111.3%
Interest and other charges	0.00	0.00	0.0%	0.0%	0.00	0.00	0.0%	0%	0.00	0.00	0.0%	0.0%
Subsidies	7.55	0.00	0.0%	-100.0%	9.00	5.40	60.0%	0%	17.36	5.21	30.0%	7.9%
Grants	60.31	44.52	73.8%	70.0%	105.55	59.18	56.1%	33%	142.32	57.02	40.1%	240.7%
Social benefits	267.56	188.94	70.6%	373.9%	189.98	130.55	68.7%	-31%	161.56	91.71	56.8%	351.1%
Non Financial Asset [Capital]	28.66	5.45	19.0%	-58.9%	41.06	9.18	22.4%	69%	43.95	11.25	25.6%	46.2%
TOTAL Expenditure (GF+Donor Fund)	**889.24**	**713.12**	**80.2%**	**50.5%**	**863.84**	**705.87**	81.7%	**-1.2%**	**1079.38**	**570.59**	**52.9%**	**40.6%**
Compensation of employees	264.44	259.58	98.2%	2706.3%	294.12	292.24	99.4%	13%	362.48	247.45	68.3%	20.5%
Use of goods and services	228.28	140.64	61.6%	259.3%	207.14	138.20	66.7%	-2%	273.23	124.42	45.5%	43.8%
Interest and other charges	2.50	12.69	0.0%	0.0%	5.80	13.20	0.0%	4%	7.48	2.90	0.0%	-70.2%
Subsidies	7.55	0.00	0.0%	-100.0%	9.00	5.40	60.0%	0%	17.36	5.21	30.0%	7.9%
Grants	117.65	111.24	94.6%	324.7%	157.79	126.27	80.0%	14%	204.72	86.80	42.4%	27.6%
Social benefits	267.56	188.94	70.6%	373.9%	189.98	130.55	68.7%	-31%	161.56	91.71	56.8%	351.1%
Non Financial Asset [Capital]	40.68	13.20	32.4%	-17.8%	53.43	14.41	27.0%	9%	52.55	12.10	23.0%	9.9%

- **Use of goods and services (running costs) -** At the end of Q3 2024, a total of $124.43 million was spent on goods and services, representing 38.7% of annual budget and 43.8% higher than spending on goods and services in the same period last year. GLF running costs amounted to $73.23 million, representing 58.8% of the annual budget and a 17.6% increase compared to Q1-3 2023. Spending on project-related goods and services reached $51.20 million, which is 34.4% of the annual budget and a significant 111.3% increase from the previous year. The slow absorption of funds for goods and services was primarily caused by a shortage of funds due to delays in obtaining budget support, and challenges in implementing planned activities on part of projects. The large-ticket spenders included consulting expenses ($49.4m), other general expenses ($30.1m), travel ($8.9m), financing costs ($8.7m) and fuel and lubricants ($6.5m). These accounted for 83.3% of total spending on use of goods and services during Q1-3.

- Budget execution for **fixed capital assets** continued lagging behind, with only $12.1 million spent at the end of Q3, which was 18.4% of the annual budget (which turns out to be the lowest budget execution rate of all the FGS major spending items), and accounted for just 2.12% of total government spending, with the majority (97.88%) directed towards recurrent spending (consumption expenditure). On part of capital spending under the GLF, a total of $0.86 million was spent (10% of the annual budget) at the end of Q3, marking a 74% decrease compared to last year. On part of donor-funded projects, capital spending reached $11.25 million (25.6% of the annual budget), a 46.2% increase from Q3 last year. All these numbers are highlighting one key take-away message, that is, capital spending continues to remain a neglected aspect of public spending in the FGS, yet, to accelerate economic growth and achieve development goals, greater emphasis is required on capital investments.

- **Interest on debt** amounted to $2.90 million, which was 32.8% of the annual budget and -70.2% lower than in the same period last year. This number ($2.9m) includes both debt service and repayment of the principal debt. It should be noted that accounting for expenditure on debt service continue to suffer from wrong posting of both interest on debt and the repayment of the principal onto the same chart of accounts code meanwhile the appropriation was for interest payments only as the repayment of the principal is meant to be treated as a below-line item.

- **Grants** - The Federal Government of Somalia (FGS) allocated $62.40 million for transfers to Federal Member States (FMS) for 2024. As at end Q3, a total of $29.78 million (47.7% of the annual budget) was disbursed. This performance fell far short of the 75% prorata expectation and was 41.9% lower than the transfers in the same period in 2023, reflecting reduced transfers from $51.28 million during Q1-3 of 2023 to $29.78 million during Q1-3 of 2024. The lower-than-expected transfers were largely due to the poor performance of revenue from fishing licences during Q1-3, yet this accounts for a large amount of revenue meant to be shared between FGS and FMSs.

  Similarly, donor-funded grants performed below expectations, reaching only 57.02% of the annual budget by Q3 instead of the expected 75% prorata. The underperformance stemmed from delays by FMS in meeting disbursement requirements. On the other hand, donor-funded grants saw a 240.7% year-on-year increase due to improvements in the disbursement of budget support grants in comparison to 2023.

- **Spending on social benefits -** As of the end of Q3, a total of $91.71 million was spent on **social benefits**, amounting to 56.8% of the annual budget and marking a 351.1% increase compared to spending on social benefits in the same period last year. The funds, primarily sourced from donor projects, are distributed as cash advances to vulnerable and drought-hit families, underscoring a strong commitment to social safety nets and public welfare amidst growing hardships.
- **Subsidies** – A total of $5.21 million was spent on subsidies during Q1-3 of 2024, which was 30.0% of the annual target, and 7.9% higher than the subsidies incurred in the same period last year. The entire budget for subsidies is administered under the Donor Fund (see Table 3) and mostly benefits the energy sector.

Expenditure by sector year to date end September 2024

Table 6: FGS Expenditure by Sector January-September 2024, in Million$

Sector/MDA	Budget 2024	Q1	Q2	Q3	Actual Total	Pfce 75%	YTY %
Administration and General Services	381.13	49.42	66.26	79.29	194.98	51.2%	-6.4%
Security	255.73	56.06	58.54	57.87	172.47	67.4%	25.2%
Economic Service	233.68	12.28	36.57	32.83	81.68	35.0%	148.2%
Social Service	208.85	8.62	87.70	25.13	121.45	58.2%	462.0%
Total	1079.38	126.39	249.07	195.13	570.59	52.9%	42.4%

- **Administration and General Services -**The sector absorbed $194.98 million by the end of Q3 2024, reaching 51.2% of the annual target. This represents a 6.4% decrease compared to the same period last year, reflecting efforts to streamline government operations to prioritize spending on security and economic sectors. It accounted for 34.17% of total spending during the quarter. A significant portion of the spending (27.7%) went to the Ministry of Finance, mainly for managing national revenue and expenditures. Spending on general government activities (25.3%) supported essential services, while Parliament (10.2%) spending addressed legislative functions. The remaining 36.8% of spending was shared across the rest 34 cost centers.

- **Security -** The sector spent a total of $172.47 million during Q1-3 2024, achieving 67.4% of the annual target. This amount was 25.2% higher than the sector's spending during the same period last year due to expansion of military operations as SNA warmed up to taking over ATMIS operations, but also due to increasing costs on rations driven by food inflation. The sector accounted for 30.22% of total quarterly spending. All funds were managed under the Government Fund, as the other security-related costs incurred by ATMIS are off-budget.
- **Economic Services -** The sector absorbed $81.68 million during Q1-3 2024, which is 35.0% of the annual target and reflects a notable 148.2% increase in spending compared to the same period last year. This surge is attributed to expanded development initiatives, particularly under the Ministry of Public Works and Reconstruction, which accounted for 47% of the sector's expenditure. Investments in infrastructure projects were prioritized to stimulate economic growth and create employment. The remaining funds were distributed across the rest 17 cost centers that support a range of economic development activities.

- **Social Services Sector -** Expenditure for this sector was $121.45 million during Q1-3 2024, representing 58.2% of the annual target. Spending in this sector saw a staggering 462.0% increase compared to the same period last year, driven by enhanced investments in healthcare, education, and social welfare programs reflecting Government’s priority towards improving citizens’ well-being especially the vulnerable communities. The sector accounted for 21.3% of total year-to-date FGS spending, which is higher than the planned 19.3% share at the time of budgeting, demonstrating the government's commitment to continue strengthening human capital development and addressing social inequalities.

Conclusion

The Budget Performance Report for Quarter ended September 2024 provides critical insights into the Federal Government of Somalia's fiscal operations, highlighting both achievements and areas of concern. The government successfully increased total revenue collection by 47.0% compared to the same period last year, with domestic revenue showing significant growth. Despite these gains, the overall revenue performance remained below the 75% prorata annual target due to underperformance in donor grants.

Expenditure as at end Q3 reached 52.9% of the annual budget, with notable increases in wages, social benefits, and spending on security and economic services. However, challenges persist, particularly in capital spending, which accounted for only 2.12% of total government spending and registered the lowest budget execution rate at end of Q3. The imbalance between consumption and developmental spending underscores the need for greater prioritization of infrastructure and job-creating projects.

Key recommendations include:

1. Continue Enhancing Domestic Revenue: Further strengthen tax administration and compliance to reduce reliance on unpredictable donor grants.
2. Balancing Expenditures: Shift focus from consumption-heavy spending to developmental investments critical for long-term economic growth.
3. Social Benefits Strategy: Conduct evaluations to ensure cash transfers promote self-reliance and sustainable livelihoods.
4. Capacity Building: Invest in project management across ministries to improve budget execution and absorption of donor funds.

Moving forward, it is imperative to maintain momentum in revenue mobilization, prioritize developmental spending, and enhance fiscal discipline to achieve sustainable economic progress. Collaborative efforts among government entities and development partners will be crucial in addressing existing challenges and maximizing budgetary impacts.

Annex 1: FGS Summary Fiscal Operations (Revenue) as at end Sep 2024

Fiscal Variable	Budget 2024 (m$)	Actual 2024 (m$)				Prfc 75%	Year to Year Growth %
		Q1	Q2	Q3	Total		
Total Revenue	**1040.81**	**118.41**	**255.71**	**261.44**	**635.56**	**61.1%**	**47.0%**
Domestic Revenue	**346.18**	**91.71**	**89.35**	**86.59**	**267.65**	**77.3%**	**15.2%**
Taxes	**241.43**	**65.77**	**62.73**	**62.52**	**191.02**	**79.1%**	**17.6%**
Tax on income, profit and capital gain	**23.22**	**8.78**	**8.94**	**8.90**	**26.63**	**114.7%**	**55.3%**
Payable By individuals	19.02	6.40	7.64	8.50	22.55	**118.5%**	**58.6%**
Personal income Tax on Public Employee	7.73	2.03	2.31	2.72	7.06	**91.3%**	**19.8%**
Personal income Tax on Private Employee	10.06	3.44	3.49	3.71	10.64	**105.8%**	**43.1%**
Personal income Tax on Property income	1.24	0.94	1.84	2.07	4.85	**392.5%**	**444.3%**
Payable By Corporation and Other Enterprises	4.20	2.38	1.30	0.40	4.07	**97.1%**	**39.0%**
Payable By Corporations	4.20	2.38	1.30	0.40	4.07	**97.1%**	**39.0%**
Taxes on goods and services	**46.64**	**12.49**	**11.53**	**11.00**	**35.02**	**75.1%**	**24.3%**
General Taxes on Goods and Services	43.12	11.20	10.52	9.81	31.53	**73.1%**	**22.2%**
Sales Taxes - Hotels	2.20	0.55	0.37	0.61	1.52	**69.1%**	**16.8%**
Sales Taxes - Telecommunications	5.36	1.48	1.15	0.76	3.38	**63.1%**	**78.0%**
Sales Taxes - Electricity and Electric Equipment C	2.23	0.11	0.36	0.13	0.60	**26.9%**	**0.0%**
Sales Taxes - Airline Tickets	7.90	1.64	1.72	1.61	4.96	**62.9%**	**9.2%**
Sales Taxes - Pharmacy	0.56	0.00	0.01	0.00	0.01	**1.1%**	**0.0%**
Sales Taxes - Other Taxes on Sales	0.56	0.16	0.22	0.09	0.47	**84.7%**	**0.0%**
Sales Taxes - on Other Imported Goods	22.64	7.26	6.69	6.62	20.57	**90.9%**	**15.0%**
Taxes on Use of Goods and on Permission to Use Go	3.49	1.30	1.01	1.19	3.49	**100.0%**	**47.8%**
Urban Road Users Taxes (Tremistrale)	2.08	0.55	0.61	0.70	1.86	**89.4%**	**83.7%**
Notary Collection Taxes.	1.41	0.75	0.40	0.48	1.63	**115.8%**	**20.8%**
Taxes on international trade and transactions	**164.52**	**42.72**	**39.04**	**40.54**	**122.30**	**74.3%**	**9.6%**
Customs and Other Import Duty	163.43	42.48	38.74	40.24	121.45	**74.3%**	**9.6%**
Consumption Goods	0.00	13.71	11.70	13.07	38.49		**8.9%**
Building Materials	0.00	3.74	4.78	5.06	13.57		**4.8%**
Electric and Electronics	0.00	2.28	2.03	2.38	6.69		**23.5%**
Vehicle and Spare Parts	0.00	2.05	1.65	1.77	5.47		**-3.9%**
Cosmetics and Perfumes	0.00	0.37	0.39	0.41	1.16		**26.8%**
Khat	19.02	4.23	4.13	4.37	12.73	**66.9%**	**-0.9%**
Cigarate and tobacco Product	0.00	0.56	0.78	0.95	2.28		**-3.9%**
Fuel and Lubricants	0.00	7.27	6.71	4.39	18.37		**10.9%**
Clothes and Shoes	0.00	3.33	2.59	3.14	9.07		**16.1%**
Detergents	0.00	0.80	0.70	0.68	2.18		**13.4%**
Plastic and Plastic Products	0.00	0.21	0.16	0.20	0.57		**13.5%**
Other Import Duty	0.00	0.07	0.06	0.06	0.20		**-3.2%**
Household Materials	0.00	3.02	2.35	2.92	8.29		**34.4%**
Medicine & Health Equipment	0.00	0.64	0.58	0.63	1.84		**13.9%**
Office Supplies	0.00	0.20	0.13	0.20	0.53		**10.3%**
Taxes on Exports For All Levies That Become Payal	1.09	0.24	0.31	0.30	0.85	**77.9%**	**12.0%**
Livestock Products	0.07	0.02	0.04	0.04	0.10	**136.8%**	**133.2%**
Agriculture Products	0.23	0.10	0.12	0.11	0.33	**146.2%**	**51.7%**
Seafood Products	0.04	0.01	0.00	0.00	0.01	**35.6%**	**-36.7%**
Frankincense and Gums	0.03	0.00	0.01	0.00	0.01	**54.4%**	**-21.0%**
Other Export Duty	0.73	0.11	0.14	0.14	0.40	**54.2%**	**-14.0%**
Other taxes	**7.05**	**1.77**	**3.22**	**2.08**	**7.07**	**100.3%**	**27.4%**
Other Taxes Payable Solely By Business	7.05	1.77	3.22	2.08	7.07	**100.3%**	**27.4%**
Stamp Duty on Customs	3.08	0.90	0.81	0.86	2.57	83.4%	**11.4%**
Road Worthiness (Galawito)	1.49	0.04	0.08	0.07	0.19	13.0%	**0.0%**
Stamp Duties on invoices and Contracts (notary)	0.83	0.73	1.14	1.02	2.89	347.8%	**102.3%**
Stamp Duties on Food Items	1.65	0.11	1.18	0.13	1.42	86.4%	**-21.8%**

Fiscal Variable	Budget 2024 (m$)	Actual 2024 (m$)				Prfc 75%	Year to Year Growth %
		Q1	Q2	Q3	Total		
Grants	**694.62**	**26.70**	**166.36**	**174.86**	**367.91**	**53.0%**	**84.1%**
Grants from foreign governments	**68.12**	**5.64**	**11.00**	**10.29**	**26.93**	**39.5%**	**3247.9%**
Current From Foreign Governments	68.12	5.64	11.00	10.29	26.93	**39.5%**	**3247.9%**
Current Grants in Cash	68.12	5.64	11.00	10.29	26.93	**39.5%**	**3247.9%**
Grants from international organizations	**626.50**	**21.06**	**155.36**	**164.57**	**340.98**	**54.4%**	**71.3%**
Current From International Originations	626.50	21.06	155.36	164.57	340.98	**54.4%**	**71.3%**
Current Grants in Cash	626.50	21.06	155.36	164.57	340.98	**54.4%**	**71.3%**
Non Taxes	**104.76**	**25.95**	**26.62**	**24.06**	**76.63**	**73.1%**	**9.6%**
Property Rent	**0.00**	**0.20**	**0.14**	**0.12**	**0.46**		**71.4%**
Rent	0.00	0.20	0.14	0.12	0.46		**71.4%**
Rent of Land and Buildings	0.00	0.20	0.14	0.12	0.46		**71.4%**
Sales of goods and services	**104.76**	**25.75**	**26.47**	**23.94**	**76.17**	**72.7%**	**9.4%**
Administrative Fees	104.76	25.68	26.42	23.82	75.91	**72.5%**	**9.0%**
Visa Fees	7.72	1.96	2.14	2.54	6.64	**86.0%**	**8.4%**
Passport Fees	10.53	2.52	2.14	2.46	7.12	**67.6%**	**-3.2%**
Work Permit Taxes	2.08	0.57	0.66	1.01	2.24	**107.6%**	**18.0%**
Airport Fees	3.85	0.90	0.55	1.54	2.99	**77.7%**	**-2.0%**
Overflight Fees (Iata)	20.11	6.67	5.52	4.71	16.90	**84.0%**	**21.1%**
Business and Profession Licenses	1.95	0.31	0.28	0.26	0.86	**43.8%**	**-41.7%**
Radio and Tv Licenses	0.00	0.00	0.00	0.00	0.01	**149.2%**	**-69.2%**
Local NGO'S Registrations.	0.29	0.10	0.08	0.11	0.29	**100.0%**	**21.4%**
Local Company Registrations	0.19	0.08	0.06	0.29	0.43	**218.3%**	**162.2%**
Agriculture Fees.	0.01	0.01	0.02	0.02	0.05	**406.9%**	**177.1%**
Service Charges Fees	0.53	0.15	0.11	0.14	0.40	**75.4%**	**-17.5%**
Fishing Licenses Fees	5.59	1.04	0.00	0.00	1.05	**18.7%**	**4443.9%**
Driving Licenses Fee	0.00	0.16	0.29	0.30	0.76		**0.0%**
Number Plate Registration Fees	2.59	0.54	0.52	0.50	1.56	**60.2%**	**-25.7%**
individual Id Fees	0.00	0.06	0.05	0.01	0.12		**0.0%**
Education Services Fees	0.19	0.06	0.04	0.05	0.15	**80.1%**	**-8.3%**
Security Company Fees	0.00	0.01	0.01	0.00	0.03		**-61.0%**
Telecommunication Spectrum Fees	7.82	0.34	4.57	0.15	5.06	**64.7%**	**60.1%**
Other License Fees	0.03	0.03	0.02	0.00	0.06	**196.9%**	**-4.6%**
Election Registration Fee	0.09	0.00	0.00	0.00	0.00	**0.0%**	**-100.0%**
Clearances Letter Fees	0.86	0.23	0.20	0.24	0.67	**78.1%**	**1.3%**
Court Filing Fees	0.39	0.30	0.22	0.30	0.82	**209.5%**	**37.7%**
Harbour Fees - Albayrak	29.63	7.02	6.43	6.60	20.04	**67.6%**	**-4.2%**
Customs Harbour Fees	6.21	1.78	1.61	1.73	5.11	**82.3%**	**11.2%**
Passenger Fee	1.84	0.52	0.65	0.56	1.73	**94.2%**	**6.2%**
Air Waybill Fee	0.04	0.01	0.01	0.01	0.03	**74.7%**	**5.4%**
Registration Fee of Arrival and Departure of Ai	1.13	0.31	0.26	0.25	0.82	**72.1%**	**-0.1%**
Fines, Penalties	0.00	0.07	0.05	0.13	0.25		**0.0%**
Penalties	0.00	0.07	0.05	0.13	0.25		**0.0%**

Annex 2: Expenditure as at end of September 2024

Fiscal Variable	Budget 2024 (m$)	Actual 2024 (m$)				Prfc 75%	Year to Year Growth %
		Q1	Q2	Q3	Total		
Expenditure	**1079.38**	**126.39**	**249.07**	**195.13**	**570.59**	**52.9%**	**40.6%**
Compensation of Employees	**362.25**	**80.56**	**82.22**	**84.66**	**247.45**	**68.3%**	**20.5%**
Wages and Salaries	**362.25**	**80.56**	**82.22**	**84.66**	**247.45**	**68.3%**	**20.5%**
Wages and salaries in Cash	210.15	49.14	48.72	48.86	146.72	69.8%	**21.4%**
Allowances in cash	119.63	26.22	27.69	29.16	83.07	69.4%	**15.0%**
Other employees costs	32.47	5.20	5.81	6.64	17.65	54.4%	**44.3%**
Use of goods and services	**321.67**	**28.12**	**44.02**	**52.28**	**124.43**	**38.7%**	**43.8%**
Travel and Conference	**24.55**	**1.84**	**2.92**	**4.13**	**8.89**	**36.2%**	**31.4%**
Travel and Conference Expenses	24.55	1.84	2.92	4.13	8.89	36.2%	**31.4%**
Operating Expenses	**44.51**	**4.18**	**5.93**	**6.57**	**16.69**	**37.5%**	**14.6%**
Utilities	8.33	0.73	1.33	1.55	3.61	43.3%	**12.5%**
Communications	2.15	0.05	0.42	0.28	0.75	35.0%	**137.9%**
Fuel and lubricants	11.80	2.12	2.09	2.32	6.53	55.3%	**20.5%**
Materials and supplies	17.03	0.89	1.44	1.53	3.86	22.7%	**-6.4%**
Maintenance and repairs	5.20	0.40	0.66	0.88	1.94	37.4%	**29.9%**
Rent	**7.82**	**0.81**	**1.31**	**2.43**	**4.55**	**58.2%**	**145.6%**
Rent	7.82	0.81	1.31	2.43	4.55	58.2%	**145.6%**
Finance costs	**186.57**	**12.42**	**21.65**	**26.37**	**60.44**	**32.4%**	**73.4%**
Education and training expense	19.21	0.05	0.56	1.04	1.64	8.5%	**-9.6%**
Consulting and professional expense	152.47	10.60	18.21	20.63	49.44	32.4%	**82.3%**
Financing costs	13.27	1.75	2.65	4.33	8.73	65.8%	**50.7%**
Advertisement and subscriptions	1.33	0.02	0.23	0.29	0.54	40.8%	**387.0%**
Insurances charges and premium	0.29	0.01	0.00	0.07	0.08	28.8%	**400.0%**
Specialized materials and services	**6.64**	**1.24**	**1.30**	**1.24**	**3.78**	**56.9%**	**-23.1%**
Police - Materials, supplies and services	0.36	0.06	0.06	0.00	0.12	33.3%	**-25.0%**
National Security - Materials, supplies and servic	3.73	0.94	0.88	0.88	2.70	72.4%	**-28.8%**
Military - Materials, supplies and services	2.56	0.24	0.36	0.36	0.96	37.6%	**0.0%**
Other General expenses	**51.39**	**7.63**	**10.91**	**11.53**	**30.08**	**58.5%**	**27.6%**
Other General Expenses in goods and services	51.39	7.63	10.91	11.53	30.08	58.5%	**27.6%**
Contingency	**0.18**	**0.00**	**0.00**	**0.00**	**0.00**	**0.0%**	**0.0%**
Interest and other charges	**8.83**	**0.92**	**0.93**	**1.05**	**2.90**	**32.8%**	**-70.2%**
To non-residents	**8.83**	**0.92**	**0.93**	**1.05**	**2.90**	**32.8%**	**-70.2%**
Interest payable to nonresidents	8.83	0.92	0.93	1.05	2.90	32.8%	**-70.2%**
Subsidies	**17.36**	**1.66**	**1.51**	**2.04**	**5.21**	**30.0%**	**7.9%**
To private enterprises	**13.00**	**1.66**	**1.51**	**2.04**	**5.21**	**40.1%**	**7.9%**
Private non financial enterprises	13.00	1.66	1.51	2.04	5.21	40.1%	**7.9%**
Grants	**200.27**	**13.92**	**35.56**	**37.32**	**86.80**	**43.3%**	**27.6%**
To International Organizations	**36.74**	**1.26**	**15.81**	**8.54**	**25.60**	**69.7%**	**1118.6%**
Current grants to international organizations	36.74	1.26	15.81	8.54	25.60	69.7%	**1118.6%**
To other General Government Units	**163.54**	**12.65**	**19.76**	**28.78**	**61.19**	**37.4%**	**-7.2%**
Current grants to other general government unit	103.38	10.67	14.12	23.74	48.53	46.9%	**-15.6%**
Capital grants to other general government unit	60.16	1.99	5.63	5.04	12.66	21.0%	**50.1%**
Social benefits	**103.18**	**0.00**	**82.55**	**9.15**	**91.71**	**88.9%**	**351.1%**
Social Security benefits	**61.98**	**0.00**	**57.86**	**0.00**	**57.86**	**93.3%**	**184.6%**
Social security benefits in cash	61.98	0.00	57.86	0.00	57.86	93.3%	**0.0%**
Social Assistance Benefits	**41.20**	**0.00**	**24.69**	**9.15**	**33.85**	**82.2%**	**0.0%**
Social assistance benefit in kind	41.20	0.00	24.69	9.15	33.85	82.2%	**0.0%**
Non Financial Assets	**65.82**	**1.21**	**2.27**	**8.63**	**12.10**	**18.4%**	**9.9%**
Fixed Assets	**65.82**	**1.21**	**2.27**	**8.63**	**12.10**	**18.4%**	**9.9%**
Buildings and Structures	8.38	0.00	0.00	0.13	0.13	1.5%	**-63.0%**
Machinery and Equipment	35.60	0.94	1.53	2.24	4.72	13.3%	**-38.8%**
Other Fixed Assets	21.45	0.26	0.74	6.26	7.26	33.8%	**145.8%**

Annex 3: Expenditure by Sector/MDA as at end of September 2024

Sector/MDA	Budget 2024	Q1	Q2	Q3	Actual Total	Pfce 75%	YTY %
Administration and General Services	**381.13**	**49.42**	**66.26**	**79.29**	**194.98**	**51.2%**	**-6.4%**
Office of the Presidency	11.76	2.32	2.86	2.95	8.13	69.1%	**-9.8%**
Office of the Parliament - Peoples' House	27.95	6.18	6.73	6.89	19.80	70.8%	**31.4%**
Members of Parliament Senate	7.10	1.43	1.71	1.81	4.95	69.6%	**34.0%**
Office of the Prime Minister	10.24	1.67	2.23	2.42	6.32	61.7%	**-12.1%**
Ministry of Foreign Affairs	3.97	0.76	0.78	0.92	2.46	62.1%	**-4.0%**
Embassies	5.39	0.80	1.12	1.26	3.18	59.0%	**-0.9%**
Ministry of Finance	129.97	9.97	22.14	21.98	54.10	41.6%	**-4.3%**
Accountant General	3.35	0.68	0.78	0.81	2.26	67.4%	**-2.2%**
General Activities for the Government	86.76	12.01	13.48	23.82	49.30	56.8%	**-27.9%**
Directorate of Financial Reporting Center	0.94	0.15	0.12	0.21	0.48	51.2%	**-0.6%**
Ministry of Planning	23.51	2.61	1.83	3.43	7.87	33.5%	**-21.8%**
National Statistics Agency	12.51	1.86	1.97	1.50	5.33	42.6%	**105.1%**
Ministry of Interior and Federal Affairs	15.81	0.68	1.44	0.89	3.02	19.1%	**3.6%**
Somali Refugee and IDPs Commission	0.85	0.19	0.17	0.20	0.56	66.5%	**1.2%**
National ID Authority DADSOM	1.98	0.20	0.26	0.29	0.75	38.0%	**97.4%**
Somali Disaster and Humanitarian Management A	4.49	1.16	1.10	1.23	3.50	77.8%	**25.2%**
Ministry of Religious Affairs and Endowment	3.38	0.46	0.84	1.25	2.55	75.4%	**77.1%**
Ministry of Justice	2.49	0.48	0.46	0.52	1.46	58.7%	**0.7%**
Custodian Corps	11.43	2.49	2.84	2.84	8.17	71.5%	**13.2%**
Supreme Court	2.68	0.44	0.55	0.60	1.59	59.5%	**5.7%**
Banadir Regional Court	2.05	0.45	0.45	0.48	1.38	67.3%	**0.2%**
Appeal Court	0.92	0.16	0.18	0.22	0.56	60.9%	**-9.8%**
Judiciary Service Committee	0.21	0.04	0.03	0.03	0.09	45.7%	**-15.3%**
Attorney General	1.81	0.36	0.35	0.44	1.15	63.2%	**-4.6%**
Solicitor General	0.71	0.13	0.15	0.17	0.45	63.9%	**-0.5%**
Auditor General	3.97	0.71	0.86	1.03	2.60	65.6%	**11.7%**
Boundaries and Federation Commission	0.40	0.06	0.09	0.09	0.24	59.3%	**10.1%**
National Reconciliation Commission	0.49	0.11	0.08	0.12	0.31	62.9%	**3.0%**
National Independent Electoral Commission	1.32	0.29	0.20	0.30	0.79	59.9%	**-2.2%**
Independence Constitution Review and Imp. Cor	0.96	0.17	0.15	0.20	0.51	53.4%	**14.3%**
National Civil Service Commission	1.57	0.34	0.31	0.35	1.00	63.8%	**1.7%**
The Independent Commission for Combating Co	0.14	0.04	0.02	0.04	0.10	66.6%	**0.0%**

Sector/MDA	Budget 2024	Q1	Q2	Q3	Actual Total	Pfce 75%	YTY %
Security	**255.73**	**56.06**	**58.54**	**57.87**	**172.47**	**67.4%**	**25.2%**
Ministry of Defense	3.74	0.26	0.28	0.34	0.87	23.3%	**-40.6%**
Armed Forces	170.54	37.14	37.75	37.39	112.28	65.8%	**42.2%**
Military Court	3.74	0.72	0.97	0.93	2.62	70.0%	**54.9%**
Disabled and Orphans Organization	0.09	0.01	0.02	0.02	0.04	43.0%	**0.0%**
Ministry of Internal Security	1.61	0.26	0.27	0.31	0.84	52.1%	**3.6%**
Police Force	46.87	10.96	11.60	11.46	34.03	72.6%	**-0.2%**
National Security Force	23.71	5.49	6.29	6.08	17.86	75.3%	**6.0%**
Immigration Department	5.42	1.23	1.35	1.35	3.93	72.6%	**1.6%**
Economic Service	**233.68**	**12.28**	**36.57**	**32.83**	**81.68**	**35.0%**	**148.2%**
Ministry of Water and Energy	64.40	0.86	1.36	2.22	4.44	6.9%	**61.6%**
Ministry of Mineral	2.23	0.29	0.34	0.40	1.03	46.0%	**21.3%**
Somalia Patrol Authority	1.06	0.17	0.16	0.23	0.56	52.2%	**5.3%**
Ministry of Agriculture	50.19	1.58	5.34	9.07	15.99	31.9%	**1002.7%**
Ministry of Livestock and Forestry	8.22	0.36	0.34	0.61	1.31	16.0%	**27.7%**
Ministry of Fishery and Marine Resource	9.58	0.36	0.52	0.83	1.71	17.8%	**66.9%**
Somali Marine Research	0.63	0.12	0.11	0.16	0.39	62.0%	**2.1%**
Offshore and Fisheries Development Project	0.11	0.01	0.01	0.02	0.04	39.8%	**12.3%**
Ministry of Information	6.31	0.99	1.12	1.29	3.40	53.9%	**-11.2%**
Ministry of Communications and Technology	6.90	0.47	0.59	0.59	1.65	23.9%	**23.5%**
National Communication Agency	0.86	0.09	0.19	0.15	0.43	49.5%	**5.3%**
Ministry of Public Work & Reconstruction	60.44	3.16	22.66	12.60	38.41	63.5%	**465.2%**
Ministry of Transportation and Aviation	3.33	0.42	0.44	0.53	1.39	41.6%	**6.9%**
Civil Aviation and Metro-Authority	9.66	1.85	1.64	2.26	5.74	59.4%	**-6.4%**
Ministry of Transport and Ports	2.53	0.36	0.34	0.37	1.06	41.9%	**7.0%**
Hamar Port Authority	1.03	0.23	0.16	0.23	0.62	60.0%	**2.3%**
Ministry of Industry & Commerce	2.70	0.54	0.65	0.66	1.85	68.6%	**0.5%**
Somali Quality Assurance Agency	2.00	0.22	0.32	0.33	0.86	42.9%	**-4.1%**
Ministry of Environment and Cilmate Change	1.46	0.22	0.29	0.30	0.82	55.7%	**10.6%**
Social Service	**208.85**	**8.62**	**87.70**	**25.13**	**121.45**	**58.2%**	**462.0%**
Ministry of Health	52.41	1.76	19.35	10.85	31.97	61.0%	**437.2%**
Ministry of Education and Higher Education	65.09	3.51	5.81	7.19	16.51	25.4%	**164.4%**
Somali National University	8.27	1.33	2.01	1.98	5.32	64.3%	**27.8%**
Somali Academy of Sciences and Arts	1.32	0.26	0.24	0.31	0.81	61.6%	**11.7%**
Intergovernmental Academy of Somali Language	0.34	0.06	0.04	0.06	0.16	45.7%	**8.4%**
Ministry of Labor and Social Affairs	78.39	1.15	59.65	3.99	64.79	82.7%	**2104.5%**
Ministry of Youth and Sport	1.24	0.19	0.26	0.35	0.80	64.5%	**48.8%**
Ministry of Women and Human Rights Developr	1.15	0.23	0.25	0.25	0.73	63.8%	**27.4%**
Somali Disable Agency	0.64	0.13	0.09	0.14	0.36	55.9%	**9.0%**
Total	**1079.38**	**126.39**	**249.07**	**195.13**	**570.59**	**52.9%**	**42.4%**