FEDERAL GOVERNMENT OF SOMALIA

# Fiscal Year 2025 End-Year Budget Performance Report

Prepared by the Budget Directorate

1st March 2026

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# 1. Introduction

This Year-End Report presents the Federal Government of Somalia's discussion of the performance of the budget execution in 2025. It discusses what was actually collected and spent relative to what was budgeted. It also presents the key achievements from the execution of the donor funded projects. The report basically has five sections—macroeconomic performance, revenue performance, expenditure performance, key achievements of the donor funded projects, and intergovernmental fiscal performance. As the Ministry embarks on the implementation of program-based budgeting starting in 2026, future reports will be in position to discuss the achievements (physical outputs) of spending agencies.

# 2. Macroeconomic performance[1]

**Table 1: Macroeconomic assumptions versus projections for fy2025**

| Variable | 2021 | 2022 | 2023 | 2024 | 2025 | | | |
|---|---|---|---|---|---|---|---|---|
| | actual | actual | actual | actual | forecast | projected | deviation btn forecast and projection | %change |
| Nominal GDP (m$) | 9,839 | 10,420 | 10,969 | 12,149 | 13,018 | 12,944 | ↓ | 6.5% |
| Growth (%) | 2.9% | 2.4% | 4.2% | 4.0% | 4.1% | 3.0% | ↓ | -25.0% |
| Inflation (%) | 4.6% | 6.8% | 6.2% | 5.5% | 4.2% | 3.7% | ↑ | -32.7% |
| Exports of Goods | *717* | *704* | *1,009* | *1,149* | *1,257* | *1,243* | ↓ | 8.2% |
| Imports of Goods | *4,790* | *6,340* | *6,955* | *7,616* | *8,190* | *7,685* | ↓ | 0.9% |
| Remittances (private, $m) | 2,118 | 2,142 | 2,102 | 2,409 | 2,588 | 2,488 | ↓ | 3.3% |
| Official Development Assistance (ODA, $m) | 2,265 | 3,442 | 3,541 | 3,975 | 3,917 | 3,694 | ↓ | -7.1% |
| *o/w On-budget aid* | *147* | *459* | *359* | *546* | *291* | *518* | ↑ | -5.1% |
| *o/w Off-budget aid* | *2,118* | *2,983* | *3,182* | *3,429* | *3,626* | *3,176* | ↓ | -7.4% |

Source: IMF Country Report No. 25/191 and MOF staff calculations

## *GDP Growth*

1. Real GDP was expected to slump to 3.0% in 2025 compared to a growth of 4.0% in 2024. The 3% growth was lower than the growth forecast of 4.1% for 2025 (**see Table 1**). In nominal terms, GDP in 2025 is projected at $12.94 billion compared to $12.15 billion in 2024. The slowdown in growth in 2025 was primarily driven by a decline in donor aid including on-budget grants, which adversely affected decline in consumption and halt in large aid-funded programs and other key sectors reliant on external funding, including agriculture, health, and education. Humanitarian spending also declined, and dampening household consumption, particularly food and cash transfer recipients. In addition, climate-related shocks, such as below-average rainfall in some regions and flooding in others, weighed negatively on agricultural output, thereby affecting growth.

## *Inflation*

2. At the time of formulating budget for 2025 the assumption was to have inflation at an average of 4.2%. However, at the end of fy2025, data shows that inflation was 3.7% (see Table 1, third line). The lower than forecasted inflation was attributed to softening of commodity prices, though food price inflation remained elevated due to drought pressures.

[1] Macroeconomic data for the Federal Government of Somalia are not officially published. For such information, please refer to the relevant economic and statistical reports.

### *Exports and Imports*

3. While the exports of goods were projected to increase from $1.15 billion in 2024 to $1.24 billion in 2025, the trade data the Central Bank published in October shows that "exports in 2025Q3 declined compared to the same period last year, to US$298.42 million from US$361.70 million in 2024Q3, reflecting a year-on-year contraction of about 18 percent" (CBS 2026)[2]. This decline is largely driven by lower livestock exports, the dominant Somali export, due supply constraints and deteriorated external demand. Moreover, crops and vegetable oil in addition to forest product exports declined remarkably demonstrating a severe suppression in Somalia's exports.

4. Imports of goods, as of 3rd quarter data, have shown an increase of 7% with a projection slight increase from the 2024 base. Increased imports include construction, clothes and footwear, personal care and cosmetics, and plant products, while food, medical products, vehicles, and electronics have shown between modest and heavy reduction.

### *Remittances*

5. Private remittances were projected at $2.49 billion in 2025 compared to $2.41 billion in 2024, representing an increase of 3.3%. At the time of formulating the fy2025 budget remittances had been anticipated to increase to $2.59 billion in 2025, however this forecast did not materialize. Remittances continue to be crucial for meeting basic needs of many families in Somalia including food, education, and healthcare.

## 3. Revenue performance

### 3.1. Aggregate revenue

6. **Overall revenue and grants increased by $7.1 million in comparison to the collection in 2024, driven by the domestic revenue performance.** Total revenue and grants amounted to $919.8 million which was 69.1% of the annual budget target, and about 1% ($7.1m) increase relative to the previous fiscal year (2024). Domestic revenue yielded $404.3 million which was 94% of the target, and 9.5% ($35 million) higher than in 2024. With this significant performance in relation to past years, standing at 94% of the budget target shows resilience in times of aid-cut crises with aid-funded employment halted, and donor imports and market purchases frozen, affecting the anticipated increases in revenues of the customs and 'other taxes' streams. Income taxes and taxes on goods and services performed above target, despite this difficult time, reflecting the remedy measures performed better in these areas (**see Table 2**). Grants brought in $515.5 million which was 57.2% of the annual target, and -5.1% lower than the total donor grants recorded in the previous year of 2024. Both types of grants (bilateral and multilateral) performed below target and registered negative year-on-year growth.

[2] Central Bank Third Quarter of 2025 report https://centralbank.gov.so/quarterly-economic-review-2025-q3/.

**Table 2: Revenue Performance 2023-2025**

| Fiscal Variable | 2023 | | | | 2024 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | Pfce% | YtY% | Budget | Actual | Pfce% | YtY% | Budget | Actual | Pfce% | YtY% |
| **Total Revenue and Grants** | **917.27** | **738.02** | **80.5%** | **2.6%** | **1,040.81** | **912.72** | **87.7%** | **23.7%** | **1,331.97** | **919.81** | **69.1%** | **0.8%** |
| **Domestic Revenue** | **283.31** | **329.49** | **116.3%** | **25.4%** | **346.18** | **369.35** | **106.7%** | **12.1%** | **430.34** | **404.31** | **94.0%** | **9.5%** |
| **Taxes** | **189.91** | **224.63** | **118.3%** | **23.6%** | **241.43** | **266.76** | **110.5%** | **18.8%** | **295.29** | **280.68** | **95.1%** | **5.2%** |
| Tax on income, profit and capital gain | 17.99 | 24.38 | 135.6% | 35.2% | 23.22 | 36.17 | 155.8% | 48.3% | 38.03 | 44.79 | 117.8% | 23.8% |
| Taxes on property | 0.64 | - | 0.0% | -100.0% | - | - | | | - | - | | |
| Taxes on goods and services | 33.14 | 38.61 | 116.5% | 17.8% | 46.64 | 51.42 | 110.2% | 33.2% | 59.24 | 67.25 | 113.5% | 30.8% |
| Taxes on international trade and transactions | 123.19 | 154.08 | 125.1% | 32.6% | 164.52 | 168.88 | 102.6% | 9.6% | 186.21 | 158.40 | 85.1% | -6.2% |
| Other taxes | 14.95 | 7.55 | 50.5% | -46.4% | 7.05 | 10.30 | 146.1% | 36.4% | 11.81 | 10.24 | 86.7% | -0.6% |
| **Non-Tax Revenue** | **93.40** | **104.86** | **112.3%** | **29.5%** | **104.76** | **102.59** | **97.9%** | **-2.2%** | **135.05** | **123.63** | **91.5%** | **20.5%** |
| Property Rent | - | 3.13 | | 1748.1% | - | 0.69 | | -78.1% | - | 0.93 | | 35.9% |
| Sales of goods and services | 93.40 | 101.73 | 108.9% | 25.9% | 104.76 | 101.90 | 97.3% | 0.2% | 135.05 | 122.70 | 90.9% | 20.4% |
| **Grants** | **633.97** | **408.53** | **64.4%** | **-10.6%** | **694.62** | **543.36** | **78.2%** | **33.0%** | **901.63** | **515.50** | **57.2%** | **-5.1%** |
| Grants from foreign governments | 30.00 | 0.80 | 2.7% | -97.8% | 68.12 | 29.86 | 43.8% | 3612.7% | 42.00 | 18.56 | 44.2% | -37.9% |
| Grants from international organizations | 603.97 | 407.73 | 67.5% | -2.9% | 626.50 | 513.50 | 82.0% | 25.9% | 859.63 | 496.94 | 57.8% | -3.2% |

### 3.2. Income tax

7. **The annual target for income tax was not only achieved but surpassed by 18% percentage points**. A total of $44.8 million was collected against the estimated $38 million, marking an increase of 18% relative to the annual target and 24% rise compared to the 2024 collections. Both individual income taxes– covering employment and rental income taxes and corporate taxes exceeded the budgeted targets. Individual income tax contributed $35.5 million (exceeding the target by 15% and realizing an 11.5% year on year growth). This performance is attributed to improvements in income tax administration through enforcement, digitization of rental income taxes, tax audits and door-to-door visits to identify and register new taxpayers. Corporate taxes contributed $9.3 million (129.7% of target, 115.6% year on year growth or in other terms, more than doubling). This performance is attributed to enhanced tax compliance of the large taxpayers and deployment of enforcement in taxing business profits.

### 3.3. Taxes on goods and services

8. **Collection of taxes on goods and services recorded strong performance, exceeding the annual target by 13.5%.** Revenues from this source reached $67.25 million, which is 113.5% of the annual target, representing 31% increase relative to the collections in the previous year, where collections stood at $51.42 million. Taxes on goods and services in Somalia are grouped in two categories—general taxes on goods and services, and taxes on use of goods. General taxes on goods and services have five major sources—sales tax on telecoms, airline tickets, hotels, imported goods and sale of 'other goods.' As can be seen in **Annex 1**, the key driver for the observed good performance in taxes on goods and services was sales tax on 'sale of other goods,' which contributed $20.1 million representing 1342.1% of target. This significance stems from the fact that the remarkable enforcement of this sales tax started in late 2024, marking a full year collection in 2025. Sales tax on imported goods contributed $27 million (missing the target by approximately 3% due to a slight contraction in the imports).

9. Under the second category (taxes on use of goods and services), the collection totaled $9.12 million, which surpassed the target by 5.8%, and increased 98.5% year on year. Urban road users tax contributed $3.9 million, which was 144.6% of target, and exceeded the previous

year's collection by 52.9%. Notary taxes underperformed; they contributed $1.8 million which was 67% of target and -7.7% below the collection for 2024. The underperformance of notary taxes is attributed to over estimation. It was probably 'signature bonuses' which boosted collections from taxes on use of goods and services, bringing in $3.3 million against a target of $1 million, thereby registering a 105.6% performance against the target. Signature bonuses are one-time payments made by an oil and gas company to the government upon signing a contract for exploration or production rights.

### 3.4. Taxes on international trade

10. **Customs revenues remained resilient in 2025 despite import contraction**. The FGS customs revenue for 2025 totaled $158.4 million, recording a 6.2% decline below the collections realized in the previous year 2024. Due to contraction of respective commodities, revenues from consumption goods (food stuff), fuel and lubricants, Khat, household materials, vehicles and electronics have declined from Mogadishu imports. While the decline in imports affected only these imports, they constitute significant portion of the revenues in customs, accounting for over 2/3. The decline in the imports was led by Somalia's aid cuts perpetuating freezing development and humanitarian (including cash transfers), perpetuating decline in the consumption of part of the society and halt of import-dependent donor operations. Except for these items, revenues from other imports have either increased or remained stable.
Taxes on international trade contributed 39.2% to total domestic revenue in 2025, against the budgeted (planned) contribution of 43.3% at the time of formulating the 2025 budget.

**Figure 1: Customs Quaterly Collections Trend 2023-2025 (in million $)**


### 3.5. Other taxes

12. **'Other taxes' have shown a stable performance in 2025 compared to 2024**. They contributed $10.2 million against 10.3 million in 2024, missing the previous year's performance by a small margin of -0.6% stemming from the customs stamp duty due to the decline in imports paying this tax. The performance demonstrates about 87% of the estimated revenues in the budget. "Other taxes" comprise stamp duty on customs, road worthiness tax, and stamp duty on invoices and contracts. Stamp duty on customs documents contributed $3.36 million, which was 83.4% of the annual target, and declined -5% in comparison to collection

in the previous year 2024. Challenges related to tax compliance in customs were responsible for this underperformance. Road worthiness (Galawito) contributed $0.3 million, which was 23.3% higher than the collection in 2024, though 20% of target, demonstrating this revenue source was over estimated. Stamp duty on invoices and contracts contributed $6.6 million, which was 200% of the target, and 31.3% higher than the collection in the previous year. On the other hand, the 31.3% year-on-year increase reflects the increase in volume of government purchases as these revenues is collected from those contracts.

### 3.6. Non-tax revenue

13. **Non-Tax Revenue (NTR) collections reached $123.6 million in 2025, performing about 21% of 2024 collections and 91.5% of the budget target**. NTRs in Somalia comprise different sources (mostly administrative charges) including fees relating to visas, passport acquisitions, airport, rent on government properties, and other sources. The performance of several most significant fee sources are provided below.

#### *Immigration (visa and passport) charges*

14. The immigration charges on visas and passports have recorded a higher performance compared to the previous year of 2024, marking a growth of between 3% and 4% correspondingly. They, however, didn't meet the anticipated target in the budget. A total of $8.5 million was collected from visas in 2025, which was 62.5% of target and 3.2% higher than the collection in 2024, when the collection was $8.2 million, which means visas brought in additional $300,000 in 2025. The observed underperformance of 62.5% was attributed partly to overestimation based on expected rise in the number of visits but faced reduced travels of diasporas in especially the USA due to the tightened immigration policies and halt of aid-financed foreign contractors. The passport charges generated $10.5 million in 2025, though it was 83.8% of budget target, recording almost 4% additional revenues relative to 2024. The lower-than-expected performance (in relation to the target) is attributed to a lower supply/demand for passports, partly due issuance of national identification cards, replacing local requirement of the passport as an official ID and delays in procuring a new company for printing passports in Somalia after the contract for the previous company expired in the middle of 2025.

#### *Work permits*

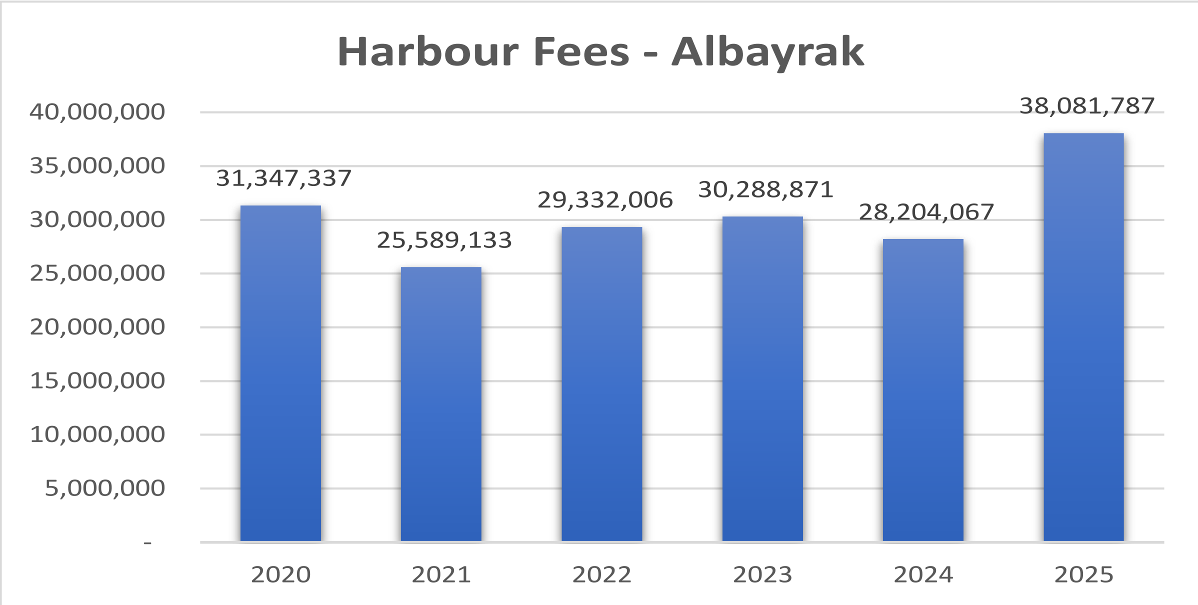
15. Revenue from work permits amounted to $2.7 million in 2025, which was 86.3% of target and -9.6% lower than the collection from work permits in 2024. This decline was primarily driven by a reduction in the issuance of work permits for foreign workers, following the widespread suspension and non-renewal of contracts for aid workers and subcontractors operating in Somalia. The main factor behind this development was the freezing of USAID-funded activities, which completely stopped donor-supported programmes and reduced the demand for foreign personnel requiring valid work permits, putting work permit revenue under pressure.

#### *Port and airport fees*

16. The port and airport services have generated $38 million and $4.15 million respectively, making the port revenues overperform the target by about 8% and the airport by meeting the target by about 92% of target. More importantly, port service charges added more than $10 million additional revenue, writing a 35% increase in the revenue relative to the previous year and establishing proper accounting records for port investment funds while the airport service

revenues have increased 3.7% in comparison to the collection in the previous year 2024. This performance of port and airport are attributed to serving shipment and marine consignments handling services in the seaport and passenger and air cargo handling charges in the airport.

**Figure 2: Harbour (port) service revenues**




### *Overflight fees*

17. Revenue from this source totaled $19.9 million in 2025, which was 72.4% of target, but -10% lower than the collection for 2024 ($22.1 million). The decline was led by few frequently flown airplanes, most significantly Ethiopian Airlines, avoiding Somalia's sky if not necessary over an aviation dispute. Overflight fees are calculated based on the distance flown, the weight of the aircraft, and a unit rate set by the aviation authority of the country whose airspace is being used.

### *Vehicle-related fees (driving license and plate registration)*

Revenue from issuance of driving permits (new and renewals) contributed $1.43 million in 2025, which was 46.5% higher than the collections in the previous year 2024. This performance trend is quite promising and reflects the continuing return to normalcy in the country, as now more people freely participate in economic and social activities. Moreover, revenue from registration of vehicle number plates amounted to $2.4 million in 2025 compared to the collection of $2.1 million in 2024. This means revenue from this source improved by 12.8% year on year. Reasons for this good performance are similar to those under the immediate above item—driving permits.

### *Telecommunication Spectrum fees*

18. Revenue from telecommunication spectrum fees amounted to $5.2 million, which was 55.2% of target, but -4.5% lower than what was collected in 2024 ($5.5 million). With 2023 being the year with highest spectrum fees collection, this reflects that each telecommunication operator is required to make one upfront payment in the beginning of each five years and annually in the remaining four years and, hence, the upfront made in 2023 makes the difference.

*Customs Harbor Fees*

19. A total of $6.8 million was collected in 2025, which was 100.8% of target, though -4.1% lower than what was collected in the previous year 2024 ($7.07 million) similar to the performance of broader customs regime.

*Penalties*

20. Government collected $1.3 million from penalties in 2025, which was 134.1% higher than the collection from penalties in 2024 ($0.57 million). The increase in penalties reflects improved efforts by the Revenue Department to increase tax enforcement.

## 3.7. Donor Grants

**Table 5: Details of revenue from grants in 2025**

| Code | Fiscal Variable | Budget 2025 | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth |
|---|---|---|---|---|---|---|---|---|---|
| | | | Q1 | Q2 | Q3 | Q4 | Total | | |
| **13** | **Grants** | **901.63** | **65.13** | **82.31** | **91.16** | **276.90** | **515.50** | **57.2%** | **-5.1%** |
| **131** | **Grants from foreign governments** | **42.00** | **10.29** | **2.77** | **2.11** | **3.39** | **18.56** | **44.2%** | **-37.9%** |
| **1311** | **Current From Foreign Governments** | 42.00 | 10.29 | 2.77 | 2.11 | 3.39 | 18.56 | **44.2%** | **-37.9%** |
| 131101 | Current Grants in Cash | 42.00 | 10.29 | 2.77 | 2.11 | 3.39 | 18.56 | **44.2%** | **-37.9%** |
| **132** | **Grants from international organizations** | **859.63** | **54.84** | **79.53** | **89.05** | **273.51** | **496.94** | **57.8%** | **-3.2%** |
| **1321** | **Current From International Originations** | 859.63 | 54.84 | 79.53 | 89.05 | 273.51 | 496.94 | **57.8%** | **-3.2%** |
| 132101 | Current Grants in Cash | 859.63 | 54.84 | 79.53 | 89.05 | 273.51 | 496.94 | **57.8%** | **-3.2%** |

21. The Government realized a total of $515.5 million from grants in 2025, which was 57.2% of the annual target and -5.1% lower than the grants that were realized in the previous year 2024 (**see Table 5**). The grants accounted for 56% of total FGS revenue which reflects the Government's continued reliance on external grants to finance its expenditures. The grants are of two types—bilateral and multilateral grants.

*Grants from bilateral partners*

22. Grants from bilateral governments totaled $18.6 million in 2025, which was 44.2% of target, and -37.9% lower the bilateral grants received in the previous year 2024. These grants came from Turkey ($7.5 million) and UAE ($11.1 million).

*Grants from multilateral agencies*

23. Grants from multilateral institutions totaled $496.9 million, which was 57.8% of target, and -3.2% lower than the multilateral grants received in 2024. All these grants are project grants, channeled through 38 projects funded by the World Bank, AfDB, EU, UN and GPE. The lower-than-expected performance of multilateral grants has continued to be attributed to challenges faced by projects in planning and implementing the project activities that are meant to trigger the release of disbursements by the financers (multilateral agencies). It is hoped that the quarterly projects review meetings chaired by the MOF will assist in improving project disbursement rates going forward.

## 4. Expenditure Performance

24. Total expenditure during fy2025 was $971.3 million, which was 71.4% of the total annual budget, and 7.3% higher than the expenditure in the previous year 2024 (**see Table 6**). Expenditure executed through the FGS local fund amounted $621.3 million, which was 95.6% of the annual budget, and 15.7% higher than the spending in the previous fiscal year 2024. The shortfall (4.4%) in spending under the Government Fund was largely due to lower-than-expected receipts from bilateral grants, where only 44.2% of the anticipated receipts were received as shown in **Table 5** above. Donor projects spending was $350 million, which was 49.3% of the annual budget and -4.9% lower than the project spending in the previous year. Project management issues and difficulties encountered by projects in adapting to the donor procurement procedures are largely responsible for the observed underperformance in donor projects spending.

25. In terms of expenditure composition, for the Government Local Fund (GLF), 59% of GLF expenditure was spent on employee compensation (***a step in the right direction when compared to the share of 62.9% in 2024***), followed by purchase of goods and services which accounted for 20.2%, and transfers to FMS at 15.9%. Debt servicing accounted for 1.3% whereas capital spending accounted for just 3.6%, ***which is a step in the right direction when compared to a share of just 0.45% in 2024***. For the Donor Fund, the largest chunk of funds was spent on use of goods and services (36.6% of total donor projects expenditure) followed by grants to FMSs (23.1%), capital spending (15%), other expenses 14.9%, social benefits 5.5% (***huge drop compared to a share of 41.8% in 2024***), subsidies 3.6%, and salaries for project staff 1.3%.

26. In terms of planning and spending dispersion, the highest spending was recorded in Q4, which accounted for 39.5% of total spending in 2025 (**see Table 7**). Q4 share to total spending in 2024 was 37% whereas in 2023 it was 44%. As noted in the previous end-year report for 2024, this late-year surge in spending suggests existence of room to improve efficiency in the planning and execution of activities within MDAs.

## Table 6: Summary expenditure by source of funds 2023-2025

| Code | Description | 2023 | | | | | 2024 | | | | | 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Budget | Actual | Pfce% | YtY% | %share | Budget | Actual | Pfce% | YtY% | %share | Budget | Actual | Pfce% | YtY% | %share |
| **A.** | **Government Fund (GF)** | **500.3** | **468.9** | **93.7%** | **8.8%** | ***65.1%*** | **589.0** | **537.2** | **91.2%** | **14.6%** | ***59.3%*** | **649.7** | **621.3** | **95.6%** | **15.7%** | ***64.0%*** |
| 21 | Compensation of employees | 295.7 | 290.1 | 98.1% | 12.5% | 61.9% | 357.2 | 338.2 | 94.7% | 16.6% | 62.9% | 371.5 | 366.4 | 98.6% | 8.4% | 59.0% |
| 22 | Use of goods and services | 106.6 | 93.3 | 87.5% | -0.3% | 19.9% | 126.3 | 110.2 | 87.3% | 18.2% | 20.5% | 137.7 | 125.6 | 91.2% | 14.0% | 20.2% |
| 24 | Interest and other charges | 13.2 | 13.2 | 100.0% | 4.0% | 2.8% | 7.5 | 7.5 | 99.4% | -43.1% | 1.4% | 8.1 | 8.1 | 99.8% | 8.3% | 1.3% |
| 26 | Grants | 72.5 | 67.1 | 92.6% | 0.6% | 14.3% | 89.9 | 79.0 | 87.8% | 17.7% | 14.7% | 99.5 | 98.9 | 99.4% | 25.3% | 15.9% |
| 31 | Non Financial Assets (Capital) | 12.3 | 5.2 | 42.6% | -32.6% | 1.1% | 8.1 | 2.4 | 29.8% | -54.0% | 0.4% | 32.8 | 22.3 | 67.9% | 826.0% | 3.6% |
| **B.** | **Donor Fund/Projects (DF)** | **417.1** | **251.4** | **60.3%** | **-10.9%** | ***34.9%*** | **490.3** | **368.0** | **75.0%** | **46.4%** | ***40.7%*** | **710.1** | **350.0** | **49.3%** | **-4.9%** | ***36.0%*** |
| 21 | Compensation of employees | 5.4 | 2.1 | 39.1% | 30.3% | 0.8% | 5.1 | 3.4 | 66.5% | 60.1% | 0.9% | 6.2 | 4.6 | 74.8% | 36.0% | 1.3% |
| 22 | Use of goods and services | 94.3 | 44.9 | 47.6% | -4.6% | 17.9% | 149.9 | 94.3 | 62.9% | 109.9% | 25.6% | 261.1 | 128.3 | 49.1% | 36.0% | 36.6% |
| 25 | Subsidies | 5.4 | 5.4 | 100.0% | 0.0% | 2.1% | 13.6 | 9.0 | 65.8% | 65.8% | 2.4% | 13.2 | 12.6 | 95.9% | 41.1% | 3.6% |
| 26 | Grants | 100.8 | 59.2 | 58.7% | 32.9% | 23.5% | 115.3 | 81.4 | 70.6% | 37.5% | 22.1% | 131.2 | 80.8 | 61.6% | -0.7% | 23.1% |
| 27 | Social benefits | 182.6 | 130.6 | 71.5% | -30.9% | 51.9% | 161.6 | 153.8 | 95.2% | 17.8% | 41.8% | 76.8 | 19.1 | 24.9% | -87.6% | 5.5% |
| 28 | Other expenses | 0.0 | 0.0 | | -100.0% | 0.0% | | | | 0.0% | 0.0% | 63.5 | 52.1 | 82.2% | 0.0% | 14.9% |
| 31 | Non Financial Assets (Capital) | 28.5 | 9.2 | 32.2% | 68.7% | 3.7% | 44.8 | 26.1 | 58.3% | 184.4% | 7.1% | 158.1 | 52.4 | 33.1% | 100.6% | 15.0% |
| **C.** | **TOTAL Expenditure (GF+DF)** | **917.4** | **720.3** | 78.5% | -1.2% | *100%* | **1079.4** | **905.2** | **83.9%** | **25.7%** | *100%* | **1359.7** | **971.3** | **71.4%** | **7.3%** | *100%* |
| 21 | Compensation of employees | 301.2 | 292.2 | 97.0% | 12.6% | 40.6% | 362.3 | 341.6 | 94.3% | 16.9% | 37.7% | 377.7 | 371.1 | 98.2% | 8.6% | 38.2% |
| 22 | Use of goods and services | 201.0 | 138.2 | 68.8% | -1.7% | 19.2% | 276.2 | 204.5 | 74.0% | 48.0% | 22.6% | 398.8 | 253.9 | 63.7% | 24.1% | 26.1% |
| 24 | Interest and other charges | 13.2 | 13.2 | 0.0% | 4.0% | 1.8% | 7.5 | 7.5 | 99.4% | -43.1% | 0.8% | 8.1 | 8.1 | 99.8% | 8.3% | 0.8% |
| 25 | Subsidies | 5.4 | 5.4 | 100.0% | 0.0% | 0.7% | 13.6 | 9.0 | 65.8% | 65.8% | 1.0% | 13.2 | 12.6 | 95.9% | 41.1% | 1.3% |
| 26 | Grants | 173.3 | 126.3 | 72.9% | 13.5% | 17.5% | 205.3 | 160.3 | 78.1% | 27.0% | 17.7% | 230.7 | 179.7 | 77.9% | 12.1% | 18.5% |
| 27 | Social benefits | 182.6 | 130.6 | 71.5% | -30.9% | 18.1% | 161.6 | 153.8 | 95.2% | 17.8% | 17.0% | 76.8 | 19.1 | 24.9% | -87.6% | 2.0% |
| 28 | Other Expense | 0.0 | 0.0 | | | 0.0% | 0.0 | 0.0 | | 0.0% | 0.0% | 63.5 | 52.1 | 82.2% | 0.0% | 5.4% |
| 31 | Non Financial Assets (Capital) | 40.8 | 14.4 | 35.3% | 9.1% | 2.0% | 52.9 | 28.5 | 53.9% | 97.9% | 3.2% | 190.8 | 74.6 | 39.1% | 161.7% | 7.7% |

## Table 7: Quarterly Spending FY2025

| Fiscal Variable | Budget 2025(m$) | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth |
|---|---|---|---|---|---|---|---|---|
| | | Q1 | Q2 | Q3 | Q4 | Total | | |
| **Expenditure** | **1359.71** | **186.67** | **192.50** | **208.45** | **383.70** | **971.32** | **71.4%** | **7.3%** |
| **Compensation of Employees** | **377.72** | **90.65** | **84.84** | **91.54** | **104.04** | **371.06** | **98.2%** | **8.6%** |
| **Use of goods and services** | **398.81** | **42.37** | **45.35** | **67.14** | **99.02** | **253.88** | **63.7%** | **24.1%** |
| **Interest and other charges** | **8.14** | **1.09** | **1.83** | **2.43** | **2.78** | **8.13** | **99.8%** | **8.3%** |
| **Subsidies** | **13.18** | **0.08** | **0.91** | **6.24** | **5.39** | **12.63** | **95.9%** | **41.1%** |
| **Grants** | **230.75** | **25.18** | **29.60** | **32.67** | **92.27** | **179.72** | **77.9%** | **12.1%** |
| **Social benefits** | **76.82** | **0.00** | **0.00** | **0.00** | **19.11** | **19.11** | **24.9%** | **-87.6%** |
| **Other expenses** | **63.46** | **11.73** | **17.54** | **1.60** | **21.28** | **52.15** | **82.2%** | **0.0%** |
| **Non Financial Assets** | **190.84** | **15.56** | **12.44** | **6.84** | **39.80** | **74.64** | **39.1%** | **161.7%** |

### 4.1.Compensation of employees

27. A total of $371.1 million was spent on compensation of employees in 2025, which was 98.2% of the annual budget, and 8.6% higher than the spending on the same item in the previous fiscal year 2024. As shown in **Table 6**, the larger part of this spending ($366.4m) went to civil servants, which represented 98.6% of budget, and 8.4% higher than the civil service wage bill for the previous year 2024. Compensation of employees for donor projects staff totaled $4.6m, which was 74.8% of budget, and 36% higher than the wage bill for donor projects staff in 2024. The underspending in donor projects salary payments was partly attributed to delays to recruit project staff as planned, and partly to delays to implement some project activities.

### 4.2.Use of goods and services

28. Overall, the FGS spent $253.9 million on purchase of goods and services in 2025, against a target of $398.8 million, representing 63.7% of target, 24.1% year on year increase, and a share of 26.1% to total expenditure during the year. As shown in **Annex 2**, the largest expenditure item under goods and services continued to be consulting and professional expenses, which costed the FGS a total of $116.7 million (12% of total expenditure) against a target of $187.9 million, followed by 'other general expenses' on which Government spent $48.6 million (5% of total expenditure). Details of spending on the other items under use of goods and services can be seen in **Annex 2**.

29. Goods and services purchased through the government-consolidated fund amounted to $125.6 million which was 91.2% of target and 14% higher than the spending on use of goods and services in the previous year 2024. Donor funded projects' expenditure on goods and services totaled $128.3 million against a target of $261.1 million, which was 49.1% of target and 36% higher than the expenditure on goods and services in 2024.

### 4.3.Capital expenditure

30. The overall spending on capital activities was $74.6 million in 2025 against a budget of $190.8 million which was 39.1% of target and161.7% higher than capital spending in 2024. In terms of share to total FGS expenditure, capital spending jumped from the share of 3.2% in 2024 to a share of 7.7% in 2025—**which is a remarkable improvement and a step in the right direction**, although more room for improvement still exists especially in regards to both allocation and execution rate. **Table 8** shows that the largest chunk of capital spending (80%) was spent on 'machinery and equipment,' followed by buildings and structures 12%, and other fixed assets 7.9%. Capital spending through the GLF in 2025 was $22.3 million (67.9% of target) whereas capital spending through donor projects was $52.4 million (33.1% of target)—see **Annex 2**.

**Table 8: Composition of capital spending 2020-2025**

| Item | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| Buildings and Structures | 0.55 | 2.12 | 0.93 | 0.48 | 0.13 | 8.96 |
| Machinery and Equipment | 7.11 | 7.04 | 12.27 | 10.07 | 16.74 | 59.71 |
| Other Fixed Assets | 0.62 | 0.86 | - | 3.86 | 11.35 | 5.87 |
| Weapons Systems | - | - | - | - | 0.11 | 0.10 |
| Intangible Assets | - | - | - | - | 0.20 | - |
| **Total capital spending** | **8.27** | **10.01** | **13.20** | **14.41** | **28.52** | **74.64** |
| *as % of total FGS spending* | *1.7%* | *2.1%* | *1.8%* | *2.0%* | *3.2%* | *7.7%* |

| As % of total | | | | | | |
|---|---|---|---|---|---|---|
| **Item** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Buildings and Structures | 6.6% | 21.2% | 7.1% | 3.3% | 0.5% | 12.0% |
| Machinery and Equipment | 85.9% | 70.3% | 92.9% | 69.9% | 58.7% | 80.0% |
| Other Fixed Assets | 7.5% | 8.5% | 0.0% | 26.8% | 39.8% | 7.9% |
| Weapons Systems | 0.0% | 0.0% | 0.0% | 0.0% | 0.4% | 0.1% |
| Intangible Assets | 0.0% | 0.0% | 0.0% | 0.0% | 0.7% | 0.0% |
| **Total capital spending** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** |

### 4.4.Interest on debt payments

31. Government spent $8.1 million on debt servicing in fy2025, which was 99.8% of target, and 8.3% higher than the expenditure on debt servicing in 2024. Good estimation of debt servicing was responsible for the observed performance, thanks to the Meridian debt management system which now supports the Debt Management Unit and MOF in debt forecasting.

### 4.5.Subsidies

32. A total of $12.6 million was spent on subsidies in 2025, which was 95.9% of target and 41.1% higher than the subsidies expended in the previous year 2024. The subsidies continued targeting the electricity sector to lower the cost of electricity and eventually lower the cost of doing business in the country. All these subsidies are disbursed through donor projects e.g., SCALE-UP.

### 4.6.Transfers to FMSs, International Organizations and other Government Units

33. Total transfers totaled $179.7 million in 2025, which was 77.9% of target and 12.1% higher than the transfers effected in the previous year 2024 (see Table 6). Transfers to international organizations amounted $4.3 million which was 100% of target—meaning all planned transfers to international organizations (e.g., East African Community, IGAD, …) were executed as planned. Transfers to other government units, particularly to Somali Chamber of Commerce and Somalia Development Bank, totaled $1.5 million which was 90% of target and -7% lower than what was transferred to these two agencies in 2024. The -7% decline in these transfers was attributed to lower-than-expected domestic revenue and budget support in the year (2025).

34. Transfers to FMSs reached $163.8 million in 2025, which was 76.4% of target and 41% higher than the transfers to FMSs in the previous year. These transfers come from two sources—domestic revenue and donor grants. As **Table 10** shows, FMS transfers funded from domestic revenue amounted to $53 million, which was 6.8% higher than what was transferred from this source in 2024. These transfers accounted for 32.4% of the total FMS transfers. Transfers funded from donor grants amounted to $110.8 million, which were 66.7% higher than the transfers from this source in 2024. As **Table 11** shows, the **transfer rates** for grants disbursed through donor projects were  from 90% and 85% in 2024 and 2025 respectively. This good performance was attributed to the meetings amongst MOF, IGFF and FMSs that discussed the factors that were responsible for the low access rates to these grants and agreed on appropriate interventions towards building capacity of FMSs to improve their performance in fulfilling the requirements/reform conditionalities for accessing donor funds. Transfers through the donor fund accounted for 67.6% of the total transfers.

**Table 9: Transfers to FMSs and Other Government Units fy2025**

| FMS | Budget 2025 | Actual 2025 | Pfce 100% | Y-To-Y Growth % |
|---|---|---|---|---|
| Somaliland State of Somalia | - | - | 0% | |
| Puntland State of Somalia | 16,084,876 | 12,884,992 | 80% | -21% |
| Jubaland State of Somalia | 39,429,902 | 33,389,301 | 85% | 137% |
| South West State of Somalia | 36,069,104 | 27,583,315 | 76% | 24% |
| Galmudug State of Somalia | 33,029,254 | 24,875,574 | 75% | 61% |
| Hirshabelle State of Somalia | 31,590,126 | 23,209,189 | 73% | 66% |
| Benadir Regional Administration and LG | 57,740,447 | 41,281,825 | 71% | 21% |
| Northeastern State | 591,000 | 591,000 | | |
| Somali Development Bank | 835,000 | 755,028 | 90% | -7% |
| Chamber of commerce | 835,000 | 755,028 | 90% | -7% |
| **Grand Total** | **216,204,708** | **165,325,252** | **76%** | **40%** |

Source: MOF SFMIS

**Table 10: Transfers to FMS and other Government Units 2022-2025 (in Million $)**

| Code | Description | Actual 2023 | Actual 2024 | Actual 2025 |
|---|---|---|---|---|
| **A** | **Grants to FMS thru GLF** | **45.81** | **49.62** | **53.01** |
| | *Somaliland State of Somalia* | 0.03 | 0.00 | 0.00 |
| | *Puntland State of Somalia* | 3.68 | 9.27 | 3.86 |
| | *Jubaland State of Somalia* | 5.63 | 4.50 | 10.25 |
| | *South West State of Somalia* | 4.56 | 4.03 | 4.75 |
| | *Galmudug State of Somalia* | 4.75 | 4.18 | 5.68 |
| | *Hirshabelle State of Somalia* | 3.95 | 3.42 | 4.35 |
| | *Benadir Regional Administration and LG* | 23.21 | 24.23 | 23.53 |
| | *Northeastern State* | 0.00 | 0.00 | 0.59 |
| **B** | **Grants Thru Donor Projects** | **57.65** | **66.48** | **110.80** |
| | *Puntland State of Somalia* | 7.72 | 7.11 | 9.02 |
| | *Jubaland State of Somalia* | 13.27 | 9.58 | 23.14 |
| | *South West State of Somalia* | 12.77 | 18.16 | 22.84 |
| | *Galmudug State of Somalia* | 8.39 | 11.24 | 19.20 |
| | *Hirshabelle State of Somalia* | 8.63 | 10.59 | 18.86 |
| | *Benadir Regional Administration and LG* | 6.88 | 9.80 | 17.75 |
| | **Total Transfers to FMS** | **103.46** | **116.10** | **163.82** |
| **C** | **Grants to other government entities** | **1.46** | **1.62** | **1.51** |
| | *o/w Somali Chamber of Commerce* | 0.73 | 0.81 | 0.76 |
| | *o/w Development Bank of Somalia* | 0.73 | 0.81 | 0.76 |
| | **TOTAL** | **104.91** | **117.72** | **165.33** |

Source: MOF SFMIS

**Table 11: Transfer Rates for Grants to FMS 2023-2025**

| **FGS Local Fund** | **2023** | | | **2024** | | | **2025** | | |
|---|---|---|---|---|---|---|---|---|---|
| **Description** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** |
| Somaliland | 0.03 | 0.03 | 100% | | | | | | |
| Puntland | 3.68 | 3.68 | 100% | 16.83 | 9.27 | 55% | 8.73 | 3.86 | 44% |
| Jubaland | 9.13 | 5.63 | 62% | 5.26 | 4.50 | 86% | 15.13 | 10.25 | 68% |
| South West State | 9.86 | 4.56 | 46% | 11.47 | 4.03 | 35% | 9.92 | 4.75 | 48% |
| Galmudug | 10.05 | 4.75 | 47% | 11.52 | 4.18 | 36% | 10.85 | 5.68 | 52% |
| Hirshabelle | 9.25 | 3.95 | 43% | 11.24 | 3.42 | 30% | 9.56 | 4.35 | 46% |
| BRA | 26.71 | 23.21 | 87% | 29.95 | 24.23 | 81% | 28.70 | 23.53 | 82% |
| North Eastern State | | 0.00 | | | | | 0.59 | 0.59 | 100% |
| **Subtotal** | **68.71** | **45.81** | **67%** | **86.26** | **49.62** | **58%** | **83.47** | **53.01** | **64%** |
| **DONOR** | | | | | | | | | |
| **Description** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** |
| Puntland | 7.57 | 7.72 | 102% | 3.91 | 7.11 | 182% | 7.35 | 9.02 | 123% |
| Jubaland | 13.41 | 13.27 | 99% | 14.46 | 9.58 | 66% | 24.30 | 23.14 | 95% |
| South West State | 14.21 | 12.77 | 90% | 22.22 | 18.16 | 82% | 26.15 | 22.84 | 87% |
| Galmudug | 6.41 | 8.39 | 131% | 10.29 | 11.24 | 109% | 22.18 | 19.20 | 87% |
| Hirshabelle | 7.35 | 8.63 | 117% | 12.89 | 10.59 | 82% | 22.03 | 18.86 | 86% |
| BRA | 5.50 | 6.88 | 125% | 9.84 | 9.80 | 100% | 29.04 | 17.75 | 61% |
| **Subtotal** | **54.45** | **57.65** | **106%** | **73.62** | **66.48** | **90%** | **131.06** | **110.80** | **85%** |
| **FGS Local Fund + DONOR** | | | | | | | | | |
| **Description** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** | **Budget** | **Actual** | **PRFC** |
| Somaliland | 0.03 | 0.03 | 100% | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Puntland | 17.10 | 16.95 | 99% | 31.29 | 18.84 | 60% | 33.04 | 27.00 | 82% |
| Jubaland | 22.54 | 18.89 | 84% | 19.72 | 14.07 | 71% | 39.43 | 33.39 | 85% |
| South West State | 24.07 | 17.33 | 72% | 33.69 | 22.19 | 66% | 36.07 | 27.58 | 76% |
| Galmudug | 16.46 | 13.14 | 80% | 21.81 | 15.41 | 71% | 33.03 | 24.88 | 75% |
| Hirshabelle | 16.59 | 12.57 | 76% | 24.13 | 14.01 | 58% | 31.59 | 23.21 | 73% |
| BRA | 32.22 | 30.09 | 93% | 39.79 | 34.03 | 86% | 57.74 | 41.28 | 71% |
| North Eastern State | | | | | | | 0.59 | 0.59 | 100% |
| **Grand Total** | **129.00** | **109.00** | **84%** | **170.43** | **118.57** | **70%** | **231.49** | **177.93** | **77%** |

Source: MOF

## 4.7.Social benefits

35. A total of $19.1 million was spent on social benefits in 2025, which was 24.9% of target and -87.6% lower than the amounts spent on social benefits in 2024. Social benefits accounted for 2% of total spending in 2025 compared to a share of 17% in 2024 and 17.7% in 2023. The observed decline in provision of social benefits is attributed to the ongoing winding down of donor projects (e.g., RCRF) through which social benefits were being channeled. The social benefits have greatly helped many Somalis to cope more effectively with disasters and pursue poverty reduction—which has been done through cash transfers to the poorest and most vulnerable communities to improve their standard of living. They have also helped in establishing and strengthening government systems and capacities in designing, implementing, and monitoring effective social protection programmes, including social assistance, social care, labor market policies, and social insurance.

## 4.8.Other expenses

36. A total of $52.1 million was spent on other expenses in fy2025 against a target of $63.5 million, representing 82.2% of target. These ‘other expenses’ were specifically executed through a donor project in the Ministry of Health aimed at improving coverage of essential health and nutrition services in project areas and strengthen stewardship capacity of Ministries of Health. The MOF continued engaging and supporting the Ministry of Health to reallocate these ‘other expenses’ to the rightful classifications in the future years.

## 4.9.Expenditure by Sector

**Table 12: Expenditure by Sector FY2025, in Million USD**

| Sector | 2023 | | | | | | 2024 | | | | | | 2025 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | Prfc % | YtY% | %share (budget) | %share (actual) | Budget | Actual | Prfc % | YtY% | %share (budget) | %share | Budget | Actual | Prfc % | YtY% | %share (budget) | %share |
| Administration | 336.6 | 296.1 | 88.0% | -3.3% | 36.7% | 41.1% | 380.1 | 321.2 | 84.5% | 8.5% | 35.2% | 35.5% | 430.2 | 379.9 | 88.3% | 18.3% | 31.6% | 39.1% |
| Security | 197.3 | 191.6 | 97.1% | 14.3% | 21.5% | 26.6% | 256.2 | 235.3 | 91.8% | 22.8% | 23.7% | 26.0% | 268.7 | 265.9 | 99.0% | 13.0% | 19.8% | 27.4% |
| Economic Service | 139.1 | 78.3 | 56.3% | 37.4% | 15.2% | 10.9% | 177.4 | 129.3 | 72.9% | 65.2% | 16.4% | 14.3% | 331.4 | 161.6 | 48.8% | 25.0% | 24.4% | 16.6% |
| Social Service | 244.4 | 154.3 | 63.1% | -22.1% | 26.6% | 21.4% | 265.7 | 219.4 | 82.6% | 42.2% | 24.6% | 24.2% | 329.4 | 163.9 | 49.8% | -25.3% | 24.2% | 16.9% |
| **Total** | **917.4** | **720.3** | **78.5%** | **-1.2%** | **100%** | **100%** | **1,079.4** | **905.2** | **83.9%** | **25.7%** | **100%** | **100%** | **1,359.7** | **971.3** | **71.4%** | **7.3%** | **100%** | **100%** |

Source: MOF

### *Administration and General Services*

37. The sector spent $379.9 million in 2025, which was 88.3% of the annual budget, and 18.3% higher than the sector spending in 2024 (**see Table 12**). The sector accounted for 39.1% of total FGS spending in 2025, up from a share of 35.5% in 2024. At the formulation of the budget for fy2025, the sector was allocated 31.6% of total budget. The big spenders within the sector include General Government Activities which accounted for 32.1% of total sector spending, Ministry of Finance 24.5%, and Parliament 9.1%. The rest of the MDAs (34) in the Administration sector accounted for 34.3% of the sector expenditure.

### *Security*

38. The sector consumed $265.9 million in 2025, which was 99% of the target and 13% more than the sector expenditure in 2024. Security expenditure accounted for 27.4% of all FGS expenditures in 2025, against the planned share of 19.8% (at the time of budget formulation). This means security received more funds than originally planned in relation to other sectors, which was due to new policy developments that required the FGS to take over some of the security budgets that were previously funded by donors.

### *Economic Sector*

39. A total of $161.6m was spent in 2025 on the now 20 MDAs that implement economic sector activities, against the target of $331.4 million. Performance-wise, this was 48.8% of the target, 25% higher than the sector spending in 2024, and accounted for 16.6% of total FGS spending. Of the 20 cost centers within the sector, the big-ticket spenders included Ministries of Water and Energy, Agriculture, Public Works and Reconstruction, Fisheries, and Civil Aviation Authority. These together accounted for 82.1% of the total sector spending. This means the rest of the 15 MDAs shared 17.9% of the total sector spending.

### *Social Services Sector*

40. The sector's spending was $163.9 million which was 49.8% of target, and a year-to-year decrease of -25.3% in comparison to the sector spending of 2024. The sector accounted for 16.9% of total FGS spending in 2025, which was lower than the share of 24.2% in 2024. As explained in paragraph 4.7 (under social benefits), the decline in allocations to this sector was driven by the decline in social benefits, which declined from a share of 17% of total FGS expenditure in 2024 and 17.7% in 2023, to 2% of total FGS spending in 2025. Big-ticket spenders in the sector in 2025 included Ministry of Health with a 42.9% share to total sector

expenditure, Ministry of Education 30.3%, Ministry of Labor and Social Affairs 19.2%, and Somalia National University 5%. The rest of the sector MDAs (5 in total) shared the rest of the sector resources (2.6%). Details can be found in **Annex 1**.

## 4.10. Budget Execution Rates and Key Achievements for Donor Projects

41. Overall budget execution rates for donor funded projects declined from 75.1% in 2024 to 49.3% in 2025 (**see Table 13**). Projects funded by the World Bank had the highest budget execution rate (51.8%), although this performance was low in comparison to an execution rate of 77% in 2024. Projects funded by EU executed only 42.8% of what had been budgeted for 2025, UN executed 36.5%, and AfDB 28.4%. The WB-financed projects accounted for 90.9% of total project spending, compared to a share of 97.7% in 2024. Individual projects' budget execution rates and key achievements in 2025 are provided in Table 14.

**Table 13: Budget Execution Rates by Funding Source 2024 and 2025**

| Donor | 2024 | | | | 2025 | | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | Prfc % | %share | Budget | Actual | Prfc % | %share |
| **Donor Fund** | **490.34** | **367.98** | **75.0%** | **100.0%** | **710.06** | **349.97** | **49.3%** | **100.0%** |
| Word Bank Fund | 467.05 | 359.44 | 77.0% | 97.7% | 613.53 | 318.02 | 51.8% | 90.9% |
| AfDB Fund | 15.44 | 6.29 | 40.8% | 1.7% | 62.96 | 17.89 | 28.4% | 5.1% |
| UN Fund | 0.21 | 0.21 | 100.0% | 0.1% | 4.78 | 1.75 | 36.5% | 0.5% |
| EU Fund | 7.64 | 2.03 | 26.6% | 0.6% | 28.79 | 12.31 | 42.8% | 3.5% |

Source: MOF

**Table 14: Donor Projects Budget Execution Rates and Key Achievements for FY2025**

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | **Word Bank Fund** | **627.61** | **332.04** | **52.9%** | |
| 1 | SCALE-UP | 33.08 | 26.55 | 80.2% | • NIRA reached 1 million foundational digital ID registrations.<br>• Gargaara expanded MSME credit access through 9 Partner Financial Institutions with 50+ PFI staff trained.<br>• Cybersecurity Bill, E-Transactions Bill, CBS Act Amendment Bill submitted to Parliament.<br>• RegTech/SupTech reached final implementation — collectively transitioning Somalia's digital economy foundations to the incoming SPRING project. |
| 2 | Shock Responsive Safety Net for Human Capital Project | 116.82 | 28.09 | 24.0% | |
| 3 | Somalia Urban Resilience Project II | 64.07 | 36.02 | 56.2% | • Dushamareb—Started civil works for inner city roads; completed office and lab building<br>• Beledywne—Started civil works for city roads; completed office and lab building |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | • Baidoa—continued rehabilitation of city roads<br>• Kismayu— continued rehabilitation of city roads<br>• Supported various capacity building activities including trainings and retooling of FMSs |
| 4 | Somalia Crisis Recovery Project (SCRP) | 23.63 | 22.01 | 93.1% | • Supported adoption of the national policy for managing the non-civil service health cadre to enhance delivery of health services<br>• Supported the implementation of the operationalization plan for the National Community Health Strategy nationwide—to ensure key health interventions reach underserved and remote areas.<br>• Supported transition of the District Health Information Software 2 (DHIS2) to a more robust, sustainable platform that supports improved data collection, analysis, and health-sector decision-making at both national and subnational levels.<br>• Jowhar Roads Rehabilitation 71% completed (thereby improving access and resilience against seasonal flooding).<br>• Barawe Imbresso Road maintenance 87% completed.<br>• Janaale–Badey & Baay Irrigation Canals completed, Kismayo Bulo Bartire Canal 85% completed (thereby restoring irrigation functionality, strengthening flood control, and enhancing agricultural productivity for vulnerable communities). |
| 5 | Somali Integrated Statistics and Economic Planning Capacity Building (SISEPCB Project) | 6.77 | 6.37 | 94.1% | • Implemented Endline Evaluation for Nine National Development Plan projects<br>• Prepared the Human Capital Development Strategy (HCD)<br>• Built capacity for FMS macro working group<br>• Supported preparation of the Centennial Vision 2060<br>• Supported Consumer Price Indices (CPI) weight development and modernization<br>• Implemented the Second User Satisfaction Survey<br>• Implemented Somali Integrated Business Establishment Survey (SIBES)<br>• Supported preparation of the National Transformation Plan (NTP) |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| 6 | Somalia Recurrent Cost and Reform Financing Project - Phase III (Project Support) | 10.22 | 8.55 | 83.7% | • Facilitated the adoption of the National Student Learning Assessment Strategy and Framework (NLAF) along with its Implementation Work Plan—which helped establish clear standards for measuring student learning outcomes.<br>• Supported the Intergovernmental Education Coordination Forum in endorsing the National School Financing Policy and its accompanying operational guidelines.<br>• Supported the launch of the National School Self-Assessment Exercise for FMSs. |
| 7 | Somalia Recurrent Cost and Reform Financing Project - Phase III (Budget Support) | 14.08 | 14.02 | 99.6% | • Contributed 8% of the total FGS wage bill during 2025.<br>• Sponsored the 2026 National Budget Consultation Workshop which fostered dialogue and collaboration on national fiscal matters.<br>• Supported the procurement of the ITAS to modernize income tax administration.<br>• Sponsored three Intergovernmental Fiscal Forums to revise the grant-sharing formula and propose new indicators to enhance fiscal cooperation among FMSs.<br>• Supported Citizen Engagement campaigns that have successfully reached 22,000 unique beneficiaries e.g., female health workers, pregnant women, household heads, replaced FHWs, senior citizens, low-performing cadres, referred persons, and nomadic households, across the country.<br>• Undertook a Gender Based Violence (GBV) Service mapping exercise, identifying critical gaps in service provision, and strengthening coordination and referral pathways among service providers. |
| 8 | Somalia Education for Human Capital Development (SEHCD) Project | 17.14 | 6.04 | 35.2% | • Learning Assessment Framework launched to measure student learning for Grades 3 and 6.<br>• CEC Policy approved.<br>• Teacher Policy approved.<br>• EMIS/TMIS upgrades in progress.<br>• Completed construction of 3 schools for Jubaland & Hirshabelle<br>• Commenced construction of 14 schools<br>• Completed electrical and solar installation in targeted schools |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | • Provided grants to 247 schools supporting 118,751 students across FMSs, including large numbers of vulnerable and displaced children.<br>• Provided certification training to 2,385 teachers (cohort 1)<br>• Completed assessment of Teacher Training Centers to identify gaps and guide improvements.<br>• Delivered first-ever safety & first aid training to over 100 MoE staff.<br>• Students in project schools increased from 57,303 to 118,751 including enrollment of 26,843 girls; Gross Enrollment Rate in target districts now at 18%.<br>• Recruited/trained over 4,500 teachers of which 902 were women. |
| 9 | Damal Caafimad Project | 47.37 | 31.63 | 66.8% | • Provided integrated health and nutrition services to 4,990,906 Somalis, of which 46.5% were female.<br>• Supported 230 health facilities including 4 regional hospitals, 19 district hospitals, and 206 health centers across the regions.<br>• Maintained the operation of 13 ambulances to facilitate the delivery of emergency referral services.<br>• Summary of key outputs;<br>➢ Total beneficiaries reached: 4,990,906 (*Bakool 668,639; Bay 2,216,851; Hiiraan 1,530,306; Nugaal 575,110*)<br>➢ Antenatal Care visits: 110,950<br>➢ Normal Deliveries: 89,636<br>➢ Caesarean Sections: 2,055<br>➢ Postnatal Care consultations: 102,536<br>➢ Pentavalent 3rd dose: 231,950<br>➢ Td 2nd dose: 80,259<br>➢ SAM treated: 152,049<br>➢ TB diagnosed: 2,798<br>➢ TB on treatment: 3,691<br>➢ Malaria cases treated (ACT): 5,173<br>➢ Supported health facilities: 230<br>➢ Ambulances operational: 13 |
| 10 | SOMALIA COVID-19 EMERGENCY VACCINATION PROJECT | 34.90 | 30.11 | 86.3% | Continued reconstruction of 6 regional hospitals, National Cold chain facilities and support to 47 Health facilities in Jubaland, Galmudug and BRA to deliver essential health services reaching 190,000 childrens on immunization services, 340,000 OPD consultations, 37,000 ANC Consultations, and 10,500 safe deliveries. |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | Summary list of key project outputs<br>• 135 Solar Direct Drive (SDD) refrigerators<br>• 5 ultra-low temperature freezers<br>• 5 generators (accompanying the freezers)<br>• 10 air-conditioners<br>• 2 freezers delivered to the national cold chain storage facility in Mogadishu<br>• 8 additional freezers for the same facility<br>• Reconstruction of six Regional Hospitals in Bosaso Puntland, Dhuusamareeb Galmudug, Kismayo Jubaland, Baidoa SWS, Jowhar Hirshabelle, Forlanini BRA<br>• Construction of a national cold chain storage facility in Forlanini Hospital Mogadishu<br>• Supported 47 Health Centeres<br>• Procured 3 ambulances and 3 utility vehicles in Galmudug, Jubaland and BRA<br>• Provided 190,000 vaccines<br>• Conducted 340,000 outpatient visits, 37,000 ANC consultations and 10,500 safe deliveries |
| 11 | Somalia - Horn of Africa Infrastructure Integration Project (SHIIP) | 29.37 | 7.29 | 24.8% | The following are under implementation:<br>• Haleya to Ina Guha (91km) in Somaliland feasibility studies and engineering design<br>• Galkayo-Galdogob Road (65 km) and Iskushuban-Kalabaydh Road (133 km) Puntland State feasibility studies and engineering design<br>• Master Plan, Feasibility Study, Preliminary Engineering Design and Environmental and Social Impact Assessment for the New Mogadishu Airport, Mogadishu, Somalia<br>• Enhancing Fisheries Skills and Productivity: Training in Fish Handling, Quality, and Processing.<br>• A study to inform Somali's regional integration Strategy (Economic & connectivity corridors)<br>• Office Equipment and furniture for ministry of public works reconstruction and housing |
| 12 | DE-RISKING, INCLUSION AND VALUE ENHANCEMENT OF PASTORAL ECONOMIES IN THE | 8.30 | 5.56 | 66.9% | • Finalized Somalia's National Cooperative Policy and Cooperative Act.<br>• Completed the National Quality Control Reference Laboratory feasibility assessment. |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | HORN OF AFRICA PROJECT | | | | • Trained over 180 pastoral producers across FMSs.<br>• Mobilized over USD 5.4 million[3] in targeted financing for the Livestock Value Chain Fund managed by Gargaara.<br>• Modernized production systems.<br>• Aligned quality standards aligned with international export requirements. |
| 13 | Somali Electricity Sector Recovery Project (SESRP) | 65.80 | 27.90 | 42.4% | • Completed electrification of 150 health facilities and 210 education facilities across Mogadishu, Southwest, Jubbaland, Hirshabelle, and Galmudug States.<br>• Initiated the design, supply, installation, and commissioning of major load centers powered by solar PV systems with Battery Energy Storage Systems (BESS) in Garowe, Galkayo (Puntland), Galkayo (Galmudug), and Baidoa. |
| 14 | Ground Water for Resilience Project (GW4R) | 6.27 | 3.16 | 50.4% | • Conducted hydrogeological investigations in targeted regions to assess aquifer potential.<br>• Identified and validated priority water point locations for sustainable groundwater extraction.<br>• Completed technical studies to inform borehole drilling and water resource planning.<br>• Rehabilitated strategic boreholes in selected focal areas.<br>• Delivered technical training programs on groundwater management, monitoring, and data systems.<br>• Supported development of regulatory and management frameworks for sustainable groundwater governance. |
| 15 | SOMALIA EMPOWERING WOMEN THROUGH EDUCATION AND SKILLS PROJECT - "RAJO KAABA" | 21.83 | 3.97 | 18.2% | |
| 16 | Somalia Enhancing Public Resource Management Project | 13.86 | 11.94 | 86.1% | **PFM**—Strengthened FMIS coordination, improved wage bill transparency, advanced reform strategy preparation, and ensured timely financial reporting and audit compliance.<br><br>**DRM**—Significant expansion of the taxpayer base, strengthened tax data analytics capacity, harmonized TIN |

[3] This includes $3.7m which Gargaara paid on behalf of the Government from reflow account.

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | structure, and improved national revenue coordination.<br><br>**Public Sector Management**—Progressed HRMIS groundwork, advanced Pay & Grading implementation, strengthened institutional coordination, and enhanced civil service capacity through structured training and international benchmarking. |
| 17 | SOMALIA WATER FOR RURAL RESILIENCE PROJECT | 17.26 | 10.92 | 63.3% | • Completed redevelopment of 43 total water infrastructure facilities (reached about 40% of target (107)).<br>• Completed rehabilitation of 19 water points of the planned 30 water points.<br>• Treated 585,226 animals (representing 44% of target) to strengthen livestock health and resilience.<br>• Established 8 farmer field schools<br>• Trained 333 community health workers<br>• Established 5 institutions providing veterinary services across the FMSs.<br>• Rehabilitated 6,500 ha of rangeland (so fare reached 65% of target)— to enhance climate resilience and promote sustainable catchment management |
| 18 | Eastern Africa Regional Digital Integration Project (EA-RDIP) | 11.79 | 3.12 | 26.5% | • Commenced the following assignments to align with the national digital infrastructure priorities: Technical Feasibility Study (TFS), Commercial Transaction Manual (CTM), Security Risk Management (SRMC), Consumer Protection Framework, Spectrum Study, and E-Readiness Assessment<br>• Procured ICT equipment, furniture, vehicles, security systems for the MoCT and PIU.<br>• Supported the Ministry of Communications and Technology (MoCT), FMSs, SomaliREN, and NTTI to strengthen institutional capacity and operational readiness. |
| 19 | Somali Food Systems Resilience Project | 50.33 | 41.84 | 83.1% | • Continued to strengthen national and regional research and extension systems through infrastructure development, capacity building, and enhanced service delivery.<br>• Construction of key facilities progressed, including the MoAI National Research Centre (53% completion), while preparatory activities advanced for the MoLFR National Research Centre and Bonkay Research Centre. The |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | Afgooye Research Station achieved 95% completion of design, and a satellite research centre was identified in Baidoa to expand outreach.<br>• Early Warning Systems were reinforced through rapid assessments across South West, Hirsh belle, and Jubaland, followed by training of 50 Livestock Extension Officers. In addition, 180 community-based livestock extension officers and 416 service providers received capacity-building support.<br>• Animal health interventions reached over 2 million livestock across five FMS, significantly improving disease prevention and pastoral resilience.<br>• Conducted a national phytosanitary system assessment<br>• Continued reforms to modernize the seed sector<br>• Established 33 demonstration sites to promote climate-smart agriculture.<br>• Trained smallholder farmers<br>• Digitized agricultural advisory systems<br>• Developed Livestock Ecosystem and Traceability Platform.<br>• Conducted water assessments that identified 74 agricultural water sources in Galmudug, and 24 livestock water infrastructure sites in Hirshabelle<br>• Assessed 18 irrigation canals covering 69.25 km across riverine areas, with rehabilitation expected to expand irrigated area from 2,775 to 4,716 hectares.<br>• Conducted assessments of 23 river embankments and three priority water catchments expected to benefit nearly 970 households and 22,250 livestock.<br>• Identified 12 priority rangeland management sites across Hirshabelle, Jubaland, and Galmudug<br>• Strengthened market systems, producer organization development, and financial inclusion e.g., mobilized 416 Common Interest Groups (CIGs) reaching 6,728 farmers and pastoralists (1,261 male and 1,687 female); and formed 5 Vulnerable and Marginalized Groups (VMGs) with 430 members (283 male, 147 female).<br>• Supported 107 Farmer Producer Organizations (FPOs), mapping 1,880 |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | farmers (1,364 male, 564 female), and mobilized 110 Livestock Producer Organizations (LPOs), reaching at least 4,934 pastoralists<br>• Implemented financial access initiatives in Baidoa and Puntland<br>• Finalized the Community Financing and Financial Access & Grants Manual<br>• Construction of the MoAI Headquarters reached 98% completion<br>• Commenced construction of MoLFR Headquarters<br>• Developed strategic plans for MoAI and MoLAH<br>• Supported livestock disease surveillance and agricultural policy review<br>• Built capacity of 412 agricultural extension officers, ministry of Agriculture staff<br>• Emergency and recovery interventions reached 13,000 households across Galmudug and Jubaland.<br>• Distributed 20 irrigation water pumps<br>• Supported 10,500 households (approximately 63,000 beneficiaries) through food assistance and non-food items |
| 20 | Somali Sustainable Fisheries Development Project | 15.17 | 6.14 | 40.4% | • Institutional capacity and infrastructure development strengthened.<br>• FAO contracted to implement a Data Collection and Fisheries Information Management System (FIMS).<br>• Commenced construction of Headquarters (HQ) building.<br>• Consultancy firm onboarded to integrate gender considerations into project activities. |
| 21 | ASCENT | 16.98 | 0.32 | 1.9% | • Procurement processes for two major contracts were concluded |
| 22 | Bulsho: Strengthening Community and Local Institutions for Social Cohesion, Inclusion and Resilience | 1.30 | 0.05 | 3.6% | • Started investments on inner city (?) roads.<br>• Conducted preparatory works including feasibility studies (FS) and detailed engineering design for the roads and the Mogadishu city trunk drainage.<br>• Completed construction of PIU office building. |
| 23 | Somalia productive resilient and inclusive growth (SPRING) Project | 1.27 | 0.45 | 35.6% | The Somalia Productive, Resilient and Inclusive Growth (SPRING) project — a $105 million World Bank-funded initiative — became effective on 6 August |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | 2025 and was officially launched by the Minister of Finance, marking a landmark transition from SCALED-UP. SPRING operationalizes six years of foundational reforms by directly inheriting and scaling key institutions including NIRA, Gargaara, CBS, FRC, and MoCI under a unified, private-sector-led growth framework. |
| | **AfDB Fund** | **62.96** | **17.89** | **28.4%** | |
| 24 | Somalia Strengthening Inst. for Economic Policy Mgnt and Infrastructure Development (SIEPMID) | 0.41 | 0.40 | 97.5% | • Completed Feasibility and Design Studies for Lowyaddo–Fardahha–Borama Road<br>• Completed feasibility study, engineering designs, Environmental and Social Impact Assessment (ESIA), and preparation of tender documents for upgrading 183-km Hargeisa–Oadweine–Burao Road |
| 25 | Road Infrastructure Programme (RIP) | 31.92 | 4.13 | 12.9% | • Commenced construction of Dhusamareb-Qaradhi Road (60km) |
| 26 | Deepening Dialogue, Technical Assistance and Capacity Building in Somalia Project | 0.27 | 0.25 | 91.8% | • Finalized Institutional Capacity Needs Assessment for the energy regulator<br>• Trained MoEWR FGS Section Heads, key personnel of MoEWR and Directors of FMS ministries.<br>• Promoted women's participation in the energy sector<br>• Furnished Minister's office at MoEWR<br>• ERA roadmap completed<br>• Capacity building framework completed<br>• Trained 45 professionals<br>• Developed a national energy database Management System<br>• Furnished training facilities for Galmudug, Hirshabelle, Jubaland, Puntland, and South West State |
| 27 | Somalia Strengthening Accountability and Debt Management Project (SADMS) | 0.79 | 0.42 | 53.3% | • Completed Internal Audit Policy and Procedure Manual<br>• Trained 55 FGS staff from 16 MDAs on Risk-Based Audit Approach (RBAA), of which 15% were female.<br>• Established 11 Internal audit oversight Units at Office of Prime Minister, Ministry of Education, SNU, National Integration and Reconciliation Commission, Ministry of Foreign Affairs, Ministry of livestock Forestry and Range, Ministry of Petroleum and Mineral Resources, Ministry of Justice and Constitutional Affairs, Ministry of Family Affairs and Human Rights Development, Ministry of Health, |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | Ministry of Transport and Civil Aviation.<br>• Trained 50 MDAs senior officials in policy formulation, strategic planning and management and M&E of which 36% were women<br>• Supported FGS in preparation of quarterly debt reports published on the MoF website<br>• Developed FGS procurement regulations<br>• Trained 46 FGS staff to enhance their skills & competencies in procurement.<br>• Developed a comprehensive, institution-wide OAGS M&E Framework<br>• Supported OAGS in developing audit manuals and tools, carrying out Urban Planning and Infrastructure Audit and risk-based performance audits of urban projects<br>• Finalized comprehensive operational framework to support OAG's ability to integrate IS audit techniques and digital forensic processes into its routine audit operations |
| 28 | Program to Build Resilience for Food and Nutrition Security in the Horn Of Africa | 12.43 | 3.75 | 30.2% | • Distributed 25 tons of certified native sorghum seeds in each regional state, covering approximately 1,000 hectares per state<br>• Distributed 3,150 kg of Brachiaria Mulato II to designated farms across all six states<br>• Procured 19 tractors (with accessories) and 19 hay balers for in Somaliland, Puntland, Galmudug, Hirshabelle, Southwest, and Jubaland to enhance food production.<br>• Completed construction of 14 composite storage hangars across the six states, providing secure, weather-resistant storage to protect fodder from spoilage and environmental damage.<br>• Finalized installation of 14 galvanized mesh wire fences to protect livestock against intrusion and unauthorized access |
| 29 | Statistics Development Support Project for Somalia | 1.06 | 0.97 | 91.3% | |
| 30 | HOUSEHOLDS ACCESS TO RENEWABLE ENERGY AND ADVANCED | 1.90 | 0.78 | 41.2% | • Completed baseline assessments for 5 FMSs<br>• Completed detailed engineering designs for generation |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | COOKING TECHNOLOGIES PROJECT | | | | • Completed storage and distribution packages for all five sites<br>• Sponsored 18 MoEWR staff for a certified training program in project management, procurement and financial management.<br>• Recruited key PIU staff—Electrical Engineer, Civil Engineer, M&E and E&S specialists. |
| 31 | Somalia - Skill, Employability, Inclusion and Productivity Project | 4.65 | 1.04 | 22.4% | |
| 32 | Somalia - Institutional Support for Economic Governance Project-ISEGP | 2.98 | 2.39 | 80.2% | • ***Revenue enhancement***<br>  ○ Developed a medium-term revenue strategy for Galmudug; Capacitated Galmudug staff in implementing state revenue strategy.<br>  ○ Developed the Sales Tax Enforcement Manual for the Revenue Directorate to enhance tax enforcement and administration<br>  ○ Supported consolidation of Business License Categories and Fees to streamline the licensing and revenue administration framework<br>• ***Debt management***<br>  ○ Continued supporting FGS to prepare debt reports to strengthen public debt management and transparency<br>  ○ Supported development/publication of Somalia's maiden annual debt report for fiscal year ended 2024<br>  ○ Developed a Medium-Term Debt Strategy<br>  ○ Supported FGS in negotiating and receiving debt relief under the HIPC initiative<br>  ○ Legal—Initiated enactment of FGS Insurance Bill and the Amendment to the Financial Institutions Bill.<br>• ***Budget***—Supported FGS to pilot program-based budgeting (PBB)<br>• ***Internal Audit***—Developed a 'foundational' Risk Management Procedures Manual to strengthen internal control<br>• ***Accounting***<br>  ○ Trained 30 AccGen staff on COSO Internal Control Framework and internal audit and control practices |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | ◦ Supported MOF in developing digital signature regulations<br>◦ Delivered inspection and compliance manual<br>• ***Anticorruption***<br>◦ Supported FGS in conducting the United Nations Convention Against Corruption (UNCAC) review process<br>◦ Commenced development of FGS Anti-Corruption Strategy 2026-2030<br>◦ Supported FGS in finalizing Somalia's accession process to the African Union Convention on Preventing and Combating Corruption<br>◦ Supported the assessment of Somalia's AML/CFT framework<br>• ***Economic planning***<br>◦ Developed a comprehensive economic database to support future development planning<br>◦ Developed Somalia's six-pronged approach for investment framework for climate resilience and ecosystem restoration<br>• ***Procurement***—Developed Public Procurement Regulations |
| 33 | Financial Sector Development Project (FSDP) | 3.07 | 1.33 | 43.5% | • Progressed the restoration of Somalia Development and Reconstruction Bank<br>• Trained 3 SDRB staff in operations manuals and functional processes<br>• Trained two members of the FGS National Anti-Money Laundering Committee (NAMLC) to enhance coordination and understanding of AML/CFT responsibilities<br>• Completed Central Bank of Somalia Financial Inclusion Survey |
| 34 | African Disaster Risk Financing (ADRiFi) | 3.49 | 2.42 | 69.5% | Continued implementing the following:<br>• Implementation of ARC Sovereign Drought Insurance payout (Pool 11B) for Deyr 2024/2025 season<br>• Development of National Anticipatory Action Roadmap<br>• Establishment of National Multi-Hazard Early Warning Stakeholders' Coordination Platform<br>• Conducted Gender Auditing for SoDMA institutional systems and programs |
| | **UN Fund** | **4.78** | **1.75** | **36.5%** | |
| 35 | IFAD-Rural Livelihoods Resilience Programme (RLRP) | 4.78 | 1.75 | 36.5% | |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | **EU Fund** | **28.79** | **12.31** | **42.8%** | |
| 36 | SAGAL Project | 0.18 | 0.11 | 61.6% | |
| 37 | GPE System Capacity Grant (SCG) | 0.73 | 0.41 | 55.9% | • Conducted rigorous profiling to enable MoECHE effectively reach extremely vulnerable participants.<br>• Aligned teacher training materials and supervision tools with predictors of learning outcomes.<br>• Continued supporting pre-service female teacher training, including routine classroom observations and attendance tracking. |
| 38 | GPE Girls Education Accelerator (GEA) | 9.37 | 4.17 | 44.5% | • Constructed 13 schools.<br>• Rehabilitated WASH facilities SWS (13), BRA (15), JL (13), HSH (14), GM (13).<br>• 2,040 school furniture items distributed.<br>• Issued scholarships to 8,285 students in 160 schools.<br>• Supported 1000 students in 33 special needs education schools.<br>• Disbursed capitation grants to 67 schools.<br>• Enrolled 250 female teacher trainees.<br>• Completed: Social Emotional Learning module for primary teachers (girls' empowerment); Teacher training module on gender-responsive teaching; safeguarding guidelines for head teachers and school mentors; Guidelines for gender and inclusion monitoring in school supervision. |
| 39 | GPE - System transformation grants (STG) Project | 18.51 | 7.63 | 41.2% | • Constructed 566 new classrooms. Rehabilitated 266 existing classrooms.<br>• Completed 173 new WASH facilities.<br>• Rehabilitated 190 existing WASH facilities.<br>• Constructed/furnished 5 libraries.<br>• Completed one ECE center.<br>• 18,688 school furniture distributed.<br>• 200 target schools received initial disbursement of $5,000 capitation grant.<br>• Trained 690 (F:207 M:483) CECs members from 200 target schools.<br>• Drafted a teacher coaching and mentoring module.<br>• Delivered 1,009,000 pieces of primary curriculum textbooks, 355,000 pieces of assorted supplementary reading materials, and 704,000 units of assorted scholastic resources. |

| | Description | Budget | Actual | Burn Rate | Key achievements |
|---|---|---|---|---|---|
| | | | | | • Supported development of a comprehensive National Education Fund (NEF) framework.<br>• Launched construction of 3 MoE offices (Jowhar, Kismayo & Mogadishu), National curriculum center and three TTCs.<br>• Carried out State-Level School Supervision covering 1106 schools in 73 districts across Banadir & four FMS. |
| | **Grand Total** | **724.15** | **363.99** | **50.3%** | |

## 5. Intergovernmental Fiscal Performance in 2025

### *Domestic Revenue*

**Total domestic revenue collected by the FGS and all FMSs (except Somaliland, Puntland and NESS) totaled $522.19 million in 2025, representing 94.1% of target**. It should however be noted that this figure may not be accurate due to possible double counting, particularly on taxes on international trade collected by FGS and BRA, given the existing practice where the FGS administers ALL taxes on international trade at Mogadishu Sea and Air ports and transfers a 15% share of this revenue to BRA. What BRA records as taxes on international trade should thus be equivalent to the transfers from the FGS.

The above notwithstanding, all entities performed below the domestic revenue target except for BRA, as **Table 15** shows. BRA recorded a domestic revenue achievement rate of 100.5%, followed by Hirshabelle 96%, FGS 94%, Jubbaland 91.7%, and SWS and Galmudug 83.6% and 83.4% respectively.

The largest chunk (85.4%) of domestic revenue for the six entities reported on, come from customs with a share of 38.4% to total domestic revenue, non-tax revenue 27.3% and taxes on goods and services 19.8%. The rest of the sources (income tax, taxes on property and other taxes contributed 14.6% of total domestic revenue.

***Income tax***—only FGS and Galmudug achieved their targets, at 117.8% and 108.4% respectively. The rest of the entities performed below target, with BRA recording the worst performance at 40.6%—which is probably due to the fact that BRA and FGS share the same income tax base such that most taxpayers pay their income tax liabilities to the FGS. SWS also recorded a relatively lower-than-expected performance at 73.1%, reflecting the effect of security challenges on revenue performance in the State.

***Taxes on goods and services***—FGS, Jubbaland and Galmudug achieved their targets as **Table 15** shows. The rest of the States also performed quite well. Hirshabelle achieved 99.4%, BRA 96.7% and SWS 92.3%.

***Taxes on international trade***—all entities struggled to meet the target, with Galmudug recording the lowest performance at 1.5%. Hirshabelle recorded the highest performance at 99.6%, followed by BRA 94.6%, Jubbaland 85.7%, FGS 85.1% and SWS 68.9%. Customs revenues being one of the largest contributors to domestic revenue, a lot needs to be done to improve performance in this area.

***Taxes on property***—only three States administered this revenue source in 2025. BRA recorded the best performance at 122.3%, followed by Hirshabelle 99.8% and SWS 95.6%. Total revenue collected from this source totaled $12.36 million, of which the majority contribution ($12.26 million, 99.2%) was from BRA.

***Non tax revenue***—a total of $142.5 million was collected from this source in all the entities except Somaliland, Puntland and NESS. Of this amount, $123.6 million (86.7% of total NTR) came from FGS. In terms of performance, Hirshabelle recorded the highest achievement rate at 135.2%, followed by BRA 98.7%, Galmudug 94.4%, Jubbaland 93.2% and FGS 91.5%.

***Other taxes***—a total of $11.6 million was collected from other taxes in all the entities being reported on, of which 88.3% was collected by the FGS. Only SWS achieved their target, at 146.4%. The FGS performed at 86.7%, Hirshabelle 76.6% and Jubbaland 71.2%.

### *Grants*

Table 16-D shows that apart from BRA and Jubbaland, the rest of the FMSs heavily rely on grants for their revenue. As the table shows, grants for BRA and Jubbaland were 8.9% and 47.4% of the total revenue and grants in 2025, respectively. On the other hand, 79.9% of revenue for SWS came from grants, Hirshabelle 69.3%, and Galmudug 66.8%. This implies the need for all FMS and indeed the FGS to explore measures (towards building a robust taxbase) to reduce dependency on grants.

### *Expenditure*

Total expenditure in 2025 for the six entities reported on amounted to $1.15 billion, which was 68.7% of budget (**see Table 15**). Like in the case of revenue above, there could have been some double counting, since FGS records grants to FMSs as expenditure meanwhile the FMSs receive these funds and use them and record them as expenditure as well. The planned reconciliation of the numbers in **Table 15** is expected to iron out this issue. This notwithstanding, **Table 15** shows that apart from Jubbaland which spent far beyond its planned budget (182.2%), the rest of the entities spent below their budgets (FGS 71.4%, Hirshabelle 14.7%, Galmudug 52.9%, SWS 81%, BRA 66.4%). Except for the FGS where revenue shortages contributed to the lower-than-expected spending, challenges related to fiscal forecasting and planning and execution of activities appear to be the key reasons for the observed lower-than-expected budget spending in FMSs, since all FMSs being reported on recorded fiscal surpluses, meaning they received more revenue than they needed for spending during the year (**see Table 15-B**).

In terms of expenditure composition, **Table 16** shows that on average, FMSs spent 57.3% of their budget on compensation of employees, followed by goods and services 28.3%, capital 8.2%, other expenses 4.0%, grants to lower regions 1.7%, and social benefits 0.4%. This means FMS spend 91.3% on recurrent expenditure (i.e., consumption expenditure) and less than 10% on investment spending. Indeed, Hirshabelle spent 99.5% of its budget on compensation of salaries alone, as **Table 16** shows.

## Table 15: FGS/FMS Consolidated Budget Performance for FY2025

| A. BUDGET | FGS | Jubbaland | Hirshabelle | Galmudug | SWS | Puntland | NESS | BRA | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue and Grants** | **1,331.97** | **89.09** | **41.93** | **55.06** | **42.62** | **-** | **-** | **91.23** | **1,651.89** |
| **Domestic Revenue** | **430.34** | **40.01** | **7.59** | **13.06** | **6.18** | **-** | **-** | **57.52** | **554.71** |
| Income tax | 38.03 | 2.31 | 0.91 | 1.30 | 4.07 | dna | dna | 0.02 | 46.65 |
| Tax on goods & services | 59.24 | 6.16 | 4.76 | 7.96 | 1.40 | dna | dna | 15.50 | 95.01 |
| Taxes on international trade | 186.21 | 21.47 | 0.44 | 2.44 | 0.52 | dna | dna | 24.00 | 235.08 |
| Taxes on Property | - | - | 0.01 | - | 0.09 | dna | dna | 10.02 | 10.13 |
| Non-tax revenue | 135.05 | 9.92 | 0.12 | 1.37 | - | dna | dna | 7.98 | 154.44 |
| Other taxes | 11.81 | 0.15 | 1.35 | - | 0.10 | dna | dna | - | 13.41 |
| **Grants** | **901.63** | **49.08** | **34.33** | **41.99** | **36.44** | **-** | **-** | **33.70** | **1,097.18** |
| From Foreign government | 42.00 | - | 0.01 | - | - | dna | dna | - | 42.01 |
| From international organizations | 859.63 | 7.80 | 1.20 | 2.72 | 5.38 | dna | dna | - | 876.73 |
| From other general government units | - | 41.28 | 33.12 | 39.28 | 31.06 | dna | dna | 33.70 | 178.44 |
| **Expenditure** | **1,359.71** | **37.52** | **44.49** | **55.06** | **13.94** | **-** | **-** | **91.23** | **1,601.95** |
| Compensation of Employees | 377.72 | 18.14 | 12.16 | 13.54 | 13.83 | dna | dna | 25.28 | 460.67 |
| Use of Goods and Services | 398.81 | 11.56 | 18.50 | 17.23 | - | dna | dna | 26.46 | 472.56 |
| Grants | 230.75 | 0.33 | 1.15 | 0.51 | 0.10 | dna | dna | 1.48 | 234.32 |
| Social Benefits | 76.82 | 0.06 | 0.18 | - | 0.00 | dna | dna | 1.33 | 78.40 |
| Interest on debt | 8.14 | - | - | - | - | dna | dna | - | 8.14 |
| Subsidies | 13.18 | - | - | - | - | dna | dna | 0.22 | 13.40 |
| Other Expenses | 63.46 | 6.63 | 0.60 | 5.72 | 0.01 | dna | dna | 1.43 | 77.84 |
| Nonfinancial assets | 190.84 | 0.80 | 11.90 | 18.06 | - | dna | dna | 35.02 | 256.62 |
| **Fiscal Balance** | **(27.74)** | **51.57** | **(2.56)** | **-** | **28.68** | | | **-** | **49.94** |

| B. OUTTURN (ACTUAL) | FGS | Jubbaland | Hirshabelle | Galmudug | SWS | Puntland | NESS | BRA | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue and Grants** | **919.81** | **69.79** | **23.78** | **32.78** | **25.70** | **-** | **-** | **63.45** | **1,135.31** |
| **Domestic Revenue** | **404.31** | **36.70** | **7.29** | **10.89** | **5.17** | **-** | **-** | **57.83** | **522.19** |
| Income tax | 44.79 | 2.14 | 0.91 | 1.41 | 2.98 | dna | dna | 0.01 | 52.23 |
| Tax on goods & services | 67.25 | 6.81 | 4.73 | 8.08 | 1.29 | dna | dna | 14.99 | 103.15 |
| Taxes on international trade | 158.40 | 18.40 | 0.44 | 0.04 | 0.36 | dna | dna | 22.70 | 200.33 |
| Taxes on Property | - | - | 0.01 | - | 0.09 | dna | dna | 12.26 | 12.36 |
| Non-tax revenue | 123.63 | 9.25 | 0.16 | 1.29 | 0.31 | dna | dna | 7.88 | 142.52 |
| Other taxes | 10.24 | 0.11 | 1.03 | 0.08 | 0.15 | dna | dna | - | 11.60 |
| **Grants** | **515.50** | **33.09** | **16.49** | **21.89** | **20.53** | **-** | **-** | **5.62** | **613.12** |
| From Foreign government | 18.56 | - | 0.02 | - | - | dna | dna | - | 18.57 |
| From international organizations | 496.94 | 6.80 | 0.84 | 2.49 | 2.62 | dna | dna | - | 509.69 |
| From other general government units | - | 26.30 | 15.64 | 19.40 | 17.91 | dna | dna | 5.62 | 84.86 |
| **Expenditure** | **971.32** | **68.38** | **6.53** | **29.13** | **11.29** | **-** | **-** | **60.62** | **1,147.26** |
| Compensation of Employees | 371.06 | 41.21 | 3.30 | 10.93 | 11.23 | dna | dna | 23.57 | 461.30 |
| Use of Goods and Services | 253.88 | 18.13 | 2.48 | 11.47 | - | dna | dna | 22.87 | 308.82 |
| Grants | 179.72 | 0.05 | 0.28 | 0.40 | 0.05 | dna | dna | 1.40 | 181.90 |
| Social Benefits | 19.11 | 0.00 | - | - | - | dna | dna | 1.17 | 20.28 |
| Interest on debt | 8.13 | - | - | - | - | dna | dna | - | 8.13 |
| Subsidies | 12.63 | - | - | - | - | dna | dna | 0.14 | 12.78 |
| Other Expenses | 52.15 | 4.36 | - | 3.29 | 0.01 | dna | dna | 1.38 | 61.18 |
| Nonfinancial assets | 74.64 | 4.63 | 0.47 | 3.05 | - | dna | dna | 10.09 | 92.87 |
| **Fiscal Balance** | **(51.51)** | **1.41** | **17.25** | **3.65** | **14.41** | **-** | **-** | **2.83** | |

| C. PERFORMANCE | FGS | Jubbaland | Hirshabelle | Galmudug | SWS | Puntland | NESS | BRA | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue and Grants** | **69.1%** | **78.3%** | **56.7%** | **59.5%** | **60.3%** | **-** | **-** | **69.5%** | **68.7%** |
| **Domestic Revenue** | **94.0%** | **91.7%** | **96.0%** | **83.4%** | **83.6%** | **-** | **-** | **100.5%** | **94.1%** |
| Income tax | 117.8% | 92.4% | 99.9% | 108.4% | 73.1% | - | - | 40.6% | 112.0% |
| Tax on goods & services | 113.5% | 110.5% | 99.4% | 101.6% | 92.3% | - | - | 96.7% | 108.6% |
| Taxes on international trade | 85.1% | 85.7% | 99.6% | 1.5% | 68.9% | - | - | 94.6% | 85.2% |
| Taxes on Property | - | - | 99.8% | - | 95.6% | - | - | 122.3% | 122.0% |
| Non-tax revenue | 91.5% | 93.2% | 135.2% | 94.4% | - | - | - | 98.7% | 92.3% |
| Other taxes | 86.7% | 71.2% | 76.6% | - | 146.4% | - | - | - | 86.5% |
| **Grants** | **57.2%** | **67.4%** | **48.0%** | **52.1%** | **56.4%** | **-** | **-** | **16.7%** | **55.9%** |
| From Foreign government | 44.2% | - | 229.1% | - | - | - | - | - | 44.2% |
| From international organizations | 57.8% | 87.1% | 69.5% | 91.6% | 48.8% | - | - | - | 58.1% |
| From other general government units | - | 63.7% | 47.2% | 49.4% | 57.7% | - | - | 16.7% | 47.6% |
| **Expenditure** | **71.4%** | **182.2%** | **14.7%** | **52.9%** | **81.0%** | **-** | **-** | **66.4%** | **71.6%** |
| Compensation of Employees | 98.2% | 227.2% | 27.1% | 80.7% | 81.2% | - | - | 93.3% | 100.1% |
| Use of Goods and Services | 63.7% | 156.9% | 13.4% | 66.6% | - | - | - | 86.4% | 65.4% |
| Grants | 77.9% | 15.1% | 24.3% | 78.6% | 51.9% | - | - | 94.5% | 77.6% |
| Social Benefits | 24.9% | 5.2% | 0.0% | - | 0.0% | - | - | 88.1% | 25.9% |
| Interest on debt | 99.8% | - | - | - | - | - | - | - | 99.8% |
| Subsidies | 95.9% | - | - | - | - | - | - | 63.9% | 95.3% |
| Other Expenses | 82.2% | 65.7% | 0.0% | 57.5% | 100.0% | - | - | 96.2% | 78.6% |
| Nonfinancial assets | 39.1% | 580.1% | 4.0% | 16.9% | - | - | - | 28.8% | 36.2% |

## Table 16: FGS/FMS—%share to total for actual revenue and expenditure, fy2025

| D. %SHARE TO TOTAL (ACTUAL) | FGS | Jubbaland | Hirshabelle | Galmudug | SWS | Puntland | NESS | BRA | Total | FMS average |
|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue and Grants** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **-** | **-** | **100.0%** | **100.0%** | **100.0%** |
| **Domestic Revenue** | **44.0%** | **52.6%** | **30.7%** | **33.2%** | **20.1%** | **-** | **-** | **91.1%** | **46.0%** | **45.5%** |
| Income tax | 4.9% | 3.1% | 3.8% | 4.3% | 11.6% | - | - | 0.0% | 4.6% | 4.6% |
| Tax on goods & services | 7.3% | 9.8% | 19.9% | 24.7% | 5.0% | - | - | 23.6% | 9.1% | 16.6% |
| Taxes on international trade | 17.2% | 26.4% | 1.9% | 0.1% | 1.4% | - | - | 35.8% | 17.6% | 13.1% |
| Taxes on Property | 0.0% | 0.0% | 0.1% | 0.0% | 0.4% | - | - | 19.3% | 1.1% | 3.9% |
| Non-tax revenue | 13.4% | 13.3% | 0.7% | 3.9% | 1.2% | - | - | 12.4% | 12.6% | 6.3% |
| Other taxes | 1.1% | 0.2% | 4.3% | 0.2% | 0.6% | - | - | 0.0% | 1.0% | 1.1% |
| **Grants** | **56.0%** | **47.4%** | **69.3%** | **66.8%** | **79.9%** | **-** | **-** | **8.9%** | **54.0%** | **54.5%** |
| From Foreign government | 2.0% | 0.0% | 0.1% | 0.0% | 0.0% | - | - | 0.0% | 1.6% | 0.0% |
| From international organizations | 54.0% | 9.7% | 3.5% | 7.6% | 10.2% | - | - | 0.0% | 44.9% | 6.2% |
| From other general government units | 0.0% | 37.7% | 65.8% | 59.2% | 69.7% | - | - | 8.9% | 7.5% | 48.2% |
| **Expenditure** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **-** | **-** | **100.0%** | **100.0%** | **100.0%** |
| Compensation of Employees | 38.2% | 60.3% | 50.5% | 37.5% | 99.5% | - | - | 38.9% | 40.2% | 57.3% |
| Use of Goods and Services | 26.1% | 26.5% | 38.0% | 39.4% | 0.0% | - | - | 37.7% | 26.9% | 28.3% |
| Grants | 18.5% | 0.1% | 4.3% | 1.4% | 0.4% | - | - | 2.3% | 15.9% | 1.7% |
| Social Benefits | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | - | - | 1.9% | 1.8% | 0.4% |
| Interest on debt | 0.8% | 0.0% | 0.0% | 0.0% | 0.0% | - | - | 0.0% | 0.7% | 0.0% |
| Subsidies | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | - | - | 0.2% | 1.1% | 0.0% |
| Other Expenses | 5.4% | 6.4% | 0.0% | 11.3% | 0.1% | - | - | 2.3% | 5.3% | 4.0% |
| Nonfinancial assets | 7.7% | 6.8% | 7.2% | 10.5% | 0.0% | - | - | 16.6% | 8.1% | 8.2% |

# Annexes

## Annex 1: Fiscal Table (Revenue) for Fiscal Year 2025

| Code | Fiscal Variable | Budget 2025 | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth | % share to total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Q1 | Q2 | Q3 | Q4 | Total | | | |
| **1** | **Total Revenue** | **1331.97** | **159.02** | **167.88** | **197.62** | **395.29** | **919.81** | **69.1%** | **0.8%** | **100.0%** |
| | **Domestic Revenue** | **430.34** | **93.89** | **85.57** | **106.46** | **118.40** | **404.31** | **94.0%** | **9.5%** | **44.0%** |
| **11** | **Taxes** | **295.29** | **67.96** | **62.22** | **73.66** | **76.84** | **280.68** | **95.1%** | **5.2%** | **30.5%** |
| **111** | **Tax on income, profit and capital gain** | **38.03** | **16.12** | **8.60** | **9.59** | **10.48** | **44.79** | **117.8%** | **23.8%** | **4.9%** |
| **1111** | **Payable By individuals** | 30.88 | 8.41 | 8.15 | 8.67 | 10.29 | 35.52 | **115.0%** | **11.5%** | **3.9%** |
| 111101 | Personal income Tax on Public Employee | 9.84 | 2.36 | 2.17 | 2.56 | 3.37 | 10.46 | **106.3%** | **4.1%** | **1.1%** |
| 111102 | Personal income Tax on on Private Employee | 16.16 | 4.26 | 3.94 | 4.05 | 4.87 | 17.12 | **106.0%** | **13.0%** | **1.9%** |
| 111103 | Personal income Tax on Property income | 4.88 | 1.79 | 2.04 | 2.06 | 2.05 | 7.94 | **162.6%** | **19.2%** | **0.9%** |
| **1112** | **Payable By Corporation and Other Enterprises** | 7.15 | 7.71 | 0.45 | 0.92 | 0.19 | 9.27 | **129.7%** | **115.6%** | **1.0%** |
| 111201 | Payable By Corporations | 7.15 | 7.71 | 0.45 | 0.92 | 0.19 | 9.27 | **129.7%** | **115.6%** | **1.0%** |
| **113** | **Taxes on property** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | | **0.0%** | **0.0%** |
| **1131** | **Recurrent Taxes on Immovable Property** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 113101 | Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 113102 | Building | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 111202 | Payable By Other Enterprises | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **114** | **Taxes on goods and services** | **59.24** | **12.29** | **14.20** | **22.71** | **18.06** | **67.25** | **113.5%** | **30.8%** | **7.3%** |
| **1141** | **General Taxes on Goods and Services** | 50.59 | 11.02 | 13.06 | 20.17 | 13.89 | 58.13 | **114.9%** | **24.1%** | **6.3%** |
| 114111 | Value Added Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 114121 | Sales Taxes - Hotels | 1.81 | 0.14 | 0.12 | 0.05 | 0.25 | 0.57 | **31.3%** | **-72.0%** | **0.1%** |
| 114122 | Sales Taxes - Telecommunications | 9.00 | 1.15 | 1.40 | 0.76 | 1.60 | 4.91 | **54.6%** | **1.7%** | **0.5%** |
| 114123 | Sales Taxes - Electricity and Electric Equipme | 0.72 | 0.15 | 0.00 | 0.14 | 0.06 | 0.35 | **48.5%** | **-67.1%** | **0.0%** |
| 114124 | Sales Taxes - Airline Tickets | 8.29 | 1.15 | 1.40 | 1.56 | 1.05 | 5.16 | **62.2%** | **-20.0%** | **0.6%** |
| 114125 | Sales Taxes - Tv Cable Providers | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.0%** | **-100.0%** | **0.0%** |
| 114126 | Sales Taxes - Small industries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **-100.0%** | **0.0%** |
| 114127 | Sales Taxes - Pharmacy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **-100.0%** | **0.0%** |
| 114128 | Sales Taxes - Other Taxes on Sales | 1.50 | 2.27 | 3.76 | 10.74 | 3.36 | 20.13 | **1342.1%** | **365.5%** | **2.2%** |
| 114129 | Sales Taxes - on Other Imported Goods | 27.97 | 6.16 | 6.38 | 6.92 | 7.56 | 27.02 | **96.6%** | **-3.9%** | **2.9%** |
| 114131 | Turnover Tax | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.0%** | **0.0%** | **0.0%** |
| 114141 | Taxes on Financial Transactions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 114142 | Taxes on Capital Transactions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **1142** | **Excise** | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.0%** | **-100.0%** | **0.0%** |
| 114201 | Soft Drinks | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.0%** | **-100.0%** | **0.0%** |
| 114203 | Textile and Clothing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **-100.0%** | **0.0%** |
| 114206 | Electricity and Electronic Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **-100.0%** | **0.0%** |
| 114213 | Road Use Levies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | |
| **1145** | **Taxes on Use of Goods and on Permission to Us** | 8.62 | 1.26 | 1.14 | 2.54 | 4.17 | 9.12 | **105.8%** | **98.5%** | **1.0%** |
| 114526 | Urban Road Users Taxes (Tremistrale) | 2.75 | 0.84 | 0.81 | 1.08 | 1.25 | 3.98 | **144.6%** | **52.9%** | **0.4%** |
| 114529 | Notary Collection Taxes. | 2.74 | 0.42 | 0.33 | 0.45 | 0.63 | 1.84 | **67.0%** | **-7.7%** | **0.2%** |
| 114531 | Signature Bonus | 3.12 | 0.00 | 0.00 | 1.00 | 2.30 | 3.30 | **105.6%** | **0.0%** | **0.4%** |
| **115** | **Taxes on international trade and transactions** | **186.21** | **37.43** | **37.31** | **39.28** | **44.38** | **158.40** | **85.1%** | **-6.2%** | **17.2%** |
| **1151** | **Customs and Other Import Duty** | 180.12 | 37.14 | 37.08 | 39.00 | 44.09 | 157.30 | **87.3%** | **-6.2%** | **17.1%** |
| 115100 | Customs and Other Import Duties | 160.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.0%** | **0.0%** | **0.0%** |
| 115101 | Consumption Goods | 0.00 | 13.05 | 11.36 | 11.88 | 15.31 | 51.61 | | **-2.4%** | **5.6%** |
| 115102 | Building Materials | 0.00 | 3.84 | 4.83 | 4.83 | 6.82 | 20.32 | | **1.5%** | **2.2%** |
| 115103 | Electric and Electronices | 0.00 | 2.27 | 1.19 | 1.11 | 1.43 | 6.00 | | **-32.5%** | **0.7%** |
| 115104 | Vehicle and Spare Parts | 0.00 | 1.72 | 1.36 | 1.60 | 1.71 | 6.38 | | **-11.5%** | **0.7%** |
| 115105 | Cosmetics and Perfumes | 0.00 | 0.40 | 0.36 | 0.25 | 0.59 | 1.59 | | **0.0%** | **0.2%** |
| 115106 | Khat | 19.71 | 3.66 | 4.42 | 4.42 | 4.37 | 16.86 | **85.5%** | **-1.7%** | **1.8%** |
| 115107 | Cigarate and tobacco Product | 0.00 | 0.36 | 0.53 | 0.63 | 0.56 | 2.08 | | **-34.5%** | **0.2%** |
| 115108 | Fuel and Lubricants | 0.00 | 4.22 | 3.62 | 3.19 | 2.57 | 13.59 | | **-47.5%** | **1.5%** |
| 115109 | Clothes and Shoes | 0.00 | 3.39 | 2.94 | 3.66 | 3.69 | 13.68 | | **10.4%** | **1.5%** |
| 115110 | Leather and Leather Products | 0.00 | 0.00 | 0.06 | 0.10 | 0.11 | 0.27 | | **0.0%** | **0.0%** |
| 115111 | Detergents | 0.00 | 0.50 | 0.81 | 0.89 | 1.02 | 3.22 | | **5.6%** | **0.4%** |
| 115112 | Plastic and Plastic Products | 0.00 | 0.22 | 0.26 | 0.28 | 0.28 | 1.04 | | **25.9%** | **0.1%** |
| 115113 | Other Import Duty | 0.00 | 0.07 | 1.08 | 0.09 | 0.09 | 1.32 | | **439.0%** | **0.1%** |
| 115114 | Gold | 0.00 | 0.00 | 0.02 | 0.04 | 0.03 | 0.09 | | **2371.3%** | **0.0%** |
| 115115 | Household Materials | 0.00 | 2.62 | 1.92 | 1.70 | 1.74 | 7.96 | | **-28.8%** | **0.9%** |
| 115116 | Medicine & Health Equipment | 0.00 | 0.65 | 0.62 | 0.63 | 0.79 | 2.69 | | **6.2%** | **0.3%** |
| 115117 | Office Supplies | 0.00 | 0.19 | 0.18 | 0.35 | 0.24 | 0.96 | | **42.5%** | **0.1%** |
| 115118 | Machinery & Equipment | 0.00 | 0.00 | 0.20 | 0.39 | 0.49 | 1.08 | | **0.0%** | **0.1%** |
| 115119 | Entertainment & Sports Material | 0.00 | 0.00 | 0.03 | 0.03 | 0.09 | 0.16 | | **0.0%** | **0.0%** |
| 115120 | Livestock and livestok Products | 0.00 | 0.00 | 0.38 | 0.73 | 0.64 | 1.75 | | **0.0%** | **0.2%** |
| 115121 | Agriculture Products | 0.00 | 0.00 | 0.09 | 0.11 | 0.16 | 0.36 | | **0.0%** | **0.0%** |
| 115122 | Seafood Products | 0.00 | 0.00 | 0.01 | 0.04 | 0.04 | 0.08 | | **0.0%** | **0.0%** |
| 115123 | Frankincense, Gums and chemicals | 0.00 | 0.00 | 0.01 | 0.02 | 0.03 | 0.05 | | **0.0%** | **0.0%** |
| 115125 | Consumption Tax | 0.00 | 0.00 | 0.80 | 2.04 | 1.31 | 4.15 | | **0.0%** | **0.5%** |

| Code | Fiscal Variable | Budget 2025 | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth | % share to total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Q1 | Q2 | Q3 | Q4 | Total | | | |
| 1152 | Taxes on Exports For All Levies That Become I | 6.09 | 0.29 | 0.23 | 0.28 | 0.29 | 1.09 | 17.9% | -9.3% | 0.1% |
| 115201 | Livestock Products | 2.37 | 0.02 | 0.01 | 0.01 | 0.01 | 0.05 | 2.2% | -64.9% | 0.0% |
| 115202 | Agriculture Products | 2.23 | 0.07 | 0.03 | 0.05 | 0.02 | 0.17 | 7.4% | -61.9% | 0.0% |
| 115203 | Seafood Products | 0.44 | 0.00 | 0.00 | 0.01 | 0.02 | 0.03 | 6.7% | 30.9% | 0.0% |
| 115204 | Frankincense and Gums | 0.03 | 0.01 | 0.00 | 0.01 | 0.01 | 0.03 | 97.4% | 9.5% | 0.0% |
| 115205 | Other Export Duty | 1.03 | 0.18 | 0.19 | 0.21 | 0.24 | 0.82 | 79.5% | 42.3% | 0.1% |
| 116 | Other taxes | 11.81 | 2.12 | 2.11 | 2.09 | 3.91 | 10.24 | 86.7% | -0.6% | 1.1% |
| 1161 | Other Taxes Payable Solely By Business | 11.81 | 2.12 | 2.11 | 2.09 | 3.91 | 10.24 | 86.7% | -0.6% | 1.1% |
| 116101 | Stamp Duty on Customs | 4.03 | 0.80 | 0.77 | 0.83 | 0.96 | 3.36 | 83.4% | -5.0% | 0.4% |
| 116102 | Road Worthiness (Galawito) | 1.49 | 0.05 | 0.06 | 0.10 | 0.09 | 0.30 | 20.0% | 23.3% | 0.0% |
| 116103 | Stamp Duties on invoices and Contracts (notary | 3.29 | 1.28 | 1.27 | 1.16 | 2.86 | 6.57 | 200.0% | 31.3% | 0.7% |
| 116104 | Stamp Duties on Food Items | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | -100.0% | 0.0% |
| 13 | Grants | 901.63 | 65.13 | 82.31 | 91.16 | 276.90 | 515.50 | 57.2% | -5.1% | 56.0% |
| 131 | Grants from foreign governments | 42.00 | 10.29 | 2.77 | 2.11 | 3.39 | 18.56 | 44.2% | -37.9% | 2.0% |
| 1311 | Current From Foreign Governments | 42.00 | 10.29 | 2.77 | 2.11 | 3.39 | 18.56 | 44.2% | -37.9% | 2.0% |
| 131101 | Current Grants in Cash | 42.00 | 10.29 | 2.77 | 2.11 | 3.39 | 18.56 | 44.2% | -37.9% | 2.0% |
| 1312 | Capital From Foreign Governments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 131202 | Capital Grants in Kind | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 132 | Grants from international organizations | 859.63 | 54.84 | 79.53 | 89.05 | 273.51 | 496.94 | 57.8% | -3.2% | 54.0% |
| 1321 | Current From International Originations | 859.63 | 54.84 | 79.53 | 89.05 | 273.51 | 496.94 | 57.8% | -3.2% | 54.0% |
| 132101 | Current Grants in Cash | 859.63 | 54.84 | 79.53 | 89.05 | 273.51 | 496.94 | 57.8% | -3.2% | 54.0% |
| 1322 | Capital From International Organizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 132201 | Capital Grants in Kind | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 133 | Grants from international organizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 1331 | Current from Other General Government Unit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 133101 | Current Grants in Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 1332 | Capital from Other General Government Unit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 133201 | Capital Grants in Kind | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 14 | Non Taxes | 135.05 | 25.93 | 23.35 | 32.79 | 41.56 | 123.63 | 91.5% | 20.5% | 13.4% |
| 141 | Property Rent | 0.00 | 0.00 | 0.00 | 0.93 | 0.00 | 0.93 | | 35.9% | 0.1% |
| 1412 | Dividends | 0.00 | 0.00 | 0.00 | 0.93 | 0.00 | 0.93 | | 0.0% | 0.1% |
| 141211 | from Non-Residents | 0.00 | 0.00 | 0.00 | 0.93 | 0.00 | 0.93 | | 0.0% | 0.1% |
| 1415 | Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | -100.0% | 0.0% |
| 141501 | Resources Lease on Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0% | 0.0% |
| 141504 | Rent of Land and Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | -100.0% | 0.0% |
| 142 | Sales of goods and services | 135.05 | 25.93 | 23.35 | 31.86 | 41.56 | 122.70 | 90.9% | 20.4% | 13.3% |
| 1421 | Sales By Market Establishment | 0.00 | 0.18 | 0.10 | 4.23 | 0.20 | 4.72 | | 0.0% | 0.5% |
| 142101 | Building Rental income | 0.00 | 0.18 | 0.10 | 0.23 | 0.20 | 0.72 | | | |
| 142104 | Data & Research Studies | 0.00 | 0.00 | 0.00 | 4.00 | 0.00 | 4.00 | | 0.0% | 0.4% |
| 1422 | Administrative Fees | 135.05 | 25.54 | 22.97 | 25.84 | 40.85 | 115.20 | 85.3% | 13.7% | 12.5% |
| 142201 | Visa Fees | 13.64 | 1.82 | 1.99 | 1.89 | 2.81 | 8.52 | 62.5% | 3.2% | 0.9% |
| 142202 | Passport Fees | 12.51 | 2.24 | 2.08 | 3.14 | 3.02 | 10.48 | 83.8% | 3.8% | 1.1% |
| 142203 | Work Permit Taxes | 3.12 | 0.65 | 0.50 | 0.89 | 0.65 | 2.69 | 86.3% | -9.6% | 0.3% |
| 142204 | Airport Fees | 4.52 | 1.11 | 0.45 | 1.37 | 1.23 | 4.15 | 91.9% | 3.7% | 0.5% |
| 142205 | Overflight Fees (Iata) | 27.49 | 5.40 | 4.81 | 4.56 | 5.13 | 19.90 | 72.4% | -10.0% | 2.2% |
| 142207 | Business and Profession Licenses | 2.38 | 0.38 | 0.18 | 0.20 | 0.17 | 0.92 | 38.7% | -18.5% | 0.1% |
| 142208 | Radio and Tv Licenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | -53.6% | 0.0% |
| 142212 | Local NGO'S Registrations. | 0.00 | 0.10 | 0.08 | 0.07 | 0.10 | 0.35 | | -12.6% | 0.0% |
| 142214 | Local Company Registrations | 0.00 | 0.08 | 0.14 | 0.11 | 0.10 | 0.43 | | -12.4% | 0.0% |
| 142217 | Agriculture Fees. | 0.00 | 0.02 | 0.01 | 0.01 | 0.02 | 0.05 | | -21.5% | 0.0% |
| 142221 | Service Charges Fees | 2.07 | 0.10 | 1.21 | 2.26 | 0.12 | 3.69 | 178.1% | 602.3% | 0.4% |
| 142227 | Fishing Licenses Fees | 6.59 | 0.24 | 0.17 | 0.00 | 0.12 | 0.54 | 8.1% | -61.0% | 0.1% |
| 142229 | Driving Licenses Fee | 0.00 | 0.53 | 0.22 | 0.33 | 0.35 | 1.43 | | 46.5% | 0.2% |
| 142231 | Number Plate Registration Fees | 0.00 | 0.55 | 0.63 | 0.78 | 0.41 | 2.37 | | 12.8% | 0.3% |
| 142233 | individual Id Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | -100.0% | 0.0% |
| 142240 | Education Services Fees | 0.00 | 0.06 | 0.04 | 0.13 | 0.12 | 0.36 | | 55.3% | 0.0% |
| 142243 | Security Company Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | | -85.6% | 0.0% |
| 142245 | Telecommunication Spectrum Fees | 9.44 | 2.38 | 1.15 | 0.94 | 0.73 | 5.20 | 55.2% | -4.5% | 0.6% |
| 142247 | Other License Fees | 0.03 | 0.01 | 0.00 | 0.00 | 0.07 | 0.08 | 296.7% | 44.5% | 0.0% |
| 142250 | Election Registration Fee | 0.00 | 0.02 | 0.09 | 0.11 | 0.00 | 0.22 | | -18.5% | 0.0% |
| 142256 | Clearances Letter Fees | 0.00 | 0.26 | 0.20 | 0.23 | 0.22 | 0.92 | | 2.2% | 0.1% |
| 142257 | Court Filing Fees | 0.00 | 0.26 | 0.21 | 0.26 | 0.25 | 0.99 | | -4.1% | 0.1% |
| 142259 | Harbour Fees - Albayrak | 35.34 | 7.00 | 6.26 | 5.75 | 19.06 | 38.08 | 107.7% | 35.0% | 4.1% |
| 142260 | Customs Harbour Fees | 6.72 | 1.60 | 1.55 | 1.66 | 1.96 | 6.78 | 100.8% | -4.1% | 0.7% |
| 142261 | Administrative Charges | 10.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| 142262 | Passenger Fee | 0.00 | 0.52 | 0.77 | 0.87 | 3.91 | 6.07 | | 162.3% | 0.7% |
| 142263 | Air Waybill Fee | 0.00 | 0.01 | 0.01 | 0.01 | 0.01 | 0.03 | | -17.4% | 0.0% |
| 142264 | Registration Fee of Arrival and Departure of | 1.15 | 0.21 | 0.21 | 0.25 | 0.25 | 0.92 | 79.6% | -14.7% | 0.1% |
| 1431 | Fines, Penalties | 0.00 | 0.21 | 0.28 | 0.34 | 0.50 | 1.33 | | 134.1% | 0.1% |
| 143102 | Penalties | 0.00 | 0.21 | 0.28 | 0.34 | 0.50 | 1.33 | | 134.1% | 0.1% |

# Annex 2: Fiscal Table (Expenditure) for Fiscal Year 2025

| Code | Fiscal Variable | Budget 2025 | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth | % share to total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Q1 | Q2 | Q3 | Q4 | Total | | | |
| **2** | **Expenditure** | **1359.71** | **186.67** | **192.50** | **208.45** | **383.70** | **971.32** | **71.4%** | **7.3%** | **100.0%** |
| **21** | **Compensation of Employees** | **377.72** | **90.65** | **84.84** | **91.54** | **104.04** | **371.06** | **98.2%** | **8.6%** | **38.2%** |
| **211** | **Wages and Salaries** | **377.72** | **90.65** | **84.84** | **91.54** | **104.04** | **371.06** | **98.2%** | **8.6%** | **38.2%** |
| 2111 | Wages and salaries in Cash | 205.06 | 50.14 | 49.51 | 50.54 | 54.08 | 204.26 | 99.6% | **3.7%** | **21.0%** |
| 2112 | Wages and salaries in Kind | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 2113 | Allowances in cash | 132.79 | 31.73 | 29.23 | 31.94 | 37.70 | 130.61 | 98.4% | **12.2%** | **13.4%** |
| 2114 | Other employees costs | 39.86 | 8.79 | 6.10 | 9.06 | 12.26 | 36.20 | 90.8% | **27.9%** | **3.7%** |
| 2151 | Arrears on Allowances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **22** | **Use of goods and services** | **398.81** | **42.37** | **45.35** | **67.14** | **99.02** | **253.88** | **63.7%** | **24.1%** | **26.1%** |
| **221** | **Travel and Conference** | **36.58** | **2.23** | **2.98** | **6.65** | **8.07** | **19.93** | **54.5%** | **25.8%** | **2.1%** |
| 2211 | Travel and Conference Expenses | 36.58 | 2.23 | 2.98 | 6.65 | 8.07 | 19.93 | 54.5% | **25.8%** | **2.1%** |
| **222** | **Operating Expenses** | **45.03** | **5.02** | **6.64** | **8.63** | **11.40** | **31.69** | **70.4%** | **-5.8%** | **3.3%** |
| 2221 | Utilities | 9.35 | 0.94 | 1.63 | 1.74 | 2.55 | 6.87 | 73.5% | **19.3%** | **0.7%** |
| 2222 | Communications | 2.37 | 0.04 | 0.30 | 0.39 | 0.68 | 1.40 | 59.1% | **21.8%** | **0.1%** |
| 2223 | Fuel and lubricants | 12.96 | 1.86 | 2.39 | 2.47 | 3.45 | 10.17 | 78.5% | **6.6%** | **1.0%** |
| 2224 | Materials and supplies | 13.52 | 1.34 | 1.65 | 2.96 | 3.13 | 9.09 | 67.2% | **-35.3%** | **0.9%** |
| 2225 | Maintenance and repairs | 6.83 | 0.83 | 0.66 | 1.07 | 1.59 | 4.16 | 60.8% | **32.2%** | **0.4%** |
| **223** | **Rent** | **9.09** | **1.70** | **0.73** | **1.39** | **1.78** | **5.60** | **61.6%** | **-14.1%** | **0.6%** |
| 2231 | Rent | 9.09 | 1.70 | 0.73 | 1.39 | 1.78 | 5.60 | 61.6% | **-14.1%** | **0.6%** |
| **224** | **Finance costs** | **247.56** | **22.25** | **22.95** | **35.95** | **60.17** | **141.32** | **57.1%** | **45.2%** | **14.5%** |
| 2241 | Education and training expense | 33.24 | 0.14 | 0.70 | 2.44 | 3.06 | 6.34 | 19.1% | **100.6%** | **0.7%** |
| 2242 | Consulting and professional expense | 187.96 | 18.75 | 19.56 | 27.72 | 50.64 | 116.67 | 62.1% | **43.9%** | **12.0%** |
| 2243 | Financing costs | 20.84 | 3.18 | 2.56 | 3.58 | 6.08 | 15.40 | 73.9% | **29.3%** | **1.6%** |
| 2244 | Advertisement and subscriptions | 1.46 | 0.15 | 0.05 | 0.08 | 0.26 | 0.54 | 37.1% | **-43.4%** | **0.1%** |
| 2245 | Insurances charges and premium | 4.06 | 0.03 | 0.08 | 2.14 | 0.13 | 2.37 | 58.3% | **1291.3%** | **0.2%** |
| **225** | **Specialized materials and services** | **7.06** | **1.25** | **1.59** | **1.52** | **2.36** | **6.72** | **95.2%** | **20.0%** | **0.7%** |
| 2251 | Police - Materials, supplies and services | 0.42 | 0.04 | 0.07 | 0.00 | 0.32 | 0.42 | 100.0% | **16.7%** | **0.0%** |
| 2252 | Peace and Resolution Services | 3.87 | 0.79 | 0.88 | 0.88 | 0.98 | 3.53 | 91.2% | **-3.0%** | **0.4%** |
| 2253 | Military - Materials, supplies and services | 2.77 | 0.43 | 0.64 | 0.64 | 1.06 | 2.77 | 100.0% | **73.0%** | **0.3%** |
| 2254 | Custodian - Materials, supplies and services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 2255 | Conflict resolution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **226** | **Other General expenses** | **53.49** | **9.93** | **10.47** | **12.99** | **15.24** | **48.63** | **90.9%** | **6.7%** | **5.0%** |
| 2261 | Other General Expenses in goods and services | 53.49 | 9.93 | 10.47 | 12.99 | 15.24 | 48.63 | 90.9% | **6.7%** | **5.0%** |
| **229** | **Contingency** | **0.01** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.0%** | **0.0%** | **0.0%** |
| 2291 | Contingency | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | **0.0%** | **0.0%** |
| **23** | **Consumption of fixed capital** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | | **0.0%** | **0.0%** |
| **231** | **Fixed assets acquisition** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | | **0.0%** | **0.0%** |
| 2311 | Buildings and structures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 2312 | Machinery and equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 2313 | Other fixed assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| 2314 | Weapons systems | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **232** | **Inventories** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | | **0.0%** | **0.0%** |
| 2321 | Inventories | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **24** | **Interest and other charges** | **8.14** | **1.09** | **1.83** | **2.43** | **2.78** | **8.13** | **99.8%** | **8.3%** | **0.8%** |
| **241** | **To non-residents** | **8.14** | **1.09** | **1.83** | **2.43** | **2.78** | **8.13** | **99.8%** | **8.3%** | **0.8%** |
| 2411 | Interest payable to nonresidents | 8.14 | 1.09 | 1.83 | 2.43 | 2.78 | 8.13 | 99.8% | **8.3%** | **0.8%** |
| **242** | **To residents other than General Government** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | | **0.0%** | **0.0%** |
| 2421 | Interest payable to residents other than general | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **25** | **Subsidies** | **13.18** | **0.08** | **0.91** | **6.24** | **5.39** | **12.63** | **95.9%** | **41.1%** | **1.3%** |
| **252** | **To private enterprises** | **5.42** | **0.08** | **0.17** | **2.04** | **2.64** | **4.94** | **91.1%** | **-44.8%** | **0.5%** |
| 2521 | Private non financial enterprises | 5.42 | 0.08 | 0.17 | 2.04 | 2.64 | 4.94 | 91.1% | **-44.8%** | **0.5%** |
| **253** | **To private enterprises** | **7.76** | **0.00** | **0.74** | **4.20** | **2.75** | **7.69** | 99.2% | **0.0%** | **0.8%** |
| 2533 | Subsidies Payable to Other General Governme | 7.76 | 0.00 | 0.74 | 4.20 | 2.75 | 7.69 | 99.2% | **0.0%** | **0.8%** |
| **26** | **Grants** | **230.75** | **25.18** | **29.60** | **32.67** | **92.27** | **179.72** | **77.9%** | **12.1%** | **18.5%** |
| **262** | **To International Organizations** | **4.32** | **3.86** | **0.31** | **0.05** | **0.10** | **4.32** | **100.0%** | **-89.9%** | **0.4%** |
| 2621 | Current grants to international organizations | 4.32 | 3.86 | 0.31 | 0.05 | 0.10 | 4.32 | 100.0% | **-89.9%** | **0.4%** |
| 2622 | Capital Grants to International organizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | **0.0%** | **0.0%** |
| **263** | **To other General Government Units** | **226.42** | **21.32** | **29.29** | **32.62** | **92.17** | **175.40** | 77.5% | **49.0%** | **18.1%** |
| 2631 | Current grants to other general government unit | 139.70 | 13.62 | 13.59 | 23.87 | 74.40 | 125.48 | 89.8% | **29.1%** | **12.9%** |
| 2632 | Capital grants to other general government unit | 86.72 | 7.69 | 15.70 | 8.75 | 17.77 | 49.92 | 57.6% | **142.8%** | **5.1%** |

| Code | Fiscal Variable | Budget 2025 | Actual 2025 (m$) | | | | | Expected Prfc (100%) | Year to Year Growth | % share to total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Q1 | Q2 | Q3 | Q4 | Total | | | |
| **27** | **Social benefits** | **76.82** | **0.00** | **0.00** | **0.00** | **19.11** | **19.11** | **24.9%** | **-87.6%** | **2.0%** |
| **271** | **Social Security benefits** | **76.82** | **0.00** | **0.00** | **0.00** | **19.11** | **19.11** | **24.9%** | **-83.3%** | **2.0%** |
| 2711 | Social security benefits in cash | 76.82 | 0.00 | 0.00 | 0.00 | 19.11 | 19.11 | 24.9% | **-83.3%** | **2.0%** |
| **28** | **Other expenses** | **63.46** | **11.73** | **17.54** | **1.60** | **21.28** | **52.15** | **82.2%** | **0.0%** | **5.4%** |
| **282** | **Tramsfers not elsewhere classified** | **63.44** | **11.73** | **17.54** | **1.60** | **21.28** | **52.15** | **82.2%** | **0.0%** | **5.4%** |
| 2821 | Current transfers not elsewhere classified | 63.44 | 11.73 | 17.54 | 1.60 | 21.28 | 52.15 | 82.2% | **0.0%** | **5.4%** |
| **31** | **Non Financial Assets** | **190.84** | **15.56** | **12.44** | **6.84** | **39.80** | **74.64** | **39.1%** | **161.7%** | **7.7%** |
| **311** | **Fixed Assets** | **190.84** | **15.56** | **12.44** | **6.84** | **39.80** | **74.64** | **39.1%** | **161.7%** | **7.7%** |
| 3111 | Buildings and Structures | 49.11 | 0.00 | 0.78 | 1.57 | 6.60 | 8.96 | 18.2% | **6844.4%** | **0.9%** |
| 3112 | Machinery and Equipment | 128.76 | 13.85 | 11.04 | 4.69 | 30.13 | 59.71 | 46.4% | **256.8%** | **6.1%** |
| 3113 | Other Fixed Assets | 12.66 | 1.71 | 0.61 | 0.57 | 2.98 | 5.87 | 46.3% | **-48.3%** | **0.6%** |
| 3114 | Weapons Systems | 0.10 | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 99.5% | **-5.3%** | **0.0%** |
| 3144 | intangible Nonreduced Assets | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | **-100.0%** | **0.0%** |
| | **Fiscal Balance** | **-27.74** | **-27.65** | **-24.63** | **-10.83** | **11.60** | **-51.51** | **0.00** | **0.00** | **0.00** |

## Annex 3: Expenditure by Sector/MDA, FY2025

| MDA Codes | Sector/MDA | Budget 2025 | Actual Total | Pfce 100% | YTY % | %share to total budget (plan at budget formulation) | %share to total exp (actual) | %share to sector total (actual) |
|---|---|---|---|---|---|---|---|---|
| | **Administration and General Services** | **430.20** | **379.88** | **88.3%** | **18.3%** | **31.6%** | **39.1%** | **100%** |
| 010100 | Office of the Presidency | 12.68 | 12.64 | 99.7% | 5.6% | 0.93% | 1.30% | 3.3% |
| 010201 | Office of the Parliament - Peoples' House | 28.01 | 27.43 | 97.9% | 0.4% | 2.06% | 2.82% | 7.2% |
| 010202 | Members of Parliament Senate | 8.03 | 7.30 | 90.9% | 3.5% | 0.59% | 0.75% | 1.9% |
| 010300 | Office of the Prime Minister | 13.14 | 12.98 | 98.8% | 23.7% | 0.97% | 1.34% | 3.4% |
| 010400 | Ministry of Foreign Affairs | 4.26 | 3.95 | 92.7% | 12.3% | 0.31% | 0.41% | 1.0% |
| 010401 | Embassies | 5.35 | 5.06 | 94.6% | 0.4% | 0.39% | 0.52% | 1.3% |
| 010500 | Ministry of Finance | 108.61 | 93.11 | 85.7% | 8.3% | 7.99% | 9.59% | 24.5% |
| 010501 | Accountant General | 3.64 | 3.62 | 99.3% | 9.2% | 0.27% | 0.37% | 1.0% |
| 010502 | General Activities for the Government | 123.24 | 121.80 | 98.8% | 25.6% | 9.06% | 12.54% | 32.1% |
| 010503 | Directorate of Financial Reporting Center | 1.00 | 0.99 | 98.8% | 27.4% | 0.07% | 0.10% | 0.3% |
| 010600 | Ministry of Planning | 20.05 | 13.35 | 66.6% | 5.1% | 1.47% | 1.37% | 3.5% |
| 010601 | National Statistics Agency | 9.14 | 8.45 | 92.4% | -21.1% | 0.67% | 0.87% | 2.2% |
| 010700 | Ministry of Interior and Federal Affairs | 30.72 | 15.12 | 49.2% | 150.6% | 2.26% | 1.56% | 4.0% |
| 010701 | Somali Refugee and IDPs Commission | 0.83 | 0.81 | 96.9% | 1.6% | 0.06% | 0.08% | 0.2% |
| 010702 | National ID Authority DADSOM | 2.02 | 1.29 | 64.1% | 11.1% | 0.15% | 0.13% | 0.3% |
| 010703 | Somali Disaster & Humanitarian Mgt Agency | 12.31 | 6.67 | 54.2% | 38.9% | 0.91% | 0.69% | 1.8% |
| 010800 | Ministry of Religious Affairs and Endowment | 3.79 | 3.74 | 98.7% | 17.4% | 0.28% | 0.39% | 1.0% |
| 010900 | Ministry of Justice | 2.44 | 2.37 | 96.9% | 10.8% | 0.18% | 0.24% | 0.6% |
| 010901 | Custodian Corps | 11.52 | 11.45 | 99.4% | 2.0% | 0.85% | 1.18% | 3.0% |
| 011001 | Supreme Court | 2.72 | 2.31 | 84.9% | -2.8% | 0.20% | 0.24% | 0.6% |
| 011002 | Banadir Regional Court | 2.30 | 2.10 | 91.5% | 8.0% | 0.17% | 0.22% | 0.6% |
| 011003 | Appeal Court | 1.19 | 1.03 | 86.1% | 22.9% | 0.09% | 0.11% | 0.3% |
| 011005 | Judiciary Service Committee | 0.19 | 0.12 | 64.2% | -6.7% | 0.01% | 0.01% | 0.0% |
| 011100 | Attorney General | 2.15 | 1.97 | 91.5% | 17.9% | 0.16% | 0.20% | 0.5% |
| 011200 | Solicitor General | 0.71 | 0.62 | 86.8% | -6.4% | 0.05% | 0.06% | 0.2% |
| 011300 | Auditor General | 4.07 | 4.03 | 99.2% | 2.9% | 0.30% | 0.42% | 1.1% |
| 012200 | National Reconciliation Commission | 0.50 | 0.47 | 95.5% | 3.2% | 0.04% | 0.05% | 0.1% |
| 012300 | National Independent Electoral Commission | 12.72 | 12.44 | 97.8% | 945.1% | 0.94% | 1.28% | 3.3% |
| 012500 | Independent Constitution Review Commission | 1.03 | 0.96 | 93.1% | 20.7% | 0.08% | 0.10% | 0.3% |
| 012600 | National Civil Service Commission | 1.69 | 1.54 | 90.9% | 8.0% | 0.12% | 0.16% | 0.4% |
| 012700 | Independent Commission for Combating Corruption | 0.14 | 0.14 | 99.9% | 0.0% | 0.01% | 0.01% | 0.0% |
| | **Security** | **268.73** | **265.92** | **99.0%** | **13.0%** | **19.8%** | **27.4%** | **100%** |
| 020100 | Ministry of Defense | 3.73 | 1.62 | 43.5% | 20.0% | 0.27% | 0.17% | 0.6% |
| 020101 | Armed Forces | 166.56 | 166.28 | 99.8% | 9.2% | 12.25% | 17.12% | 62.5% |
| 020102 | Military Court | 3.74 | 3.74 | 100.0% | 0.2% | 0.28% | 0.39% | 1.4% |
| 020103 | Disabled and Orphans Organization | 0.09 | 0.06 | 64.5% | 0.0% | 0.01% | 0.01% | 0.0% |
| 020200 | Ministry of Internal Security | 1.58 | 1.29 | 81.7% | 5.9% | 0.12% | 0.13% | 0.5% |
| 020201 | Police Force | 49.90 | 49.83 | 99.9% | 6.4% | 3.67% | 5.13% | 18.7% |
| 020202 | National Security Force | 36.71 | 36.69 | 100.0% | 50.8% | 2.70% | 3.78% | 13.8% |
| 020203 | Immigration Department | 6.42 | 6.40 | 99.8% | 18.4% | 0.47% | 0.66% | 2.4% |
| | **Economic Service** | **331.42** | **161.60** | **48.8%** | **25.0%** | **24.4%** | **16.6%** | **100%** |
| 030100 | Ministry of Water and Energy | 92.59 | 33.72 | 36.4% | 258.2% | 6.81% | 3.47% | 20.9% |
| 030200 | Ministry of Mineral Development | 2.28 | 1.85 | 81.4% | 21.5% | 0.17% | 0.19% | 1.1% |
| 030201 | Somalia Petroleum Authority | 1.08 | 1.07 | 99.1% | 31.6% | 0.08% | 0.11% | 0.7% |
| 030300 | Ministry of Agriculture | 57.06 | 45.52 | 79.8% | 35.9% | 4.20% | 4.69% | 28.2% |
| 030400 | Ministry of Livestock and Forestry | 13.91 | 5.07 | 36.4% | 175.9% | 1.02% | 0.52% | 3.1% |
| 030500 | Ministry of Fishery and Marine Resource | 16.75 | 7.55 | 45.1% | 192.8% | 1.23% | 0.78% | 4.7% |
| 030501 | Somali Marine Research | 0.61 | 0.59 | 97.4% | 1.4% | 0.04% | 0.06% | 0.4% |
| 030502 | Offshore and Fisheries Development Project | 0.11 | 0.08 | 73.7% | 23.1% | 0.01% | 0.01% | 0.1% |
| 030600 | Ministry of Information | 6.30 | 4.73 | 75.2% | -0.8% | 0.46% | 0.49% | 2.9% |
| 030700 | Ministry of Communications and Technology | 13.75 | 5.02 | 36.5% | 93.5% | 1.01% | 0.52% | 3.1% |
| 030701 | National Communication Agency | 0.85 | 0.71 | 83.6% | 3.2% | 0.06% | 0.07% | 0.4% |
| 030702 | Data Protection Authority | 2.00 | 0.17 | 8.5% | 0.0% | 0.15% | 0.02% | 0.1% |
| 030800 | Ministry of Public Works & Reconstruction | 100.95 | 36.84 | 36.5% | -29.4% | 7.42% | 3.79% | 22.8% |
| 030900 | Ministry of Transportation and Aviation | 4.44 | 2.32 | 52.2% | 14.6% | 0.33% | 0.24% | 1.4% |
| 030901 | Civil Aviation and Metro-Authority | 9.63 | 8.92 | 92.6% | -2.2% | 0.71% | 0.92% | 5.5% |
| 031000 | Ministry of Transport and Ports | 2.55 | 1.50 | 59.0% | -2.2% | 0.19% | 0.15% | 0.9% |
| 031001 | Hamar Port Authority | 1.03 | 0.92 | 88.9% | -1.3% | 0.08% | 0.09% | 0.6% |
| 031100 | Ministry of Industry & Commerce | 2.59 | 2.45 | 94.8% | -4.6% | 0.19% | 0.25% | 1.5% |
| 031101 | Somali Quality Assurance Agency | 1.46 | 1.31 | 90.0% | 4.0% | 0.11% | 0.14% | 0.8% |
| 031200 | Ministry of Environment and Climate Change | 1.48 | 1.26 | 85.2% | -6.7% | 0.11% | 0.13% | 0.8% |

| MDA Codes | Sector/MDA | Budget 2025 | Actual Total | Pfce 100% | YTY % | %share to total budget (plan at budget formulation) | %share to total exp (actual) | %share to sector total (actual) |
|---|---|---|---|---|---|---|---|---|
| | **Social Service** | **329.36** | **163.92** | **49.8%** | **-25.3%** | **24.2%** | **16.9%** | **100.0%** |
| 040100 | Ministry of Health | 92.17 | 70.37 | 76.3% | 25.8% | 6.78% | 7.24% | 42.9% |
| 040200 | Ministry of Education and Higher Education | 100.41 | 49.67 | 49.5% | 83.3% | 7.38% | 5.11% | 30.3% |
| 040201 | Somali National University | 8.27 | 8.18 | 98.8% | 1.2% | 0.61% | 0.84% | 5.0% |
| 040202 | Somali Academy of Sciences and Arts | 1.29 | 1.18 | 92.1% | -0.2% | 0.09% | 0.12% | 0.7% |
| 040203 | Intergovernmental Academy of Somali Language | 0.34 | 0.25 | 73.1% | 6.1% | 0.03% | 0.03% | 0.2% |
| 040300 | Ministry of Labor and Social Affairs | 123.96 | 31.54 | 25.4% | -74.6% | 9.12% | 3.25% | 19.2% |
| 040400 | Ministry of Youth and Sport | 1.11 | 1.08 | 97.1% | -9.7% | 0.08% | 0.11% | 0.7% |
| 040500 | Ministry of Women and Human Rights Devt | 1.17 | 1.06 | 90.6% | 4.1% | 0.09% | 0.11% | 0.6% |
| 040501 | Somali Disable Agency | 0.64 | 0.60 | 94.1% | 10.0% | 0.05% | 0.06% | 0.4% |
| | **Total** | **1359.71** | **971.32** | **71.4%** | **7.3%** | **100%** | **100%** | **100%** |