



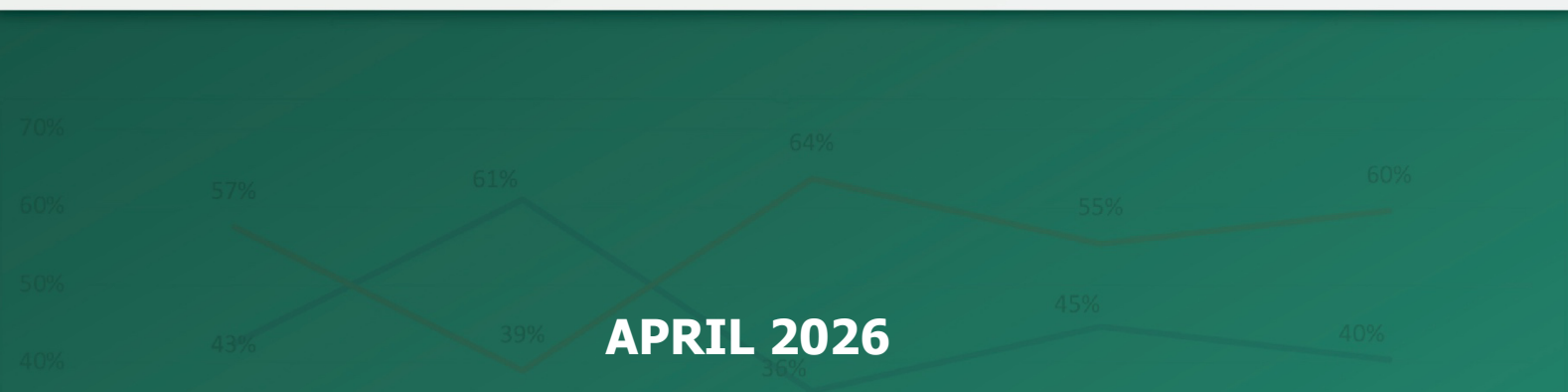
FEDERAL GOVERNMENT OF SOMALIA

OFFICE OF THE ACCOUNTANT GENERAL



2025

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS



APRIL 2026

Canshuurta Dakhliga, iyo Faa'iidada	16,154,238	15,789,362	18,662,241	24,384,014	36,170,675
Canshuurta Agabka iyo Adeega	21,293,612	23,429,410	32,778,666	38,614,823	51,419,944
PREPARED IN ACCORDANCE WITH THE IPSAS – FINANCIAL REPORTING UNDER THE CASH BASIS OF ACCOUNTING 2017					
Canshuuraha Kale	11,027,250	14,081,788	7,550,126	10,297,947	
Wadarta Dakhliga Canshuurta	\$139,529,217	\$162,766,910	\$181,691,842	\$224,631,762	\$266,763,916
% Koror/Naaqus	-10%	17%	12%	24%	19%

ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

Financial year 1st January – 31st December 2025

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TABLE OF CONTENTS

LIST OF TABLES	IV
LIST OF FIGURES	V
STATEMENT OF RESPONSIBILITY.....	1
EXECUTIVE COMMENTARY	2
KEY PFM REFORM INITIATIVES.....	2
<i>GENERAL PFM REFORM</i>	<i>3</i>
<i>REVENUE REFORMS - 2025</i>	<i>4</i>
PERFORMANCE INFORMATION AND SERVICE ACHIEVEMENTS DURING 2025 – KEY HIGHLIGHTS	6
BUDGET PERFORMANCE & FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS	18
<i>REVENUE BUDGET PERFORMANCE - ACTUAL REVENUE AND ANNUAL BUDGET 2025</i>	<i>19</i>
<i>TRENDS IN GOVERNMENT REVENUE - 2021-2025</i>	<i>23</i>
DOMESTIC REVENUE.....	25
EXTERNAL GRANTS.....	29
<i>EXPENDITURE BUDGET PERFORMANCE - BUDGET AND ACTUAL EXPENDITURE 2025.....</i>	<i>32</i>
<i>EXPENDITURE TRENDS - 2021-2025.....</i>	<i>36</i>
DOMESTIC REVENUES VS. GOVERNMENT OPERATING	49
TRENDS IN PUBLIC DEBT 2021-2025	51
CONSOLIDATED FINANCIAL STATEMENTS.....	54
CONSOLIDATED STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2025	54
CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 31 DECEMBER 2025 ...	55
NOTES TO THE FINANCIAL STATEMENTS	56
1.0 <i>GENERAL INFORMATION</i>	<i>56</i>
2.0 <i>SIGNIFICANT ACCOUNTING POLICIES.....</i>	<i>56</i>
3.0 <i>EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS.....</i>	<i>64</i>
4.0 <i>OTHER FINANCIAL DISCLOSURES</i>	<i>78</i>
APPENDIX 1: BUDGETED ENTITIES OF THE FISCAL YEAR 2025	81
APPENDIX 2: DETAILED BREAKDOWN OF RECURRENT BUDGET UTILIZATION BY MDAS - 2025	83
APPENDIX 3: DETAILED BREAKDOWN OF PROJECT BUDGET UTILIZATION BY MDAS - 2025	100
APPENDIX 4: OTHER PAYMENTS	118
APPENDIX 5: DETAILED BREAKDOWN OF TOTAL BUDGET UTILIZATION BY MDAS – 2025	119
APPENDIX 6: DETAILS OF PUBLIC DEBTS	121
APPENDIX 7: EXTRABUDGETARY.....	122

LIST OF TABLES

Table 1: Total Number of Schools Evaluated by State.....	8
Table 2: Classrooms and WASH Facilities by State	8
Table 3: Infrastructure Progress Status (%).....	9
Table 4: Furniture Distribution	9
Table 5: Capitation Grants Distribution by State	9
Table 6: CEC Training Participants by State and Role	10
Table 7: Distribution of ECE TLMs by District.....	11
Table 8: Students Sat for the Grade 8 Examination by state (2024–2025)	11
Table 9: Implementation progress of the Somalia Crisis Recovery Programme Initiative	17
Table 10: Actual Revenue and Annual Budget, 2025	19
Table 11: Budget and Project Support Grants 2025	21
Table 12: Actual Government Revenue - 2021-2025.....	23
Table 13: Actual Domestic Revenue Components, 2021-2025.....	25
Table 14: Actual Tax Revenue – 2021-2025	27
Table 15: Other Revenue - 2021-2025	29
Table 16: External Grants 2021-2025.....	29
Table 17: Bilateral Grants - 2021-2025	30
Table 18: Multilateral Grants 2021-2025	30
Table 19: Budget support Vs Project support.....	31
Table 20: Composition of Actual Expenditure and Annual Budget, 2025.....	32
Table 21: Actual Expenditure Vs. Sectoral Budget-2025	33
Table 22: Actual Sectoral Expenditure and other payments, 2021-2025	36
Table 23: Expenditure by Type, 2021-2025	38
Table 24: Compensation of Employees, 2021-2025.....	39
Table 25: Compensation of Employees; Security Sector and Other Sectors.....	40
Table 26: Use of Goods and Services, 2021-2025	41
Table 27: Interest Expense, 2021-2025	44
Table 28: Subsidy, 2021-2025.....	45
Table 29: Grants, 2021-2025	45
Table 30: Grants to Federal Member States, 2021-2025	46
Table 31: Social Benefit, 2021-2025	47
Table 32: Other Expense, 2021 - 2025	47
Table 33: Noncurrent Assets, 2021-2025	47
Table 34: Loan Repayment, 2021-2025	48
Table 35: Domestic Revenue Vs Recurrent Expenditure, 2021-2025.....	49
Table 36: Domestic Revenue VS Compensation of Employee, 2021-2025.....	50
Table 37: Public Debt	51
Table 38: Loan.....	52

LIST OF FIGURES

Figure 1: Sources of Actual Revenue 2025	22
Figure 2: Actual Revenue – Domestic and External Grants.....	24
Figure 3: Share of Actual Revenue, Domestic and External Grants	24
Figure 4: Share of tax and other revenue 2021 – 2025.....	26
Figure 5: Actual Tax and Other Revenue 2021 - 2025.....	26
Figure 6: Increase/Decrease Quarterly collection, Domestic Revenue 2021-2025	26
Figure 7: Quarterly collection of Domestic Revenue - 2021-2025	26
Figure 8:Share of Tax Revenue Composition 2021 - 2025	28
Figure 9: Actual Recurrent Expenditures - 2025.....	34
Figure 10: Actual Project Expenditure by Type 2025	34
Figure 11: % of Expenditure by Sector 2021 - 2025	37
Figure 12: Quarterly Expenditure, 2021 - 2025.....	39
Figure 13: % Increase/Decrease of Quarterly Expenditure, 2021 - 2025	39
Figure 14: % Compensation of employee Security vs non-security 2021-2025	40
Figure 15: Travel and Conference Expense 2021-2025	42
Figure 16: Operating Expense 2021-2025	42
Figure 17: Other Operating Expense 2021 - 2025.....	43
Figure 18: Rent Expense 2021 - 2025	43
Figure 19: Army Operation 2021 - 2025	44
Figure 20: Other General Expense 2021 - 2025	44
Figure 21: Domestic Revenue Vs Recurrent Expenditure, 2021 - 2025	49



Ref.: OAG/AG 585/2026

Date: 30/06/2026

To: The Speaker of the House of the People, FRS
The Speaker of the Upper House, FRS
Mogadishu, Somalia

Audit Report of the Auditor General on the Financial Statements of the Federal Government of Somalia for the Financial Year Ended 31 December 2025

Honourable Speakers,

I am pleased to submit the Audit Report on the Financial Statements of the Federal Government of Somalia for the financial year ended 31 December 2025, in accordance with Article 177 of the Constitution of the Federal Republic of Somalia, in relation to the financial statements of the Federal Government of Somalia attached on pages 54 to 79.

I have conducted and issued the annual audit of the financial statements of the FGS for the financial year ended 31 December 2025 in fulfilment of my mandate under the Provisional Constitution of the Federal Republic of Somalia, the Public Financial Management Law, Law No. 17 of 2019, the Law of the Office of the Auditor General, Law No. 14 of 2023, and the Cash Basis International Public Sector Accounting Standards.

The report is accompanied by Annexes 1, 2, 3, 4, 5, 6, and 7, together with explanatory notes set out on pages 83 to 134, as provided by the Accountant General of the Federal Government. The report is further accompanied by the Statement of the Minister of Finance, statements of responsibilities, and an executive commentary, which were not audited and on which I do not express an audit opinion.

Scope and determination of responsibility

The independence and responsibilities of the Office of the Auditor General are safeguarded under Article 177 of the Provisional Constitution of the Federal Republic of Somalia, the Public Financial Management Law, Law No. 17 of 2019, and the Law of the Office of the Auditor General, Law No. 14 of 2023.

I conducted the audit in accordance with the International Standards of Supreme Audit Institutions. These standards require the audit to be planned and performed to obtain reasonable assurance as to whether, in all material respects, the annual financial statements are fairly presented.

The audit procedures included:

- Examination, on a test basis, of evidence supporting the amounts and disclosures presented in the financial statements.
- Assessment of the accounting policies applied by the entity and significant

estimates made by management.

- Evaluation of the overall presentation of the financial statements.
- Testing compliance with laws and regulations relevant to public financial management.

The audit also included an examination, on a test basis, of evidence supporting compliance, in all material respects, with relevant laws and regulations applicable to financial matters.

The matters highlighted in this financial audit report are those identified through the audit procedures I considered necessary for the purpose of the audit. Other matters or weaknesses not identified through these procedures may exist.

The financial statements, maintenance of effective internal controls, and compliance with laws and regulations are the responsibility of the Office of the Accountant General of the Federal Government. The responsibility of the Office of the Auditor General is to express an audit opinion on the financial statements of the FGS.

Acknowledgements,

I would like to thank the various officials of the Federal Government of Somalia who cooperated with the auditors of the Office of the Auditor General during the audit for the financial year ended 31 December 2025.

With best regards,



H.E. Ahmed Isse Gutale
Auditor General, FRS

CC: The Accountant General, FGS
The Minister of Finance, FGS
H.E. The Prime Minister, FGS
H.E. The President, FRS

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

STATEMENT OF RESPONSIBILITY

The financial statements of the Federal Government of Somalia for the fiscal year ending 31 December 2025 have been prepared in compliance with the Public Financial Management Act, 2019, as well as the International Public Sector Accounting Standards (IPSAS), Cash Basis, 2017.

In accordance with Article 8(2) Public Finance Management Act 2019, **the Minister of Finance has overall responsibility for the management of public money and the National Consolidated Fund**, and is obligated to keep proper records and accounts of all receipts, payments and balances of the National Consolidated Fund.

Article 45(1) of the Public Financial Management Act, 2019 further requires the **Accountant General to prepare the unaudited Annual Financial Report of the National Consolidated Fund and submit it to the Auditor General not later than four months after the end of that financial year.**

The Office of the Accountant General consistently prepares the Government's accounts to include all relevant information and details necessary for a comprehensive understanding of the financial statements and the Government's financial transactions.

To the best of our knowledge, the consolidated financial statements present a fair view of the state of affairs of the Federal Government of Somalia and the system of internal controls has operated adequately throughout the financial year ended 31st December 2025.



Mr. Mohamed Mohamuud Abdulle
Accountant General

30 April, 2026



H.E. Bihi Iman Egeh
Minister of Finance

30 April, 2026



Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

EXECUTIVE COMMENTARY

KEY PFM REFORM INITIATIVES

STRENGTHENING SOMALIA'S LEGAL AND REGULATORY FRAMEWORK FOR FISCAL GOVERNANCE, REVENUE MOBILIZATION, AND SUSTAINABLE DEVELOPMENT

During the financial year 2025, the Government continued to advance Somalia's legal and regulatory architecture to support fiscal governance, enhance domestic revenue mobilization, and promote sustainable economic development. This effort focused on developing and operationalizing a comprehensive suite of legislative, regulatory, and institutional instruments aligned with national reform priorities and international best practices.

At the legislative level, significant progress was made in modernizing the legal foundations of Somalia's fiscal and financial systems. Key reforms included the advancement of a new Income Tax Act to replace outdated legislation, strengthening the legal basis for domestic revenue collection and compliance. Amendments to anti-money laundering and financial sector laws enhanced financial integrity and regulatory oversight, while reforms to the Central Bank framework reinforced institutional autonomy and financial stability. In parallel, the development of the Public-Private Partnership (PPP) Bill created a structured legal platform for mobilizing private sector investment in infrastructure and service delivery, supporting long-term economic growth.

Complementing these legislative efforts, the Government developed and finalized critical regulations to operationalize fiscal policy and improve transparency and efficiency in public financial management. These included regulations governing petroleum fiscal regimes, income tax administration, digitalization of public finance systems, customs valuation, and the standardization of fees across key sectors. Together, these instruments reduced administrative discretion, strengthened revenue assurance, and enhanced accountability in both domestic resource mobilization and extractive industry governance. The introduction of digital public financial management regulations marked a significant step toward modernizing fiscal operations and improving real-time financial oversight.

A major pillar of the work undertaken was the negotiation and finalization of key financing and subsidiary agreements with development partners. These agreements facilitated the implementation of large-scale development programs in urban resilience, public resource management, health, water, and climate adaptation. By providing a robust legal framework for international financing and intergovernmental fiscal transfers, the Unit strengthened coordination between the Federal Government and Federal Member States, reinforcing Somalia's fiscal federalism framework and supporting decentralized service delivery.

In addition, a number of accomplishments were registered in tax policy, debt management, and institutional capacity building. Initiatives such as the development of a Taxpayer's Charter, the publication of an Income Tax Manual, and the preparation of debt management strategies and borrowing plans contributed to improved fiscal transparency, taxpayer engagement, and prudent debt management. Engagement with international partners and targeted capacity-building efforts further enhanced institutional readiness to implement ongoing reforms.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

GENERAL PFM REFORM

In 2025, significant progress was made in advancing Somalia's PFM reform agenda across strategic planning, systems strengthening, accounting and reporting, debt management, digitalization, and PPP reforms.

PFM Reform Strategy 2026–2030: Progress was made in developing and finalizing the PFM Reform Strategy 2026–2030 through an IMF technical assistance mission held in Nairobi from 2–15 September 2025. Working groups conducted a stocktaking of key challenges, defined reform objectives, and identified priority measures using SMART criteria. The strategy was finalized in 2025, with publication and development of the detailed costed action plan expected in early 2026.

Accounting and Financial Reporting: As part of the ongoing PFM reforms, the transition to an accrual-based accounting framework aligned with International Public Sector Accounting Standards (IPSAS) was identified as a critical step towards improving compliance with PFM rules and procedures, and ensuring the effective and transparent use of public resources. Accordingly, a number of interventions were embarked on during the year to improve financial reporting by enhancing disclosures to achieve full compliance with the IPSAS Cash Basis, while also laying the groundwork for a gradual transition to accrual-based IPSAS. Included in the initiatives are:

- (i) Adoption of an actionable roadmap for enhancing disclosures to fully comply with both part 1 & 2 requirements of the IPSAS Cash Basis;
- (ii) Updating the Unified Chart of Accounts to ensure full compliance with GFSM 2014 and IPSAS
- (iii) Developing an Accounting Procedures Manual and
- (iv) Putting in place an IPSAS implementation stakeholder engagement framework.

SFMIS Roll-Out and Expansion: Consensus was reached between FGS and FMS on the transition toward a single FMIS platform, informed by prior technical engagements and a change management diagnostic that identified readiness, coordination, and capacity-building requirements. This agreement marked an important step toward moving from fragmented systems to a harmonized and integrated financial management platform. The planned expansion of SFMIS is expected to strengthen budget execution, accounting, treasury, and reporting processes, while enabling more timely, reliable, and automated consolidated fiscal reporting across the FGS and FMS.

Digitalization of PFM: Progress was made in advancing the digitalization of PFM processes through the issuance of the PFM Digitalization Regulations 2025, which provide a regulatory foundation for electronic workflows and system-based controls. Business process reviews were undertaken to streamline processes and reduce manual steps, while digital signatures were introduced in SFMIS to support the re-engineering of payment processes. Internal controls were further strengthened through the introduction of an invoice tracking system, improving transparency, traceability, and oversight in payment management.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

SFMIS Budget Preparation Module: The SFMIS Budget Preparation Module was enhanced to meet the operational needs of the Government, including budget ceilings, validation protocols, and workflows for budget preparation, review, and submission. The module scheduled for operationalization in the preparation of the budget for 2027 budget year, shall enable MDAs to prepare, validate, and publish budgets directly in the system, reducing reliance on Excel-based tools and improving the accuracy and timeliness of submissions. Training of trainers was provided to the Budget Department, alongside training for MDAs.

Debt Management: The Medium-Term Debt Management Strategy (MTDS) 2026–2029 was approved by the Council of Ministers on 11 November 2025, marking Somalia’s first MTDS. The strategy provides a framework for prudent borrowing and informed the Annual Borrowing Plan. The Ministry also advanced the Debt Management SOP Manual, strengthening internal controls, debt servicing, reconciliation, reporting, and operational consistency.

Overall, the progress achieved in 2025 reflects a more structured, coordinated, and systems-oriented approach to PFM reform, laying a strong foundation for improved fiscal discipline, transparency, and accountability across government.

REVENUE REFORMS - 2025

Domestic revenue performance in FY2025 was underpinned by a combination of policy, administrative, and digital reforms that collectively strengthened both the tax and non-tax revenue collections. Total domestic revenue increased to USD 404.3 million, representing year-on-year growth of USD 35 million (9.4 percent) compared with FY2024, with tax revenues reaching USD 280.7 million and non-tax revenues USD 123.6 million. The main drivers of this performance are set out below.

Expansion of the tax base

Revenue growth in FY2025 benefited from continued expansion of taxpayer registration, particularly for income tax and sales tax. Registration campaigns to register new businesses in the different categories of taxpayers, alongside large-scale onboarding of rental properties and vehicles for the road tax, widened the effective tax base and supported higher collections.

Income tax performance reflected the combined impact of a broader taxpayer base and improved enforcement of personal, corporate, and rental income obligations, with collections rising to USD 44.8 million. Sales tax growth was driven by higher collections from imports and the full-year effect of the sales tax deduction at the transaction from the merchant accounts, reinforced by better compliance in airlines, telecommunications, hotels, and electricity companies, bringing total sales tax to USD 67.3 million.

Improved compliance and enforcement

Strengthened compliance and enforcement measures were central to the FY2025 revenue outturn. Targeted investigations, closer monitoring of large and medium taxpayers, and more consistent application of existing tax laws—including the use of penalties—contributed substantially to higher collections, particularly for inland taxes.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

The focus remained on enforcing existing obligations rather than raising statutory tax rates, helping to shift key inland taxes from relatively volatile sources towards a more steady growth path and gradually reducing reliance on international trade revenues.

Leveraging the technology

The rollout and deeper use of digital platforms significantly supported revenue mobilization. On the non-tax side, the Non-Tax Revenue Portal expanded electronic payment of government fees across ministries, departments, and agencies, reduced opportunities for leakage, and contributed to the rebound in non-tax revenue from about USD 102 million in 2024 to USD 123.6 million in 2025.

Moreover, other systems such as Electronic Tax Administration System (ETAS), Integration between the road taxes with the Ministry of Transport system for vehicles registration, Expansion of the rental solution improved automation have streamlined the revenue collections and use of the integrated data for the purpose of revenue collections enhancing the revenue base.

The full transition to SOMCAS, implementation of book-value adoption regulations, and stronger inspections practices improved valuation accuracy, reduced processing times, and strengthened operational control at customs points both in Mogadishu and the airport. While these efficiency gains could not fully offset adverse trade conditions, they helped protect the customs revenue base and laid the groundwork for stronger performance as trade conditions normalize.

Taxpayer Education

In addition to engagement with the business community and other stakeholders, the Ministry of Finance has prioritized enhancing taxpayer services to build better relationships with taxpayers and improve engagement with stakeholders through various channels, including publishing legislation, regulations, and other taxpayer education programs on the website, social media, and even traditional media. These efforts aim to improve taxpayers' understanding, increase voluntary compliance, and raise awareness of tax morale among the general public.

Other reforms

Progress under the Medium-Term Revenue Roadmap (2024–2027) provided an overarching framework for the reforms implemented during the year. Key milestones included finalizing the new Income Tax Act and its regulations, completing the income tax administrative manual, decommissioning PCMIS in favor of SOMCAS, completing SFMIS–SOMCAS integration, and harmonizing Tax Identification Numbers (TINs).

These reforms enhanced the revenue administration capacity, reduced opportunities for leakage, and created a more coherent platform for future ITAS-based administration.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Collectively, they strengthened governance, improved transparency and control, and provided a more robust institutional foundation for sustaining and further improving domestic revenue performance in the years ahead.

**PERFORMANCE INFORMATION AND SERVICE ACHIEVEMENTS DURING 2025 –
KEY HIGHLIGHTS**

The services outlined in this section have been compiled from a limited number of ministries, including the Ministries of Finance, Health, Education, and Energy & Water.

Improving access to essential health and nutrition services in line with the Essential Package of Health Services (EPHS) Framework 2020

During the financial year the government embarked on a number of programme initiatives aimed at enhancing the public services delivered to the people of Somalia.

This section presents select highlights with respect to the status at the year ended 2025 of some of the programme initiatives implemented by the Federal Government of Somalia.

The government invested financial resources to further improve access to essential health and nutrition services of the people of Somalia with a view of achieving the following at both Federal and State levels;

- ✓ Reduce maternal and new-born mortality
- ✓ Reduce under-five mortality and improve child health and nutrition
- ✓ Reduce deaths from communicable and non-communicable diseases
- ✓ Strengthen the health system and expand service coverage

Major outputs realised during the year included the following:

No.	Region/Geographical Coverage	Supported facilities	Key outputs
1.	Hiraan Region - Beledweyne, Buloburte, Jalalaqsi, Matabaan, Mahas	• 24 Health Centers • 22 Primary Health Units – PHUs • 3 District Hospitals • 1 Regional Hospital • 10 Mobile Clinics	• 307,391 outpatient consultations conducted • 5,062 deliveries attended by skilled health workers, including 113 caesarean sections • 11,460 pregnant women completed four or more ANC visits • 9,751 children under one year received Pentavalent 3 vaccinations • 7,803 children treated for severe acute malnutrition (SAM) • 138 couples received modern family planning services
2.	Nugaal Region	• 1 Regional Hospital • 5 District Hospitals • 37 Health Centers	• 150,176 outpatient consultations provided

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

		• 33 Primary Health Units • 5 Mobile Clinics • 3 TB Clinics	• 10,180 deliveries conducted at health facilities (including 223 caesarean sections) • 4,454 ANC4 visits completed • 8,229 children received Pentavalent 3 vaccinations • 256 ambulance referrals recorded and tracked via e-referral dashboards • 535 patients served through new Ophthalmology, Dental, and Physiotherapy units at Garowe General Hospital
3.	Bakool Region - Hudur, Wajid, El-Barde and Rabdhure	• 1 Regional Hospital • 3 District Hospitals • 25 Health Centers • 7 Primary Health Units (PHUs)	• 167,379 outpatient consultations conducted • 1,686 deliveries attended by skilled health workers, including 13 caesarean sections • 12,038 children under one year received Pentavalent 3 vaccinations • 22,525 children received Vitamin A supplementation • 10,311 children treated for severe acute malnutrition (SAM)
4.	Bay Region - Baidoa, Burhakaba, Berdale, Qansaxdhere, Diinsoor	• 1 Regional Hospital • 5 District Hospitals • 37 Health Centers • 13 Primary Health Units (PHUs)	• 562,494 outpatient consultations conducted • 10,183 pregnant women completed four ANC visits • 5,951 deliveries attended by skilled health workers, including 109 caesarean sections • 18,407 children under one year received Pentavalent 3 vaccinations • 29,148 children received Vitamin A supplementation

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Enhancing equitable access to quality and inclusive education in rural and urban areas by addressing supply and demand barriers

This programme initiative has been ongoing since the financial year 2024 with the following expected key outcomes;

1. Equitably improved literacy and numeracy and completion rates
2. Equitably improved literacy and numeracy and completion rate.
3. Strong regulatory and financing framework

During the financial year 2025 the following achievements were accomplished.

Outcome 1: Equitably Increased Primary Enrolment

This involves equitably increasing the primary gross enrolment rate through: (a) expanded and efficient use of state education infrastructure; (b) reducing the financial barrier to education for the most marginalized; and (c) strengthening community engagement to ensure local communities' ownership and support for education.

During the financial year, infrastructure expansion and improved access were achieved through school construction, Water, Sanitation, and Hygiene (WASH) facilities, and furniture provision. A total of 151 schools were assessed to identify investment priorities as shown in the table below.

State/BRA	Total Schools
Banadir	13
Galmudug	37
Hirshabelle	27
Jubbaland	44
South West	30
Total	151

Table 1: Total Number of Schools Evaluated by State

Accordingly, and based on the needs assessment, a total of 519 new classrooms were built and 263 renovated alongside major expenditures in WASH facilities, which included the construction of 226 new WASH units and the rehabilitation of 147 WASH facilities. In addition, 5 libraries and four Early Childhood Development (ECD) facilities were built to improve the quality and inclusivity of learning spaces.

State/BRA	New Classrooms	Rehab Classrooms	New WASH	Rehab WASH	Construction of Libraries	Construction of ECD
Banadir	68	82	31	28	2	-
Galmudug	75	39	20	17	-	2
Hirshabelle	117	55	71	45	1	1
Jubbaland	117	42	58	33	1	-
South West	142	45	46	24	1	1
Total	519	263	226	147	5	4

Table 2: Classrooms and WASH Facilities by State

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

A strong overall performance was recorded in the progress of the school construction work. As shown in Table 3, 78.81% of construction activities have been completed, while 18.54% are ongoing and only 1.99% have not yet started.

Construction Progress - Status	Percentage
Completed	78.81%
Ongoing	18.54%
Not started	1.99%
Relocated	0.66%
Total	100%

Table 3: Infrastructure Progress Status (%)

The provision of school furniture remains essential to maximizing the impact of infrastructure investments and will continue to contribute to improved student attendance, participation, and learning outcomes, particularly in underserved areas.

During the reporting period, furniture distribution was implemented in phases. Under Phase One, a total of 3,740 desks were delivered out of the planned 5,000, representing 74.8% completion (See table 4). Phase Two with a target to distribute 10,398 desks is yet commence.

State	No of schools	Planned	Actual Delivery	Remaining	Delivery %
Banadir	25	2,540	2,540	-	100%
Southwest	14	1,260	1,020	240	80.95%
Hirshabelle	7	840	180	660	21.43%
Galmudug	3	360	0	360	0%
Grand total	49	5,000	3,740	1,260	74.8%

Table 4: Furniture Distribution

During the reporting period, great progress was made in lowering financial obstacles to education through the use of capitation grants.

Capitation subsidies were made to 152 public schools, allowing them to meet operational requirements while also improving access to education for vulnerable students. Table 5 shows that the allocation of funded schools throughout FMS and Banadir, resulting in balanced geographic coverage. Each state got targeted assistance based on established allocation criteria.

State	Total number of schools
Banadir	20
Southwest	33
Jubaland	33
Hirshabelle	33
Galmudug	33
Grand total	152

Table 5: Capitation Grants Distribution by State

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

Screening and assessment of children with disabilities was also carried out successfully during the financial year reaching a total of 2,668 students in targeted schools; with the highest number of students identified in Banadir (736), followed by Hirshabelle (672), Southwest (537), Jubaland (388) and Galmudug (335).

The screening exercise represents a critical step towards promoting inclusive education, enabling early identification of children with disabilities and ensuring that targeted interventions are provided to support their access to quality education.

Building on the previously designed and approved community involvement and social mobilization approach, the government implemented comprehensive capacity-building efforts aimed at key education stakeholders at the regional, district, and neighborhood levels.

A total of 2,036 participants were trained throughout all target states, comprising Community Education Committee (CEC) members, school principals and treasury representatives, District Education Officers (DEOs) and Regional Education Officers (REOs) as shown in the table below:

State	REO	DEO	CEC members	Treasury	School Principals
Banadir	0	0	252	36	36
Southwest	3	11	322	46	46
Jubaland	2	12	322	46	46
Hirshabelle	2	13	322	46	46
Galmudug	1	12	322	46	46
Grand total	8	48	1,540	220	220

Table 6: CEC Training Participants by State and Role

Overall, the shift from plan formulation to large-scale stakeholder participation has been an important step towards increasing enrolment, retention, and community ownership of education services, especially for underrepresented populations

Outcome 2: Equitably improved literacy and numeracy and completion rates

Three thousand (3,000) teachers recruited in 2024, were maintained on the government payroll and continued to work in public schools. The teachers were trained and supported towards delivering outstanding education in the classroom. Plans are now underway to hire an additional 4,000 teachers.

During the year, 112 instructional coaches (Trainers of Trainers, or ToTs) were also deployed to help teachers progress. These coaches are playing an important role in mentoring teachers, enhancing classroom methods, and ensuring training quality throughout all areas.

Furthermore, government successfully developed Teaching and Learning Materials (TLMs) for two ECE levels. These materials form the foundation for standardized caregiver training and improved early childhood education delivery. Building on this achievement, ECE TLMs were printed and distributed, ensuring availability of essential learning resources across targeted states. As a result, a total of 2,800 TLMs were produced, consisting of 1,600 textbooks, 402 parents' books, and 798 teacher guides. The materials were distributed across six districts in five states as shown in the table below:

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

State	District	Textbooks	Parents' Books	Teacher Guides
Benadir	Howlwadaag	532	134	266
Galmudug	Cadaado	267	67	133
Jubbaland	Kismaayo	267	67	133
Southwest	Baydhabo	267	67	133
Hirshabeelle	Balcad	267	67	133
Total		1600	402	798

Table 7: Distribution of ECE TLMs by District

The availability of these materials is significantly strengthening ECE service delivery, supporting caregivers with standardized teaching guidance, and enhancing early learning outcomes. Additionally, the inclusion of parents' books promotes community engagement and parental involvement, which are critical for children's early development.

Outcome 3: Strong regulatory and financing framework

Under the programme, the government continued to support the Grade 8 national examinations in 2024/2025. Compared to 2023/2024 (56,188 Total; 23,938 Female; 32,250 Male), a total of 76,155 students (33,527 Female; 42,628 Male) sat for the examinations across five states (Banadir, Galmudug, Hirshabelle, Jubbaland, Southwest) as shown in the table below:

State	Total Students	Total Female	Total Male
Banadir	41,655	18,646	23,009
Galmudug	7,782	3,808	3,974
Hirshabelle	6,731	2,887	3,844
Jubbaland	5,053	2,114	2,939
Southwest	14,934	6,072	8,862
Grand Total - 2024 -25	76,155	33,527	42,628
Total - 2023 -24	56,188	23,938	32,250

Table 8: Students Sat for the Grade 8 Examination by state (2024–2025)

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Improving access to reliable, sustainable, and affordable electricity services

During the FY2025 total capital expenditure of USD 25.83 million was spent to finance the acquisition and installation of critical renewable energy infrastructure assets across both institutional and urban settings. The following outputs were realised under this programme initiative;

- Hybrid/off-grid solar photovoltaic (PV) systems with integrated battery energy storage were deployed across **150 health facilities** and **215 education facilities**. These were equitably distributed across the Benadir Regional Administration, Galmudug, Hirshabelle, Southwest, and Jubbaland States, with **30 health facilities and 43 education facilities implemented in each region**, covering both urban and rural locations. The health facilities include a mix of regional and district hospitals, maternal and child health (MCH) centers, and primary health centers, while the education facilities comprising public universities, secondary and primary schools, and technical and vocational education and training (TVET) centers. These assets also include associated electrical infrastructure and two-year operations and maintenance support, ensuring sustainability of service delivery.
- Also acquired were utility-scale solar PV mini grid systems with a total planned capacity of **22.8 MWp of solar generation and 44 MWh of battery storage**, including evacuation infrastructure such as 33kV lines in Garowe and Galkayo. These systems are being implemented in key urban centers through NECSOM (Garowe), NEPCO and GECO (Galkayo), and BEC (Baidoa), forming a backbone for reliable and clean electricity supply.

From the results achieved, the electrification of health and education facilities has strengthened public service delivery by ensuring uninterrupted power for critical operations, while also reducing reliance on diesel generation. In parallel, the mini grid investments are expanding electricity access and improving supply stability in major cities.

Overall, the capital expenditures represent strategic asset creation with measurable impact on energy access, service quality, and the long-term resilience of Somalia's electricity sector.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

**IMMEDIATE CRISIS RECOVERY AND LONGER-TERM RESILIENCE BUILDING
AGAINST NATURAL AND MANMADE SHOCKS IN SOMALIA**

The government embarked on a 6-year programme for Somalia Crisis Recovery to support the recovery of livelihoods and infrastructure in flood and drought-affected areas and strengthen the capacity for disaster preparedness nationwide. As the programme approaches its scheduled closure in May 2026, implementation performance demonstrates a strong and largely successful delivery record across the expected outcomes. The programme, has played a critical role in supporting Somalia's recovery from floods, drought, desert locust infestations, food insecurity and broader institutional fragility.

The overall performance of the programme initiative against the key performance indicators is strong, with most end targets achieved or exceeded. The programme has reached 2.08 million people with improved livelihoods support against a target of 1.85 million, representing 113% achievement. This is a significant outcome, particularly in a context of repeated climate and economic shocks. Female participation also exceeded expectations, with over 1.15 million women beneficiaries reached.

Access to improved infrastructure and basic services has similarly performed well, benefiting 2.66 million people against a target of 2.47 million (107% achievement). Investments in roads, canals, flood protection infrastructure, and restored health facilities have materially improved service access in vulnerable districts.

Flood risk management and irrigation infrastructure reached 98% of target, while national disaster preparedness capacity exceeded planned outputs through the completion of 9 approved systems, strategies, plans and tools against a target of 8. These achievements demonstrate that the programme successfully balanced immediate crisis response with longer-term resilience building.

The drought assistance and anticipatory support window performed exceptionally strongly, reaching 1.7 million people, equivalent to 128% of target, confirming the programme's strong responsiveness to evolving food insecurity pressures.

As the programme approaches its end, the following key achievements can be highlighted.

Outcome 1: Immediate Basic Services and Livelihood Support

Results for this outcome have been particularly strong. Cash-for-work and conditional cash transfers reached 263,364 beneficiaries (110% of target), while agricultural input support reached 33,200 households. Livestock treatment interventions exceeded target at 1.91 million animals, helping protect pastoral livelihoods. Health service support substantially outperformed expectations, reaching 110,631 people (184% of target), while GBV-related health worker training also surpassed planned outputs.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Outcome 2 – Medium-Term Recovery Infrastructure

Infrastructure delivery has generated substantial recovery gains. River embankments and flood channels achieved 100% completion, irrigation canals reached 133% of target, and most health facility rehabilitation works are complete. Road rehabilitation remains the principal partially completed area, with 22.95 km delivered against a 41 km target. However, active works continued at Jowhar and Barawe roads during the reporting period, suggesting remaining outputs may still be completed before closure.

Outcome 3 – Disaster Preparedness

This outcome has successfully been achieved, with the National Emergency Operations Centre operational and disaster resilience systems finalized. The programme has made a notable contribution to institutionalizing Somalia’s disaster management architecture.

As a result of the interventions embarked on by the government under the Somalia Crisis Recovery programme, environmental and social compliance systems remain operational, with no reported GBV, SEA/SH or security incidents during the FY 2025. GRM mechanisms remain functional, and only one grievance was reported and formally processed. This reflects strong operational controls during implementation.

As the programme nears completion, remaining priorities include finalizing outstanding civil works, completing independent verification, consolidating closure documentation, and capturing lessons learned for successor operations. Given the scale of results achieved under difficult implementation conditions, the programme can be regarded as a high-performing recovery and resilience operation that has delivered meaningful national impact while strengthening government systems for future crisis response.

Table 9 below provides details of the results matrix for the 6-year programme for Somalia Crisis Recovery scheduled to close in May 2026.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Result Framework							
No	Indicator Name	UoM			Implementation Performance		Status
					Target	Achieved	Achieved (%)
1	Number of people with improved access to livelihoods support, (disaggregated by gender)	HHs			1,850,207	2,083,804	113%
					885,875	1,157,144	131%
2	Number of people with access to improved infrastructure and basic services, (disaggregated by gender)	Persons			2,473,167	2,658,341	107%
					1,236,583	1,432,322	116%
3	Number of people benefiting from improved flood risk management and irrigation infrastructure	Persons			572,802	562,102	98%
4	Improved national disaster preparedness and response capacities	Unit			8	9	113%
5	Number of people benefiting from drought assistance and anticipatory support to address drought-related food insecurity	Persons			1,322,955	1,698,712	128%
Outcome Indicators							
Outcome 1 - Immediate basic services and livelihood support							
1.1	Area of land in which desert locusts have been controlled (ha)	Ha			68,841	68,841	100%
1.2	Number of persons benefiting from cash-for-work and conditional cash transfers (gender disaggregated)	persons			240,000	263,364	110%
					80,000	115,308	144%
1.3	Number of households benefiting from agricultural inputs (disaggregated by female-headed household)	HHs			33,000	33,200	101%
					10,000	12,869	129%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Result Framework							
No	Indicator Name	UoM		Implementation Performance			Status
				Target	Achieved	Achieved (%)	
1.4	Number of livestock treated or prevented from diseases (number of benefitting households)	Heards		1,830,000	1,911,086	104%	Target Achieved
		HHs		36,461	30,982	85%	Target Achieved
1.5	Number of persons benefiting from healthcare services (disaggregated by gender)	persons		60,000	110,631	184%	Target Surpassed
				40,000	72,308	181%	Target Surpassed
1.6	Number of health workers/CHWs trained on GBV (disaggregated)	persons		118	147	125%	Target Surpassed
				30	54	180%	Target Surpassed
Outcome 2: Medium-term flood recovery							
2.1	Kilometers of road rehabilitated	KMs		41	22.95	56%	Target Partially Achieved
2.2	Length (Km) of rehabilitated river embankments and flood relief channels	KMs		17	17	100%	Target Achieved
2.3	Number of irrigation canals rehabilitated	canals		12	16	133%	Target Surpassed
2.4	Number of health facilities restored	facilities		10	9	90%	Target Surpassed
Outcome 3: Longer-term disaster risk preparedness							
3.1	The number of studies, SOPs, systems and/or plans/strategies for disaster resilience, preparedness and response, which have been formally approved by the relevant authorities.	number		7	9	129%	Target Surpassed
3.2	An operational National Emergency Operations Centre (NEOC)	center		1	1	100%	Target Achieved
Outcome 4: Programme Management							
4.1	Number of key decision-making committees/groups that include at least 30% of women representation	Committee		5	4	80%	Target Achieved

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Result Framework							
No	Indicator Name	UoM			Implementation Performance		Status
					Target	Achieved	Achieved (%)
4.2	Percentage of reported project-related grievances closed within 60 days	percentage			100	100	100%
4.3	Percentage of sampled beneficiaries satisfied with the infrastructures and basic services delivered (disaggregated)	percentage			70	95	95%
Outcome 5: Contingency Emergency Response Component							
5.1	Percentage of persons affected by COVID-19 diagnosed, treated, and supported at health facilities	percentage			75%	95%	95%
Outcome 6: Anticipatory & Recovery Support for Addressing Food Insecurity							
6.1	Number of food insecure people with improved access to water supply and local soil and water management infrastructure	persons			200,000	299,932	150%
6.2	Number of households benefiting from agricultural and livestock inputs (disaggregated by female headed household)	HHs			146,338	166,916	114%
6.3	Number of households benefiting from fishing input packages	HHs			23,750	22,241	94%
6.4	Number of persons benefiting from rehabilitated fishing and fish marketing infrastructure, TA and capacity building (gender disaggregated)	persons			71,250	75,098	105%
		Persons			28,500	33,215	117%

Table 9: Implementation progress of the Somalia Crisis Recovery Programme Initiative

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

BUDGET PERFORMANCE & FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

These financial statements are consistently submitted to report on the Government's financial performance on an annual and interim basis. Accordingly, it pertains to the Government's performance for the fiscal year ended 31 December 2025, as reflected in the statement of receipts and payments. Furthermore, it provides the reader with a detailed account of all financial transactions executed by the Government and its overall fiscal position for the 2025 financial year. The Office of the Accountant General has consolidated these financial statements from all Ministries and Government Agencies to produce this report.

The financial statements for the 2025 fiscal year report on the Government's financial transactions as included in the National Budget, which was previously approved by both houses of the Parliament of Somalia. Consequently, pursuant to Section 1.4.8 of the International Public Sector Accounting Standard (IPSAS) – Financial Reporting Under the Cash Basis of Accounting (2017), these statements encompass the reporting of actual revenue received and expenditures incurred against the original budget estimates, as well as supplementary revenue and expenditure for the 2025 fiscal year.

Overall, the budget estimates and the report on actual revenue received, as well as the actual expenditure incurred for government operations, are presented to enable the citizens and international stakeholders to access financial data and detailed information regarding government receipts and payments for the 2025 fiscal year.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

REVENUE BUDGET PERFORMANCE - ACTUAL REVENUE AND ANNUAL BUDGET 2025

As shown in Table 10, which compares total cumulative revenue collected from January to December 2025 against the approved annual budget, the Government generated total revenue of USD 920 million during the period. This represents 69% of the total revenue forecast for the 2025 fiscal year. Domestic revenue collections amounted to USD 404 million, equivalent to an execution rate of 94% against the annual estimate. In contrast, external grant receipts totaled USD 515 million, reflecting 57% of the total external support projected in the 2025 budget.

	Description	Actual 2025	Original Budget	% Perf
11	Tax			
111	Tax on income, Profit and Capital Gain	44,793,741	38,031,213	118%
114	Taxes on Goods and Services	67,252,659	56,111,497	120%
115	Customs and Other Import Duty	158,395,474	186,211,437	85%
116	Other Taxes	10,237,119	14,935,112	69%
	Total Tax Revenue	280,678,993	295,289,259	95%
14	Other Revenue			
141	Property income	932,170	-	0%
142	Sales of Goods and Services	119,915,341	135,052,170	89%
143	Fines, Penalties and Forfeits	1,331,313	-	0%
145	Premium, Fees, and Claim Receivables For Nonlife Insurances and Standardized Guarantee Scheme	1,455,710	-	0%
	Total Other Revenue	123,634,534	135,052,170	92%
	Total Domestic Revenue	404,313,527	430,341,430	94%
13	External grants			
	Budget Support	173,791,163	169,967,500	102%
	Projects support	341,708,498	731,660,654	47%
	Total External Grants	515,499,662	901,628,154	57%
	Total Government Revenue	\$919,813,189	\$1,331,969,583	69%
16	Disposal of Assets			
165	Disposal of Financial Assets	3,631,915	-	0%
	Total Proceeds from Sale of Assets	3,631,915	-	0%
15	Loan			
151	Proceeds from Domestic Borrowing	20,500,000	-	0%
	Total Proceeds from Domestic Borrowing	20,500,000	-	0%
32	Financial Asset			
321	Financial Asset	14,350,597	-	0%
	Total Financial Asset	14,350,597	-	0%
	Total Cash Receipts	\$958,295,700	-	0%

Table 10: Actual Revenue and Annual Budget, 2025

Domestic revenue composition: Revenue from Income and Profit Taxes amounted to USD 45 million, representing 118% of the 2025 annual budget estimate. Taxes on Goods and Services generated USD 67 million, equivalent to 120% of the budgeted amount. In contrast, External Trade Taxes were projected at USD 186 million, of which USD 158 million was collected, representing 85% of the annual estimate. Other Taxes amounted to USD 10 million, achieving 69% of the 2025 budget projection.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Revenue from Income and Profit Taxes and Taxes on Goods and Services exceeded their respective 2025 annual budget estimates by 18% and 20%. This strong performance was primarily driven by ongoing tax administration reforms implemented during the fiscal year, including enforcement of income tax legislation, improvements in tax collection systems, strengthened compliance measures, and the introduction of sales tax in key markets. These initiatives contributed significantly to enhanced domestic revenue mobilization.

Revenue from External Trade Taxes fell short of the 2025 annual budget estimate by 15%, mainly due to reduced import volumes through the seaport and airport. Similarly, Other Taxes underperformed significantly, recording a 31% shortfall against the annual budget projection.

Other revenue amounted to USD \$124M, representing 92% of the 2025 annual budget estimate, reflecting a shortfall of 8% against the projected target. It accounted for 31% of total domestic revenue collected during the fiscal year.

Based on the data presented in Table 10, proceeds from the sale of assets amounted to USD 3.6 million in cash transfers. These funds originated from residual balances held in international government bank accounts accumulated prior to 1991. The amount was formally remitted during the financial year and deposited into the Government's Treasury Single Account (TSA).

An amount of USD 20.5 million in domestic debt recognized during the 2025 fiscal period represents short-term financing provided by the Central Bank of Somalia. These funds were utilized as a temporary liquidity measure to facilitate the settlement of the Government's critical and priority operational costs.

A further USD 14 million was transferred to the Government's Treasury Single Account (TSA), representing principal loan repayments from private sector banks. These funds relate to a strategic lending initiative led by the Ministry of Finance aimed at stimulating the domestic economy through SME financing. Implementation of this credit facility is managed by Gargaara, acting as the implementing agency responsible for ensuring compliance with the lending frameworks established between the Government and participating commercial banks. The original funds were provided by the Government through the World Bank and disbursed under the Scaled-Up Project in previous years.

External Grants Composition: External grants are classified into budget support and project grants. During the 2025 fiscal year, grants received for budget support amounted to USD 174 million, representing 102% of the annual budget estimate. In addition, a total of USD 342 million was received in project grants, equivalent to 47% of the projected amount in the 2025 annual budget. This indicates a shortfall of 53% against the annual budget estimate for project grants during the fiscal year.

Budget support grants were received from the Governments of Türkiye, the United Arab Emirates, the World Bank, and the European Union. The Government of Türkiye was expected to provide USD 30 million; however, only USD 7.5 million was received during the 2025 fiscal year, representing 25% of the anticipated disbursement. Similarly, the Government of the United Arab Emirates was expected to provide USD 12 million, of which USD 11 million was received, representing 92% of the projected amount.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

By contrast, budget support grants from the World Bank and the European Union exceeded their approved 2025 fiscal year projections. Grants from the World Bank amounted to USD 143 million, while the European Union provided USD 12 million, representing 125% and 123% of their respective annual budget estimates of USD 114 million and USD 10 million.

Project grant financing amounted to USD 342 million, representing 47% of the 2025 fiscal year budget estimate. The World Bank contributed USD 311 million, which represents 49% of the total project grant allocation expected from the World Bank against an approved budget projection of USD 630 million. The African Development Bank provided USD 18 million, equivalent to 27% of its expected contribution for the 2025 fiscal year. Similarly, United Nations-financed projects amounted to USD 2 million, representing 41% of the budgeted project grant allocation. The Global Partnership for Education also contributed USD 11 million, representing 38% of the annual estimate.

Grants Received	Budget Support	Project Support	Total Grants	% Total
Government of Turkey	7,500,000		7,500,000	1.5%
Government of the United Arab Emirates	11,058,444		11,058,444	2.1%
World Bank	142,884,750	310,898,235	453,782,985	88.0%
African Development Bank		18,019,043	18,019,043	3.5%
European Union	12,347,970		12,347,970	2.4%
Rural Livelihoods Resilience Programme (RLRP)		1,963,558	1,963,558	0.4%
GPE - Global Partnership for Education		10,827,663	10,827,663	2.1%
Total	\$173,791,164	\$341,708,499	\$515,499,662	100%
% Budget and Project Support	34%	66%	100%	

Table 11: Budget and Project Support Grants 2025

According to **Table 11**, grants received during the 2025 fiscal year comprised both **budget support** and **project support**. Budget support accounted for **34%** of total grants, while project grants represented **66%** of overall grant inflows. Budget support refers to external assistance provided by partner governments and the World Bank to finance government recurrent expenditure, including wages and operational costs. In contrast, project support grants are earmarked for the implementation of development projects within the country.

The World Bank was the largest contributor to government grants during the 2025 fiscal period, providing **USD 454 million**, which accounted for **88%** of total grants received. The African Development Bank contributed **USD 18 million**, representing **3.5%** of total grant inflows, while the Global Partnership for Education provided **USD 11 million**, equivalent to **2.1%**. In addition, the Rural Livelihoods Resilience Program contributed **USD 2 million**, accounting for **0.4%** of total grants received during the period.

Federal Government of Somalia Annual Report and Consolidated Financial Statements for the year ended December 31, 2025

In terms of bilateral partners, the Government of Türkiye provided **USD 7.5 million** in grants, representing **1.5%** of total grants received during the January–December 2025 fiscal period. Similarly, the Government of the United Arab Emirates contributed **USD 11 million**, accounting for **2.1%** of total grant inflows. The European Union also provided **USD 12 million**, representing **2.4%** of total grants received during the 2025 fiscal year.

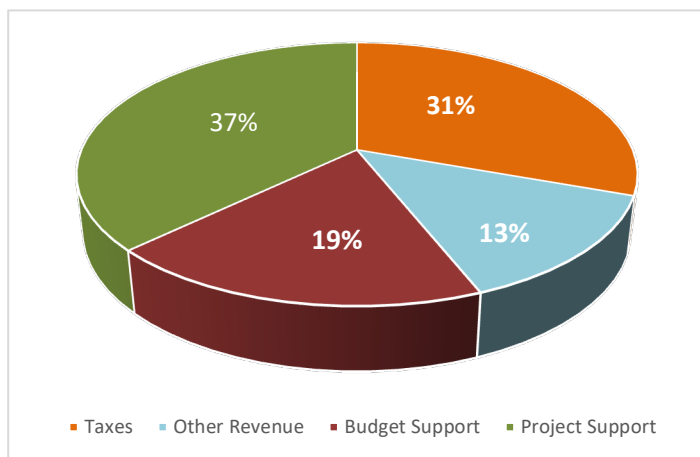


Figure 1: Sources of Actual Revenue 2025

As shown in figure 1, tax revenue collected during the January–December 2025 fiscal period amounted to USD 281M, representing 31% of total government revenue. Other revenue generated USD 124M, equivalent to 13% of total cumulative revenue collected during the same period.

In terms of External Grants, budget support disbursements amounted to USD 174M, accounting for 19% of the total government revenue realized during the 2025 fiscal year. Furthermore, project-specific grants received between January

and December 2025 totaled USD 342M, representing 37% of the total revenue collected during the same period

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

TRENDS IN GOVERNMENT REVENUE - 2021-2025

As illustrated in Table 12, total government revenue realized in the 2025 fiscal year amounted to USD 920 million, representing a marginal increase of 1% compared to the total revenue collected in 2024. By comparison, total revenue in the 2024 fiscal year stood at USD 913 million, reflecting a significant growth of 24% over the 2023 fiscal year.

Description	2021	2022	2023	2024	2025
Domestic Revenue	229,561,321	262,669,745	329,491,711	369,353,791	404,313,527
External Grants	146,975,019	459,241,797	408,531,180	543,361,927	515,499,662
Total Revenue	376,536,340	721,911,542	738,022,892	912,715,718	919,813,189
Loan / Advances	96,365,574	44,040,950	8,000,000		20,500,000
Disposal of Assets		3,285,354	12,500		3,631,915
Financial Asset					14,350,597
Total Financing	96,365,574	47,326,304	8,012,500	-	38,482,512
Grand Total	\$472,901,913	\$769,237,846	\$746,035,392	\$912,715,718	\$958,295,700

Table 12: Actual Government Revenue - 2021-2025

Domestic revenue realized in 2025 amounted to USD 404 million, reflecting a 9% increase over total domestic collections in 2024. In the preceding year, domestic revenue reached USD 369 million, representing a 12% increase compared to the 2023 fiscal year. Historically, the most substantial rise in government revenue over the last five years occurred in 2022, when total revenue reached USD 722 million, representing an exceptional increase of 92% compared to the 2021 fiscal year.

With respect to external assistance, total grants received in the 2025 fiscal year amounted to USD 515 million, representing a 5% contraction compared to grants realized in 2024. Conversely, the 2024 fiscal year recorded substantial inflows of USD 543 million, marking a 33% increase over 2023 levels. Historically, the most significant expansion occurred in 2022, when external grants reached USD 459 million, representing an exceptional increase of 212% compared to total grants received in 2021.

The Ministry of Finance utilized short-term credit facilities (advances) from the Central Bank totaling USD 20.5 million during the 2025 fiscal year. Historical records indicate similar liquidity management measures in 2023 and 2021, with advances of USD 8 million and USD 22 million, respectively. These short-term instruments are primarily used to finance priority expenditures, including civil service payroll and essential operational costs, during periods of temporary revenue shortfalls. In accordance with fiscal regulations, such advances are fully repaid within the same fiscal year in which they are incurred.

In 2021, the Government received an allocation of Special Drawing Rights (SDRs), representing both a financial asset and a corresponding liability. At the Government's request, a portion of these SDR holdings was converted into US dollars (USD) to strengthen liquidity.

Federal Government of Somalia Annual Report and Consolidated Financial Statements for the year ended December 31, 2025

As a result, USD 74 million was deposited into the Treasury Single Account (TSA) in 2021, followed by an additional USD 44 million in 2022. It is important to note that when SDRs are exchanged for USD, the transaction gives rise to a Government liability until the equivalent SDR amount is reconstituted or repaid.

The sale of assets recorded in the 2022 and 2025 fiscal years relates to the repatriation of government funds held in offshore bank accounts established prior to 1991. At the formal request of the Government, these legacy assets were recovered and transferred into the Treasury Single Account (TSA). Specifically, USD 3.6 million was recovered during the 2025 fiscal year, following an earlier recovery of USD 3.2 million in 2022.

According to the data presented in Figures 2 and 3, domestic revenue realized in 2025 totaled USD 404 million, accounting for 44% of total government revenue. Conversely, external grants received during the same period amounted to USD 515 million, representing 56% of the total revenue envelope. This distribution highlights the ongoing transition toward stronger domestic resource mobilization, although external assistance remains the primary source of government funding.

In the 2024 fiscal year, domestic revenue collections amounted to USD 369 million, accounting for 40% of total government revenue. In contrast, external grants received during the same period totaled USD 543 million, representing 60% of aggregate government revenue for the year.

Overall, the 2025 outturn reflects a gradual improvement in the domestic revenue share relative to 2024, indicating continued progress in revenue administration reforms and reduced dependence on external financing over the medium term.

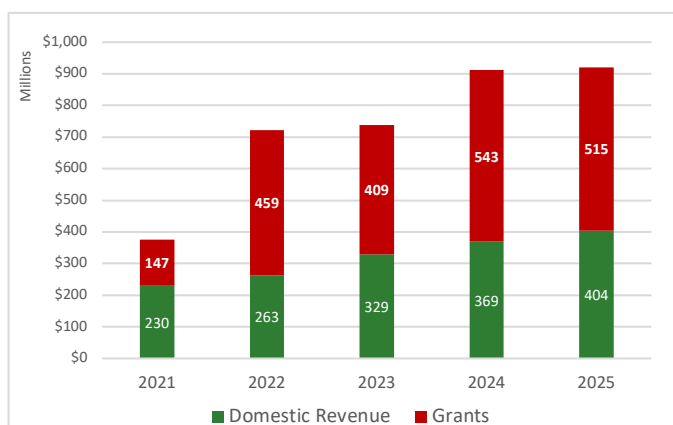


Figure 2: Actual Revenue – Domestic and External Grants

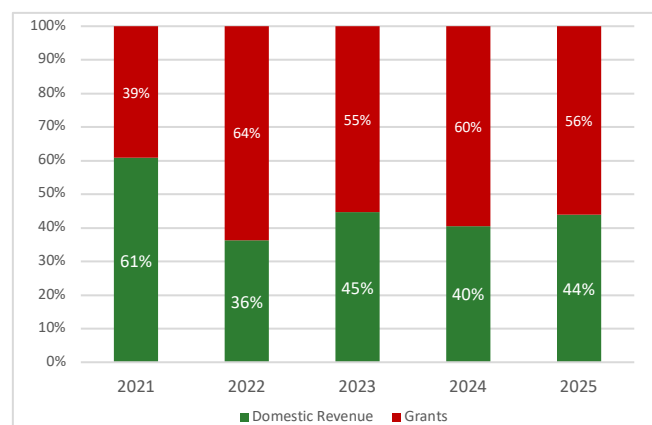


Figure 3: Share of Actual Revenue, Domestic and External Grants

In 2021, domestic revenue reached USD 230 million, accounting for 61% of total government revenue, while external grants totaled USD 147 million, representing 39% of the total. Over the past five years, 2021 stands out as the only period in which domestic revenue exceeded external assistance, primarily due to a contraction in external grant inflows during that year.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

On average, domestic revenue accounted for 45% of total government revenue over the 2021–2025 period, reflecting steady progress toward greater fiscal self-reliance, although external support has continued to play a significant role in financing government operations and development priorities.

DOMESTIC REVENUE

Domestic revenue has demonstrated consistent growth throughout the **2021–2025** period. As the Government’s most reliable source of funding, it is primarily used to finance **recurrent expenditure**, including civil service payroll and the operational costs of government institutions. Domestic revenue is classified into two main categories: **tax revenue** and **other revenue**.

Type	2021	2022	2023	2024	2025
Tax Revenue	162,766,910	181,691,842	224,631,762	266,763,916	280,678,993
Other Revenues	66,794,410	80,977,903	104,859,950	102,589,875	123,634,534
Total Domestic Revenue	\$229,561,321	\$262,669,745	\$329,491,711	\$369,353,791	\$404,313,527
% Annual Growth Rate	9%	14%	25%	12%	9%

Table 13: Actual Domestic Revenue Components, 2021-2025

As illustrated in Table 13, total domestic revenue realized in the 2025 fiscal year amounted to USD 404 million, representing a 9% increase compared to domestic revenue collected in 2024. Furthermore, domestic revenue collections in 2024 reached USD 369 million, marking a 12% increase over the amount collected in 2023. Notably, the 2023 fiscal year recorded the highest growth rate in domestic revenue during the five-year period under review.

As shown in Figures 4 and 5, the composition of domestic revenue highlights tax revenue as the primary source of funding. In the 2025 fiscal year, tax collections reached USD 281 million, accounting for 69% of total domestic revenue. Conversely, non-tax revenue (other revenue) amounted to USD 124 million, representing the remaining 31% of the domestic revenue envelope.

Similarly, tax revenue in 2024 totaled USD 267 million, accounting for 72% of domestic revenue, while non-tax revenue reached USD 103 million, representing 28%. Over the past five years, tax collections have averaged 70% of total domestic revenue, with non-tax sources contributing the remaining 30% of the domestic funding mix.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

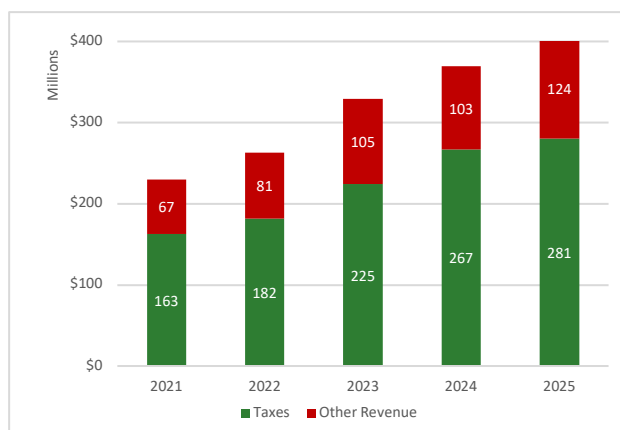


Figure 5: Actual Tax and Other Revenue 2021 - 2025

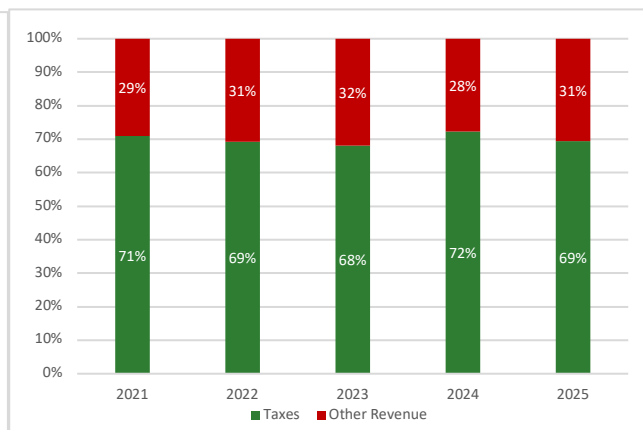


Figure 4: Share of tax and other revenue 2021 - 2025

Figure 7 illustrates the quarterly performance of domestic revenue across the first, second, third, and fourth quarters during the 2021–2025 period. A comparative analysis shows that domestic revenue in the fourth quarter (Q4) of 2021 stood at USD 67 million, whereas collections in Q4 of 2025 increased to USD 118 million. This represents a substantial 77% growth in domestic revenue performance when comparing the final quarters of 2021 and 2025.

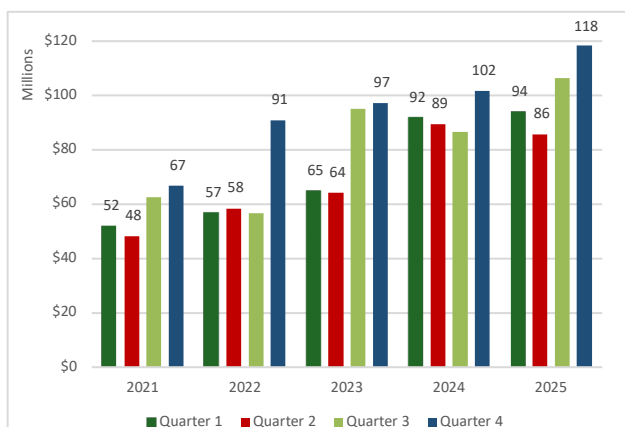


Figure 7: Quarterly collection of Domestic Revenue - 2021-2025

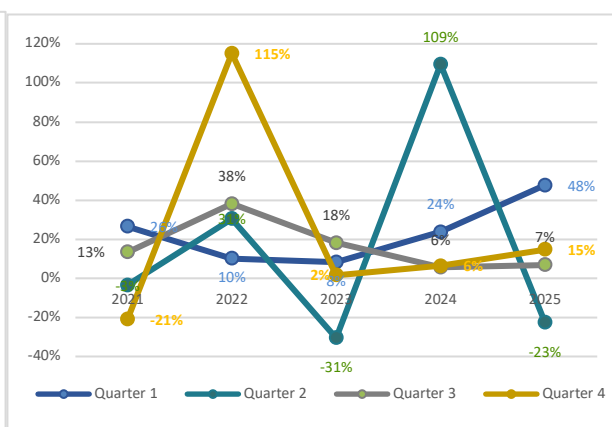


Figure 6: Increase/Decrease Quarterly collection, Domestic Revenue 2021-2025

As illustrated in Figure 6, the data provides a comparative analysis of domestic revenue performance across the first, second, third, and fourth quarters of fiscal years 2021 to 2025. The trend highlights cyclical movements and sustained growth patterns across the quarterly periods. Notably, since the fourth quarter of 2021 (Q4-2021), domestic revenue has followed a generally upward trajectory. This sustained growth over the five-year period reflects improved tax administration efficiency and a broadening of the domestic tax base, contributing positively to fiscal stability.

Domestic revenue performance in FY2021 showed a strong recovery following a weaker start to the year. In the first quarter (Q1-2021), collections totaled USD 52 million, representing a 12% contraction compared to the same period in 2020. However, revenue performance strengthened significantly by year-end, with the fourth quarter (Q4-2021) generating USD 67 million.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

This represented a 14% increase over Q4-2020, indicating stronger revenue administration and stabilization of domestic revenue streams during the second half of the year.

In FY2022, the Government achieved a historic peak in revenue mobilization during the fourth quarter (Q4-2022), collecting USD 91 million. This represented a 36% increase compared to the same period in 2021 and marked the highest quarterly growth recorded during the review period. This positive momentum continued into FY2025, when domestic revenue collections in Q4-2025 exceeded the previous year by 16% compared to Q4-2024. These results demonstrate a sustained upward trajectory in domestic resource mobilization and strengthening fiscal capacity.

In FY2023, the Government recorded a substantial increase in domestic revenue during the third quarter (Q3-2023). Specifically, collections grew by 68% compared to the same period in FY2022. This significant year-on-year increase highlights a peak in revenue mobilization efforts and likely reflects an expansion of the domestic tax base, stronger compliance measures, or improved collection efficiency during the period.

Tax Revenue

As detailed in Table 14, actual tax revenue collections from 2021 to 2025 demonstrate a steady and significant growth trend. In FY2025, total tax revenue reached USD 281 million, reflecting a 5% increase over the USD 267 million collected in FY2024. This followed a period of strong expansion in the previous fiscal year, when FY2024 revenue exceeded FY2023 collections by a substantial 19%. These figures indicate continued strengthening of the tax administration system and a broadening of the national tax base over the five-year period.

Code	Tax Description	2021	2022	2023	2024	2025
111	Tax on Income, Profit and Capital Gain	15,789,362	18,662,241	24,384,014	36,170,675	44,793,741
114	Taxes on Goods and Services	23,429,410	32,778,666	38,614,823	51,419,944	67,252,659
115	Customs and other import duties	108,974,991	116,169,148	154,082,799	168,875,350	158,395,474
116	Other Taxes	14,573,148	14,081,788	7,550,126	10,297,947	10,237,119
	Total Tax Revenue	\$162,766,910	\$181,691,842	\$224,631,762	\$266,763,916	\$280,678,993
	% Annual Growth Rate	17%	12%	24%	19%	5%

Table 14: Actual Tax Revenue – 2021-2025

The most significant annual increase in tax collection was recorded in FY2023, when total tax revenue reached USD 225 million. This represented a notable 24% increase compared to total tax revenue collected in FY2022. This peak followed an earlier period of steady growth, as revenue generated in FY2022 had already exceeded the preceding year by 12%. These consecutive year-on-year increases highlight an accelerating trend in tax compliance and the effectiveness of revenue mobilization strategies implemented over the past three years.

As further shown in Table 14, tax revenue collected in FY2025 increased by 5% compared to FY2024. Figure 10 illustrates the percentage distribution of tax revenue components over the five-year period, showing that collections were predominantly derived from International Trade Taxes.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

In FY2025, revenue from International Trade Taxes amounted to USD 158 million, representing 56% of total tax revenue.

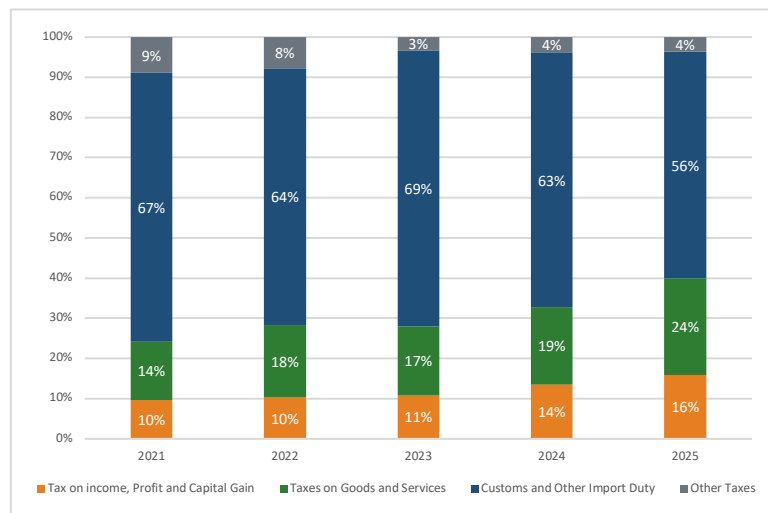


Figure 8: Share of Tax Revenue Composition 2021 - 2025

Income and Profit Taxes generated USD 45 million, representing 16% of total tax revenue in FY2025, while Taxes on Goods and Services amounted to USD 67 million, accounting for 24% of total tax revenue. In addition, revenue from Other Taxes totaled USD 10 million, contributing 4% of total tax collections for the year.

The largest share of tax revenue continues to be derived from

International Trade Taxes, which accounted for an average of 64% of total tax revenue over the 2021–2025 period. These revenues are primarily collected from duties levied on goods imported through the Port and Airport of Mogadishu.

Based on cumulative data for the 2021–2025 period, Taxes on Goods and Services remained the second-largest contributor to the national treasury, accounting for an average of 19% of total tax revenue. Furthermore, Taxes on Income and Profits maintained a steady contribution, representing an average of 12% of the total tax envelope over the same period.

Overall, these trends underscore the continued importance of both consumption-based and income-based taxation as key pillars of domestic resource mobilization, while highlighting the dominant role of international trade taxes in the current revenue structure.

Other Revenues

As illustrated in Table 15, total Other Revenue for FY2025 recorded a significant increase of 21% compared to the amount collected in FY2024. In contrast, performance in FY2024 reflected a slight contraction, with USD 103 million collected, representing a 2% decrease from FY2023 levels.

The primary driver of these non-tax revenue streams is the Sale of Goods and Services, which remains the largest and most critical component of this category. This revenue is generated from administrative fees charged for government-provided services, including business licenses, foreign visas, passport issuances, and overflight fees from aircraft traversing Somali airspace.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

In addition, essential service charges collected at the Port of Mogadishu and Aden Adde International Airport continue to make a significant contribution to the overall collections of other revenue.

Code	Tax Description	2021	2022	2023	2024	2025
141	Property Income	-	-	2,674,732	-	932,170
142	Sales of Goods and Services	66,794,410	80,977,903	102,123,040	102,021,111	119,915,341
143	Fines, Penalties and Forfeits	-	-	62,178	568,764	1,331,313
145	Premium, Fees, and Claim Receivables For Nonlife insurances and Standardized Guarantee Scheme	-	-	-	-	1,455,710
	Total other Revenue	\$66,794,410	80,977,903	\$104,859,950	\$102,589,875	\$123,634,534
	% Annual Growth Rate	-7%	21%	29%	-2%	21%

Table 15: Other Revenue - 2021-2025

In 2024, revenue generated from administrative fees at the Port of Mogadishu and Aden Adde International Airport totaled USD 43 million, accounting for 42% of total Other Revenues. In addition, fees levied on airlines traversing Somali airspace contributed USD 22 million, representing 22% of total other revenue collected during the year.

Combined, these three major sources—the Port of Mogadishu, Aden Adde International Airport, and Somali airspace usage fees—generated USD 65 million, representing 63% of all Other Revenues received in 2024.

EXTERNAL GRANTS

According to Table 16, External Grants received in 2025 totaled USD 515 million, representing a 5% decrease from the USD 543 million realized in 2024. The majority of these inflows were classified as multilateral grants, which were primarily directed toward financing national development projects.

Code	Description	2021	2022	2023	2024	2025
131	Bilateral Grants	2,500,000	37,100,000	8,304,387	29,698,555	18,558,444
132	Multilateral Grants	144,475,019	422,141,797	400,226,793	513,663,372	496,941,218
	Total Grants	\$146,975,019	\$459,241,797	\$408,531,180	\$543,361,927	\$515,499,662
	% Annual Growth Rate	-49%	212%	-11%	33%	-5%

Table 16: External Grants 2021-2025

Historically, the most significant increase occurred in 2022, when grant inflows reached USD 459 million, representing an exceptional 212% rise over the preceding year. Conversely, the lowest level of grant inflows over the five-year period was recorded in 2021 at USD 146 million, reflecting a 49% decline compared to 2020 levels.

As illustrated in Table 19, which presents bilateral grant inflows for the 2021–2025 period, the United Arab Emirates provided USD 11 million in grant assistance during the 2025 fiscal year, following a contribution of USD 15 million in 2024. During the same period, the Türkiye extended financial support totaling USD 7.5 million in 2025 and USD 15 million in 2024.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

These bilateral contributions continue to represent important components of the Government's external financing framework.

Bilateral Grants	2021	2022	2023	2024	2025
Turkey	2,500,000	27,500,000	7,500,000	15,000,000	7,500,000
United Arab Emirates (UAE)	-	9,600,000	0	14,698,555	11,058,444
China	-	-	804,387	-	-
Total	\$2,500,000	37,100,000	\$8,304,387	\$29,698,555	\$18,558,444

Table 17: Bilateral Grants - 2021-2025

Total multilateral grant inflows received from international organizations in 2025 recorded a 3% decrease compared to the total amount realized in the preceding 2024 fiscal year. This marginal decline suggests a relative stabilization of international institutional support following the high-volume inflows recorded in previous periods.

Multilateral Grants	2021	2022	2023	2024	2025
World Bank	138,208,302	401,115,730	368,607,429	490,090,601	453,782,985
African Development Bank	4,283,285	4,937,177	7,442,149	7,160,945	18,019,043
European Union	-	13,717,520	22,293,681	9,917,970	12,347,970
United Nations Agencies (UN)	-	-	-	-	1,963,558
Global Partnership for Education	1,983,433	2,371,371	1,883,536	3,463,856	10,827,663
OPEC	-	-	-	3,030,000	-
Total Grants	\$144,475,019	\$422,141,797	\$400,226,793	\$513,663,372	\$496,941,218
% Annual Growth Rate	-47%	192%	-5%	28%	-3%

Table 18: Multilateral Grants 2021-2025

As presented in Table 18, which outlines the sources of international institutional support for the 2021–2025 period, the World Bank remained the dominant donor. In the 2025 fiscal year, the World Bank provided USD 454 million in grant assistance, accounting for 94% of total multilateral grants disbursed to the Government. This high concentration underscores the strategic partnership between the Government and the World Bank in financing national development priorities.

In 2025, World Bank support declined by 7% compared to the USD 490 million contributed in 2024. Despite this recent decrease, the 2024 fiscal year recorded a significant expansion in support, with inflows 33% higher than the total grants provided by the World Bank in 2023. These figures reflect a period of rapid scaling in 2024, followed by a moderate contraction in 2025 as projects progressed through different stages of implementation.

The African Development Bank provided USD 18 million in grant assistance to the Government in 2025, representing a substantial 152% increase over its total contribution in 2024. This strong growth highlights the African Development Bank's expanding role in the national development portfolio and its increasing commitment to financing strategic sectors within the country.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

As detailed in Table 19, which classifies external grants for the 2021–2025 period, the 2025 fiscal year reflected a clear division between budget support and project support. Budget support accounted for USD 174 million, representing 34% of total grant inflows, and provided essential liquidity for general government operations. In contrast, project support totaled USD 341 million, representing 66% of total external assistance and constituting the majority of grant financing directed toward specific development initiatives and sector programmes.

Description	2021	2022	2023	2024	2025
Budget Support	29,569,562	176,655,196	128,314,697	186,892,475	173,791,163
Project Support	117,405,457	282,586,602	280,216,483	356,469,452	341,708,498
Total	\$146,975,019	\$459,241,797	\$408,531,180	\$543,361,927	\$515,499,662

Table 19: Budget support Vs Project support

Similarly, in 2024, budget support amounted to USD 187 million, accounting for 34% of total grant inflows. During the same period, project support reached USD 356 million, representing 66% of total external assistance received. This consistency in allocation ratios between 2024 and 2025 highlights a stable and predictable financing structure from international development partners.

The lowest level of budget support over the past five years was recorded in 2021, with receipts totaling only USD 30 million, accounting for 20% of total grant inflows for that year. Overall, total external assistance received in 2021 declined by 49% compared to the 2020 fiscal year, reflecting a period of significant fiscal constraints and reduced international liquidity available to support the Government’s operational budget.

Budget support refers to grant assistance provided to the Government to finance recurrent expenditures based on national spending priorities. These funds are primarily used for civil service payroll and the operating costs of government institutions. In contrast, project support is specifically earmarked for the financing and implementation of development projects managed by the respective donor organizations within the country.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

EXPENDITURE BUDGET PERFORMANCE - BUDGET AND ACTUAL EXPENDITURE 2025

Total budget execution for fiscal year 2025 amounted to USD 970 million, representing 71% of the total approved expenditure budget. Of this amount, recurrent expenditure accounted for USD 620 million, achieving a strong execution rate of 95% against its approved allocation. In comparison, project expenditure totaled USD 350 million, representing an execution rate of 49% of the approved project budget. Overall, performance remained strong in recurrent spending, while project implementation recorded a comparatively lower absorption rate.

	Descriptions	Actual Expenditures	Final Budget	Original Budget	% Performance
	Recurrent Expenditures				
21	Compensation of Employees	366,423,511	371,515,477	365,755,765	99%
22	Use of Goods and Services	125,630,644	137,700,586	139,587,608	91%
24	Financing Fees	6,351,284	8,141,862	13,800,000	78%
26	Grants	98,916,010	99,537,310	91,641,266	99%
31	Nonfinancial Assets	22,252,527	32,754,873	17,269,034	68%
	Total Recurrent Expenditures	619,573,976	649,650,109	628,053,674	95%
	Expenditure on Projects				
21	Compensation of Employees	4,640,201	6,203,340	4,244,860	75%
22	Use of Goods and Services	128,251,674	261,108,390	256,865,498	49%
25	Subsidies	12,633,876	13,177,722	13,280,000	96%
26	Grants	80,803,253	131,223,594	147,022,709	62%
27	Social Benefits	19,110,000	76,824,000	77,000,000	25%
28	Other Expense	52,147,684	63,444,328	68,416,928	82%
31	Acquisition of Nonfinancial Assets	52,383,744	158,082,844	164,830,659	33%
	Total Expenditure on Projects	349,970,431	710,064,219	731,660,654	49%
	Total Expenditures	\$969,544,407	\$1,359,714,328	\$1,359,714,328	71%
	Other Operating Expenses				
32	Financial Assets	3,705,000	-	-	-
29	Debt Service	22,275,145	-	-	-
	Total other payment	25,980,145	-	-	-
	Grand Total Cash Payment	\$995,524,552	-	-	-

Table 20: Composition of Actual Expenditure and Annual Budget, 2025

Within recurrent expenditure, budget execution was robust across the major spending categories. Compensation of Employees (staff salaries) amounted to USD 366 million, representing 99% of the annual budget estimate. Use of Goods and Services reached USD 126 million, equivalent to 91% of the approved allocation. Expenditure on the Acquisition of Non-Financial Assets (capital assets) totaled USD 22 million, reflecting a utilization rate of 68% of the annual budget provision.

Under the project expenditure component, execution performance was mixed across expenditure categories. Staff salaries financed through projects amounted to USD 4.6 million, representing 75% of the annual budget estimate. Other project expenditures totaled USD 52 million, achieving 82% of the approved allocation.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Intergovernmental grants (transfers to Federal Member States) amounted to USD 81 million, reflecting an execution rate of 62%. Meanwhile, expenditure on the Use of Goods and Services under project implementation reached USD 128 million during the January–December period 2025, representing 49% of the projected 2025 budget for this category.

Overall, the 2025 budget outturn reflects sound execution of recurrent expenditures, while underscoring the need to strengthen implementation capacity and disbursement performance under externally financed and development project portfolios.

According to Table 21, the highest level of recurrent expenditure during the 2025 fiscal year was recorded under the General Administrative Services sector, with total outlays of USD 271 million, representing a strong budget execution rate of 95% against its approved allocation. The Security sector followed closely, with expenditure amounting to USD 266 million, achieving a near-full execution rate of 99% of its total approved budget.

Description	Actual 2025	Final Budget	Original budget	% Perf
Recurrent Expenditure				
Administration Affairs Sector	270,044,183	283,804,529	273,973,094	95%
Security and Defense Affairs Sector	265,921,250	268,732,431	257,147,965	99%
Economic Affairs Sector	37,918,980	45,275,916	45,127,551	84%
Social Affairs Sector	45,689,564	51,837,232	51,805,063	88%
Total Recurrent Expenditure	619,573,976	649,650,109	628,053,674	95%
Project Expenditure				
Administration Affairs Sector	108,057,860	146,395,981	164,634,351	74%
Economic Affairs Sector	123,680,402	286,147,948	289,506,013	43%
Social Affairs Sector	118,232,169	277,520,289	277,520,289	43%
Total Project Expenditure	349,970,431	710,064,219	731,660,654	49%
Total Expenditure	969,544,407	1,359,714,328	1,359,714,328	71%
Other Payment¹				
Administration Affairs Sector	25,980,145	-	-	0%
Grand Total	\$995,524,552	\$-	\$-	0%

Table 21: Actual Expenditure Vs. Sectoral Budget-2025

With respect to project expenditure, the Economic Services sector recorded the highest level of utilization during the 2025 fiscal year, with total outlays of USD 124 million, representing 43% of its approved budget. In addition, the Social Services and Administrative Services sectors recorded expenditures of USD 118 million and USD 108 million, respectively. These amounts correspond to budget execution rates of 43% for Social Services and 74% for Administrative Services, relative to their respective approved budget allocations.

Overall, recurrent expenditure performance remained strong across priority sectors, while project expenditure execution was comparatively moderate, indicating the need to accelerate implementation and disbursement across development programmes.

¹ Other payments are related to the debt services and on lending transactions

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

Recurrent Expenditure

The recurrent expenditure budget is intended to finance the operating costs of Government institutions, primarily covering Compensation of Employees (staff salaries & allowances) and the Use of Goods and Services. These expenditures are funded through domestic revenue mobilization and budget support received from external development partners.

During the 2025 fiscal year, Compensation of Employees accounted for USD 366 million in outlays, representing 59% of total recurrent expenditure. Expenditure on Goods and Services totaled USD 126 million, accounting for 20% of total recurrent spending during the year. These outlays supported essential government operations, including military rations and fuel, travel

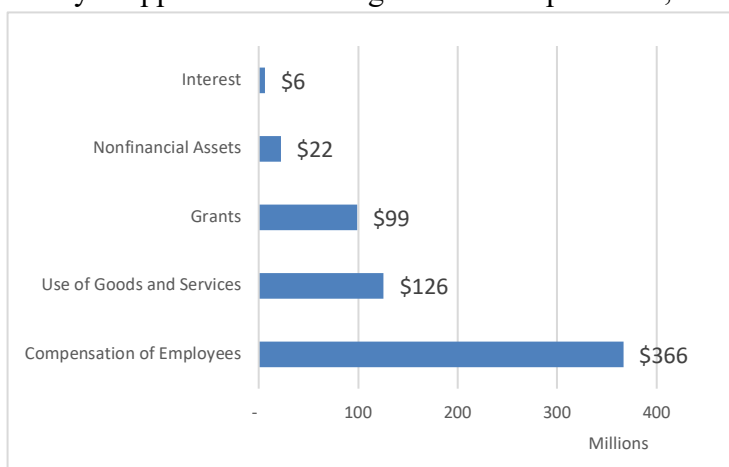


Figure 9: Actual Recurrent Expenditures - 2025

and subsistence allowances, and other operational costs necessary for the effective delivery of public services by government institutions.

With regard to debt obligations, interest payments amounted to USD 8 million, representing 1% of total recurrent expenditure in 2025. In addition, intergovernmental transfers to Federal Member States totaled USD 99 million, accounting

for 16% of total recurrent outlays during the 2025 period. Furthermore, expenditure on the acquisition of non-financial assets, specifically the purchase of fixed assets, amounted to USD 22 million, representing 4% of total recurrent expenditure for the 2025 fiscal year.

Overall, the composition of recurrent expenditure in 2025 reflects continued prioritization of personnel costs, operational service delivery requirements, and fiscal transfers to the Federal Member States.

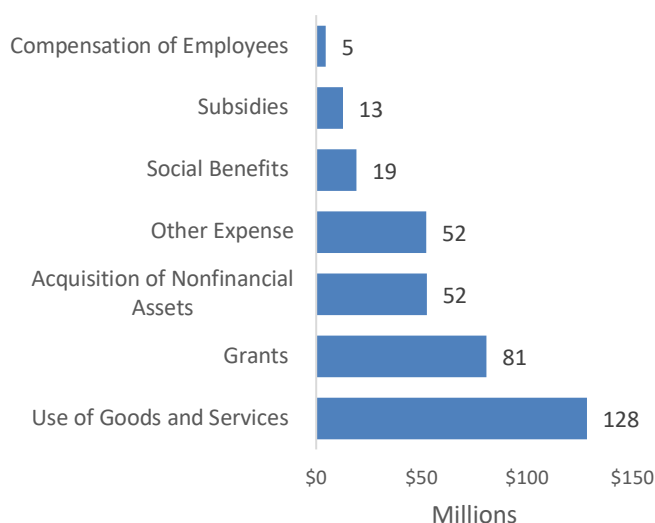


Figure 10: Actual Project Expenditure by Type 2025

Project Expenditure

Figure 10 illustrates the distribution of project expenditures disbursed during the 2025 fiscal year, categorized by their respective functional allocations. Staff Salaries accounted for USD 4.6 million in project-related outlays, representing 1% of total project expenditure during the year. This indicates that the majority of project financing was directed toward operational activities and service delivery rather than administrative personnel costs.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

The Use of Goods and Services accounted for USD 128 million, representing 37% of total project expenditure disbursed between January and December 2025. Within this category, consultancy services constituted the largest expenditure component. These outlays were primarily directed toward project coordinators, individual technical advisors, and firms providing specialized consultancy services to support government project implementation.

In relation to financial assistance, subsidies accounted for USD 13 million, representing 4% of total project expenditure. In addition, grants, primarily directed toward intergovernmental transfers, amounted to USD 81 million, representing 23% of total project outlays disbursed during the January–December 2025 period.

Expenditure on the Acquisition of Non-Financial Assets totaled USD 52 million, accounting for 15% of total project expenditure during the fiscal year. Similarly, Other Project Expenditures amounted to USD 52 million, also representing 15% of total outlays. Finally, Social Benefit Payments totaled USD 19 million, representing 5% of aggregate project expenditure for the period.

Overall, the composition of project spending in 2025 indicates a strong emphasis on service delivery, technical implementation support, capital investment, and intergovernmental development financing.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

EXPENDITURE TRENDS - 2021-2025

The government structure comprises a total of 68 public institutions, categorized into four functional pillars to ensure streamlined service delivery. Administrative Services represent the largest cluster with 31 institutions, followed by the Economic Service sector which consists of 20 entities. The Social Service and Security Service sectors are composed of 9 and 8 institutions, respectively. A comprehensive directory detailing the specific names and mandates of these institutions is provided in the Appendices of this report.

Description	2021	2022	2023	2024	2025
Administration Affairs Sector	180,332,582	294,259,313	285,284,894	319,486,556	378,102,043
Security and Defense Affairs Sector	159,984,079	169,968,796	191,551,570	235,280,151	265,921,250
Economic Affairs Sector	40,026,607	56,987,807	78,274,154	129,328,774	161,599,382
Social Affairs Sector	80,437,924	198,221,377	154,325,069	219,427,968	163,921,733
Total	\$460,781,191	\$719,437,293	\$709,435,688	\$903,523,449	\$969,544,407
Other Payment²					
Administration Affairs Sector	\$35,061,554	\$11,997,573	\$18,843,737	\$1,679,539	\$25,980,145
Grand Total	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987	\$995,524,552

Table 22: Actual Sectoral Expenditure and other payments, 2021-2025

As illustrated in Table 22, aggregate expenditure for Fiscal Year 2025 recorded a 7% increase over the total outlays of the preceding year. This followed a substantial fiscal expansion in Fiscal Year 2024, when expenditure rose by 27% relative to the FY2023 baseline. These trends indicate a sustained upward trajectory in public spending, reflecting a strategic scaling-up of government operations and programme implementation over the three-year period.

The composition of public expenditure in Fiscal Year 2025 shifted toward operational sustainability, with recurrent expenditure accounting for 64% of total outlays, while project expenditure comprised the remaining 36%. This represents a notable reallocation compared with Fiscal Year 2024, when recurrent expenditure stood at 59% and project expenditure at 41%. This year-on-year adjustment suggests an increased emphasis on sustaining core government operations and institutional stability relative to capital and development project spending.

Figure 11 illustrates the sectoral allocation of public expenditure, categorized by functional classification. This breakdown reflects the strategic distribution of resources across government institutions based on their respective mandates and operational responsibilities.

² Other payments are related to payment of debt service and on-lending payments

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

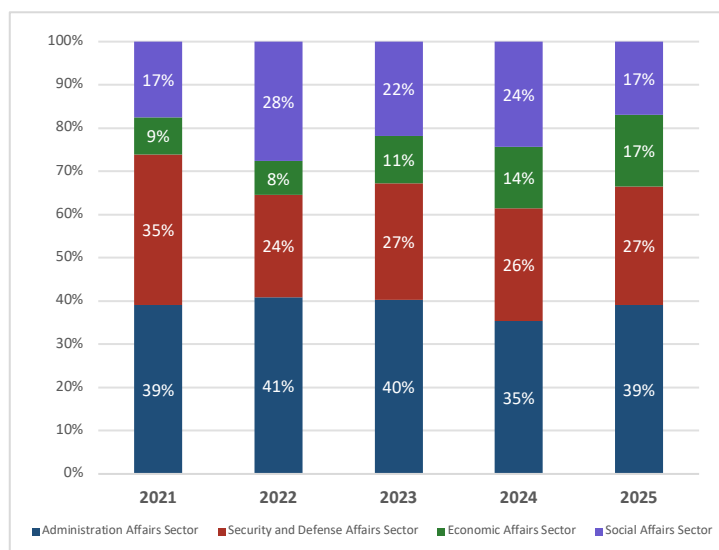


Figure 11: % of Expenditure by Sector 2021 - 2025

(17%), respectively. This distribution reflects a balanced fiscal approach that prioritizes governance and national security while maintaining support for economic and social development.

In FY2024, public expenditure was likewise distributed across four primary pillars. Administrative institutions received the largest allocation of USD 321 million, accounting for 35% of total outlays. The Security sector followed with disbursements of USD 235 million, representing 26% of the annual budget. Meanwhile, Social sector institutions received USD 219 million (24%), while Economic institutions were allocated USD 129 million (14%). This distribution reflects the fiscal priorities of the 2024 cycle, emphasizing administrative capacity and security while providing significant support for social services.

EXPENDITURE CATEGORY

As illustrated in Table 23, which outlines expenditure categories for the 2021–2025 period, Compensation of Employees for FY2025 totaled USD 371 million. This represented 38% of aggregate public expenditure for the fiscal year. As the principal component of recurrent outlays, investment in the civil service workforce remained a central pillar of the Government’s operating budget.

In FY2025, expenditure on the Use of Goods and Services totaled USD 254 million, representing 26% of aggregate spending. Furthermore, intergovernmental transfers to Federal Member States accounted for USD 180 million, or 19% of total annual outlays. Capital investment in non-financial assets, covering the acquisition of infrastructure and equipment, amounted to USD 74 million, representing 8% of total fiscal year expenditure. These figures highlight the Government’s balanced focus on operational requirements, intergovernmental fiscal support, and long-term asset development.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Expenditure Type	2021	2022	2023	2024	2025
21	Compensation of Employees	250,099,404	259,578,811	292,244,712	341,574,738	371,063,711
22	Use of Goods and Services	106,055,549	140,670,111	138,201,059	204,503,361	253,882,318
24	Interest	1,535,754	693,046	2,354,470	5,824,192	6,351,284
25	Subsidies	1,271,695	5,115,305	5,400,231	8,952,366	12,633,876
26	Grants	45,850,523	111,242,917	94,746,471	119,662,309	179,719,262
27	Social Benefits	39,864,848	188,936,115	130,554,139	153,810,594	19,110,000
28	Other Expense	-	-	31,526,834	40,676,493	52,147,684
31	Nonfinancial Assets	16,103,418	13,200,988	14,407,773	28,519,394	74,636,271
	Total Expenditure	\$460,781,191	\$719,437,293	\$709,435,688	\$903,523,449	\$969,544,407
	Other Repayment					
32	Financial Asset	-	-	-	-	3,705,000
29	Repayment	35,061,554	11,997,573	18,843,737	1,679,539	22,275,145
	Total Other Repayment	35,061,554	11,997,573	18,843,737	1,679,539	25,980,145
	Grand Expenditure	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987	\$995,524,552

Table 23: Expenditure by Type, 2021-2025

In FY2024, Compensation of Employees accounted for USD 342 million, representing 38% of total fiscal outlays. Social benefit expenditure totaled USD 154 million, or 17% of the annual budget, reflecting a significant allocation toward public welfare programmes. In addition, the Use of Goods and Services amounted to USD 205 million (23%), while intergovernmental transfers to Federal Member States were recorded at USD 120 million (13%). This expenditure profile demonstrates the Government's balanced commitment to civil service sustainability, social protection, and subnational fiscal support during the 2024 cycle.

As shown in Figures 12 and 13, the report also provides a comparative analysis of intra-year expenditure trends from 2021 to 2025. These figures illustrate fluctuations and growth patterns in public spending, offering a year-on-year performance assessment across each fiscal quarter. This quarterly analysis highlights seasonal volatility and the Government's evolving fiscal trajectory over the five-year period.

In the fourth quarter of FY2022, total expenditure amounted to USD 310 million, representing a 115% increase compared with the corresponding period in FY2021. Similarly, in the second quarter of FY2024, expenditure reached USD 249 million, reflecting a 109% increase over the second quarter of FY2023. A further notable increase was observed in the first quarter of FY2025, when expenditure totaled USD 187 million, an increase of more than 48% compared with the first quarter of FY2024.

By the end of 2021, no grants had been disbursed to Federal Member States, as these transfers were contingent upon the receipt of budget support from the World Bank. In the second quarter of 2023, total expenditure declined to USD 119 million, representing a 31% decrease compared with the second quarter of FY2022.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

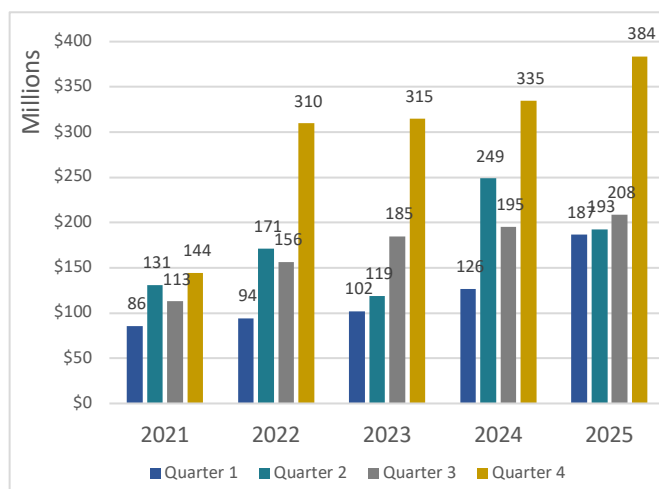


Figure 12: Quarterly Expenditure, 2021 - 2025

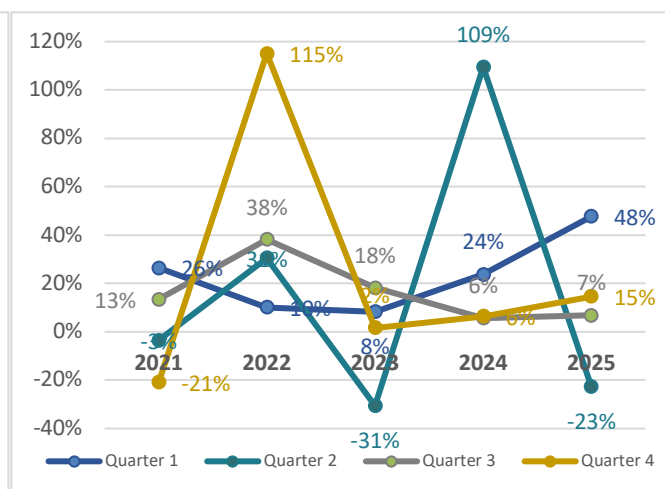


Figure 13: % Increase/Decrease of Quarterly Expenditure, 2021 - 2025

Expenditure patterns across fiscal quarters exhibit notable volatility, driven primarily by the cyclical nature of project-related outlays. The data indicates a consistent expenditure peak in the fourth quarter (Q4) during the 2022–2025 period. This surge is largely attributable to the disbursement of intergovernmental grants to Federal Member States, which is contingent upon the year-end release of budget support from the World Bank.

In addition, the spike observed in Q2 2024 was driven by concentrated social benefit payments under the Baxnaano Project, representing a substantial one-off annual transfer.

Compensation of Employees

As detailed in Table 24, the growth trajectory for Compensation of Employees reflects a consistent upward trend over the 2021–2025 period. In FY2025, personnel expenditure reached USD 371 million, marking a 9% increase over the previous year. This followed a significant expansion in FY2024, when outlays totaled USD 342 million, representing 17% growth relative to FY2023. These year-on-year increases underscore the gradual expansion of the civil service payroll and the Government’s commitment to sustaining administrative capacity.

Madaxa	Description	2021	2022	2023	2024	2025
2111	Wages, Salaries in Cash	150,268,709	154,445,010	166,440,783	196,909,725	204,258,299
2113	Allowances in Cash	83,953,941	89,665,201	104,614,514	116,369,839	130,609,419
2114	Other Employees Costs	15,876,754	15,468,601	21,189,415	28,295,174	36,195,993
	Total	\$250,099,404	\$259,578,811	\$292,244,712	\$341,574,738	\$371,063,711
	% Change	10%	4%	13%	17%	9%

Table 24: Compensation of Employees, 2021-2025

In FY2025, the financing structure for Compensation of Employees remained heavily concentrated within the core budget. Recurrent expenditure accounted for 99% of total payroll outlays, ensuring the stability and predictability of civil service salaries. In contrast, only 1% of total personnel compensation was financed through project expenditure.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

This distribution highlights the Government’s strategic reliance on domestic revenue and sustainable financing sources to maintain its administrative workforce, while minimizing exposure to project-specific funding cycles.

The expansion of the national payroll in FY2025 was strategically concentrated in the security and social service sectors. Security institutions accounted for the largest share of this growth, with an increase of USD 17 million, representing 58% of the total increase in government personnel expenditure. In addition, the Ministry of Education recorded a significant rise in payroll costs of USD 8 million, or 28% of aggregate salary growth for the fiscal year. Combined, these two sectors absorbed 86% of the total year-on-year payroll expansion, underscoring a fiscal priority toward national security and human capital development.

Description	2021	2022	2023	2024	2025
Security Sector	129,314,838	134,197,275	153,519,424	186,477,532	203,711,098
Non-security	120,784,566	125,381,536	138,725,288	155,097,206	167,352,614
Total	\$250,099,404	\$259,578,811	\$292,244,712	\$341,574,738	\$371,063,711

Table 25: Compensation of Employees; Security Sector and Other Sectors

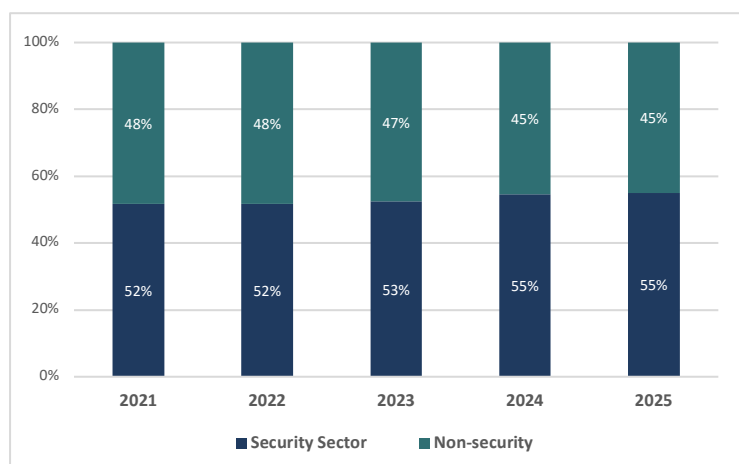


Figure 14: % Compensation of employee Security vs non-security 2021-2025

The distribution of personnel compensation remains heavily weighted toward the security sector, which has maintained a consistent share of the national payroll over the last two fiscal cycles. In FY2025, security institutions—including the Somali National Army (SNA), the Somali Police Force, and affiliated security agencies—were allocated USD 204 million, representing 55% of total payroll expenditure. Civilian and other non-security institutions accounted for the remaining USD 167 million (45%).

This mirrors the allocation structure of FY2024, when the security sector also received 55% (USD 186 million) of total compensation, while other government entities were allocated USD 155 million. This stability in percentage distribution underscores the Government’s sustained commitment to maintaining and financing its national security institutions.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Use of Goods and Services

Object Group	Description	2021	2022	2023	2024	2025
	Travel and Conference	5,742,417	10,888,143	12,512,933	15,842,280	19,927,427
2211	Travel and Conference	5,742,417	10,888,143	12,512,933	15,842,280	19,927,427
	Operating Expenses	16,364,332	26,288,354	21,330,342	33,651,123	31,690,653
2221	Utilities	4,043,631	5,712,650	4,923,288	5,763,053	6,873,369
2222	Communications	-	315,589	594,107	1,148,354	1,398,170
2223	Fuel and Lubricants	5,843,470	7,987,866	7,740,361	9,541,614	10,173,200
2224	Materials and Supplies	3,875,697	6,852,946	6,027,532	14,052,052	9,088,160
2225	Maintenance and Repairs	2,601,534	5,419,303	2,045,055	3,146,050	4,157,755
	Rent	2,158,553	2,704,079	2,656,414	6,520,917	5,598,691
2231	Rent	2,158,553	2,704,079	2,656,414	6,520,917	5,598,691
	Other Operating Expenses	36,284,996	56,146,683	59,530,952	97,300,893	141,317,995
2241	Education and Training Expense	3,769,304	4,328,632	2,393,235	3,160,521	6,339,022
2242	Consulting and Professional	27,284,515	43,515,965	45,605,920	81,102,044	116,670,543
2243	Bank Services	5,228,749	8,095,411	8,174,839	11,910,486	15,398,865
2244	Advertisement and Subscriptions	-	172,073	299,578	957,655	541,838
2245	General Life Insurance	2,428	34,601	3,057,380	170,187	2,367,727
	Army Operations	14,886,013	4,253,752	6,821,082	5,597,070	6,716,864
2251	Police - Materials, Supplies and Services	6,817,660	120,000	220,000	360,000	420,000
2252	NISA - Materials, Supplies and Services	7,171,655	3,593,752	5,281,082	3,637,070	3,528,516
2253	Military - Materials, supplies and services	896,698	540,000	1,320,000	1,600,000	2,768,348
	Other General Expenses	30,619,238	40,389,100	35,349,335	45,591,078	48,630,688
2261	Other General Expenses in Goods and Services	30,619,238	40,389,100	35,349,335	45,591,078	48,630,688
	Grand Total	\$106,055,549	\$140,670,111	\$138,201,059	\$204,503,361	\$253,882,318
	% Change	31%	33%	-2%	48%	24%

Table 26: Use of Goods and Services, 2021-2025

Based on the data presented in Table 26, expenditure on the Use of Goods and Services has shown strong upward volatility following a brief contraction in 2023. In FY2025, outlays reached USD 254 million, representing a 24% increase over the previous year. This followed a period of rapid expansion in FY2024, when expenditure totaled USD 205 million, a substantial 48% increase relative to FY2023. By contrast, FY2023 recorded a modest contraction, with spending of USD 138 million, representing a 2% decline compared with FY2022. These movements highlight a sharp increase in operational government spending and project implementation activity over the last two fiscal cycles.

The financing structure for the Use of Goods and Services in FY2025 was almost evenly divided between recurrent and project-based sources. Recurrent expenditure accounted for USD 126 million (49%) of the total, reflecting a 14% increase over the previous fiscal year. At the same time, project expenditure contributed USD 128 million (51%), marking a significant 36% increase compared with FY2024. This shift indicates a heightened reliance on project-related financing to support government operations and service delivery, with project outlays now representing more than half of total expenditure in this category.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements for the year ended December 31, 2025

The relative weight of the Use of Goods and Services within the national budget has also increased steadily over the last two fiscal years. In FY2025, this category accounted for 26% of aggregate public expenditure, reflecting an expanded operational footprint. This compares with 23% of total annual outlays in FY2024. The upward shift in the expenditure mix underscores a growing emphasis on service delivery and the operational requirements of government institutions.

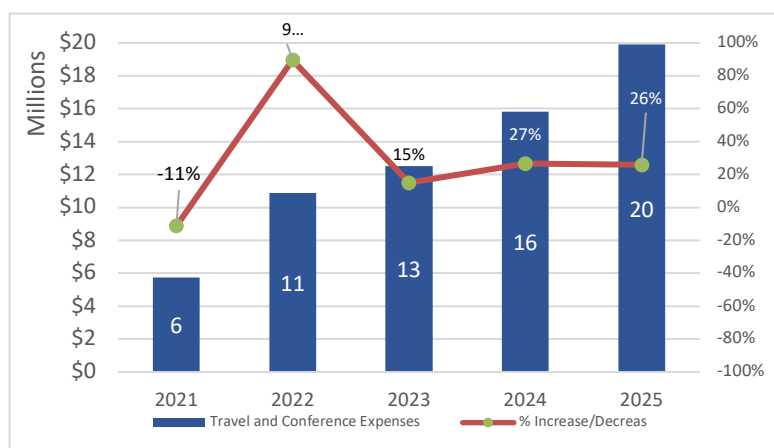


Figure 15: Travel and Conference Expense 2021-2025

Expenditure on Travel and Conferences maintained a broadly consistent share of the operational budget, despite notable growth in absolute terms. In FY2025, outlays for this category reached USD 20 million, representing a 26% increase over the previous fiscal year. This category accounted for 8% of total expenditure on the Use of Goods and Services in FY2025.

A similar share was recorded in FY2024, when expenditure amounted to USD 16 million, reflecting a 27% increase compared with FY2023. The stable 8% share across both fiscal years indicates that travel and conference costs expanded broadly in line with overall operational spending.

In 2025, total expenditure on Travel and Conferences amounted to USD 20 million. Of this amount, USD 12 million (60%) was financed through project funds supported by development

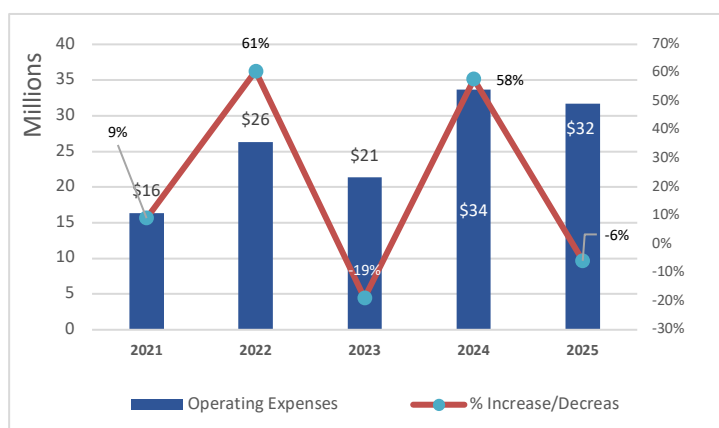


Figure 16: Operating Expense 2021-2025

partners, while USD 8 million (40%) was financed through the Government's recurrent budget. This suggests that the majority of travel and meeting-related expenditure was associated with project implementation rather than routine administrative activities.

In FY2025, operating expenses totaled USD 32 million, representing a 6% decline from USD 34 million in FY2024. This followed significant expansion in FY2024, when expenditure increased by 58% compared with FY2023. Operating costs in the fourth quarter of 2025 accounted for 12% of total annual expenditure on the Use of Goods and Services, indicating a stabilization of operational spending following the previous year's growth phase.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

Of the USD 32 million spent on operating expenses in FY2025, the recurrent budget financed USD 25 million (79%), supporting core administrative functions of government institutions, while USD 7 million (21%) was financed through project appropriations. This distribution indicates that essential operating costs were predominantly financed through domestic resources, with external project support playing a supplementary role.

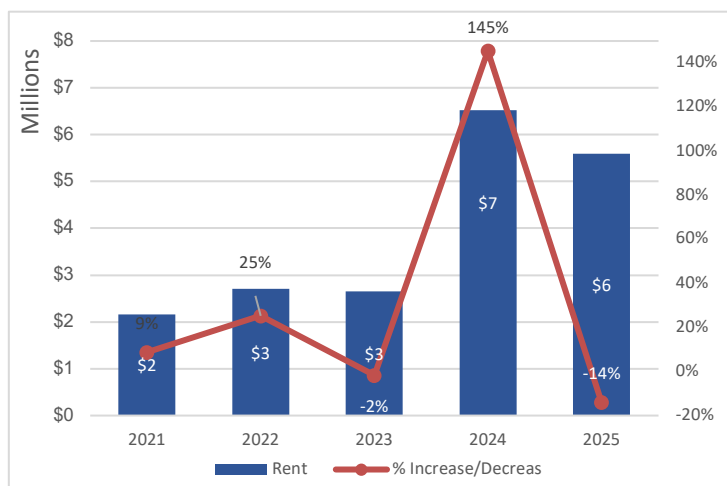


Figure 18: Rent Expense 2021 - 2025

In 2025, rental expenses amounted to USD 6 million, representing a decline of approximately 14% compared with 2024. This category accounted for 2% of total expenditure on the Use of Goods and Services in 2025. In 2024, rental costs stood at USD 7 million, reflecting a sharp 145% increase compared with 2023. In 2025, rental expenditure was broadly shared between recurrent and project financing. Recurrent expenditure amounted to USD 3 million (55%) of total rental costs, while project-related expenditure also amounted to USD 3 million (45%).

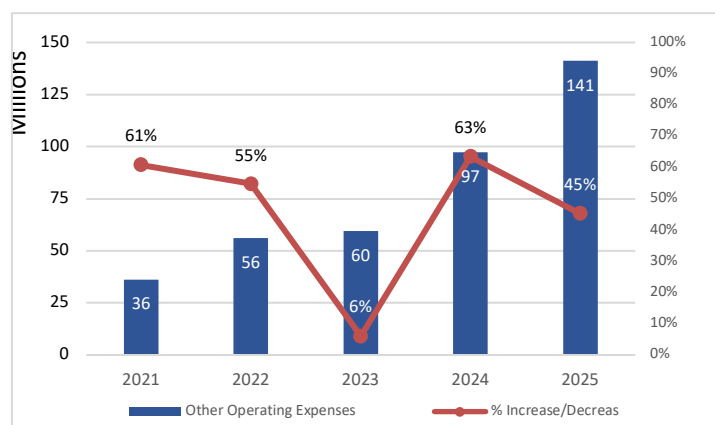


Figure 17: Other Operating Expense 2021 - 2025

In 2025, Other Operational Expenses amounted to USD 141 million, reflecting an increase of more than 45% compared with 2024. This category represented the largest component of expenditure on the Use of Goods and Services, accounting for 56% of the total in 2025. In 2024, expenditure stood at USD 97 million, which

represented a 63% increase compared with 2023. In 2025, these expenses were financed through both recurrent and project sources. Recurrent expenditure amounted to USD 34 million (24%), while project-related expenditure totaled USD 107 million (76%).

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

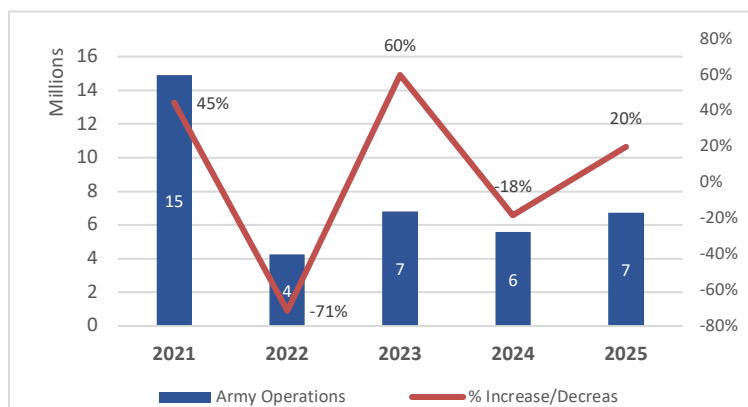


Figure 19: Army Operation 2021 - 2025

In 2025, operational expenses for security forces amounted to USD 7 million, representing an increase of more than 20% compared with 2024. In 2024, these expenditures had increased by 18% compared with 2023. All expenditure on security force operations was fully financed through the recurrent budget.

In FY2025, the Government's Other General Expenses totaled USD 49 million, reflecting a 7% increase compared with the USD 46 million spent in FY2024. This continued an upward trend, as the FY2024 allocation had been 29% higher than expenditure in FY2023. This category represented 19% of the total annual budget for the Use of Goods and Services. Notably, 100% of these expenses in FY2025 were financed through the recurrent budget, indicating that such costs were entirely

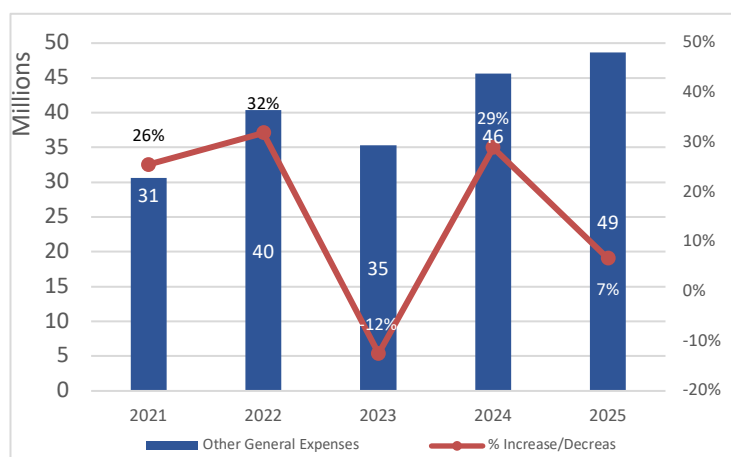


Figure 20: Other General Expense 2021 - 2025

sustained through the Government's internal resources.

Financing Fees

Object	Description	2021	2022	2023	2024	2025
2411	Financing Fees Payable to Nonresidents	1,175,043	693,046	2,354,470	5,824,192	6,351,284
2421	Financing Fees Payable to Residents Other Than General Government	360,711	-	-	-	-
	Total	\$1,535,754	\$693,046	\$2,354,470	\$5,824,192	\$6,351,284

Table 27: Interest Expense, 2021-2025

As presented in Table 27, the Government's debt service obligations relating to interest payments have increased markedly over recent fiscal cycles. In FY2025, interest payments to international financial institutions totaled USD 7 million, representing a 9% increase over the previous year. This followed a sharp rise in FY2024, when interest outlays reached USD 6 million, reflecting 147% growth compared with the USD 2.4 million recorded in FY2023.

These figures reflect the servicing of long-term external debt and the evolving nature of the Government's fiscal obligations to international creditors.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Subsidies

code	Description	2021	2022	2023	2024	2025
2521	Private nonfinancial enterprises	1,271,695	5,115,305	5,400,231	8,952,366	4,941,376
2533	Subsidies Payable to Other General Government	-	-	-	-	7,692,500
	Total Grants	\$1,271,695	\$5,115,305	\$5,400,231	\$8,952,366	\$12,633,876

Table 28: Subsidy, 2021-2025

As detailed in Table 28, the government's financial assistance to domestic small businesses has experienced exponential growth over the 2023–2025 period. These disbursements, primarily funded through World Bank-financed projects, reached \$12 million in FY2025, marking a 41% increase over the previous year. This upward trend follows a significant expansion in FY2024, where funding totaled \$9 million—a 66% growth compared to FY2023. This strategic escalation in financial support underscores the government's commitment to fostering private sector development and economic resilience through multilateral partnership programs.

Grants

In FY2025, the Government's total expenditure on intergovernmental transfers—comprising grants to Federal Member States, the Banadir Regional Administration, and membership subscriptions to international organizations—amounted to USD 180 million. This allocation represented 13% of aggregate public expenditure for the year and marked a 50% increase relative to FY2024.

Object	Description	2021	2022	2023	2024	2025
2621	Current Grants to International organizations	1,197,901	1,342,666	2,332,718	1,943,753	4,324,010
2631	Current Grants to Other General Government Unit	44,652,622	100,513,688	77,599,121	97,157,159	125,477,589
2632	Current Grants to Other General Government Unit	-	9,386,564	14,814,631	20,561,396	49,917,663
	Total	\$45,850,523	\$111,242,917	\$94,746,471	\$119,662,309	\$179,719,262
	% Change	-43%	143%	-15%	26%	50%

Table 29: Grants, 2021-2025

This upward trend followed a period of strong expansion in FY2024, when grant disbursements reached USD 120 million, reflecting 26% growth compared with FY2023. These figures underscore the Government's sustained commitment to fiscal decentralization and the fulfillment of its multilateral institutional obligations.

This amount includes grant payments and funds transferred to the Awdal Region as financial assistance for drought relief, totaling USD 500,000. It also includes a transfer of USD 9.6 million to the Mogadishu Port Authority, which is intended to support the development and improvement of Mogadishu Port in accordance with the agreement with the company managing the port

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Government Agencies	2021	2022	2023	2024	2025
Development Bank of Somalia	528,434	555,816	728,532	807,808	755,028
Chamber of Commerce	528,434	555,816	728,532	807,808	755,028
Somaliland State of Somalia	18,000	12,763,000	28,000	-	-
Puntland State of Somalia	7,822,910	20,588,798	6,528,636	16,376,387	12,884,992
Jubaland State of Somalia	6,014,444	13,859,217	17,518,935	14,071,823	33,389,301
South West State of Somalia	6,325,581	18,027,674	15,659,062	22,191,403	27,583,315
Galmudug State of Somalia	4,329,093	13,656,929	11,466,183	15,414,983	24,875,574
Hirshabelle State of Somalia	3,232,734	10,383,632	10,902,089	14,014,906	23,209,189
Benadir Regional Administration and LG	15,852,993	18,209,372	28,853,784	34,033,437	41,281,825
Northeastern State of Somalia	-	-	-	-	591,000
Total	\$44,652,622	\$108,600,252	\$92,413,752	\$117,718,556	\$165,325,252
% Change	-44%	143%	-15%	27%	40%

Table 30: Grants to Federal Member States, 2021-2025

As detailed in Table 30, the framework for fiscal transfers to sub-national entities and government agencies for the 2021–2025 period was financed through a combination of recurrent budget allocations and project-based funding supported by international partners. In FY2025, the Banadir Regional Administration (BRA) received USD 41 million, representing 25% of total intergovernmental transfers.

In addition, Galmudug State was transferred USD 25 million, accounting for 15% of aggregate fiscal transfers distributed during the fiscal year. These disbursements highlight the continued implementation of the fiscal federalism model, supported by both domestic revenue and multilateral project financing.

The distribution of fiscal transfers across the Federal Member States (FMS) in FY2025 also reflects a diversified allocation strategy based on regional requirements and project implementation needs. Jubbaland State received USD 33 million, accounting for 20% of total transfers, followed by SouthWest State with an allocation of USD 28 million (17%). Puntland State received USD 12 million, representing 8% of the total share. Furthermore, a specific allocation of USD 0.6 million (0.4%) was directed to the North East State.

Taken together with the allocations to Banadir and Galmudug, these figures provide a comprehensive overview of the Government’s commitment to equitable fiscal distribution, decentralized governance, and regional development.

Social Benefits

As illustrated in Table 31, expenditure on social benefits—comprising cash transfers and direct support to internally displaced persons (IDPs) and vulnerable households—recorded a significant contraction in the current fiscal year. In FY2025, total disbursements amounted to USD 19 million, representing 2% of aggregate public expenditure.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Object Group	Description	2021	2022	2023	2024	2025
2711	Social Security Benefits in Cash	6,149,166	96,941,343	78,710,424	114,464,338	19,110,000
2712	Social Security Benefits in Kind	-	24,241,281	25,843,715	-	-
2721	Social Assistance Benefit in Cash	33,715,682	61,753,491	-	-	-
2722	Social Assistance Benefit in Kind	-	6,000,000	26,000,000	39,346,256	-
	Total	\$39,864,848	\$188,936,115	\$130,554,139	\$153,810,594	\$19,110,000

Table 31: Social Benefit, 2021-2025

This figure reflects a sharp 88% decline compared with the exceptional outlays recorded in FY2024, which totaled USD 154 million. The high expenditure level in FY2024 had represented an 18% increase over FY2023. These social safety net programmes are primarily financed through projects supported by the World Bank, and the recent fluctuations likely reflect the transition, scaling down, or completion of specific large-scale humanitarian and resilience-building phases.

Other Expense

As illustrated in Table 32, the fiscal framework for FY2025 saw the introduction of a new expenditure category classified as Other Expenses, totaling USD 52 million. This allocation accounted for 5% of aggregate public expenditure for the fiscal year.

Object Group	Description	2021	2022	2023	2024	2025
2821	Current Transfers Not Elsewhere Classified	-	-	31,526,834	40,676,493	52,147,684
	Total	\$-	\$-	\$31,526,834	\$40,676,493	\$52,147,684

Table 32: Other Expense, 2021 - 2025

These funds were disbursed to international organizations operating within the country to support the delivery of critical public services. Specifically, the outlays were directed toward multi-sectoral interventions, including healthcare services and targeted humanitarian assistance for vulnerable populations across various regions. This mechanism underscores the Government's strategic partnership with international entities to enhance service delivery in specialized sectors.

Nonfinancial Assets (Capital Expenditure)

Table 33 presents expenditure incurred on the acquisition of non-current assets during the 2021–2025 period. In 2025, total spending amounted to USD 74 million, representing 8% of total expenditure for the year. This reflects a substantial increase of 162% compared with expenditure on the acquisition of non-current assets in the 2024 fiscal year.

Object Group	Description	2021	2022	2023	2024	2025
3111	Buildings and Structures	2,120,088	930,992	477,784	128,980	8,956,853
3112	Machinery and Equipment	7,035,990	4,220,699	10,066,564	16,737,751	59,713,066
3113	Other Fixed Assets	6,947,340	8,049,297	3,863,425	11,347,663	5,866,902
3114	Weapons Systems	-	-	-	105,000	99,450
3144	Intangible Nonreduced Assets	-	-	-	200,000	-
	Total	\$16,103,418	\$13,200,988	\$14,407,773	\$28,519,394	\$74,636,271
	% YoY Growth	-13%	-18%	9%	98%	162%

Table 33: Noncurrent Assets, 2021-2025

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

Of the total amount spent in 2025, recurrent expenditure accounted for USD 22 million, representing 30% of total spending on the acquisition of non-current assets. Project expenditure amounted to USD 52 million, accounting for the remaining 70% of total expenditure incurred under this category.

These figures indicate that capital investment in 2025 was driven primarily by project-financed spending, while the recurrent budget continued to support a smaller but important share of asset acquisition needs.

Loan Repayments

As illustrated in Table 34, the Government's debt servicing and principal repayments recorded a significant increase in FY2025, reaching a total of USD 22 million. This represents a substantial rise compared with FY2024, during which only USD 1.6 million was allocated for debt retirement.

Object Group	Description	2021	2022	2023	2024	2025
2911	Loan Repayments	35,061,554	11,997,573	18,843,737	1,679,539	22,275,145
	Total	\$35,061,554	\$11,997,573	\$18,843,737	\$1,679,539	\$22,275,145

Table 34: Loan Repayment, 2021-2025

These payments were directed toward the settlement of domestic obligations with the Central Bank, as well as the servicing of long-term external credits from the World Bank. The marked increase in debt repayments reflects a strengthened fiscal commitment to reducing liabilities, clearing arrears, and improving the Government's overall balance sheet position.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

DOMESTIC REVENUES VS. GOVERNMENT OPERATING

Table 35 provides a comparative analysis of actual domestic revenue collected and recurrent expenditures incurred during the 2021–2025 period. To ensure an accurate assessment of fiscal self-sufficiency, this comparison excludes expenditures financed through project support grants. In addition, intergovernmental transfers to Federal Member States, which are financed through external budget support, have also been excluded from this specific expenditure analysis.

Description	2021	2022	2023	2024	2025
Domestic Revenue	\$229,561,321	\$262,669,745	\$329,491,711	\$369,353,791	\$404,313,527
Operating Expense	\$351,864,040	\$404,148,790	\$422,819,961	\$488,547,927	\$563,659,461
% Surplus / Deficit	65%	65%	78%	76%	72%

Table 35: Domestic Revenue Vs Recurrent Expenditure, 2021-2025

As illustrated in Table 35, domestic revenue covered 72% of total recurrent expenditures incurred in 2025. This represents a slight decline in the coverage ratio compared to the 2024 fiscal year, when domestic revenue financed 76% of recurrent spending.

The fiscal gap identified in Figure 12 between domestic collections and operational costs was financed through unspent Treasury balances carried forward from the preceding year, supplemented by external budget support grants received during the 2021–2025 period.

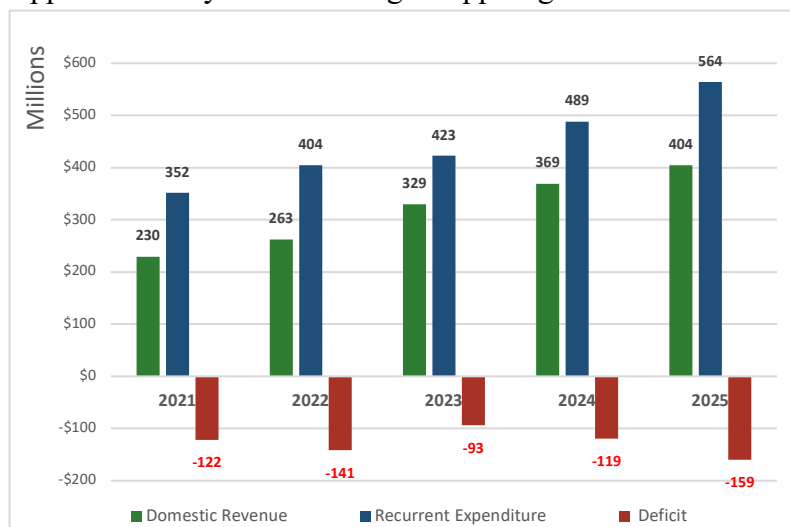


Figure 21: Domestic Revenue Vs Recurrent Expenditure, 2021 - 2025

As demonstrated in Figure 21, domestic revenue remained insufficient to fully finance the Government's recurrent expenditures throughout the 2021–2025 period. The data highlights a persistent fiscal gap requiring supplementary financing from external sources and carry-forward balances.

In 2025, a total of USD 159 million, representing 28% of recurrent spending, was financed through external

budget support and carry-over balances. This reflects an increasing reliance on supplementary financing compared to 2024, when the funding gap stood at USD 119 million (24%), and 2023, when it amounted to USD 93 million (22%). These figures underscore the continued importance of external assistance in sustaining government operations and financing the civil service payroll.

In 2021 and 2022, the Government required substantial external financing to sustain its operations, with budget supplements totaling USD 122 million and USD 141 million, respectively.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

During both fiscal years, external support accounted for 35% of total recurrent expenditure. This indicates that more than one-third of the Government's core operational costs were financed through international partner support and carry-over balances during that period, highlighting a higher degree of fiscal dependence compared with more recent years.

Description	2021	2022	2023	2024	2025
Domestic Revenue	\$229,561,321	\$262,669,745	\$329,491,711	\$369,353,791	\$404,313,527
Compensation of Employee	\$247,830,243	\$257,943,107	\$290,114,157	\$338,162,791	\$366,423,511
Variances	\$(18,268,922)	\$4,726,638	\$39,377,554	\$31,191,000	\$37,890,016
% Surplus / Deficit	-7%	2%	14%	9%	10%

Table 36: Domestic Revenue VS Compensation of Employee, 2021-2025

According to Table 36, which compares domestic revenue against civil service payroll costs for the 2021–2025 period, the Government has achieved a significant fiscal milestone. From the 2022 fiscal year through 2025, domestic revenue collections were sufficient to cover 100% of the Government's total wage bill. Over this four-year period, domestic revenue consistently exceeded total expenditure on employee compensation, ensuring that salaries were fully financed through internal resources without reliance on external grants.

A comparative analysis of the 2021 and 2025 fiscal years highlights a marked shift toward greater fiscal self-reliance. In 2025, domestic revenue exceeded the total civil service wage bill, which stood at USD 366 million. In contrast, the 2021 fiscal year recorded a funding gap of USD 18 million, meaning domestic revenue fell short of covering total salary costs by 7%. This transition from a structural deficit in 2021 to a surplus relative to payroll in 2025 reflects the successful strengthening of domestic revenue mobilization.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

TRENDS IN PUBLIC DEBT 2021-2025

Government debt is categorized into two distinct components. First, short-term/current debt, which consists of credit facilities obtained in recent years to finance recurrent expenditures within the annual national budget. Second, long-term legacy debt, which refers to sovereign obligations incurred by the central government prior to 1991. This classification is important for debt sustainability analysis and supports ongoing efforts toward debt relief, arrears resolution, and debt restructuring.

Description	2021	2022	2023	2024	2025
Domestic Debt	21,992,191		8,000,000		20,500,000
External Debt	74,373,383	44,040,950			
Total	\$96,365,574	\$44,040,950	\$8,000,000	\$-	\$20,500,000

Table 37: Public Debt

As presented in Table 37, which outlines Government debt and advances for the 2021–2025 period, these facilities are used to finance approved budgetary expenditures and form an integral part of the Treasury’s cash management framework. The Government’s borrowing strategy is divided into two primary sources: domestic debt, consisting of advances obtained from the Central Bank of Somalia, and external debt, specifically credit facilities provided by the International Monetary Fund.

During the 2025 fiscal year, the Government secured an advance of USD 21 million from the Central Bank of Somalia to finance essential recurrent expenditures. Historically, the Government also relied on the International Monetary Fund for budgetary support, securing USD 74 million in 2021 and USD 44 million in 2022 to cover priority spending and operational costs. Notably, the 2024 fiscal year recorded zero borrowing, indicating a period of fiscal consolidation in which domestic revenue and existing grants were sufficient to meet expenditure requirements.

As noted above, domestic debt serves as a short-term liquidity bridge provided by the Central Bank of Somalia to the Ministry of Finance to ensure the timely payment of civil service salaries and other priority obligations. These facilities are structured as intra-year advances, meaning that all amounts borrowed are fully repaid within the same fiscal year. This cycle of borrowing and repayment is reflected in the Government’s cash flow statements and demonstrates an active approach to Treasury liquidity management.

LONG TERM DEBT - STOCK

As presented in Table 38, the Long-term Legacy Debt represents sovereign obligations incurred by the central government prior to 1991. This debt portfolio is composed of two primary elements: the Principal Amount (the original credit facilities secured) and the Accrued Interest, which has continued to compound since the initial disbursement. Managing this historical debt is a central component of the government's engagement with international financial institutions under global debt relief frameworks.

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

At the conclusion of the 2025 fiscal year, the government's long-term debt portfolio is primarily dominated by Non-Paris Club Creditors, who hold USD 799 million, representing 54% of the total outstanding legacy debt. Multilateral Creditors (international financial institutions) account for the second-largest portion, with an outstanding balance of USD 634 million, or 43% of the total debt stock. This distribution underscores the strategic importance of bilateral negotiations with non-traditional partners alongside institutional engagements with multilateral organizations.

Creditors	2021	2022	2023	2024	2025
Commercial Debt	2,440,000	2,530,000	2,600,000	2,670,000	2,730,000
Multilateral Debt	1,080,680,000	1,039,480,000	669,468,941	685,100,967	634,450,000
Non-Paris Club Creditors	724,770,000	735,490,000	764,380,000	779,320,000	798,780,000
Paris Club Creditors	2,678,030,000	2,662,250,000	1,381,220,000	47,707,356	46,320,000
Total	\$4,485,920,000	\$4,439,750,000	\$2,817,668,941	\$1,514,798,323	\$1,482,280,000
% Change	-1%	-1%	-37%	-46%	-2%

Table 38: Loan

During the 2025 fiscal year, total Multilateral Debt saw a significant reduction, declining by 7% compared to the outstanding balance at the end of 2024. A key driver of this reduction was the substantial debt relief provided by the Arab Monetary Fund (AMF), which canceled USD 102 million of the government's obligations. This relief represents 34% of the total debt previously owed to the AMF as of year-end 2024, marking a critical milestone in the country's debt restructuring journey with regional financial institutions.

During the 2025 fiscal year, debt owed to Non-Paris Club creditors saw a 2% increase compared to the 2024 year-end balance. This growth was driven primarily by accumulated interest charges resulting from the non-payment of principal obligations. In contrast, debt owed to the Paris Club group decreased by 4% during the same period. A significant contributing factor to this reduction was a USD 1.9 million payment made by the Government to settle a portion of its outstanding obligations to the Russian Federation.

Since 2020, the Government has secured significant long-term debt relief through the HIPC Initiative, coordinated with the International Monetary Fund (IMF) and the World Bank. The journey began in 2020 with the cancellation of 14% of the total outstanding debt stock from 2019. The most substantial debt forgiveness milestones were achieved during 2023 and 2024, following the country's successful attainment of the HIPC Completion Point. This achievement has drastically reduced the sovereign debt burden and restored the nation's access to international financial markets.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

The 2023–2024 period marked the most transformative phase of the national debt relief agenda. In 2023, the Government secured the cancellation of USD 1.7 billion, representing 40% of the outstanding debt stock from the previous year. This momentum continued into 2024, with an additional USD 1.3 billion (46%) of long-term debt being forgiven. Collectively, the debt relief achieved across these two years totaled USD 3.1 billion, effectively eliminating 70% of the total long-term sovereign debt that existed at the end of 2022. This drastic reduction has fundamentally restored the nation's fiscal solvency.

By the end of 2024, the government achieved a major milestone with the Paris Club creditors. With the exception of two countries, all Paris Club member states fully provided debt relief by cancelling the outstanding debts owed to them as of the end of 2023. As of December 31, 2024, Russia and Spain remain the only Paris Club members with outstanding claims against the government. Conversely, creditors in the Non-Paris Club group have not yet provided debt relief. Instead, their debt stock has continued to increase annually due to accrued interest and penalties resulting from the non-payment of principal obligations. Comprehensive details regarding long-term debt trends from 2021 to 2025, including a breakdown by creditor and institution, are available in Appendix 6 of this report.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Consolidated Financial Statements

Consolidated Statement of Cash Receipts and Payments for the year ended 31 December 2025

Descriptions	Notes	2025	2024
		Receipt & Payments	Receipt & Payments
Receipts			
Tax on income, Profit and Capital Gain	3.01	44,793,741	36,170,675
Taxes on Goods and Services	3.02	67,252,659	51,419,944
Customs and Other Import Duty	3.03	158,395,474	168,875,350
Other Taxes	3.04	10,237,119	10,297,947
Total Taxes		280,678,993	266,763,916
Grants from Foreign Governments	3.05	18,558,444	29,698,555
Grants from International Originations	3.06	498,900,341	513,663,372
Total Grants		517,458,785	543,361,927
Property income	3.07	932,170	-
Sales of Goods and Services	3.08	123,280,858	102,021,111
Fines, Penalties and Forfeits	3.09	1,331,313	568,764
Premium, Fees, and Claim Receivables For Nonlife Insurances and Standardized Guarantee Schemes	3.10	1,455,710	-
Total Other Revenue		127,000,051	102,589,875
Total Government Revenue		925,137,830	912,715,718
Other Receipt			-
Disposal of Financial Assets	3.11	3,631,915	-
Disposal of Assets		3,631,915	-
Proceeds from Domestic Borrowing	3.12	20,500,000	-
Loan		20,500,000	-
Financial Asset	3.13	14,350,597	-
Financial Asset		14,350,597	-
Total Receipts		\$963,620,341	\$912,715,718
PAYMENTS			
Compensation of Employees	3.14	372,218,681	341,574,738
Use of Goods and Services	3.15	256,720,241	204,503,361
Interest	3.16	6,351,284	5,824,192
Subsidies	3.17	12,633,876	8,952,366
Grants	3.18	179,726,066	119,662,309
Social Benefits	3.19	19,123,000	153,810,594
Other Expense	3.20	52,199,445	40,676,493
Nonfinancial Assets	3.21	75,841,603	28,519,394
Total Expenditure		974,814,195	903,523,449
Other Payments			
Financial Asset	3.22	3,705,000	-
Repayments	3.23	22,275,145	1,679,539
Total payments		\$1,000,794,340	\$905,202,987
Increase/(Decrease) in Cash		\$(37,173,999)	\$7,512,730
Cash at the beginning of the Year	3.24	106,270,139	98,757,409
Cash at the End of the Year	3.24	\$69,096,140	\$106,270,139

Pursuant to the disclosures in Note 3.24, the closing balances of **USD 28,849,242** (2025) and **USD 37,267,341** (2024) are designated as **restricted cash assets** pertaining to externally financed initiatives. In accordance with grant conditionalities, these funds are ring-fenced for specific project objectives and are ineligible for diversion to unauthorized activities. Consequently, any funds in excess of these requirements can be utilized to cover recurrent government expenditures.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

**Consolidated Statement of Comparison of Budget and Actual Amount for the
year ended 31 December 2025**

Descriptions	2025				
	Actual amounts on a comparable basis USD\$	Final Budget USD\$	Original Budget USD\$	Differences between Final budget & Actual	% Per
RECEIPTS (INFLOWS)					
Tax on income, Profit and Capital Gain	44,793,741	38,031,213	38,031,213	6,762,528	118%
Taxes on Goods and Services	67,252,659	56,111,497	56,111,497	11,141,162	120%
Customs and Other Import Duty	158,395,474	186,211,437	186,211,437	(27,815,963)	85%
Other Taxes	10,237,119	14,935,112	14,935,112	(4,697,993)	69%
Total Taxes	280,678,993	295,289,259	295,289,259	(14,610,267)	95%
Grants from Foreign Governments	18,558,444	42,000,000	42,000,000	(23,441,556)	44%
Grants from International Originations	496,941,218	859,628,154	859,628,154	(362,686,936)	58%
Total Grants	515,499,662	901,628,154	901,628,154	(386,128,492)	57%
Property Income	932,170	-	-	932,170	0%
Sales of Goods and Services	119,915,341	135,052,170	135,052,170	(15,136,829)	89%
Fines, Penalties and Forfeits	1,331,313	-	-	1,331,313	0%
Premium, Fees, and Claim Receivables For Nonlife insurances and Standardized Guarantee Schemes	1,455,710	-	-	1,455,710	0%
Other Revenue	123,634,534	135,052,170	135,052,170	(11,417,636)	92%
Total Revenue	919,813,189	1,331,969,583	1,331,969,583	(412,156,394)	69%
Other Receipts					
Disposal of Financial Assets	3,631,915	-	-	-	0%
Total Disposal of Assets	3,631,915	-	-	-	0%
Proceeds from Domestic Borrowing	20,500,000	-	-	-	0%
Total of Loan	20,500,000	-	-	-	0%
Financial Asset	14,350,597	-	-	-	0%
Total of Financial Asset	14,350,597	-	-	-	0%
Total Receipts (inflows)	\$958,295,700	\$-	\$-	\$-	0%
PAYMENTS (OUTFLOWS)					0%
Compensation of Employees	371,063,711	377,718,817	370,000,625	6,655,106	98%
Use of Goods and Services	253,882,318	398,808,976	396,453,106	144,926,658	64%
Interest	6,351,284	8,141,862	13,800,000	1,790,578	78%
Subsidies	12,633,876	13,177,722	13,280,000	543,846	96%
Grants	179,719,262	230,760,905	238,663,975	51,041,642	78%
Social Benefits	19,110,000	76,824,000	77,000,000	57,714,000	25%
Other Expense	52,147,684	63,444,328	68,416,928	11,296,644	82%
Nonfinancial Assets	74,636,271	190,837,717	182,099,693	116,201,446	39%
Total Expenditure	\$969,544,407	\$1,359,714,328	\$1,359,714,328	\$390,169,920	71%
Other Payments					
Financial Asset	3,705,000	-	-	-	0%
Repayments	22,275,145	-	-	-	0%
Total payments (outflows)	\$995,524,552	\$-	\$-	\$-	0%
NET CASHFLOWS	(37,228,852)	-	-	-	

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

NOTES TO THE FINANCIAL STATEMENTS

1.0 GENERAL INFORMATION

The Federal Government of Somalia has its seat in Mogadishu, the capital of the Federal Republic of Somalia. The principal address of the reporting entity is:

The Office of the Accountant General
Building of the Ministry of Finance
Shangani District
Mogadishu
Somalia

The principal activities of the government and its controlled entities aim to create value for its people, including but not limited to providing health, education, defense, security, economic, social, administration, and other general public services.

The main laws and regulations for public expenditure management accountability and reporting on the public finances of the Federal Government of Somalia include the following:

1. Budget Appropriation Law 2025;
2. Public Financial Management Law, 2019 and its Regulations, 2022; and
3. Public Procurement Act, 2016.

2.0 SIGNIFICANT ACCOUNTING POLICIES

These are the specific principles, bases, conventions, rules, and practices **adopted by the Federal Republic of Somalia** in preparing and presenting the financial statements. The accounting policies adopted in preparing these financial statements *for the Federal Government of Somalia* are set out below:

a) Basis of Preparation

The FGS consolidated financial statements have been prepared in accordance with the Public Financial Management Act 2019 and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting under the Cash Basis of Accounting (2017)*. The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements. The consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year unless otherwise stated.

Using the Cash Basis IPSAS, the primary financial statements include the following as required by part 1 of the Cash Basis IPSAS:

- The Statement of Cash Receipts and Payments;
- The Statement of Comparison of Budget and Actual Amounts; and
- Accounting Policies and Explanatory Notes (Notes to the financial statements).

Federal Government of Somalia

Annual Report and Consolidated Financial Statements

for the year ended December 31, 2025

These primary financial statements have been supplemented with additional disclosures as part of the notes to the financial statements permitted under part 2 of the Cash Basis IPSAS and also to support the transition to accrual IPSAS. The financial disclosures include:

- Receivables and payables;
- Stock of public debt (loans & borrowings);
- Segment information - payments by functions of government; and

To increase the understanding of the consolidated financial statements, supplementary statements and or schedules are also provided for further details as follows:

- Budget utilisation statements in line with the appropriation structure;
- Statement of expenditure arrears;
- Statement of Public Debt;

b) Reporting Entity and Basis of Consolidation

The reporting entity is the Federal Government of Somalia (FGS). The Office of the Accountant General has prepared the Financial Statements for the FGS according to Article 45 (1) of the PFM Act (2019), which empowers the Accountant General to prepare the Annual Financial Statements of the Federal Government of Somalia.

In line with paragraph 1.4.8 of the Cash Basis IPSAS, these financial statements for the Federal Government of Somalia include transactions with Federal Government entities, Federal Member States, Development Partners, etc., as specified in the Appropriation Act, 2022, the budget sector entities for that year.

The financial statements are for the Federal Government of Somalia (FGS). The financial statements encompass the reporting entity as specified in Article 45(2) of the Public Financial Management Act 2019 and Article 103 of the PFM Regulations 2022. This comprises:

- (i)* Treasury
- (ii)* Government ministries, departments and agencies including associated projects;
- (iii)* Special funds; and
- (iv)* Extra-budgetary funds

The consolidated financial statements include all entities controlled during the year. The significant controlled entities are provided in **appendix 1**:

Controlled entities also include State Owned Enterprises and these have not been consolidated. It would not be useful to consolidate such entities with the Federal Government financial statements because their accounts are prepared on a different accounting basis (Accrual based IFRS) and hence the resulting information would not be useful.

All intra-economic entity transactions, receipts and expenditures are eliminated in full on consolidation.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

c) Reporting Currency

The functional currency of the Federal Government of Somalia is the United States Dollar (US\$) because (a) government revenues and expenditures are transacted in that currency; (b) the majority of financing is provided in that currency; and (c) bank transactions and balances are principally in the US\$ (United States Dollar). The reporting currency is the United States Dollar (US\$), rounded to the nearest dollar (US\$).

d) Reporting Period

The Federal Government of Somalia's fiscal and financial year covers the period from 1st January to 31st December, the calendar year. These financial statements are from 1st January 2025 to 31st December 2025. The comparative figures reflect the 12 months ended 31st December 2024.

e) Revenue Recognition

Receipts represent cash received by the FGS during the financial year and comprise tax revenue, non-tax revenue, grants, and external assistance. These receipts are recognized and included in the financial statements only when received as cash or cash equivalent by the FGS or on behalf of the FGS.

- (i) Tax Revenues are recognized when cash and cash equivalents are received. Cash is considered as received when notification of tax remittance is received.
- (ii) Other Revenue represent domestic revenues that comprises of property income, sale of goods & services, fines, penalties, forfeits, premium fees, claims from non-life insurance a & guarantee schemes. Other revenue is recognized in the financial statements at the time associated with cash and cash equivalents are received.
- (iii) Proceeds from disposal of assets that comprise tangible and intangible assets and inventories are included in the statement of receipts and payments when cash and cash equivalents are received.
- (iv) Grants are transfers that are not repayable that are received by government units, from other resident or non-resident government units or international organizations that do not meet the definition of a tax, subsidy, or social contribution. These include current and capital transfers received from foreign Governments and international organizations in the form of external grants. Grants can also be received from NGOs, corporations and individuals in the form of other assistance. Grants are included in the statement of cash receipts and payments and only recognized when received by and are under the control of the entity.
- (v) Loans and borrowings are recorded on a cash basis and include domestic loans & advances and external loans such Special Drawing Rights (SDR).

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

f) Recognition of Expenditure

Payments represent outlays of cash, and cash equivalents are made by the FGS. The financial statements recognize and include all payments when cash or cash equivalent is paid out as follows:

- (i) Compensation of Employees includes employee benefits such as salaries, allowances, and other related employment costs, and these benefits are recognized in the financial statements only when cash payments are made.
- (ii) Use of Goods and Services are recognized as cash payments made in the period for the goods/services consumed and paid for. If not paid for when goods/services are consumed, they shall be included in the financial assets and liabilities (Balance sheet) statement as financial liabilities with supporting schedules (detailed notes).
- (iii) Property, Plant, Equipment, and other non-current assets (Capital expenditure) comprise land, buildings, plant, vehicles, equipment, and other capital assets controlled by the FGS. Under the cash basis of accounting, acquisition of property, plant, equipment, and other non-current assets has been expensed entirely in the year of purchase. However, these assets are recorded in the government's Asset Register at historical cost as a memorandum record.
- (iv) Interest on borrowing relates to borrowing costs that are recognized when they are paid.
- (v) Grants comprise current and capital transfers made by government and are recognised in the financial statements when cash or cash equivalent is paid out.
- (vi) Social benefits are current transfers receivable by households intended to provide for the needs that arise from social risks—for example, sickness, unemployment, retirement, housing, education, or family circumstances. The financial statements recognize and include all social benefits when cash or cash equivalent is paid out.
- (vii) Subsidies are current unrequited transfers that government units make to enterprises to influence their levels of production, the quantities or values of the goods or services they produce, sell, export, or import. The financial statements recognize and include all subsidies when cash or cash equivalent is paid out

g) Extrabudgetary transactions

Extra-budgetary funds are receipts, payments, and account balances outside the National Budget, i.e., not appropriated. These are recognised and included in the statement of receipts and payments primary financial statements but are excluded in the statement of budget comparison with actuals – which compares the budgeted and actual amounts on a comparable basis. The list of the extra-budgetary units is included under Appendix 1.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

A reconciliation between the actual inflows and outflows as presented in the statement of comparison of budget and actual amounts and the amounts of total cash receipts and total cash payments reported in the statement of cash receipts and payments is provided in note 2 (i) below.

h) Treasury Single Account

The government operates a Treasury Single Account (TSA) with one main bank account and revenue transit accounts opened with commercial banks. Where a sub-account is opened, this is linked to the TSA main account. Accordingly, the Government operates a centralized treasury function, which administers cash expenditures incurred

i) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand (notes and coins held), deposits held at call with banks or financial institutions, other short-term highly liquid investments, and bank overdrafts. Cash is recognized at its nominal amount

j) Restriction on Cash

Cash balances that are subject to external restrictions and or not available for use by the entity are disclosed in the notes to the financial statements together with a commentary.

k) Original and final approved budget and comparison of budget and actual amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 January 2025 to 31 December 2025) as for the financial statements. However, the budget does not encompass the extra-budgetary units and/or funds as the consolidated financial statements – these are identified in Appendix 7.

The original budget was approved by legislative action on 04/11/2024 and there was no supplementary appropriation. The original budget's objectives and policies and the material differences between the budget and actual amounts are explained in the executive commentary provided as part of these financial statements with further details of the approved budget published online:

<https://parliament.gov.so/wp-content/uploads/simple-file-list/Miisaaniyad/Miisaaniyadda-2025/Sharciga-Qoondada-Miisaaniyadda-2025.pdf>.

The performance information for some key service achievements from the utilization of the resources allocated is provided in the commentary section to the financial statements.

l) Reconciliation of actual amounts on a comparable basis to the budget and actual amounts in the financial statements

The financial statements and budget documents are prepared for the same period. There is an entity difference: the budget is prepared for the Central government budgetary sector while the financial statements consolidate all the central government entities controlled by the government including the extra-budgetary units.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

A reconciliation between the actual inflows and outflows as presented in the statement of comparison of budget and actual amounts and the amounts of total cash receipts and total cash payments reported in the statement of cash receipts and payments for the year ended December 31, 2025 is presented below.

Description	Receipt	Payment
	(US\$)	(US\$)
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	958,295,700	995,524,552
Basis differences	-	-
Timing differences	-	-
Entity differences	5,324,641	5,269,788
Totals	\$963,620,341	1,000,794,340

The entity differences can be analyzed further by economic classification as follows (*exclude from the analysis where a receipts or payments item has no difference*):

Description	Statement of Receipts & Payments	Statement of budget comparison with actuals	Actual amounts as presented in the financial statements
	US\$	US\$	US\$
RECEIPTS			
Grants	498,900,341	496,941,218	1,959,123
Multilateral grants	498,900,341	496,941,218	1,959,123
Other Revenue	127,000,051	123,634,534	3,365,518
Sales of Goods and Services	127,000,051	123,634,534	3,365,518
Total Receipts	625,900,393	620,575,752	5,324,641
PAYMENTS			
Compensation of Employees	372,218,681	371,063,711	1,154,969
Use of goods and services	256,720,241	253,882,318	2,837,922
Social benefits	19,123,000	19,110,000	13,000
Grants	179,726,066	179,719,262	6,803
Other expenses	52,199,445	52,147,684	51,761
Acquisition of nonfinancial assets	75,841,603	74,636,271	1,205,332
Total payments	955,829,035	950,559,247	5,269,788
Net cashflows			54,853

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

m) Foreign Currency Transactions and Foreign Operations

Foreign currency transactions denominated in foreign currencies are recorded in United States Dollars (US\$) at the exchange rate ruling on the transaction date. Balances of cash, other assets, and liabilities denominated in other foreign currencies at the year-end are translated into US Dollars (US\$) at the closing middle rate of exchange Central Bank of Somalia, with the resulting exchange gains/(losses), if any, dealt with as a reconciling item through changes in net assets or deficits. There were no cash, assets, or liabilities balances held in other foreign currencies during the reporting period.

n) Exchange Rates

All monetary values in these financial statements are expressed in United States Dollars (USD), which serves as the transaction and reporting currency. The closing exchange rates for the USD (Central Bank of Somalia middle rate) were as follows:

Currency	2025 US\$	2024 US\$
Shilling Soomaali (SOS)	22,500	22,500

o) Expenditure by Functions of Government

As an additional financial disclosure, information on the expenditure of government has been included in the financial statements by functions of government, using the classification prescribed by the Government Finance Statistics Manual, 2014 [GFSM2014].

p) Commitments

In accordance with Article 102 (f) of the PFM regulations, 2022, commitments comprise open contracts including outstanding purchase orders. The performance of the contracts and any purchase orders that remain open at the reporting date are disclosed.

q) Receivables

Receivables comprising payroll advances, travel advances, accountable advances/imprest, prepayments, accounts receivable and other accounts receivable are disclosed in the financial statements.

r) Expenditure Arrears and other payables

Expenditure arrears are accounts payable that are past their due date and other payables relate to outstanding bills that are not due for payment. Expenditure arrears and other payables are disclosed in the financial statements when duly verified and certified. There were no outstanding bills at the closure of the financial year.

s) Loans and Borrowings

The Ministry of Finance is the principal borrowing agent for the FGS. The stock of public debt at the reporting date is disclosed in the financial statements.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

t) Payments by Third Parties

The Federal Government of Somalia may also benefit from goods and services purchased on its behalf due to cash payments made to third parties during the period. Requests for third-party payments are processed through the use of country systems. At the request of the government, the donor makes payment directly to a third party (e.g., supplier, contractor, and consultant) for eligible expenditures. An example is the direct payments processed by the World Bank/African Development Bank upon requests from the FGS, which are formally advised and verified by the government and included in the financial statements.

On the other hand, and through direct execution, third parties, including donors, may pay external suppliers outside the country's systems and provide goods and services, including in-kind donations, e.g., food aid, big contracts of work, vehicles, equipment, technical assistance, or personnel services. The payments made by third parties outside the country's systems do not constitute cash receipts or payments managed by the government, even though it does benefit from such payments.

Such payments are, therefore, not included in the statement of cash receipts and payments but are reported and disclosed where the financial value of the goods and services received can be reliably verified and determined by the government. No direct execution transactions have been reported during the financial year.

u) Subsequent events (Events after the reporting date)

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 31st December 2025 (Adjusting events) or require disclosure (non-adjusting events).

v) Authorization Date

In accordance with article 45 (1) of the PFM Act 2019, the financial statements were authorized for issue and submitted for audit on 30th April 2026 by *Mr. Mohamed Mohamud Abdulle*, the Accountant General of the Federal Government of Somalia.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.0 EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

3.01 Tax on Income, Profits and Capital Gains

This consists of personal income taxes, including those deducted by employers (pay-as-you-earn taxes), corporate income taxes, corporate profits taxes, corporate surtaxes, and other taxes payable by general government units, or when information needed to determine whether taxes should be attributed to individuals, corporations, or general government units is not available.

Object	Description	2025	2024	%
		USD	USD	
111101	Personal income Tax on Public Employee	10,457,117	10,047,180	4%
111102	Personal income Tax on on Private Employee	17,121,493	15,156,415	13%
111103	Personal Income Tax on Property income	7,942,595	6,665,436	19%
111201	Payable By Corporations	9,272,536	4,301,643	116%
	Total tax on Income	\$44,793,741	\$36,170,675	24%

3.02 Taxes on Goods and Services

This includes taxes levied (i) on the production, leasing, delivery, sale, purchase, or other change of ownership of a wide range of goods and the rendering of a wide range of services (ii) as a product- specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, tobacco, and energy. (ii) on goods & services, import duty, profits on fiscal monopolies & taxes on exports (iv) Fees levied for the issuance of a license or permit that are not commensurate with the cost of the control function of government and (v) Taxes on the extraction of minerals, fossil fuels, and other exhaustible resources from deposits owned privately or by another government.

Currently a 5% tax is deducted from the goods sold or the service provided.

Object	Description	2025	2024	%
		USD	USD	
114121	Sales Taxes - Hotels	566,312	2,024,022	-72%
114122	Sales Taxes - Telecommunications	4,912,922	4,831,959	2%
114123	Sales Taxes - Electricity and Electric Equipment Companies	349,319	1,061,775	-67%
114124	Sales Taxes - Airline Tickets	5,156,005	6,443,571	-20%
114125	Sales Taxes - Tv Cable Providers	-	2,674	-100%
114126	Sales Taxes - Small industries	-	5,555	-100%
114127	Sales Taxes - Pharmacy	-	6,092	-100%
114128	Sales Taxes - Other Taxes on Sales	20,131,525	4,325,060	365%
114129	Sales Taxes - on Other Imported Goods	27,018,658	28,126,574	-4%
114201	Soft Drinks	-	10	-100%
114203	Mineral Water	-	360	-100%
114206	Textile and Clothing	-	27	-100%
114526	Urban Road Users Taxes (Tremistrale)	3,981,372	2,603,340	53%
114529	Road User Taxes	1,836,547	1,988,924	-8%
114531	International Departure Charge	3,300,000	-	0%
	Total Taxes on Goods and Services	\$67,252,659	\$51,419,944	31%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.03 Customs and Other Import Duties

This comprises of customs and Import duties payable on goods entering the country or services, taxes on exports, taxes on profits of export and import monopolies, exchange taxes and other taxes of international trade and transactions

Object	Description	2025	2024	%
		USD	USD	
115101	Consumption Goods	51,607,590	52,853,238	-2%
115102	Building Materials	20,318,793	20,020,892	1%
115103	Electric and Electronics	5,999,091	8,892,417	-33%
115104	Vehicle and Spare Parts	6,375,372	7,202,389	-11%
115105	Cosmetics and Perfumes	1,593,849	1,593,470	0%
115106	Khat	16,863,321	17,148,222	-2%
115107	Cigarate and tobacco Product	2,081,699	3,177,288	-34%
115108	Fuel and Lubricants	13,591,539	25,869,124	-47%
115109	Clothes and Shoes	13,676,889	12,390,799	10%
115110	Leather and Leather Products	272,851	-	0%
115111	Detergents	3,224,466	3,053,266	6%
115112	Plastic and Plastic Products	1,041,951	827,624	26%
115113	Other Import Duty	1,322,912	245,426	439%
115114	Gold	87,385	3,536	2371%
115115	Household Materials	7,964,517	11,188,031	-29%
115116	Medicine & Health Equipment	2,690,142	2,533,942	6%
115117	Office Supplies	958,967	672,920	43%
115118	Machinery & Equipment	1,080,529	-	0%
115119	Entertainment & Sports Material	157,837	-	0%
115120	Livestock and livestock Products	1,749,299	-	0%
115121	Agriculture Products	356,950	-	0%
115122	Seafood Products	83,568	-	0%
115123	Frankincense, Gums and chemicals	52,403	-	0%
115125	FGS Consumption Tax	4,152,268	-	0%
115201	Livestock Products	51,099	145,707	-65%
115202	Agriculture Products	165,527	434,889	-62%
115203	Seafood Products	29,310	22,399	31%
115204	Frankincense and Gums	26,661	24,342	10%
115205	Other Export Duty	818,691	575,429	42%
Total Customs Duties		\$158,395,474	\$168,875,350	-6%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.04 Other Taxes

These are taxes levied predominantly on a base or bases not elsewhere classified, and unidentified taxes. This includes franchise taxes collected from customs, government-issued contracts, government expense invoices, and vehicle safety inspections.

Object	Description	2025	2024	%
		USD	USD	
116101	Stamp Duty on Customs	3,364,098	3,541,590	-5%
116102	Road Worthiness (Galawito)	298,634	242,215	23%
116103	Stamp Duties on invoices and Contracts	6,574,388	5,005,896	31%
116104	Stamp Duties on Food Items	-	1,508,246	-100%
Total Other Taxes		\$10,237,119	\$10,297,947	-1%

3.05 Grants from Foreign Governments (Bilateral grants)

Relate to transfers received from non-resident Government units that that are not taxes, subsidies or social contributions. Bilateral Grant Inflows represent the direct financial contributions provided by foreign sovereign partners to support the national development priorities.

Bilateral Grants	2025	2024	%
	USD	USD	
Turki Government	7,500,000	15,000,000	-50%
United Arab Emirates	11,058,444	14,698,555	-25%
Total Bilateral Grants	\$18,558,444	\$29,698,555	-38%

3.06 Grants from International Organizations (Multilateral grants)

Cover transfers received from International Organizations that are not taxes, subsidies or social contributions.

Multilateral Grants	2025	2024	%
	USD	USD	
World Bank	453,782,985	490,090,601	-7%
African Development Bank	18,019,043	7,160,945	152%
European Union (EU)	12,347,970	9,917,970	25%
United Nations organizations	1,963,558	-	0%
Global Partnership for Education	10,827,663	3,463,856	213%
OPEC Fund for International Development	-	3,030,000	-100%
Total Multilateral Grants	\$496,941,218	\$513,663,372	-3%

3.06.1 Grants from International Organizations (Multilateral grants) – Off budget

Object	Descriptions	2025 Amount
132101	Grantas from International Organization	1,959,123
	Total	1,959,123

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.07 Property Income

Refers to earnings from government investments that include interest earned on financial assets, dividends from government shareholdings, withdrawals of income from quasi-corporations, income from insurance policies & investment fund shares, revenue from natural resources and reinvested earnings on foreign direct investments. The amount received during the year relates to revenue derived from dividends of insurance entities in which the government holds an interest.

Object	Property Income	2025	2024	%
		USD	USD	
141211	Dividends from non-residents	932,170	-	0%
	Total Property Income	\$932,170	\$-	0%

3.08 Sales of Goods and Services

This comprises revenue from the sale of goods or services. It consists of sales by market establishments, administrative fees **and** Incidental sales by nonmarket establishments.

Object	Description	2025	2024	%
		USD	USD	
142101	Building Rental income	718,886.11	685,884.25	5%
142104	Data & Research Studies	4,000,000.00		100%
142201	Visa Fees	8,520,009.50	8,257,310.00	3%
142202	Passport Fees	10,483,637.50	10,102,170.00	4%
142203	Work Permit Taxes	2,694,206.60	2,979,685.28	-10%
142204	Airport Fees	4,153,948.72	4,006,136.30	4%
142205	Overflight Fees (Iata)	19,901,549.21	22,103,470.13	-10%
142207	Business and Profession Licenses	922,074.65	1,132,009.00	-19%
142208	Radio and Tv Licenses	3,900.00	8,400.00	-54%
142212	Local NGO'S Registrations.	354,750.00	405,792.00	-13%
142214	Local Company Registrations	427,900.00	488,506.10	-12%
142217	Agriculture Fees.	50,250.00	64,050.00	-22%
142221	Service Charges Fees	3,685,907.38	524,830.00	602%
142227	Fishing Licenses Fees	535,000.00	1,371,088.00	-61%
142229	Driving Licenses Fee	1,425,302.50	972,958.00	46%
142231	Number Plate Registration Fees	2,370,037.00	2,101,820.88	13%
142233	individual Id Fees	15.00	134,366.50	-100%
142240	Education Services Fees	362,148.14	233,174.95	55%
142243	Security Company Fees	5,840.00	40,450.00	-86%
142245	Telecommunication Spectrum Fees	5,204,568.47	5,447,835.53	-4%
142247	Other License Fees	84,385.00	58,390.00	45%
142250	Election Registration Fee	220,000.00	270,000.00	-19%
142256	Clearances Letter Fees	920,822.10	901,270.00	2%
142257	Court Filing Fees	986,128.35	1,028,121.21	-4%
142259	Harbour Fees - Albayrak	38,081,786.42	28,204,067.38	35%
142260	Customs Harbour Fees	6,780,291.50	7,069,607.00	-4%
142262	Passenger Fee	6,071,972.79	2,315,302.00	162%
142263	Air Waybill Fee	31,374.00	37,966.00	-17%
142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	918,650.00	1,076,450.00	-15%
	Total Sales of Goods and Services	\$119,915,341	\$102,021,111	18%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.08.1 Sales of Goods and Services – Off budget

Object	Descriptions	Amount
142301	Sales and Goods For incidental Sales By Nonmarket Establishments	3,070,783
144122	Institutional Donations	294,735
	Total	\$3,365,518

3.09 Fines, Penalties and Forfeits

Comprises of compulsory current transfers imposed on units (individuals, businesses, or institutions) by courts of law or quasi- judicial bodies for violations of laws or administrative rules. Out-of-court agreements are also included. i.e Compulsory payments made as a punishment for breaking laws, regulations, or administrative rules.

Object	Description	2025	2024	%
	Description	USD	USD	
143102	Penalties	1,331,313	568,764	134%
	Total	\$1,331,313	\$568,764	134%

3.10 Transfers Not-Elsewhere Classified

Cover current and capital transfers received that include subsidies, as well as gifts and transfers from individuals, private non-profit institutions, non- governmental foundations, corporations, or sources other than governments and international organizations. The amount received during the year represents an insurance indemnity payout (or refund) resulting from a prior premium paid by the Government. In accordance with the terms of the insurance agreement, these funds were recovered and subsequently requested by the Somali Disaster Management Agency (SODMA) to finance critical emergency interventions.

Object	Description	2025	2024	%
		USD	USD	
145131	Current Claim Receivables For Nonlife insurances and Schemes	1,455,710	-	0%
	Total	\$1,455,710	-	0%

3.11 Proceeds from Disposal of Assets

This comprises proceeds from disposal of assets. The amount received during the year relates to asset liquidation and or recovery of funds accumulated in international banking institutions prior to 1991 by the Government.

The asset recovery proceeds relate to funds recovered from Intesa Sanpaolo S.p.A., Italy, originating from bank accounts held by Somali government institutions prior to the collapse of the Somali State in 1991.

Object	Description	2025	2024
		USD	USD
165101	Proceeds from Asset Recovery	3,631,915	-
	Total	\$ 3,631,915	\$ -

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.12 Proceeds from Domestic Borrowing

Relates to loans and advances received from resident institutions. During the fiscal year, the Ministry of Finance utilized a short-term credit facility from the Central Bank of Somalia (CBS) amounting to USD 20.5 million. This temporary financing was secured to cover essential and non-discretionary government expenditures ensuring the consistent delivery of public services and state functions.

Object	Description	2025	2024
		USD	USD
151101	Loan/Advances (CBS)	20,500,000	-
	Total	20,500,000	0

3.13 Financial Asset Proceeds

This relates to proceeds from repayments of loans/advances made by government including on-lent funds

Description	2025
	USD
Amal Bank	4,104,186
Amana Bank	1,724,966
Daryeel Bank	313,958
IBS	3,608,354
KIMS	521,399
My bank	579,870
Premier Bank	2,761,725
RAAS	161,261
Som Bank	539,637
Idman Bank	35,240
Total	\$14,350,596

3.14 Compensation of Employees

This relates to Salaries and Wages” (also referred to as employee benefits) and comprise of amounts paid to employees including all allowances and statutory deductions such as PAYE. Employees comprise Armed Forces, Civil Servants, Political Appointees, contractual employees and temporary workers.

Object Group	Description	2025	2024	
		USD	USD	
2111	Wages, Salaries in Cash	204,258,299	196,909,725	4%
2113	Allowances in Cash	130,609,419	116,369,839	12%
2114	Other Employees Costs	36,195,993	28,295,174	28%
	Total	\$371,063,711	\$341,574,7308	9%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.14.1 Compensation of Employees – off-budget

Madaxa		2025
2111	Wages, Salaries in Cash	345,688
2113	Allowances in Cash	809,281
	Total	1,154,969.35

3.15 Use of Goods and Services

Comprises of all government payments for goods and services excluding purchase of capital assets.

Object Group	Description	2025	2024	%
		USD	USD	
2211	Travel and Conference Expenses	19,927,427	15,842,280	26%
2221	Utilities	6,873,369	5,763,053	19%
2222	Communications	1,398,170	1,148,354	22%
2223	Fuel and Lubricants	10,173,200	9,541,614	7%
2224	Materials and Supplies	9,088,160	14,052,052	-35%
2225	Maintenance and Repairs	4,157,755	3,146,050	32%
2231	Rent	5,598,691	6,520,917	-14%
2241	Education and Training Expense	6,339,022	3,160,521	101%
2242	Consulting and Professional Expense	116,670,543	81,102,044	44%
2243	Bank Services	15,398,865	11,910,486	29%
2244	Advertisement and Subscriptions	541,838	957,655	-43%
2245	General Life Insurance	2,367,727	170,187	1291%
2251	NISA - Materials, Supplies and Services	420,000	360,000	17%
2252	Police - Materials, Supplies and Services	3,528,516	3,637,070	-3%
2253	Military - Materials, supplies and services	2,768,348	1,600,000	73%
2261	Other General Expenses in Goods and Services	48,630,688	45,591,078	7%
	Total	\$253,882,318	\$204,503,361	24%

3.15.1 Use of Goods and Services – off Budget

Madaxa		2025
2211	Travel and Conference Expenses	1,030,479
2221	Utilities	139,783
2222	Communications	88,687
2223	Fuel and Lubricants	41,862
2224	Materials and Supplies	202,732
2225	Maintenance and Repairs	145,130
2231	Rent	223,042
2241	Education and Training Expense	39,411
2242	Consulting and Professional Expense	339,344
2243	Bank Services	44,375
2244	Advertisement and Subscriptions	69,797
2261	Other General Expenses in Goods and Services	49,786
2281	Repayment of Arrears	423,495
	Total	\$ 2,837,922

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.16 Finance Costs

This comprises the total value of interest payments where such payments are associated with debt, e.g., interest on borrowing and overdraft facilities; and Interest paid on overdue accounts. The amounts paid during the year relate to interest on loans from non-residents.

Object Group	Description	2025	2024
		USD	USD
241101	Government of Russia	372,397	292,931
241101	OPEC Fund for Int. Dev.	206,192	-
241101	Kuwait Fund for Econ. Dev	2,664,142	1,833,386
241101	International Monetary Fund	-	1,577,030
241101	Islamic Development Bank	-	66,372
241101	Saudi Fund for Development	3,108,553	1,554,569
241101	African Development Bank (AfDB)	-	499,904
	Total	\$ 6,351,284	\$5,824,192.04

3.17 Subsidies

The table below shows the expenditures incurred for financial assistance provided to support and promote small business enterprises. During the 2025 financial year, financial assistance disbursed increased by 41% compared to the amount provided in the 2024 financial year.

Object Group	Description	2025	2024	%
		USD	USD	
2521	Private nonfinancial enterprises	4,941,376	8,952,366	45%
2533	Subsidies Payable to Other General Government Units, to Non-Profit institutions Serving Households and to Household in Their Capacity As Producers	7,692,500	-	0%
	Total	\$12,633,876	\$8,952,366	41%

The second table provides details of the private institutions paid under the code 2521: Private nonfinancial enterprises. These represent financing provided to commercial banks to support small businesses. The funds are repayable and are expected to be returned to the government in accordance with the financing agreements.

Name of the Institutions	Amount
Kims Microfinance	166,026
Raas Mfi Llc	88,603
Idman Community Bank;	750,000
Amal Bank	447,143
Som Bank Ltd	360,950
Premier Bank Limited	1,334,328
Amana Bank	544,326
International Bank of Somalia	1,250,000
Total	\$4,941,376

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.18 Grants

Include all payments or transfers made without expecting to receive value equal to the transfer to the other party. Such payments and transfers include grants to international organizations, grants to foreign government, and grants to other government units which includes Treasury transfers, transfers and intra-entity/fund transfers.

Object Group	Description	2025	2024	%
		USD	USD	
2621	Current Grants to International organizations	4,324,010	1,943,753	122%
2631	Capital Grants to International organizations	125,477,589	97,157,159	29%
2632	Current Grants to Other General Government Unit	49,917,663	20,561,396	143%
	Total	\$179,719,262	\$119,662,309	50%

3.18.1 Grants – off budget

Madaxa	Description	2025
2621	Current Grants to International organizations	6,803
	Total	\$ 6,803

3.19 Social Benefits

Social benefits include social assistance benefits such as pooling risk for health insurance, assistance to refugees, assistance to orphans and other vulnerable groups, compensation to deceased, care of the destitute as well as employer social benefits which includes medical allowance and costs abroad, education allowance, deceased and funeral costs and terminal benefits.

Object Group	Description	2025	2024	%
		USD	USD	
2711	Social Security Benefits in Cash	19,110,000	114,464,338	-83%
2722	Social Assistance Benefit in Kind	-	39,346,256	-100%
	Total	\$19,110,000	\$153,810,594	-88%

3.19.1 Social Benefits – Off budget

Madaxa	Description	2025
2721	Social Benefit - in kind	13,000
	Total	13,000

3.20 Other Expenses

This relates to miscellaneous and other expenses and include a number of transfers serving quite different purposes and any other expense transaction not elsewhere classified.

Object Group	Description	2025	2024	%
		USD	USD	
2821	Current Transfers Not Elsewhere Classified	52,147,684	40,676,493	28%
	Total	\$52,147,684	\$40,676,493	0%

3.20.1 Other Expenses – off Budget

Madaxa	Description	2025
2821	Other Transfers not elsewhere classified	51,761
	Total	51,761

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.21 Acquisition of Nonfinancial Assets (Capital Expenditure)

Relates to capital assets that are goods that are expected to be used for a period more than one fiscal year and from which future economic benefits or service potential are expected to flow. Payments on goods whose useful life is less than one fiscal year are never included under acquisition for capital assets, rather these items are classified as goods and services/inventories.

Object Group	Description	2025	2024	%
		USD	USD	
3111	Buildings and Structures	8,956,853	128,980	6844%
3112	Machinery and Equipment	59,713,066	16,737,751	257%
3113	Other Fixed Assets	5,866,902	11,347,663	-48%
3114	Weapons Systems	99,450	105,000	
3144	Non-Depreciable Intangible Assets	-	200,000	-100%
Total		\$74,636,271	\$28,519,394	162%

3.21.1 Acquisition of Nonfinancial Assets (Capital Expenditure) off budget

Madaxa	Description	2025
3111	Buildings and Structures	766,453
3112	Machinery and Equipment	219,846
3113	Other Fixed Assets	219,033
Total		\$ 1,205,332

3.22 Loans/Advances made by Government (Disbursed Financial Assets)

The amounts disbursed represent new credit facilities extended by the Government to private commercial banks for the purpose of financing Small and Medium Enterprises (SMEs) nationwide. These funds are disbursed and managed under a formal framework agreement established between the Gargaara Company and the participating commercial banks.

Beneficiary Banks	2025	2024
	USD	USD
Premier Bank Limited	705,000	-
Amal Bank	1,000,000	-
Som Bank Ltd	500,000	-
Daryeel Bank Ltd	250,000	-
Kims Microfinance	250,000	-
Raas Mfi Llc	250,000	-
Idman Community Bank;	250,000	-
Himilo Microfinance Institution (Mfi)	250,000	-
My Bank Limited	250,000	-
Total	\$3,705,000	-

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

3.23 Debt Servicing

This refers to repayment/settlement of Loan Principal but excludes interest payments on the Loans (Classified under Interest above). Loan Repayments are included in the budget under cash basis budgeting & accounting.

Description	2025	2024
	USD	USD
Central Bank of Somalia	20,500,000	-
Government of Russia	1,389,339	1,389,339
Islamic Development Bank	135,806	-
Somalia Embassy in Italy	-	290,200
Arab Monetary Fund	250,000	
Total	\$22,275,145	\$1,679,539

3.24 Cash and Cash Equivalent

Cash and cash equivalents comprise cash on hand (notes and coins held), deposits held at call with banks or financial institutions, other short-term highly liquid investments, and bank overdrafts. Cash is recognized at its nominal amount.

Cash holdings represent the closing residual balances within the Treasury Single Account (TSA) and for the Extra-Budgetary Funds.

Account Description	2025	2024
	USD	USD
Government Main Account	2,584,520	10,219,060
SFF-LD WB Bank A/c	104	104
African Development Bank Phase II	1	1
Somali Petroleum Technical Assistance Project	5	5
Education Sector Program Implementation Grant (ESPIG)	200,806	1,700,258
SEAP Project	1	1
SIEPMID PROJECT	1	321
European Union - Budget Support	1	-
SCALED-UP	741,416	89,167
GARGAARA Co. LTD	0	276,796
Civil Aviation external	(0)	(0)
Road Infrastructure Programme (ADF Grant)	107	14,372
Shock Responsive Safety Net for Human Capital	78,456	152,849
SCAA	0	-
Fishing Revenue	365,033	309,290
DPO	20,176,288	49,770,769

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Account Description	2025	2024
	USD	USD
Somalia Crisis Recovery Project-DA-A	4,631,196	11,703,330
SISEPCB Project	1,605,101	413,568
Somali Urban Resilience Proj- Ph-2	404,274	220,870
TSF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact	4,505	4,505
ADF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact	18,298	18,298
SURP PHASE II FMS	483,883	546,295
RCRF Phase III - DA-A	787,372	1,929,000
RCRF Phase III - DA-B	516,165	168,587
TA Regulatory Authority Energy Sector	-	7,808
SDR	-	113,909
DEVELOPMENT POLICY OPERATIONS - DPO-INTERNAL	-	5,000,000
Special Emergency Assistance Fund for D & F	6,016	6,016
GOV. INTERNAL USD-SDR TEMPORARY	-	169,742
Road Infrastructure Programme (EU-PAGODA)	99,792	54,128
Performance Based Fund	0	50,165
Somalia Electricity Sector Reco Pro	701,957	36,376
Resilience for Food & Nutr Secu HOA - ADF	176,147	50,051
Resilience for Food & Nutr Secu HOA - TSF	-	914
Strengthening Public Management & DMP	141,467	20,255
Somalia Edu for Hum Capi Dev SEHCD	751,955	678,382
Damal Cafimaad FGS-DA-A	5,862	372,483
Statistics Deve Support Project Som	2,231	281,850
Sagal Project	13,275	73
Drive Project	586,465	475,769
Somalia Edu for Hum Capi Dev B	2,465,196	3,258,654
Petroleum Revenue	491,000	0
Ground Water for Resilience-A	689,584	477,497
MDA Advance	0	-
Damal Caafimaad FMS-DA-B	138,328	88,106
SWRR-FGS A	542,580	740,030
COVID19 Emergency Vaccine Project FGS(D -A)	21,198	49,628
SWRR-FMS B	2,040,816	2,172,089
Additional Financing Resilience for F & Nutr Sec HoA-TSF	35,921	98,921

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Account Description	2025	2024
	USD	USD
Eastern Africa Regional Digital Integration Project (EA-RDIP)	1,077,464	2,318,341
Gound Water for Resilience-B	3,223,491	96,335
National Communication Agency (NCA)	480,999	330,636
Rajo Kaaba	75,858	1,917,556
SOMALIAHORN OF AFRICA INFRASTRUCTURE INTEGRATION (SHIP)	2,221,394	1,527,168
Food System Resilience Program For E and S African DA-A FGS	227,278	1,371,253
Food System Resilience Program For E and S African (B)DA-B FGS	240,476	946,384
SEIP Project Fund	148,085	147,980
SEIP Project TSF Fund	8,785	77,688
SOMALI SUSTAINABLE FISHERIES DEVELOPMENT PROJECT	499,260	1,308
SETS Project	50	50
Somalia Enhancing Public Resource Management Project	829,469	279,179
Somalia Enhancing Public Resource Management Project	709,962	1,374,417
ISEGP-ADF	455,454	218,002
ISEGP-TSF	89,939	141,824
Food Sysytem Resilernce Proga For ABDS Africa 3	2,891	2,891
HAREACT PROJECT	7,313	147,158
LUUK-DOLLOW ROAD-ADF	45,024	45,024
SEIP Project TSF Pillar III	35,963	-
OPEC DEVELPMENT FUND	-	2,984,550
ACCELERATING SUST & CLEAN ENERGY ACCESS TRANSF PRO	122,231	438,595
financial Sector Developmant Project TSF (FSDPTSF)	4,600	99,485
financial Sector Developmant Project TSF (FSDP- ADF)	86,162	64,025
NEPAD-IPPF	-	-
Rural Livelihoods Resilience program	215,238	-
CLIMATE DISASTER RISK FINANCING	262,060	-
Guddiga M.banaan Ee Doorashooyinka Qaranka Soohdima	216,700	-

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Account Description	2025	2024
	USD	USD
Covid-19 Emerg V Pro FMS D-B	39,913	-
Hajj	1,503,003	-
Hay'adda Korontada Qaranka (HKQ)	69,590	-
Somalia productive resilient and inclusive growth (SPRING) Project MPF	289,846	-
Bulsho MPF	453,080	-
Aviation Development Fund	3,212,740	-
GARGAARA-REFLOW	10,645,597	-
LVCF DRIVE PROJECT	34,050	-
Total Cash Balances	\$69,041,287	\$106,270,139

At the reporting date, the FGS held total cash and cash equivalents of US\$ 69,041,287. Of this amount, US\$28,849,242 represents cash balances that are subject to external restrictions and are not available for the Entity's general operational use.

Category of restricted cash	Balance	Nature of restriction/commentary
	USD	
Donor-funded project accounts	28,849,242	Funds provided by development partners for specific eligible activities only.
Statutory retention/escrow accounts	-	Retention funds withheld from contractors pending completion certification.
Court-ordered escrow accounts	-	Funds restricted by legal order pending case resolution.
Deposits held in trust	-	Refundable deposits received under PPP or licensing arrangements.
Total	\$28,849,242	

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

4.0 OTHER FINANCIAL DISCLOSURES

4.1 Restatement of comparative Figure of 2024

In 2025, a restatement of the comparative figures was undertaken to reflect a correct reclassification of expenditure from a classification of 26 – Grants to a revised classification of 28 – Transfers not elsewhere classified. The details of these changes are presented below.

Object Group	Description / Line Item	Reported Amount - 2024	Reclassified Amount -2821	Adjusted Amount - 2024
2621	Current Grants to International organizations	\$ 42,620,246	(\$ 40,676,493)	\$ 1,943,753
2821	Current Transfers Not Elsewhere Classified	\$ 0	\$ 40,676,493	\$ 40,676,493

4.2 Receivables and Payables/Expenditure Arrears

Receivables include intra – government debtors and amounts advanced to staff to carry out government activities which remaining outstanding at the end of the reporting period.

Source of the Grants	Beneficiary	Project	Loans/Advances	Total Repayments of Loans/Advances	Total Financing Fee paid	Outstanding as of 31 Dec 2025
			US\$	US\$	US\$	US\$
World Bank	Amal Bank	SCALED - UP Project	5,708,193	3,766,210	337,976	1,941,983
World Bank	Amana Bank	SCALED - UP Project	4,717,756	1,584,221	140,745	3,133,534
World Bank	Daryeel Bank	SCALED - UP Project	1,750,000	280,320	33,638	1,469,681
World Bank	IBS	SCALED - UP Project	5,639,487	3,378,862	229,492	2,260,625
World Bank	KIMS	SCALED - UP Project	816,117	505,757	15,642	310,359
World Bank	My bank	SCALED - UP Project	1,748,965	522,242	57,627	1,226,723
World Bank	Premier Bank	SCALED - UP Project	5,066,148	2,544,575	217,150	2,521,573
World Bank	RAAS	SCALED - UP Project	588,603	156,423	4,838	432,180
World Bank	Som Bank	SCALED - UP Project	1,832,500	491,966	47,671	1,340,534
World Bank	Idman Bank	SCALED - UP Project	1,000,000	33,734	1,506	966,266
World Bank	Himilo MFI	SCALED - UP Project	250,000	-		250,000
Total			\$29,117,769	\$13,264,311	\$1,086,285	\$15,853,457

Salary and wages arrears of government employees represent outstanding obligations that the Government has been unable to settle in previous years and are therefore recognized as liabilities owed by the Government. These arrears arose from unpaid salaries relating to the years 2013, 2015, and 2016.

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

The total amount of salary arrears owed by the Government stands at **USD 52,795,274**, comprising unpaid salaries for civilian government employees, the security forces, and members of the Federal Parliament.

Description	2025	2024
	USD	USD
Salaries and Wages – Arrears	52,795,274.29	52,795,274
Total domestic payables	52,795,274	52,795,274

4.3 Loans and Borrowings

Borrowings, also usually labelled as public debt, comprise the total debt owed to both internal and external parties by the FGS. Domestic debt is composed of loans and advances from the Central Bank and Other Financial Institutions, government bonds, treasury bills, treasury bonds and corporate loans whereas external debt relates to loans from development partners. External development partners include bilateral, multilateral donors and commercial Loan (Euro-Bond) supporting various sectors of the economy such as Transport and Communication, Energy, Health, Agricultural, Trade, Education and Human Resources Development.

4.3.1 Domestic Debt

The following is the movement of domestic debt during the year by the different categories:

Category	Opening balance Jan 2025	Acquisition of new domestic debt	Total interest due	Repayment of Principal domestic debt	Total interest paid	Balance as at 31 Dec 2025
	US\$	US\$	US\$	US\$	US\$	US\$
Advances and Loans from the Central Bank of Somalia (CBS)	0	20,500,000	0	20,500,000	0	0
Total domestic debt	\$0	\$20,500,000	\$0	\$20,500,000	\$0	\$0

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

4.4 Segmental Information

In line with the GFSM2014 classification of function of government (COFOG), resources were allocated and payments made to the different functions of government during the financial year as follows:

Statement of Payments by Functions of Government - 2021-2025

Item Description	Actual Payments	Actual Payments	Actual Payments	Actual Payments	Actual Payments
	2021	2022	2023	2024	2025
	US \$	US \$	US \$	US \$	US \$
Operating Expenditure					
General Public Services	182,300,012	249,581,772	234,361,998	275,511,537	345,624,818
Defense	110,982,282	118,660,980	138,895,581	181,805,368	200,158,875
Public order and safety	66,708,815	70,339,087	72,022,491	74,465,833	79,218,880
Economic Affairs	36,819,028	46,891,365	50,522,004	81,712,737	130,660,345
Environmental Protection	0	0	1,136,010	1,346,282	1,256,535
Health	16,653,105	10,685,854	41,471,281	55,146,629	69,959,324
Recreation, Culture, and Religion	8,411,128	9,989,431	10,523,915	10,573,131	10,987,694
Education	15,382,979	18,107,540	24,309,146	35,144,532	54,767,607
Social Security and Welfare	42,481,978	193,977,848	140,629,225	160,977,544	28,254,201
Total Payments-Operating Ex	479,739,327	718,233,878	713,871,652	876,683,593	920,888,281
Capital Expenditure					
General Public Service	9,550,150	7,247,903	13,048,295	9,529,578	21,555,487
Defense	46,760	0	0	0	8,240,000
Public Order and Safety	194,800	130,232	24,000	0	276,350
Economic Affairs	1,048,797	4,305,235	1,246,883	18,169,360	41,081,388
Environmental Protection	0	0	0	0	0
Health	4,510,885	689,430	0	787,544	406,084
Recreation, Culture, and Religion	18,800	272,490	0	0	0
Education	733,226	555,698	88,595	32,912	3,076,962
Social Security and Welfare	0	0	0	0	0
Total Payments-Capital	16,103,418	13,200,988	14,407,773	28,519,394	74,636,271
Total Payments	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987	\$995,524,552

4.5 Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

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Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Appendix 1: Budgeted Entities of the Fiscal Year 2025

Code	Description	2025	2024
01	Administration affairs sector		
010100	Office of the Presidency	√	√
010201	Office of the Parliament - Peoples' House	√	√
010202	Members of Parliament Senate	√	√
010300	Office of the Prime Minister	√	√
010400	Ministry of Foreign Affairs	√	√
010401	Embassies	√	√
010500	Ministry of Finance	√	√
010501	Accountant General	√	√
010502	General Activities for the Government	√	√
010503	Directorate of Financial Reporting Center	√	√
010504	Public Procurement Authority	√	√
010600	Ministry of Planning	√	√
010601	National Statistics Agency	√	√
010700	Ministry of Interior and Federal Affairs	√	√
010701	Somali Refugee and IDPs Commission	√	√
010702	National ID Authority DADSOM	√	√
010703	Somali Disaster and Humanitarian Management Agency	√	√
010800	Ministry of Religious Affairs and Endowment	√	√
010900	Ministry of Justice	√	√
010901	Custodian Corps	√	√
011001	Supreme Court	√	√
011002	Banadir Regional Court	√	√
011003	Appeal Court	√	√
011005	Judiciary Service Committee	√	√
011100	Attorney General	√	√
011200	Solicitor General	√	√
011300	Auditor General	√	√
012200	National Reconciliation Commission	√	√
012300	National Independent Electoral Commission	√	√
012500	Independence Constitution Review and Imp. Commission	√	√
012600	National Civil Service Commission	√	√
012700	The Independent Commission for Combating Corruption	√	√
02	Security and defense affairs sector		
020100	Ministry of Defense	√	√
020101	Armed Forces	√	√
020102	Military Court	√	√
020103	Disabled and Orphans Organization	√	√
020200	Ministry of Internal Security	√	√
020201	Police Force	√	√
020202	National Security Force	√	√

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Description	2025	2024
020203	Immigration Department	√	√
03	Economic affairs sector		
030100	Ministry of Water and Energy	√	√
030200	Ministry of Mineral	√	√
030201	Somalia Patrol Authority	√	√
030300	Ministry of Agriculture	√	√
030400	Ministry of Livestock and Forestry	√	√
030500	Ministry of Fishery and Marine Resource	√	√
030501	Somali Marine Research	√	√
030502	Offshore and Fisheries Development Project	√	√
030600	Ministry of Information	√	√
030700	Ministry of Communications and Technology	√	√
030701	National Communication Agency	√	√
030702	Data Protection Authority	√	√
030800	Ministry of Public Work & Reconstruction	√	√
030900	Ministry of Transportation and Aviation	√	√
030901	Civil Aviation and Metro-Authority	√	√
031000	Ministry of Transport and Ports	√	√
031001	Hamar Port Authority	√	√
031100	Ministry of Industry & Commerce	√	√
031101	Somali Quality Assurance Agency	√	√
031200	Ministry of Environment and Climate Change	√	√
04	Social affairs sector		
040100	Ministry of Health	√	√
040200	Ministry of Education and Higher Education	√	√
040201	Somali National University	√	√
040202	Somali Academy of Sciences and Arts	√	√
040203	Intergovernmental Academy of Somali Language	√	√
040300	Ministry of Labor and Social Affairs	√	√
040400	Ministry of Youth and Sport	√	√
040500	Ministry of Women and Human Rights Development	√	√
040501	Somali Disable Agency	√	√

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

**Appendix 2: Detailed Breakdown of Recurrent Budget Utilization by MDAs -
2025**

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
010100	Office of the Presidency	12,638,662	12,678,126	12,529,086	100%
21	Compensation of Employees	6,515,770	6,547,992	6,662,112	100%
2111	Wages, Salaries in Cash	952,449	956,763	1,012,068	100%
2113	Allowances in Cash	5,506,081	5,533,989	5,592,804	99%
2114	Other Employees Costs	57,240	57,240	57,240	100%
22	Use of Goods and Services	6,122,892	6,130,134	5,834,203	100%
2211	Travel and Conference Expenses	1,634,991	1,635,000	1,425,000	100%
2221	Utilities	323,484	323,492	323,492	100%
2223	Fuel and Lubricants	737,928	737,959	737,959	100%
2224	Materials and Supplies	18,696	18,700	18,700	100%
2225	Maintenance and Repairs	36,000	36,000	36,000	100%
2231	Rent	80,000	80,000	60,000	100%
2242	Consulting and Professional Expense	2,267,220	2,274,360	2,251,200	100%
2261	Other General Expenses in Goods and Services	1,024,573	1,024,623	981,852	100%
26	Grants	-	-	32,771	0%
2621	Current Grants to International organizations	-	-	32,771	0%
010201	Office of the Parliament - Peoples' House	27,429,915	28,014,021	27,893,681	98%
21	Compensation of Employees	22,307,660	22,419,330	22,363,440	100%
2111	Wages, Salaries in Cash	2,146,885	2,151,420	2,095,620	100%
2113	Allowances in Cash	20,160,775	20,267,910	20,267,820	99%
22	Use of Goods and Services	4,549,381	4,558,926	4,494,476	100%
2211	Travel and Conference Expenses	757,390	764,450	720,000	99%
2221	Utilities	292,845	295,250	295,250	99%
2223	Fuel and Lubricants	491,520	491,520	491,520	100%
2224	Materials and Supplies	255,191	255,200	235,200	100%
2225	Maintenance and Repairs	251,514	251,526	251,526	100%
2231	Rent	243,600	243,600	243,600	100%
2261	Other General Expenses in Goods and Services	2,257,320	2,257,380	2,257,380	100%
31	Nonfinancial Assets	572,874	1,035,765	1,035,765	55%
3113	Other Fixed Assets	572,874	1,035,765	1,035,765	55%
010202	Members of Parliament Senate	7,301,446	8,028,246	7,973,196	91%
21	Compensation of Employees	4,715,319	4,723,296	4,723,296	100%
2111	Wages, Salaries in Cash	158,940	161,280	161,280	99%
2113	Allowances in Cash	4,556,379	4,562,016	4,562,016	100%
22	Use of Goods and Services	2,284,100	2,285,950	2,245,900	100%
2211	Travel and Conference Expenses	211,850	211,850	196,800	100%
2221	Utilities	145,850	147,600	147,600	99%
2223	Fuel and Lubricants	267,000	267,000	267,000	100%
2224	Materials and Supplies	299,200	299,200	259,200	100%
2225	Maintenance and Repairs	21,000	21,000	36,000	100%
2231	Rent	194,400	194,400	194,400	100%
2261	Other General Expenses in Goods and Services	1,144,800	1,144,900	1,144,900	100%
31	Nonfinancial Assets	302,027	1,019,000	1,004,000	30%
3111	Buildings and Structures	117,153	834,100	900,000	14%
3113	Other Fixed Assets	184,874	184,900	104,000	100%
010300	Office of the Prime Minister	12,982,859	13,138,519	10,610,236	99%
21	Compensation of Employees	3,758,465	3,773,217	3,689,352	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2111	Wages, Salaries in Cash	947,678	947,754	928,584	100%
2113	Allowances in Cash	2,790,387	2,805,063	2,740,368	99%
2114	Other Employees Costs	20,400	20,400	20,400	100%
22	Use of Goods and Services	8,649,577	8,790,302	6,420,884	98%
2211	Travel and Conference Expenses	1,848,908	1,957,549	1,020,000	94%
2221	Utilities	418,150	439,400	399,400	95%
2223	Fuel and Lubricants	619,740	619,748	619,748	100%
2224	Materials and Supplies	200,214	200,244	200,244	100%
2225	Maintenance and Repairs	35,691	40,000	40,000	89%
2242	Consulting and Professional Expense	3,978,840	3,985,320	2,848,200	100%
2261	Other General Expenses in Goods and Services	1,548,035	1,548,042	1,293,292	100%
31	Nonfinancial Assets	574,817	575,000	500,000	100%
3113	Other Fixed Assets	574,817	575,000	500,000	100%
010400	Ministry of Foreign Affairs	3,945,879	4,257,443	4,028,603	93%
21	Compensation of Employees	2,747,119	2,758,980	2,551,020	100%
2111	Wages, Salaries in Cash	1,821,909	1,829,925	1,696,680	100%
2113	Allowances in Cash	925,210	929,055	854,340	100%
22	Use of Goods and Services	1,198,760	1,498,463	1,477,583	80%
2211	Travel and Conference Expenses	373,354	480,000	480,000	78%
2221	Utilities	131,953	132,083	132,083	100%
2223	Fuel and Lubricants	-	96,000	96,000	0%
2224	Materials and Supplies	75,985	97,500	97,500	78%
2225	Maintenance and Repairs	2,661	16,160	16,160	16%
2231	Rent	81,000	81,000	81,000	100%
2242	Consulting and Professional Expense	500,705	501,720	480,840	100%
2261	Other General Expenses in Goods and Services	33,102	94,000	94,000	35%
010401	Embassies	5,062,557	5,350,784	5,381,729	95%
21	Compensation of Employees	4,405,190	4,481,175	4,518,300	98%
2111	Wages, Salaries in Cash	1,610,800	1,666,350	1,714,860	97%
2113	Allowances in Cash	2,794,390	2,814,825	2,803,440	99%
22	Use of Goods and Services	657,368	869,609	863,429	76%
2211	Travel and Conference Expenses	-	31,500	264,000	0%
2221	Utilities	-	24,005	166,925	0%
2223	Fuel and Lubricants	-	16,871	159,327	0%
2224	Materials and Supplies	21,500	44,327	89,327	49%
2231	Rent	-	24,475	86,925	0%
2261	Other General Expenses in Goods and Services	635,868	728,431	96,925	87%
010500	Ministry of Finance	18,300,405	18,568,346	16,661,302	99%
21	Compensation of Employees	11,623,310	11,644,958	11,332,932	100%
2111	Wages, Salaries in Cash	4,113,110	4,120,053	4,043,580	100%
2113	Allowances in Cash	7,263,360	7,277,345	6,994,992	100%
2114	Other Employees Costs	246,840	247,560	294,360	100%
22	Use of Goods and Services	6,048,184	6,196,298	4,828,370	98%
2211	Travel and Conference Expenses	919,468	930,000	480,000	99%
2221	Utilities	865,418	865,561	821,320	100%
2222	Communications	300,891	301,001	-	100%
2223	Fuel and Lubricants	255,755	256,000	216,000	100%
2224	Materials and Supplies	817,351	890,507	940,507	92%
2225	Maintenance and Repairs	483,006	504,318	365,599	96%
2231	Rent	385,640	386,000	384,000	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2242	Consulting and Professional Expense	738,967	741,967	300,000	100%
2261	Other General Expenses in Goods and Services	1,281,688	1,320,944	1,320,944	97%
31	Nonfinancial Assets	628,910	727,090	500,000	86%
3113	Other Fixed Assets	401,821	500,000	500,000	80%
3112	Machinery and Equipment	227,089	227,090	-	100%
010501	Office of the Accountant General	3,619,522	3,643,797	3,413,164	99%
21	Compensation of Employees	2,878,335	2,896,160	2,754,360	99%
2111	Wages, Salaries in Cash	806,872	824,697	789,060	98%
2113	Allowances in Cash	1,639,043	1,639,043	1,532,880	100%
2114	Other Employees Costs	432,420	432,420	432,420	100%
22	Use of Goods and Services	741,187	747,637	658,804	99%
2211	Travel and Conference Expenses	45,864	45,874	36,874	100%
2221	Utilities	174,887	174,950	174,950	100%
2223	Fuel and Lubricants	27,050	27,050	36,050	100%
2224	Materials and Supplies	363,769	364,013	275,930	100%
2225	Maintenance and Repairs	15,742	15,750	15,000	100%
2231	Rent	42,170	48,000	48,000	88%
2261	Other General Expenses in Goods and Services	71,705	72,000	72,000	100%
010502	General Activities for the Government	120,023,169	123,235,748	125,322,973	97%
22	Use of Goods and Services	12,822,896	13,348,945	18,944,021	96%
2243	Bank Services	12,822,896	13,337,178	13,678,207	96%
2261	Other General Expenses in Goods and Services	-	2,564	265,814	0%
2291	Contingency	-	9,204	5,000,000	0%
24	Interest	6,351,284	8,141,862	13,800,000	78%
2411	Interest Payable to Nonresidents	6,351,284	8,141,862	13,800,000	78%
26	Grants	98,416,010	99,037,310	90,108,495	99%
2621	Current Grants to International organizations	4,324,010	4,324,197	8,594,000	100%
2631	Current Grants to Other General Government Unit	94,092,000	94,713,113	81,514,495	99%
31	Nonfinancial Assets	2,432,979	2,707,630	2,470,457	90%
3111	Buildings and Structures	250,450	298,198	300,000	84%
3112	Machinery and Equipment	602,130	609,432	370,457	99%
3113	Other Fixed Assets	1,480,949	1,500,000	1,400,000	99%
3114	Weapons Systems	99,450	100,000	200,000	99%
3144	intangible Nonreduced Assets	-	200,000	200,000	0%
010503	Directorate of Financial Reporting Center	985,906	997,837	1,004,452	99%
21	Compensation of Employees	737,567	741,837	748,452	99%
2111	Wages, Salaries in Cash	235,167	236,637	243,252	99%
2113	Allowances in Cash	502,400	505,200	505,200	99%
22	Use of Goods and Services	248,339	256,000	256,000	97%
2211	Travel and Conference Expenses	27,129	28,523	120,000	95%
2221	Utilities	59,989	60,000	60,000	100%
2223	Fuel and Lubricants	13,750	15,000	15,000	92%
2224	Materials and Supplies	111,471	115,477	24,000	97%
2225	Maintenance and Repairs	-	1,000	1,000	0%
2231	Rent	36,000	36,000	36,000	100%
010600	Ministry of Planning, Investment and Economic Development	2,426,598	2,796,158	2,757,998	87%
21	Compensation of Employees	1,920,361	1,977,231	1,939,836	97%
2111	Wages, Salaries in Cash	945,831	982,866	939,336	96%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2113	Allowances in Cash	837,775	853,845	859,980	98%
2114	Other Employees Costs	136,755	140,520	140,520	97%
22	Use of Goods and Services	506,237	818,927	818,162	62%
2211	Travel and Conference Expenses	62,447	121,500	121,500	51%
2221	Utilities	85,488	114,000	114,000	75%
2223	Fuel and Lubricants	8,000	24,000	24,000	33%
2224	Materials and Supplies	8,000	24,000	24,000	33%
2225	Maintenance and Repairs	-	2,666	2,666	0%
2231	Rent	-	96,000	96,000	0%
2242	Consulting and Professional Expense	296,970	300,765	300,000	99%
2261	Other General Expenses in Goods and Services	45,332	135,996	135,996	33%
010601	National Statistics Agency	1,110,941	1,310,599	1,304,029	85%
21	Compensation of Employees	290,970	290,970	284,400	100%
2113	Allowances in Cash	290,970	290,970	284,400	100%
22	Use of Goods and Services	819,971	1,019,629	1,019,629	80%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	19,992	20,000	20,000	100%
2223	Fuel and Lubricants	1,666	20,000	20,000	8%
2224	Materials and Supplies	1,666	20,000	20,000	8%
2231	Rent	25,000	48,000	48,000	52%
2242	Consulting and Professional Expense	769,970	867,504	867,504	89%
2261	Other General Expenses in Goods and Services	1,677	20,125	20,125	8%
010700	Ministry of Interior and Federal Affairs	2,553,797	2,941,385	2,950,880	87%
21	Compensation of Employees	1,708,512	1,729,413	1,737,828	99%
2111	Wages, Salaries in Cash	1,161,352	1,176,993	1,183,608	99%
2113	Allowances in Cash	547,160	552,420	554,220	99%
22	Use of Goods and Services	845,285	1,211,972	1,213,052	70%
2211	Travel and Conference Expenses	18,000	36,000	36,000	50%
2221	Utilities	75,900	80,408	80,408	94%
2223	Fuel and Lubricants	-	88,200	88,200	0%
2224	Materials and Supplies	-	54,004	54,004	0%
2225	Maintenance and Repairs	-	3,800	3,800	0%
2231	Rent	59,000	120,000	120,000	49%
2242	Consulting and Professional Expense	557,460	559,560	560,640	100%
2261	Other General Expenses in Goods and Services	134,925	270,000	270,000	50%
010701	Somali Refugee and IDPs Commission	809,060	834,535	843,040	97%
21	Compensation of Employees	761,120	761,535	770,040	100%
2111	Wages, Salaries in Cash	331,886	332,301	338,916	100%
2113	Allowances in Cash	429,234	429,234	431,124	100%
22	Use of Goods and Services	47,940	73,000	73,000	66%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	24,000	24,000	24,000	100%
2223	Fuel and Lubricants	11,940	12,000	12,000	100%
2224	Materials and Supplies	12,000	12,000	12,000	100%
2225	Maintenance and Repairs	-	1,000	1,000	0%
010702	National ID Authority DADSOM	1,294,490	2,019,300	2,025,660	64%
21	Compensation of Employees	286,415	293,355	289,620	98%
2113	Allowances in Cash	286,415	293,355	289,620	98%
22	Use of Goods and Services	937,785	1,143,945	1,154,040	82%
2211	Travel and Conference Expenses	-	24,000	24,000	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2221	Utilities	66,000	72,000	72,000	92%
2223	Fuel and Lubricants	2,000	12,000	12,000	17%
2224	Materials and Supplies	2,000	12,000	12,000	17%
2225	Maintenance and Repairs	-	2,000	2,000	0%
2231	Rent	8,000	100,840	100,840	8%
2242	Consulting and Professional Expense	859,785	878,271	886,080	98%
2261	Other General Expenses in Goods and Services	-	42,834	45,120	0%
31	Nonfinancial Assets	70,290	582,000	582,000	12%
3112	Machinery and Equipment	70,290	270,000	270,000	26%
3113	Other Fixed Assets	-	312,000	312,000	0%
010703	Somali Disaster and Humanitarian Management Agency	4,248,782	8,819,223	13,821,758	48%
21	Compensation of Employees	1,671,248	1,711,908	1,696,788	98%
2111	Wages, Salaries in Cash	763,132	793,722	780,492	96%
2113	Allowances in Cash	218,250	225,120	218,820	97%
2114	Other Employees Costs	689,866	693,066	697,476	100%
22	Use of Goods and Services	2,077,534	3,107,315	5,624,970	67%
2211	Travel and Conference Expenses	-	120,000	120,000	0%
2221	Utilities	22,000	24,000	24,000	92%
2223	Fuel and Lubricants	-	24,000	24,000	0%
2224	Materials and Supplies	4,000	24,000	24,000	17%
2225	Maintenance and Repairs	-	4,750	4,750	0%
2231	Rent	-	16,500	16,500	0%
2241	Education and Training Expense	-	500,000	1,000,000	0%
2242	Consulting and Professional Expense	546,759	644,457	1,162,112	85%
2261	Other General Expenses in Goods and Services	1,504,775	1,749,608	3,249,608	86%
26	Grants	500,000	500,000	1,500,000	100%
2631	Current Grants to Other General Government Unit	500,000	500,000	1,500,000	100%
31	Nonfinancial Assets	-	3,500,000	5,000,000	0%
3111	Buildings and Structures	-	1,000,000	2,500,000	0%
3112	Machinery and Equipment	-	1,500,000	1,500,000	0%
3113	Other Fixed Assets	-	1,000,000	1,000,000	0%
010800	Ministry of Religious Affairs and Endowment	3,743,244	3,792,157	3,383,537	99%
21	Compensation of Employees	1,499,216	1,506,121	1,515,036	100%
2111	Wages, Salaries in Cash	724,086	728,836	731,616	99%
2113	Allowances in Cash	775,130	777,285	783,420	100%
22	Use of Goods and Services	2,244,028	2,286,036	1,868,501	98%
2211	Travel and Conference Expenses	148,950	156,855	177,050	95%
2221	Utilities	30,042	34,300	36,000	88%
2223	Fuel and Lubricants	-	23,000	30,000	0%
2224	Materials and Supplies	217,793	217,793	71,988	100%
2225	Maintenance and Repairs	290,640	290,640	1,000	100%
2231	Rent	436,419	436,463	418,863	100%
2242	Consulting and Professional Expense	1,120,185	1,126,985	1,133,600	99%
010900	Ministry of Justice	2,367,910	2,442,600	2,409,795	97%
21	Compensation of Employees	1,473,441	1,495,371	1,448,916	99%
2111	Wages, Salaries in Cash	623,543	626,358	602,688	100%
2113	Allowances in Cash	267,820	269,820	264,420	99%
2114	Other Employees Costs	582,078	599,193	581,808	97%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
22	Use of Goods and Services	798,119	847,229	860,879	94%
2211	Travel and Conference Expenses	25,435	27,000	36,000	94%
2221	Utilities	60,996	61,000	61,000	100%
2223	Fuel and Lubricants	9,332	28,000	28,000	33%
2224	Materials and Supplies	24,994	50,000	50,000	50%
2225	Maintenance and Repairs	-	3,667	3,667	0%
2231	Rent	78,000	78,000	78,000	100%
2242	Consulting and Professional Expense	599,362	599,562	589,212	100%
2261	Other General Expenses in Goods and Services	-	-	15,000	0%
31	Nonfinancial Assets	96,350	100,000	100,000	96%
3111	Buildings and Structures	96,350	100,000	100,000	96%
010901	Custodian Corps	11,452,966	11,519,440	11,429,440	99%
21	Compensation of Employees	8,587,470	8,652,960	8,652,960	99%
2111	Wages, Salaries in Cash	7,448,130	7,485,840	7,485,840	99%
2113	Allowances in Cash	1,139,340	1,167,120	1,167,120	98%
22	Use of Goods and Services	2,865,496	2,866,480	2,776,480	100%
2211	Travel and Conference Expenses	10,032	11,000	11,000	91%
2221	Utilities	33,000	33,000	33,000	100%
2223	Fuel and Lubricants	315,996	316,000	316,000	100%
2224	Materials and Supplies	165,000	165,000	165,000	100%
2225	Maintenance and Repairs	87,996	88,000	88,000	100%
2261	Other General Expenses in Goods and Services	2,253,472	2,253,480	2,163,480	100%
011001	Supreme Court	2,308,862	2,718,717	2,727,537	85%
21	Compensation of Employees	2,073,852	2,090,436	2,099,256	99%
2111	Wages, Salaries in Cash	442,541	446,547	448,752	99%
2113	Allowances in Cash	1,093,711	1,106,289	1,112,904	99%
2114	Other Employees Costs	537,600	537,600	537,600	100%
22	Use of Goods and Services	235,010	628,281	628,281	37%
2211	Travel and Conference Expenses	24,100	110,000	110,000	22%
2221	Utilities	28,412	31,000	31,000	92%
2223	Fuel and Lubricants	6,990	28,000	28,000	25%
2224	Materials and Supplies	61,508	147,895	147,895	42%
2225	Maintenance and Repairs	-	4,125	4,125	0%
2231	Rent	54,000	55,000	55,000	98%
2241	Education and Training Expense	60,000	252,261	252,261	24%
011002	Banadir Regional Court	2,104,300	2,298,874	2,312,104	92%
21	Compensation of Employees	1,914,344	1,957,374	1,970,604	98%
2111	Wages, Salaries in Cash	1,066,284	1,077,714	1,090,944	99%
2113	Allowances in Cash	848,060	879,660	879,660	96%
22	Use of Goods and Services	189,956	341,500	341,500	56%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	39,647	43,500	43,500	91%
2223	Fuel and Lubricants	4,875	19,500	19,500	25%
2224	Materials and Supplies	15,000	36,000	36,000	42%
2225	Maintenance and Repairs	9,000	36,000	36,000	25%
2231	Rent	36,000	36,000	36,000	100%
2261	Other General Expenses in Goods and Services	85,434	146,500	146,500	58%
011003	Appeal Court	1,028,292	1,194,399	1,194,399	86%
21	Compensation of Employees	905,734	931,524	931,524	97%
2111	Wages, Salaries in Cash	305,724	306,144	306,144	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2113	Allowances in Cash	600,010	625,380	625,380	96%
22	Use of Goods and Services	122,558	262,875	262,875	47%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	56,871	91,500	91,500	62%
2223	Fuel and Lubricants	15,375	61,500	61,500	25%
2224	Materials and Supplies	24,000	48,000	48,000	50%
2225	Maintenance and Repairs	2,312	13,875	13,875	17%
2231	Rent	24,000	24,000	24,000	100%
011005	Judiciary Service Committee	123,987	192,987	195,192	64%
21	Compensation of Employees	123,987	123,987	126,192	100%
2111	Wages, Salaries in Cash	102,363	102,363	101,688	100%
2113	Allowances in Cash	21,624	21,624	24,504	100%
22	Use of Goods and Services	-	69,000	69,000	0%
2221	Utilities	-	30,000	30,000	0%
2223	Fuel and Lubricants	-	18,000	18,000	0%
2224	Materials and Supplies	-	18,000	18,000	0%
2225	Maintenance and Repairs	-	3,000	3,000	0%
011100	Attorney General	1,970,429	2,153,513	2,162,528	91%
21	Compensation of Employees	1,739,371	1,748,613	1,757,628	99%
2111	Wages, Salaries in Cash	736,266	739,263	739,548	100%
2113	Allowances in Cash	1,003,105	1,009,350	1,018,080	99%
22	Use of Goods and Services	231,058	404,900	404,900	57%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	63,730	93,600	93,600	68%
2223	Fuel and Lubricants	49,500	99,000	99,000	50%
2224	Materials and Supplies	27,318	55,000	55,000	50%
2225	Maintenance and Repairs	24,160	58,000	58,000	42%
2231	Rent	60,000	60,000	60,000	100%
2261	Other General Expenses in Goods and Services	6,350	15,300	15,300	42%
011200	Solicitor General	616,110	709,415	706,400	87%
21	Compensation of Employees	485,110	485,415	482,400	100%
2111	Wages, Salaries in Cash	305,914	306,219	303,204	100%
2113	Allowances in Cash	179,196	179,196	179,196	100%
22	Use of Goods and Services	131,000	224,000	224,000	58%
2211	Travel and Conference Expenses	4,000	24,000	24,000	17%
2221	Utilities	4,000	24,000	24,000	17%
2223	Fuel and Lubricants	3,000	12,000	12,000	25%
2224	Materials and Supplies	84,000	126,000	126,000	67%
2225	Maintenance and Repairs	-	2,000	2,000	0%
2231	Rent	36,000	36,000	36,000	100%
011300	Auditor General	4,034,970	4,066,279	4,022,894	99%
21	Compensation of Employees	2,393,592	2,404,920	2,404,920	100%
2111	Wages, Salaries in Cash	833,961	842,781	832,188	99%
2113	Allowances in Cash	1,278,364	1,280,772	1,286,532	100%
2114	Other Employees Costs	281,267	281,367	286,200	100%
22	Use of Goods and Services	1,641,378	1,661,359	1,617,974	99%
2211	Travel and Conference Expenses	228,588	242,200	242,200	94%
2221	Utilities	80,980	81,000	81,000	100%
2223	Fuel and Lubricants	62,982	63,000	63,000	100%
2224	Materials and Supplies	116,960	117,000	117,000	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2225	Maintenance and Repairs	6,000	6,000	6,000	100%
2231	Rent	49,440	55,000	55,000	90%
2242	Consulting and Professional Expense	727,850	727,859	684,474	100%
2261	Other General Expenses in Goods and Services	368,578	369,300	369,300	100%
012100	Boundaries and Federation Commission	-	-	329,280	0%
21	Compensation of Employees	-	-	252,480	0%
2111	Wages, Salaries in Cash	-	-	142,620	0%
2113	Allowances in Cash	-	-	109,860	0%
22	Use of Goods and Services	-	-	76,800	-
2242	Consulting and Professional Expense	-	-	76,800	0%
012200	National Reconciliation Commission	474,333	496,772	496,772	95%
21	Compensation of Employees	450,972	452,772	452,772	100%
2111	Wages, Salaries in Cash	74,592	74,592	71,712	100%
2113	Allowances in Cash	376,380	378,180	381,060	100%
22	Use of Goods and Services	23,361	44,000	44,000	53%
2221	Utilities	19,766	22,000	22,000	90%
2223	Fuel and Lubricants	1,800	11,000	11,000	16%
2224	Materials and Supplies	1,795	11,000	11,000	16%
012300	National Independent Electoral Commission	12,441,331	12,717,155	1,207,560	98%
21	Compensation of Employees	1,425,936	1,442,625	1,207,560	99%
2111	Wages, Salaries in Cash	156,420	156,420	13,800	100%
2113	Allowances in Cash	1,269,516	1,286,205	1,193,760	99%
22	Use of Goods and Services	1,992,237	2,251,370	-	88%
2211	Travel and Conference Expenses	-	74,066	-	0%
2221	Utilities	155,571	229,334	-	68%
2223	Fuel and Lubricants	225,833	261,000	-	87%
2224	Materials and Supplies	108,333	146,000	-	74%
2225	Maintenance and Repairs	85,000	116,000	-	73%
2242	Consulting and Professional Expense	1,417,500	1,424,970	-	99%
31	Nonfinancial Assets	9,023,158	9,023,160	-	100%
3112	Machinery and Equipment	7,844,998	7,845,000	-	100%
3113	Other Fixed Assets	1,178,160	1,178,160	-	100%
012500	Independence Constitution Review and Imp. Commission	962,729	1,033,636	1,033,636	93%
21	Compensation of Employees	941,736	942,636	942,636	100%
2111	Wages, Salaries in Cash	90,156	90,156	88,236	100%
2113	Allowances in Cash	851,580	852,480	854,400	100%
22	Use of Goods and Services	20,993	91,000	91,000	23%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	14,000	24,000	24,000	58%
2223	Fuel and Lubricants	3,997	24,000	24,000	17%
2224	Materials and Supplies	2,996	18,000	18,000	17%
2225	Maintenance and Repairs	-	1,000	1,000	0%
012600	National Civil Service Commission	1,536,734	1,690,399	1,696,114	91%
21	Compensation of Employees	1,460,099	1,502,529	1,508,244	97%
2111	Wages, Salaries in Cash	260,409	260,409	267,024	100%
2113	Allowances in Cash	773,645	787,860	786,960	98%
2114	Other Employees Costs	426,045	454,260	454,260	94%
22	Use of Goods and Services	76,635	187,870	187,870	41%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2211	Travel and Conference Expenses	6,147	24,000	24,000	26%
2221	Utilities	26,069	37,570	37,570	69%
2223	Fuel and Lubricants	13,190	27,500	27,500	48%
2224	Materials and Supplies	15,117	56,800	56,800	27%
2225	Maintenance and Repairs	4,413	18,000	18,000	25%
2231	Rent	11,700	24,000	24,000	49%
012700	The Independent Commission for Combating Corruption	144,000	144,120	144,120	100%
21	Compensation of Employees	144,000	144,120	144,120	100%
2111	Wages, Salaries in Cash	144,000	144,120	144,120	100%
020100	Ministry of Defense	1,620,817	3,729,825	3,732,795	43%
21	Compensation of Employees	1,098,453	1,109,042	1,098,012	99%
2111	Wages, Salaries in Cash	342,653	347,442	350,412	99%
2113	Allowances in Cash	755,800	761,600	747,600	99%
22	Use of Goods and Services	522,364	1,120,783	1,134,783	47%
2211	Travel and Conference Expenses	108,364	168,800	66,000	64%
2221	Utilities	29,979	36,000	36,000	83%
2223	Fuel and Lubricants	23,603	27,500	27,500	86%
2224	Materials and Supplies	29,942	36,000	36,000	83%
2225	Maintenance and Repairs	-	1,375	1,375	0%
2231	Rent	-	22,000	22,000	0%
2252	National Security - Materials, supplies and services	-	339,108	465,908	0%
2261	Other General Expenses in Goods and Services	330,476	490,000	480,000	67%
31	Nonfinancial Assets	-	1,500,000	1,500,000	0%
3112	Machinery and Equipment	-	1,500,000	1,500,000	0%
020101	Armed Forces	166,282,124	166,558,630	163,436,555	100%
21	Compensation of Employees	137,350,084	137,625,238	132,503,163	100%
2111	Wages, Salaries in Cash	112,770,054	113,030,178	113,439,313	100%
2113	Allowances in Cash	24,580,030	24,595,060	19,063,850	100%
22	Use of Goods and Services	28,932,040	28,933,392	30,933,392	100%
2211	Travel and Conference Expenses	540,000	540,002	540,002	100%
2221	Utilities	120,000	120,000	120,000	100%
2223	Fuel and Lubricants	2,682,873	2,684,169	2,684,169	100%
2224	Materials and Supplies	949,992	950,000	950,000	100%
2225	Maintenance and Repairs	883,992	884,000	884,000	100%
2253	Military - Materials, supplies and services	2,768,348	2,768,348	2,556,526	100%
2261	Other General Expenses in Goods and Services	20,986,835	20,986,873	23,198,695	100%
020102	Military Court	3,744,008	3,744,504	3,740,000	100%
21	Compensation of Employees	1,608,504	1,608,504	1,604,000	100%
2113	Allowances in Cash	1,608,504	1,608,504	1,604,000	100%
22	Use of Goods and Services	2,135,504	2,136,000	2,136,000	100%
2211	Travel and Conference Expenses	250,529	251,000	251,000	100%
2221	Utilities	84,000	84,008	84,008	100%
2223	Fuel and Lubricants	301,993	302,000	302,000	100%
2224	Materials and Supplies	93,986	93,992	93,992	100%
2225	Maintenance and Repairs	69,000	69,000	69,000	100%
2261	Other General Expenses in Goods and Services	1,335,996	1,336,000	1,336,000	100%
020103	Disabled and Orphans Organization	60,000	93,000	93,000	65%
21	Compensation of Employees	60,000	60,000	60,000	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2113	Allowances in Cash	60,000	60,000	60,000	100%
22	Use of Goods and Services	-	33,000	33,000	0%
2221	Utilities	-	11,000	11,000	0%
2223	Fuel and Lubricants	-	11,000	11,000	0%
2224	Materials and Supplies	-	11,000	11,000	0%
020200	Ministry of Internal Security	1,290,681	1,579,334	1,581,269	82%
21	Compensation of Employees	981,153	986,301	982,236	99%
2111	Wages, Salaries in Cash	603,183	607,131	613,836	99%
2113	Allowances in Cash	377,970	379,170	368,400	100%
22	Use of Goods and Services	309,528	593,033	599,033	52%
2211	Travel and Conference Expenses	18,000	36,000	36,000	50%
2221	Utilities	67,263	70,000	22,000	96%
2223	Fuel and Lubricants	8,250	33,000	33,000	25%
2224	Materials and Supplies	5,490	22,000	22,000	25%
2225	Maintenance and Repairs	-	1,833	1,833	0%
2231	Rent	-	16,000	22,000	0%
2242	Consulting and Professional Expense	120,525	124,200	124,200	97%
2261	Other General Expenses in Goods and Services	90,000	290,000	338,000	31%
020201	Police Force	49,829,412	49,902,168	49,681,986	100%
21	Compensation of Employees	40,804,537	40,856,190	40,856,190	100%
2111	Wages, Salaries in Cash	34,712,600	34,742,310	34,742,310	100%
2113	Allowances in Cash	6,091,937	6,113,880	6,113,880	100%
22	Use of Goods and Services	9,024,875	9,045,978	8,825,796	100%
2211	Travel and Conference Expenses	-	11,000	11,000	0%
2223	Fuel and Lubricants	918,450	928,512	857,088	99%
2224	Materials and Supplies	393,756	393,760	393,760	100%
2225	Maintenance and Repairs	224,640	224,640	224,640	100%
2251	Police - Materials, Supplies and Services	420,000	420,000	420,000	100%
2261	Other General Expenses in Goods and Services	7,068,029	7,068,066	6,919,308	100%
020202	National Security Force	36,691,927	36,706,720	28,466,720	100%
21	Compensation of Employees	17,920,667	17,935,392	17,935,392	100%
2113	Allowances in Cash	17,920,667	17,935,392	17,935,392	100%
22	Use of Goods and Services	10,531,260	10,531,328	10,531,328	100%
2211	Travel and Conference Expenses	372,000	372,000	372,000	100%
2221	Utilities	209,760	209,820	209,820	100%
2223	Fuel and Lubricants	1,800,000	1,800,000	1,800,000	100%
2224	Materials and Supplies	192,792	192,800	192,800	100%
2252	National Security - Materials, supplies and services	3,528,516	3,528,516	3,876,548	100%
2261	Other General Expenses in Goods and Services	4,428,192	4,428,192	4,080,160	100%
31	Nonfinancial Assets	8,240,000	8,240,000	-	100%
3112	Machinery and Equipment	8,240,000	8,240,000	-	100%
020203	Immigration Department	6,402,282	6,418,250	6,415,640	100%
21	Compensation of Employees	3,887,700	3,903,450	3,900,840	100%
2111	Wages, Salaries in Cash	3,887,700	3,903,450	3,900,840	100%
22	Use of Goods and Services	2,334,582	2,334,800	2,272,694	100%
2211	Travel and Conference Expenses	198,000	198,000	198,000	100%
2221	Utilities	734,552	734,713	750,064	100%
2223	Fuel and Lubricants	118,800	118,800	118,800	100%
2224	Materials and Supplies	180,000	180,000	132,000	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2225	Maintenance and Repairs	90,000	90,004	118,843	100%
2231	Rent	113,280	113,283	79,200	100%
2242	Consulting and Professional Expense	539,950	540,000	322,102	100%
2261	Other General Expenses in Goods and Services	360,000	360,000	553,685	100%
31	Nonfinancial Assets	180,000	180,000	242,106	100%
3113	Other Fixed Assets	180,000	180,000	242,106	100%
030100	Ministry of Water and Energy	1,551,506	1,646,080	1,662,832	94%
21	Compensation of Employees	1,491,960	1,498,515	1,504,632	100%
2111	Wages, Salaries in Cash	761,490	765,045	801,612	100%
2113	Allowances in Cash	476,610	479,610	449,160	99%
2114	Other Employees Costs	253,860	253,860	253,860	100%
22	Use of Goods and Services	59,546	147,565	158,200	40%
2211	Travel and Conference Expenses	-	18,000	36,000	0%
2221	Utilities	20,981	36,000	36,000	58%
2223	Fuel and Lubricants	-	24,000	24,000	0%
2224	Materials and Supplies	-	18,000	18,000	0%
2225	Maintenance and Repairs	-	1,000	1,000	0%
2242	Consulting and Professional Expense	38,565	50,565	43,200	76%
030200	Ministry of Mineral	1,854,556	2,278,328	2,238,344	81%
21	Compensation of Employees	1,112,264	1,171,383	1,131,684	95%
2111	Wages, Salaries in Cash	754,567	758,394	722,292	99%
2113	Allowances in Cash	357,697	412,989	409,392	87%
22	Use of Goods and Services	742,293	1,106,945	1,106,660	67%
2211	Travel and Conference Expenses	6,000	36,000	36,000	17%
2221	Utilities	17,997	22,000	22,000	82%
2223	Fuel and Lubricants	-	16,500	16,500	0%
2224	Materials and Supplies	8,243	11,000	11,000	75%
2225	Maintenance and Repairs	102,937	401,832	451,832	26%
2231	Rent	36,000	36,000	36,000	100%
2242	Consulting and Professional Expense	571,116	583,613	533,328	98%
030201	Somalia Patrol Authority	1,071,460	1,081,715	1,080,260	99%
21	Compensation of Employees	391,260	391,260	376,680	100%
2113	Allowances in Cash	391,260	391,260	376,680	100%
22	Use of Goods and Services	613,534	614,455	503,580	100%
2211	Travel and Conference Expenses	24,000	24,000	24,000	100%
2221	Utilities	39,993	40,000	22,000	100%
2223	Fuel and Lubricants	4,325	4,500	16,500	96%
2224	Materials and Supplies	4,676	5,000	11,000	94%
2231	Rent	60,000	60,000	36,000	100%
2242	Consulting and Professional Expense	480,540	480,955	394,080	100%
31	Nonfinancial Assets	66,666	76,000	200,000	88%
3112	Machinery and Equipment	66,666	76,000	200,000	88%
030300	Ministry of Agriculture	1,933,729	1,949,912	1,888,540	99%
21	Compensation of Employees	1,629,725	1,643,430	1,605,540	99%
2111	Wages, Salaries in Cash	900,450	909,000	901,440	99%
2113	Allowances in Cash	433,635	435,150	404,820	100%
2114	Other Employees Costs	295,640	299,280	299,280	99%
22	Use of Goods and Services	304,004	306,482	283,000	99%
2211	Travel and Conference Expenses	7,000	7,000	-	100%
2221	Utilities	97,089	99,367	90,000	98%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2223	Fuel and Lubricants	16,500	16,500	18,000	100%
2224	Materials and Supplies	16,500	16,500	18,000	100%
2225	Maintenance and Repairs	-	-	1,000	0%
2242	Consulting and Professional Expense	150,415	150,615	144,000	100%
2261	Other General Expenses in Goods and Services	16,500	16,500	12,000	100%
030400	Ministry of Livestock and Forestry	1,316,475	1,481,874	1,493,052	89%
21	Compensation of Employees	1,277,145	1,283,874	1,295,052	99%
2111	Wages, Salaries in Cash	641,290	642,714	648,312	100%
2113	Allowances in Cash	635,855	641,160	646,740	99%
22	Use of Goods and Services	39,330	198,000	198,000	20%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	17,500	30,000	30,000	58%
2223	Fuel and Lubricants	3,000	18,000	18,000	17%
2224	Materials and Supplies	18,830	113,000	113,000	17%
2225	Maintenance and Repairs	-	1,000	1,000	0%
030500	Ministry of Fishery and Marine Resource	1,412,973	1,581,110	1,582,320	89%
21	Compensation of Employees	1,367,967	1,384,410	1,426,320	99%
2111	Wages, Salaries in Cash	751,625	758,025	788,040	99%
2113	Allowances in Cash	616,342	626,385	638,280	98%
22	Use of Goods and Services	45,006	196,700	156,000	23%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	4,306	36,000	36,000	12%
2223	Fuel and Lubricants	-	36,000	36,000	0%
2224	Materials and Supplies	-	24,000	24,000	0%
2231	Rent	40,700	64,700	24,000	63%
030501	Somali Marine Research	590,544	606,098	640,748	97%
21	Compensation of Employees	498,103	502,098	536,748	99%
2111	Wages, Salaries in Cash	231,753	235,548	239,544	98%
2113	Allowances in Cash	266,350	266,550	297,204	100%
22	Use of Goods and Services	92,441	104,000	104,000	89%
2211	Travel and Conference Expenses	14,000	14,000	24,000	100%
2221	Utilities	31,571	37,000	22,000	85%
2223	Fuel and Lubricants	5,434	6,000	11,000	91%
2224	Materials and Supplies	5,436	11,000	11,000	49%
2231	Rent	36,000	36,000	36,000	100%
030502	Offshore and Fisheries Development Project	83,061	112,776	112,776	74%
21	Compensation of Employees	55,776	55,776	55,776	100%
2111	Wages, Salaries in Cash	37,776	37,776	37,776	100%
2113	Allowances in Cash	18,000	18,000	18,000	100%
22	Use of Goods and Services	27,285	57,000	57,000	48%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	10,800	11,000	11,000	98%
2223	Fuel and Lubricants	8,244	11,000	11,000	75%
2224	Materials and Supplies	8,241	11,000	11,000	75%
030600	Ministry of Information	4,731,644	6,295,489	6,319,714	75%
21	Compensation of Employees	3,229,659	3,288,111	3,312,336	98%
2111	Wages, Salaries in Cash	2,059,409	2,088,531	2,102,796	99%
2113	Allowances in Cash	1,170,250	1,199,580	1,209,540	98%
22	Use of Goods and Services	1,501,985	2,628,320	2,628,320	57%
2211	Travel and Conference Expenses	-	36,000	36,000	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2221	Utilities	308,810	415,520	415,520	74%
2223	Fuel and Lubricants	478,740	488,400	488,400	98%
2224	Materials and Supplies	9,875	265,200	265,200	4%
2225	Maintenance and Repairs	22,960	27,600	27,600	83%
2231	Rent	681,600	750,000	750,000	91%
2261	Other General Expenses in Goods and Services	-	645,600	645,600	0%
31	Nonfinancial Assets	-	379,058	379,058	0%
3113	Other Fixed Assets	-	379,058	379,058	0%
030700	Ministry of Communications and Technology	1,896,963	1,965,764	1,950,047	97%
21	Compensation of Employees	1,296,118	1,308,039	1,272,072	99%
2111	Wages, Salaries in Cash	942,034	948,114	925,152	99%
2113	Allowances in Cash	354,084	359,925	346,920	98%
22	Use of Goods and Services	600,845	657,725	677,975	91%
2211	Travel and Conference Expenses	22,467	36,000	36,000	62%
2221	Utilities	36,000	36,000	36,000	100%
2223	Fuel and Lubricants	25,557	34,143	34,143	75%
2224	Materials and Supplies	26,996	36,000	36,000	75%
2225	Maintenance and Repairs	-	1,832	1,832	0%
2231	Rent	18,000	24,000	24,000	75%
2242	Consulting and Professional Expense	471,825	487,755	474,000	97%
2261	Other General Expenses in Goods and Services	-	1,995	36,000	0%
030701	National Communication Agency	707,383	846,054	859,284	84%
21	Compensation of Employees	516,990	543,054	556,284	95%
2113	Allowances in Cash	516,990	543,054	556,284	95%
22	Use of Goods and Services	190,393	303,000	303,000	63%
2211	Travel and Conference Expenses	12,151	24,000	24,000	51%
2221	Utilities	25,948	36,000	36,000	72%
2223	Fuel and Lubricants	5,983	18,000	18,000	33%
2224	Materials and Supplies	11,991	36,000	36,000	33%
2225	Maintenance and Repairs	-	2,000	2,000	0%
2231	Rent	108,000	108,000	108,000	100%
2261	Other General Expenses in Goods and Services	26,320	79,000	79,000	33%
030702	Data Protection Authority	169,820	170,880	162,060	99%
21	Compensation of Employees	6,615	6,615	-	100%
2113	Allowances in Cash	6,615	6,615	-	100%
22	Use of Goods and Services	163,205	164,265	162,060	99%
2242	Consulting and Professional Expense	163,205	164,265	162,060	99%
030800	Ministry of Public Work & Reconstruction	1,914,743	2,076,220	2,035,480	92%
21	Compensation of Employees	1,812,650	1,829,220	1,848,480	99%
2111	Wages, Salaries in Cash	757,400	760,020	765,960	100%
2113	Allowances in Cash	976,545	983,340	996,660	99%
2114	Other Employees Costs	78,705	85,860	85,860	92%
22	Use of Goods and Services	102,093	247,000	187,000	41%
2211	Travel and Conference Expenses	14,800	36,000	36,000	41%
2221	Utilities	46,413	63,500	30,000	73%
2223	Fuel and Lubricants	10,915	46,500	30,000	23%
2224	Materials and Supplies	7,965	34,000	30,000	23%
2225	Maintenance and Repairs	7,000	7,000	1,000	100%
2231	Rent	15,000	60,000	60,000	25%
030900	Ministry of Transportation and Aviation	2,317,799	4,441,693	4,237,016	52%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
21	Compensation of Employees	1,719,660	1,725,593	1,682,916	100%
2111	Wages, Salaries in Cash	948,700	949,313	925,176	100%
2113	Allowances in Cash	770,960	776,280	757,740	99%
22	Use of Goods and Services	598,138	716,100	554,100	84%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	87,522	104,100	104,100	84%
2223	Fuel and Lubricants	-	24,000	24,000	0%
2224	Materials and Supplies	2,246	27,000	27,000	8%
2225	Maintenance and Repairs	-	3,000	3,000	0%
2261	Other General Expenses in Goods and Services	508,370	522,000	360,000	97%
31	Nonfinancial Assets	-	2,000,000	2,000,000	0%
3111	Buildings and Structures	-	2,000,000	2,000,000	0%
030901	Civil Aviation and Metro-Authority	8,917,949	9,633,494	9,662,284	93%
21	Compensation of Employees	6,716,033	6,829,246	6,852,036	98%
2111	Wages, Salaries in Cash	6,282,140	6,394,102	6,414,192	98%
2113	Allowances in Cash	433,893	435,144	437,844	100%
22	Use of Goods and Services	2,146,089	2,594,078	1,954,600	83%
2211	Travel and Conference Expenses	29,821	114,000	120,000	26%
2221	Utilities	720,286	756,000	480,000	95%
2223	Fuel and Lubricants	67,844	68,000	68,000	100%
2224	Materials and Supplies	234,817	236,000	156,000	99%
2225	Maintenance and Repairs	159,292	174,000	150,600	92%
2243	Bank Services	555	5,000	20,000	11%
2261	Other General Expenses in Goods and Services	933,473	1,241,078	960,000	75%
31	Nonfinancial Assets	55,827	210,170	855,648	27%
3111	Buildings and Structures	-	109,000	120,000	0%
3113	Other Fixed Assets	55,827	101,170	735,648	55%
031000	Ministry of Transport and Ports	1,503,888	2,550,631	2,544,844	59%
21	Compensation of Employees	1,447,006	1,455,231	1,433,844	99%
2111	Wages, Salaries in Cash	900,736	905,751	898,884	99%
2113	Allowances in Cash	546,270	549,480	534,960	99%
22	Use of Goods and Services	48,252	195,400	211,000	25%
2211	Travel and Conference Expenses	-	20,400	36,000	0%
2221	Utilities	27,485	30,000	30,000	92%
2223	Fuel and Lubricants	11,982	18,000	18,000	67%
2224	Materials and Supplies	8,786	18,000	18,000	49%
2225	Maintenance and Repairs	-	1,000	1,000	0%
2231	Rent	-	108,000	108,000	0%
31	Nonfinancial Assets	8,629	900,000	900,000	1%
3112	Machinery and Equipment	8,629	900,000	900,000	1%
031001	Hamar Port Authority	918,100	1,032,200	1,032,200	89%
21	Compensation of Employees	914,500	916,800	916,800	100%
2113	Allowances in Cash	914,500	916,800	916,800	100%
22	Use of Goods and Services	3,600	115,400	115,400	3%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	-	33,000	33,000	0%
2223	Fuel and Lubricants	-	33,000	33,000	0%
2224	Materials and Supplies	-	11,000	11,000	0%
2242	Consulting and Professional Expense	3,600	14,400	14,400	25%
031100	Ministry of Industry & Commerce	2,454,973	2,588,736	2,683,878	95%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
21	Compensation of Employees	2,380,483	2,413,278	2,508,420	99%
2111	Wages, Salaries in Cash	1,238,825	1,250,370	1,320,204	99%
2113	Allowances in Cash	1,141,658	1,162,908	1,188,216	98%
22	Use of Goods and Services	74,490	175,458	175,458	42%
2211	Travel and Conference Expenses	18,000	18,000	18,000	100%
2221	Utilities	40,500	54,000	54,000	75%
2223	Fuel and Lubricants	6,000	18,000	18,000	33%
2224	Materials and Supplies	9,990	24,000	24,000	42%
2225	Maintenance and Repairs	-	1,458	1,458	0%
2231	Rent	-	60,000	60,000	0%
031101	Somali Quality Assurance Agency	1,314,880	1,461,221	1,478,756	90%
21	Compensation of Employees	1,057,318	1,063,821	1,081,356	99%
2113	Allowances in Cash	1,057,318	1,063,821	1,081,356	99%
22	Use of Goods and Services	257,562	397,400	397,400	65%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	23,901	24,000	24,000	100%
2223	Fuel and Lubricants	15,907	24,000	24,000	66%
2224	Materials and Supplies	3,980	24,000	24,000	17%
2225	Maintenance and Repairs	-	2,500	2,500	0%
2231	Rent	36,000	72,000	72,000	50%
2242	Consulting and Professional Expense	168,000	168,000	168,000	100%
2261	Other General Expenses in Goods and Services	9,774	58,900	58,900	17%
031200	Ministry of Environment and Cilmate Change	1,256,535	1,475,641	1,463,116	85%
21	Compensation of Employees	910,196	921,546	908,316	99%
2111	Wages, Salaries in Cash	287,916	288,486	284,076	100%
2113	Allowances in Cash	622,280	633,060	624,240	98%
22	Use of Goods and Services	346,339	554,095	554,800	63%
2211	Travel and Conference Expenses	23,996	36,000	36,000	67%
2221	Utilities	36,000	36,000	36,000	100%
2223	Fuel and Lubricants	3,000	36,000	36,000	8%
2224	Materials and Supplies	2,000	24,000	24,000	8%
2225	Maintenance and Repairs	-	2,000	2,000	0%
2231	Rent	-	120,000	120,000	0%
2242	Consulting and Professional Expense	280,280	287,295	288,000	98%
2261	Other General Expenses in Goods and Services	1,063	12,800	12,800	8%
040100	Ministry of Health	3,806,388	4,482,427	4,408,492	85%
21	Compensation of Employees	3,231,219	3,237,317	3,180,632	100%
2111	Wages, Salaries in Cash	1,078,061	1,080,681	1,047,996	100%
2113	Allowances in Cash	194,013	194,021	173,636	100%
2114	Other Employees Costs	1,959,145	1,962,615	1,959,000	100%
22	Use of Goods and Services	575,169	1,245,110	1,227,860	46%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	158,705	227,600	152,000	70%
2222	Communications	-	6,000	-	0%
2223	Fuel and Lubricants	-	43,200	24,000	0%
2224	Materials and Supplies	46,747	420,600	87,000	11%
2225	Maintenance and Repairs	15,200	45,600	-	33%
2231	Rent	-	108,000	108,000	0%
2242	Consulting and Professional Expense	235,110	238,110	220,860	99%
2261	Other General Expenses in Goods and Services	119,407	120,000	600,000	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
040200	Ministry of Education and Higher Education	27,240,503	32,219,550	32,302,575	85%
21	Compensation of Employees	26,640,681	30,160,575	30,243,600	88%
2111	Wages, Salaries in Cash	1,121,745	1,137,900	1,187,940	99%
2113	Allowances in Cash	1,121,560	1,136,685	1,156,440	99%
2114	Other Employees Costs	24,397,376	27,885,990	27,899,220	87%
31	Nonfinancial Assets	599,822	2,058,975	2,058,975	29%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	-	36,000	36,000	0%
2223	Fuel and Lubricants	-	36,000	36,000	0%
2224	Materials and Supplies	-	21,000	21,000	0%
2241	Education and Training Expense	599,822	1,929,975	1,929,975	31%
040201	Somali National University	8,175,352	8,272,680	8,272,680	99%
21	Compensation of Employees	5,377,534	5,385,720	5,385,720	100%
2111	Wages, Salaries in Cash	372,396	372,396	372,396	100%
2113	Allowances in Cash	90,000	90,000	82,800	100%
2114	Other Employees Costs	4,915,138	4,923,324	4,930,524	100%
22	Use of Goods and Services	2,797,817	2,886,960	2,886,960	97%
2221	Utilities	-	37,500	37,500	0%
2223	Fuel and Lubricants	-	19,800	19,800	0%
2224	Materials and Supplies	-	24,000	24,000	0%
2242	Consulting and Professional Expense	2,797,817	2,805,660	2,805,660	100%
040202	Somali Academy of Sciences and Arts	1,184,974	1,286,827	1,313,872	92%
21	Compensation of Employees	1,148,806	1,165,911	1,192,956	99%
2111	Wages, Salaries in Cash	240,951	240,951	234,336	100%
2113	Allowances in Cash	907,855	924,960	958,620	98%
22	Use of Goods and Services	36,168	120,916	120,916	30%
2211	Travel and Conference Expenses	2,750	24,000	24,000	11%
2221	Utilities	23,587	36,000	36,000	66%
2223	Fuel and Lubricants	3,831	23,000	23,000	17%
2224	Materials and Supplies	6,000	36,000	36,000	17%
2225	Maintenance and Repairs	-	1,916	1,916	0%
040203	Intergovernmental Academy of Somali Language	250,078	342,256	342,256	73%
21	Compensation of Employees	204,396	245,196	245,196	83%
2113	Allowances in Cash	204,396	245,196	245,196	83%
22	Use of Goods and Services	45,682	97,060	97,060	47%
2221	Utilities	10,989	12,000	12,000	92%
2223	Fuel and Lubricants	1,996	12,000	12,000	17%
2224	Materials and Supplies	32,697	70,060	46,060	47%
2225	Maintenance and Repairs	-	3,000	3,000	0%
2231	Rent	-	-	24,000	0%
040300	Ministry of Labor and Social Affairs	2,291,097	2,311,383	2,283,420	99%
21	Compensation of Employees	1,965,535	1,974,633	1,957,020	100%
2111	Wages, Salaries in Cash	1,359,625	1,367,238	1,344,360	99%
2113	Allowances in Cash	512,310	513,555	518,820	100%
2114	Other Employees Costs	93,600	93,840	93,840	100%
22	Use of Goods and Services	325,562	336,750	326,400	97%
2221	Utilities	64,496	66,000	66,000	98%
2223	Fuel and Lubricants	29,986	30,000	36,000	100%
2224	Materials and Supplies	38,330	46,000	46,000	83%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2225	Maintenance and Repairs	-	2,000	2,000	0%
2242	Consulting and Professional Expense	192,750	192,750	176,400	100%
040400	Ministry of Youth and Sport	1,077,754	1,110,069	1,079,448	97%
21	Compensation of Employees	1,005,794	1,018,569	977,448	99%
2111	Wages, Salaries in Cash	429,996	434,916	451,620	99%
2113	Allowances in Cash	243,860	251,715	222,420	97%
2114	Other Employees Costs	331,938	331,938	303,408	100%
22	Use of Goods and Services	71,960	91,500	102,000	79%
2211	Travel and Conference Expenses	-	-	36,000	0%
2221	Utilities	27,470	28,500	30,000	96%
2223	Fuel and Lubricants	1,497	12,000	18,000	12%
2224	Materials and Supplies	42,993	51,000	18,000	84%
040500	Ministry of Women and Human Rights Development	1,063,113	1,173,759	1,160,304	91%
21	Compensation of Employees	820,934	839,514	825,444	98%
2111	Wages, Salaries in Cash	532,824	538,704	529,884	99%
2113	Allowances in Cash	288,110	300,810	295,560	96%
22	Use of Goods and Services	242,179	334,245	334,860	72%
2211	Travel and Conference Expenses	-	36,000	36,000	0%
2221	Utilities	26,942	30,000	30,000	90%
2223	Fuel and Lubricants	8,997	36,000	36,000	25%
2224	Materials and Supplies	7,500	30,000	30,000	25%
2242	Consulting and Professional Expense	198,740	202,245	202,860	98%
040501	Somali Disable Agency	600,306	638,281	642,016	94%
21	Compensation of Employees	539,865	539,865	543,600	100%
2113	Allowances in Cash	539,865	539,865	543,600	100%
22	Use of Goods and Services	60,441	98,416	98,416	61%
2211	Travel and Conference Expenses	-	24,000	24,000	0%
2221	Utilities	20,540	21,000	21,000	98%
2223	Fuel and Lubricants	19,990	20,000	20,000	100%
2224	Materials and Supplies	19,911	20,000	20,000	100%
2225	Maintenance and Repairs	-	1,416	1,416	0%
2231	Rent	-	12,000	12,000	0%
	Total Recurrent Expenditure	\$619,573,976	\$649,650,109	\$628,053,674	95%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Appendix 3: Detailed Breakdown of Project Budget Utilization by MDAs -
2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
010500	Ministry of Finance	74,812,318	90,043,314	111,562,882	83%
70214	Somali Capacity Advancement, Livelihoods & Entrepreneurship, Through Digital Uplift (SCALED - UP) Project	26,546,002	31,254,364	36,283,400	85%
21	Compensation of Employees	118,500	151,500	151,500	78%
2113	Allowances in Cash	118,500	151,500	151,500	78%
22	Use of Goods and Services	17,414,893	18,662,582	14,381,900	93%
2211	Travel and Conference Expenses	1,448,225	1,500,000	600,000	97%
2221	Utilities	193,773	262,400	12,400	74%
2222	Communications	130,126	145,200	145,200	90%
2223	Fuel and Lubricants	48,150	86,800	6,800	55%
2224	Materials and Supplies	1,833,629	1,879,400	489,400	98%
2225	Maintenance and Repairs	58,124	83,000	23,000	70%
2231	Rent	707,010	713,480	313,480	99%
2241	Education and Training Expense	388,182	405,000	145,000	96%
2242	Consulting and Professional Expense	12,223,753	12,977,693	12,310,220	94%
2243	Bank Services	294,113	399,000	149,000	74%
2244	Advertisement and Subscriptions	42,000	52,000	52,000	81%
2245	General Life Insurance	47,208	58,209	100,000	81%
2261	Other General Expenses in Goods and Services	600	100,400	35,400	1%
25	Subsidies	3,190,426	3,301,772	8,000,000	97%
2521	Private nonfinancial enterprises	3,190,426	3,301,772	8,000,000	97%
31	Nonfinancial Assets	5,822,183	9,138,510	13,750,000	64%
3112	Machinery and Equipment	5,564,554	7,808,510	12,420,000	71%
3113	Other Fixed Assets	257,629	1,330,000	1,330,000	19%
70215	Somalia Strengthening Institution For Economic Policy Mgmt and Infrastructure Development (SIEPMID)	400,324	410,704	497,500	97%
22	Use of Goods and Services	400,324	410,704	497,500	97%
2222	Communications	-	-	-	0%
2224	Materials and Supplies	320	5,700	5,700	6%
2242	Consulting and Professional Expense	400,004	400,004	486,800	100%
2243	Bank Services	-	5,000	5,000	0%
70219	Regulatory Authority For Energy Sector Project	245,660	267,700	237,700	92%
22	Use of Goods and Services	203,660	218,100	208,100	93%
2221	Utilities	2,387	5,900	2,400	40%
2223	Fuel and Lubricants	3,493	5,900	2,400	59%
2224	Materials and Supplies	1,929	4,800	1,800	40%
2242	Consulting and Professional Expense	195,852	198,000	198,000	99%
2243	Bank Services	-	2,000	2,000	0%
2244	Advertisement and Subscriptions	-	1,500	1,500	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
31	Nonfinancial Assets	42,000	49,600	29,600	85%
3112	Machinery and Equipment	42,000	49,600	29,600	85%
70221	Somali Crises Recovery (SCR) Project	22,006,152	23,633,246	27,899,263	93%
21	Compensation of Employees	20,250	30,400	14,400	67%
2113	Allowances in Cash	20,250	30,400	14,400	67%
22	Use of Goods and Services	10,954,780	11,408,984	7,847,855	96%
2211	Travel and Conference Expenses	521,707	587,174	298,497	89%
2222	Communications	6,559	32,375	115,375	20%
2223	Fuel and Lubricants	7,669	18,000	7,000	43%
2224	Materials and Supplies	23,461	24,180	24,180	97%
2225	Maintenance and Repairs	246,361	246,661	325,521	100%
2241	Education and Training Expense	-	15,770	15,770	0%
2242	Consulting and Professional Expense	10,013,547	10,184,824	6,661,512	98%
2243	Bank Services	135,476	300,000	300,000	45%
2245	General Life Insurance	-	-	100,000	0%
26	Grants	9,673,381	10,373,923	18,779,068	93%
2631	Current Grants to Other General Government Unit	405,168	415,518	1,048,689	98%
2632	Capital Grants to Other General Government Unit	9,268,214	9,958,405	17,730,379	93%
31	Nonfinancial Assets	1,357,740	1,819,939	1,257,939	75%
3112	Machinery and Equipment	1,357,740	1,819,939	1,257,939	75%
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	3,517,264	4,200,000	4,100,000	84%
21	Compensation of Employees	14,400	14,400	25,200	100%
2113	Allowances in Cash	14,400	14,400	25,200	100%
22	Use of Goods and Services	3,498,064	4,080,445	3,969,645	86%
2211	Travel and Conference Expenses	632,239	840,694	1,180,000	75%
2222	Communications	156,278	190,000	100,000	82%
2223	Fuel and Lubricants	17,963	18,000	18,000	100%
2224	Materials and Supplies	171,278	219,000	180,000	78%
2225	Maintenance and Repairs	82,719	115,000	125,000	72%
2241	Education and Training Expense	112,515	193,106	180,000	58%
2242	Consulting and Professional Expense	1,933,163	1,964,645	1,811,645	98%
2243	Bank Services	266,626	390,000	225,000	68%
2244	Advertisement and Subscriptions	125,285	150,000	50,000	84%
2245	General Life Insurance	-	-	100,000	0%
31	Nonfinancial Assets	4,800	105,155	105,155	5%
3112	Machinery and Equipment	4,800	45,155	45,155	11%
3113	Other Fixed Assets	-	60,000	60,000	0%
70230	DE-RISKING, INCLUSION AND VALUE ENHANCEMENT OF PASTORAL ECONOMIES IN THE HORN OF AFRICA PROJECT	5,556,135	8,304,237	9,025,000	67%
21	Compensation of Employees	26,000	28,000	25,000	93%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2113	Allowances in Cash	26,000	28,000	25,000	93%
22	Use of Goods and Services	3,633,875	5,355,287	4,200,000	68%
2211	Travel and Conference Expenses	470,632	660,000	200,000	71%
2221	Utilities	-	30,000	30,000	0%
2222	Communications	14,308	15,288	60,000	94%
2223	Fuel and Lubricants	6,373	25,000	25,000	25%
2224	Materials and Supplies	40,874	65,000	40,000	63%
2225	Maintenance and Repairs	9,450	35,000	35,000	27%
2231	Rent	107,841	108,000	200,000	100%
2241	Education and Training Expense	38,838	200,999	150,000	19%
2242	Consulting and Professional Expense	2,832,750	4,025,000	3,000,000	70%
2243	Bank Services	61,780	76,000	150,000	81%
2244	Advertisement and Subscriptions	18,030	45,000	225,000	40%
2245	General Life Insurance	33,000	35,000	50,000	94%
2261	Other General Expenses in Goods and Services	-	35,000	35,000	0%
25	Subsidies	1,750,950	2,120,950	4,000,000	83%
2521	Private nonfinancial enterprises	1,750,950	2,120,950	4,000,000	83%
31	Nonfinancial Assets	145,309	800,000	800,000	18%
3112	Machinery and Equipment	31,789	500,000	500,000	6%
3113	Other Fixed Assets	113,520	300,000	300,000	38%
70234	Somalia Strengthening Accountability and Debt Management Project (SADMS)	418,788	785,282	926,600	53%
21	Compensation of Employees	18,400	27,600	27,600	67%
2113	Allowances in Cash	18,400	27,600	27,600	67%
22	Use of Goods and Services	398,602	685,682	827,000	58%
2211	Travel and Conference Expenses	89,034	205,000	205,000	43%
2221	Utilities	-	12,000	12,000	0%
2222	Communications	5,628	5,628	12,000	100%
2223	Fuel and Lubricants	-	6,000	6,000	0%
2224	Materials and Supplies	8,462	39,000	39,000	22%
2225	Maintenance and Repairs	-	20,000	20,000	0%
2231	Rent	-	22,000	22,000	0%
2241	Education and Training Expense	10,800	20,000	-	54%
2242	Consulting and Professional Expense	276,054	296,054	451,000	93%
2243	Bank Services	8,100	15,000	15,000	54%
2244	Advertisement and Subscriptions	525	20,000	20,000	3%
2261	Other General Expenses in Goods and Services	-	25,000	25,000	0%
31	Nonfinancial Assets	1,786	72,000	72,000	2%
3112	Machinery and Equipment	1,786	72,000	72,000	2%
70238	Somalia Enhancing Public Resource Management Project	11,939,726	13,861,661	21,422,000	86%
21	Compensation of Employees	21,000	30,000	30,000	70%
2113	Allowances in Cash	21,000	30,000	30,000	70%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
22	Use of Goods and Services	7,554,951	9,376,575	18,092,000	81%
2211	Travel and Conference Expenses	1,516,863	1,750,000	650,000	87%
2221	Utilities	7,086	120,000	70,000	6%
2222	Communications	112,177	139,333	80,000	81%
2223	Fuel and Lubricants	19,059	150,000	150,000	13%
2224	Materials and Supplies	57,491	150,000	100,000	38%
2225	Maintenance and Repairs	39,057	135,281	60,000	29%
2231	Rent	-	50,000	50,000	0%
2241	Education and Training Expense	570,834	930,000	300,000	61%
2242	Consulting and Professional Expense	4,916,251	5,461,961	16,342,000	90%
2243	Bank Services	140,402	150,000	120,000	94%
2244	Advertisement and Subscriptions	164,728	240,000	120,000	69%
2245	General Life Insurance	11,000	50,000	50,000	22%
2261	Other General Expenses in Goods and Services	-	50,000	-	0%
26	Grants	4,105,075	4,105,086	2,150,000	100%
2631	Current Grants to Other General Government Unit	3,103,354	3,103,362	1,025,000	100%
2632	Capital Grants to Other General Government Unit	1,001,721	1,001,724	1,125,000	100%
31	Nonfinancial Assets	258,700	350,000	1,150,000	74%
3111	Buildings and Structures	-	-	800,000	0%
3112	Machinery and Equipment	199,232	250,000	250,000	80%
3113	Other Fixed Assets	59,468	100,000	100,000	59%
70247	INSTITUTIONAL SUPPORT FOR ECONOMIC GOVERNANCE PROJECT (ISEGP)	2,393,454	2,982,523	6,535,259	80%
21	Compensation of Employees	9,200	31,200	31,200	29%
2113	Allowances in Cash	9,200	31,200	31,200	29%
22	Use of Goods and Services	2,384,254	2,685,323	3,152,459	89%
2211	Travel and Conference Expenses	125,425	176,600	176,600	71%
2221	Utilities	-	11,000	11,000	0%
2222	Communications	5,963	16,350	79,200	36%
2223	Fuel and Lubricants	-	8,400	8,400	0%
2224	Materials and Supplies	19,097	60,600	60,600	32%
2225	Maintenance and Repairs	8,898	12,000	12,000	74%
2231	Rent	-	25,200	25,200	0%
2241	Education and Training Expense	2,485	21,000	21,000	12%
2242	Consulting and Professional Expense	2,193,806	2,286,989	2,698,459	96%
2243	Bank Services	25,955	32,184	25,000	81%
2244	Advertisement and Subscriptions	2,625	20,000	20,000	13%
2261	Other General Expenses in Goods and Services	-	15,000	15,000	0%
31	Nonfinancial Assets	-	266,000	3,351,600	0%
3111	Buildings and Structures	-	-	3,085,600	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
3112	Machinery and Equipment	-	266,000	266,000	0%
70251	Financial Sector Development Project (FSDP)	1,334,448	3,068,996	4,636,160	43%
21	Compensation of Employees	144,000	192,000	96,000	75%
2113	Allowances in Cash	144,000	192,000	96,000	75%
22	Use of Goods and Services	1,185,376	1,848,996	3,512,160	64%
2211	Travel and Conference Expenses	204,942	515,960	615,960	40%
2221	Utilities	-	5,000	5,000	0%
2222	Communications	-	-	15,000	0%
2223	Fuel and Lubricants	-	-	10,000	0%
2224	Materials and Supplies	6,410	36,500	36,500	18%
2225	Maintenance and Repairs	-	-	134,000	0%
2231	Rent	-	30,000	20,000	0%
2241	Education and Training Expense	-	103,000	103,000	0%
2242	Consulting and Professional Expense	963,764	1,115,720	2,522,700	86%
2243	Bank Services	9,210	12,816	20,000	72%
2244	Advertisement and Subscriptions	1,050	20,000	20,000	5%
2261	Other General Expenses in Goods and Services	-	10,000	10,000	0%
31	Nonfinancial Assets	5,072	1,028,000	1,028,000	0%
3112	Machinery and Equipment	5,072	918,000	918,000	1%
3113	Other Fixed Assets	-	110,000	110,000	0%
70254	Somalia productive resilient and Inclusive growth (SPRING) Project	454,366	1,274,600	-	36%
31	Nonfinancial Assets	-	9,000	-	0%
2113	Allowances in Cash	-	9,000	-	0%
22	Use of Goods and Services	454,366	1,113,600	-	41%
2211	Travel and Conference Expenses	246,708	425,000	-	58%
2221	Utilities	-	21,000	-	0%
2223	Fuel and Lubricants	-	4,500	-	0%
2224	Materials and Supplies	9,820	12,000	-	82%
2225	Maintenance and Repairs	-	7,500	-	0%
2231	Rent	22,134	100,000	-	22%
2241	Education and Training Expense	-	10,000	-	0%
2242	Consulting and Professional Expense	129,904	302,100	-	43%
2243	Bank Services	9,750	25,000	-	39%
2244	Advertisement and Subscriptions	14,050	43,000	-	33%
2245	General Life Insurance	22,000	76,500	-	29%
2261	Other General Expenses in Goods and Services	-	87,000	-	0%
31	Nonfinancial Assets	-	152,000	-	0%
3112	Machinery and Equipment	-	102,000	-	0%
3113	Other Fixed Assets	-	50,000	-	0%
010600	Ministry of Planning, Investment and Economic Development	10,920,117	17,255,367	17,255,367	63%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
70239	Barwaaqo (SOMALIA WATER FOR RURAL RESILIENCE PROJECT)	10,920,117	17,255,367	17,255,367	63%
21	Compensation of Employees	137,950	204,000	204,000	68%
2113	Allowances in Cash	137,950	204,000	204,000	68%
22	Use of Goods and Services	2,292,093	4,253,351	4,453,351	54%
2211	Travel and Conference Expenses	96,866	260,000	260,000	37%
2221	Utilities	-	5,000	5,000	0%
2222	Communications	44,000	50,000	50,000	88%
2223	Fuel and Lubricants	-	3,000	3,000	0%
2224	Materials and Supplies	29,488	74,000	74,000	40%
2225	Maintenance and Repairs	251,414	625,000	155,000	40%
2241	Education and Training Expense	6,400	112,000	112,000	6%
2242	Consulting and Professional Expense	1,710,211	2,798,351	3,468,351	61%
2243	Bank Services	148,215	300,000	300,000	49%
2244	Advertisement and Subscriptions	-	10,000	10,000	0%
2245	General Life Insurance	5,500	6,000	6,000	92%
2261	Other General Expenses in Goods and Services	-	10,000	10,000	0%
26	Grants	8,214,020	12,393,016	12,393,016	66%
2631	Current Grants to Other General Government Unit	6,915,045	10,291,769	10,291,769	67%
2632	Capital Grants to Other General Government Unit	1,298,974	2,101,247	2,101,247	62%
31	Nonfinancial Assets	276,054	405,000	205,000	68%
3111	Buildings and Structures	276,054	320,000	120,000	86%
3112	Machinery and Equipment	-	85,000	85,000	0%
010601	National Statistics Agency	7,336,469	7,830,081	4,548,883	94%
70222	Somali Integrated Statistics and Economic Capacity Building Project	6,368,632	6,770,063	3,929,319	94%
21	Compensation of Employees	75,700	92,240	60,960	82%
2113	Allowances in Cash	75,700	92,240	60,960	82%
22	Use of Goods and Services	6,256,144	6,516,322	3,706,858	96%
2211	Travel and Conference Expenses	472,224	574,156	725,636	82%
2221	Utilities	7,537	9,368	4,500	80%
2222	Communications	48,600	48,600	39,000	100%
2223	Fuel and Lubricants	37,716	47,800	34,800	79%
2224	Materials and Supplies	51,726	90,400	42,400	57%
2225	Maintenance and Repairs	9,588	42,600	27,600	23%
2231	Rent	75,497	88,400	20,000	85%
2242	Consulting and Professional Expense	5,470,846	5,496,998	2,731,922	100%
2243	Bank Services	72,960	90,000	30,000	81%
2244	Advertisement and Subscriptions	9,450	13,000	1,000	73%
2245	General Life Insurance	-	15,000	50,000	0%
31	Nonfinancial Assets	36,788	161,501	161,501	23%
3112	Machinery and Equipment	36,788	161,501	161,501	23%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
70236	Statistics Development Support Project for Somalia	967,838	1,060,018	619,564	91%
21	Compensation of Employees	133,900	169,600	189,000	79%
2113	Allowances in Cash	133,900	169,600	189,000	79%
22	Use of Goods and Services	833,938	890,418	430,564	94%
2211	Travel and Conference Expenses	24,539	30,000	15,000	82%
2221	Utilities	6,000	9,000	6,000	67%
2224	Materials and Supplies	2,480	7,800	7,800	32%
2231	Rent	6,000	6,000	3,000	100%
2242	Consulting and Professional Expense	793,444	828,618	389,764	96%
2243	Bank Services	1,474	9,000	9,000	16%
010700	Ministry of Interior and Federal Affairs	12,566,016	27,780,189	27,780,189	45%
70218	Somalia Urban Resilience Project PH2 (PCU)	12,519,096	26,483,934	27,780,189	47%
22	Use of Goods and Services	8,588	11,330	11,330	76%
2243	Bank Services	8,588	11,330	11,330	76%
26	Grants	12,510,507	26,472,604	27,768,859	47%
2631	Current Grants to Other General Government Unit	818,850	1,043,974	743,974	78%
2632	Capital Grants to Other General Government Unit	11,691,657	25,428,630	27,024,885	46%
70253	#N/A	46,920	1,296,255	-	4%
21	Compensation of Employees	-	6,400	-	0%
2113	Allowances in Cash	-	6,400	-	0%
22	Use of Goods and Services	46,920	355,255	-	13%
2211	Travel and Conference Expenses	-	97,815	-	0%
2221	Utilities	-	8,800	-	0%
2223	Fuel and Lubricants	-	9,600	-	0%
2224	Materials and Supplies	-	12,400	-	0%
2242	Consulting and Professional Expense	39,420	204,640	-	19%
2243	Bank Services	7,500	22,000	-	34%
26	Grants	-	824,600	-	0%
2631	Current Grants to Other General Government Unit	-	524,600	-	0%
2632	Capital Grants to Other General Government Unit	-	300,000	-	0%
31	Nonfinancial Assets	-	110,000	-	0%
3112	Machinery and Equipment	-	110,000	-	0%
010703	Somali Disaster and Humanitarian Management Agency	2,422,940	3,487,030	3,487,030	69%
70252	African Disaster Risk Financing (ADRFi)	2,422,940	3,487,030	3,487,030	69%
21	Compensation of Employees	-	-	182,200	0%
2111	Wages, Salaries in Cash	-	-	106,100	0%
2113	Allowances in Cash	-	-	76,100	0%
22	Use of Goods and Services	2,422,940	3,487,030	3,304,830	69%
2211	Travel and Conference Expenses	68,448	68,715	26,515	100%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2221	Utilities	4,000	4,052	4,052	99%
2222	Communications	-	4,103	4,103	0%
2223	Fuel and Lubricants	-	-	6,155	0%
2224	Materials and Supplies	4,786	14,360	8,205	33%
2241	Education and Training Expense	-	20,000	20,000	0%
2242	Consulting and Professional Expense	325,000	325,800	185,800	100%
2243	Bank Services	10,275	50,207	50,207	20%
2244	Advertisement and Subscriptions	-	10,000	10,000	0%
2245	General Life Insurance	2,000,000	2,949,793	2,949,793	68%
2261	Other General Expenses in Goods and Services	10,431	40,000	40,000	26%
030100	Ministry of Water and Energy	32,163,750	90,947,806	90,947,806	35%
70231	Somali Electricity Sector Recovery Project (SESRP)	27,904,843	65,797,660	65,797,660	42%
21	Compensation of Employees	59,219	139,980	139,980	42%
2113	Allowances in Cash	59,219	139,980	139,980	42%
22	Use of Goods and Services	1,987,650	6,427,680	6,427,680	31%
2211	Travel and Conference Expenses	146,239	383,000	383,000	38%
2221	Utilities	-	12,000	12,000	0%
2222	Communications	-	55,000	55,000	0%
2223	Fuel and Lubricants	21,306	22,000	18,000	97%
2224	Materials and Supplies	26,264	30,000	30,000	88%
2225	Maintenance and Repairs	4,780	20,000	20,000	24%
2231	Rent	85,440	86,000	36,000	99%
2241	Education and Training Expense	12,399	160,000	160,000	8%
2242	Consulting and Professional Expense	1,587,121	5,177,680	5,231,680	31%
2243	Bank Services	81,282	450,000	450,000	18%
2244	Advertisement and Subscriptions	900	10,000	10,000	9%
2245	General Life Insurance	21,920	22,000	22,000	100%
31	Nonfinancial Assets	25,857,975	59,230,000	59,230,000	44%
3112	Machinery and Equipment	25,857,975	59,230,000	59,230,000	44%
70232	Ground Water for Resilience Project (GW4R)	3,161,433	6,269,091	6,269,091	50%
21	Compensation of Employees	24,400	37,800	24,000	65%
2113	Allowances in Cash	24,400	37,800	24,000	65%
22	Use of Goods and Services	1,822,689	3,016,491	2,910,091	60%
2211	Travel and Conference Expenses	51,950	120,000	120,000	43%
2221	Utilities	1,190	32,412	32,412	4%
2222	Communications	8,470	23,400	23,400	36%
2223	Fuel and Lubricants	11,970	21,600	21,600	55%
2224	Materials and Supplies	10,774	34,000	34,000	32%
2225	Maintenance and Repairs	3,600	34,000	34,000	11%
2231	Rent	-	6,000	6,000	0%
2241	Education and Training Expense	6,150	51,400	19,000	12%
2242	Consulting and Professional Expense	1,613,235	2,531,679	2,531,679	64%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2243	Bank Services	93,351	120,000	50,000	78%
2244	Advertisement and Subscriptions	-	20,000	20,000	0%
2245	General Life Insurance	22,000	22,000	18,000	100%
26	Grants	1,314,344	2,929,800	3,050,000	45%
2631	Current Grants to Other General Government Unit	716,512	1,800,000	1,800,000	40%
2632	Capital Grants to Other General Government Unit	597,832	1,129,800	1,250,000	53%
31	Nonfinancial Assets	-	285,000	285,000	0%
3112	Machinery and Equipment	-	285,000	285,000	0%
70242	Households Access to Renewable Energy and Advanced Cooking Technologies	781,109	1,897,938	1,897,938	41%
21	Compensation of Employees	26,900	62,400	62,400	43%
2113	Allowances in Cash	26,900	62,400	62,400	43%
22	Use of Goods and Services	729,209	1,102,929	1,102,929	66%
2211	Travel and Conference Expenses	25,998	27,000	27,000	96%
2221	Utilities	4,378	8,400	8,400	52%
2222	Communications	-	3,600	3,600	0%
2223	Fuel and Lubricants	5,463	8,400	8,400	65%
2224	Materials and Supplies	851	30,000	30,000	3%
2225	Maintenance and Repairs	850	186,375	186,375	0%
2242	Consulting and Professional Expense	686,429	828,104	828,104	83%
2243	Bank Services	4,281	10,000	10,000	43%
2244	Advertisement and Subscriptions	960	1,050	1,050	91%
31	Nonfinancial Assets	25,000	732,609	732,609	3%
3112	Machinery and Equipment	25,000	732,609	732,609	3%
70250	Accelerating Sustainable and Clean Energy Access Transformation in Somalia (ASCENT) project	316,364	16,983,117	16,983,117	2%
21	Compensation of Employees	48,116	50,000	-	96%
2113	Allowances in Cash	48,116	50,000	-	96%
22	Use of Goods and Services	268,248	586,190	636,190	46%
2211	Travel and Conference Expenses	113,146	138,000	38,000	82%
2221	Utilities	-	6,000	6,000	0%
2222	Communications	44,596	93,000	28,000	48%
2223	Fuel and Lubricants	-	12,000	12,000	0%
2224	Materials and Supplies	3,260	12,000	12,000	27%
2231	Rent	-	36,000	36,000	0%
2241	Education and Training Expense	5,205	20,710	120,710	25%
2242	Consulting and Professional Expense	102,041	209,480	274,480	49%
2243	Bank Services	-	25,000	75,000	0%
2244	Advertisement and Subscriptions	-	12,000	12,000	0%
2245	General Life Insurance	-	22,000	22,000	0%
31	Nonfinancial Assets	-	16,346,927	16,346,927	0%
3112	Machinery and Equipment	-	16,346,927	16,346,927	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
030300	Ministry of Agriculture	43,583,635	55,114,177	55,131,044	79%
70245	Somali Food Systems Resilience Project	41,835,316	50,330,685	50,347,552	83%
21	Compensation of Employees	1,164,395	1,452,800	1,052,800	80%
2113	Allowances in Cash	1,164,395	1,452,800	1,052,800	80%
22	Use of Goods and Services	16,549,111	20,079,511	19,121,378	82%
2211	Travel and Conference Expenses	2,601,618	2,724,818	474,818	95%
2221	Utilities	-	133,133	150,000	0%
2222	Communications	304,000	370,280	145,280	82%
2223	Fuel and Lubricants	107,873	503,320	103,320	21%
2224	Materials and Supplies	595,970	831,940	131,940	72%
2225	Maintenance and Repairs	126,961	417,900	117,900	30%
2231	Rent	835,200	1,320,000	1,120,000	63%
2241	Education and Training Expense	31,400	87,400	2,087,400	36%
2242	Consulting and Professional Expense	11,276,703	12,699,000	14,549,000	89%
2243	Bank Services	509,782	553,320	103,320	92%
2244	Advertisement and Subscriptions	115,605	338,400	38,400	34%
2245	General Life Insurance	44,000	100,000	100,000	44%
25	Subsidies	7,692,500	7,755,000	1,280,000	99%
2533	Subsidies Payable to Other General Government Units, to Non-Profit institutions Serving Households and to Household in Their Capacity As Producers	7,692,500	7,755,000	1,280,000	99%
26	Grants	10,466,208	12,994,654	21,794,654	81%
2631	Current Grants to Other General Government Unit	10,466,208	10,961,801	20,711,801	95%
2632	Capital Grants to Other General Government Unit	-	2,032,853	1,082,853	0%
31	Nonfinancial Assets	5,963,103	8,048,720	7,098,720	74%
3111	Buildings and Structures	1,645,611	3,185,000	2,685,000	52%
3112	Machinery and Equipment	4,317,492	4,620,000	2,720,000	93%
3113	Other Fixed Assets	-	243,720	1,693,720	0%
70296	Rural Livelihoods Resilience Programme (RLRP)	1,748,319	4,783,492	4,783,492	37%
21	Compensation of Employees	16,251	26,400	30,600	62%
2113	Allowances in Cash	16,251	26,400	30,600	62%
22	Use of Goods and Services	1,210,418	3,917,092	2,831,892	31%
2211	Travel and Conference Expenses	129,863	175,000	424,000	74%
2221	Utilities	19,882	28,800	43,200	69%
2222	Communications	-	-	24,000	0%
2223	Fuel and Lubricants	14,378	24,000	24,000	60%
2224	Materials and Supplies	5,571	7,200	7,200	77%
2225	Maintenance and Repairs	5,590	10,800	342,400	52%
2231	Rent	50,400	50,400	-	100%
2241	Education and Training Expense	37,438	1,071,000	613,400	3%
2242	Consulting and Professional Expense	887,659	2,419,200	1,271,000	37%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2243	Bank Services	10,019	70,692	70,692	14%
2244	Advertisement and Subscriptions	1,020	10,000	12,000	10%
2245	General Life Insurance	48,600	50,000	-	97%
31	Nonfinancial Assets	521,650	840,000	1,921,000	62%
3111	Buildings and Structures	100,000	100,000	1,841,000	100%
3112	Machinery and Equipment	181,650	260,000	80,000	70%
3113	Other Fixed Assets	240,000	480,000	-	50%
030400	Ministry of Livestock and Forestry	3,748,619	12,431,641	12,431,641	30%
70235	Program To Build Resilience For Food And Nutrition Security In The Horn Of Africa	3,748,619	12,431,641	12,431,641	30%
21	Compensation of Employees	-	16,000	16,000	0%
2113	Allowances in Cash	-	16,000	16,000	0%
22	Use of Goods and Services	907,115	4,026,492	4,026,492	23%
2211	Travel and Conference Expenses	13,472	70,000	70,000	19%
2221	Utilities	7,680	20,000	20,000	38%
2223	Fuel and Lubricants	-	10,000	10,000	0%
2224	Materials and Supplies	5,914	42,000	42,000	14%
2231	Rent	-	30,000	30,000	0%
2241	Education and Training Expense	-	27,000	27,000	0%
2242	Consulting and Professional Expense	874,596	3,763,492	3,763,492	23%
2243	Bank Services	5,453	32,000	32,000	17%
2244	Advertisement and Subscriptions	-	22,000	22,000	0%
2261	Other General Expenses in Goods and Services	-	10,000	10,000	0%
31	Nonfinancial Assets	2,841,505	8,389,149	8,389,149	34%
3111	Buildings and Structures	-	2,656,227	2,656,227	0%
3112	Machinery and Equipment	2,354,760	5,038,172	5,038,172	47%
3113	Other Fixed Assets	486,745	694,750	694,750	70%
030500	Ministry of Fishery and Marine Resource	6,136,131	15,169,900	15,169,900	40%
70246	Somali Sustainable Fisheries Development Project	6,136,131	15,169,900	15,169,900	40%
21	Compensation of Employees	54,000	72,000	72,000	75%
2113	Allowances in Cash	54,000	72,000	72,000	75%
22	Use of Goods and Services	4,815,862	9,797,900	9,797,900	49%
2211	Travel and Conference Expenses	277,533	460,000	360,000	60%
2221	Utilities	4,696	14,400	14,400	33%
2222	Communications	18,000	18,000	18,000	100%
2223	Fuel and Lubricants	43,923	68,400	18,000	64%
2224	Materials and Supplies	136,426	141,600	48,000	96%
2231	Rent	36,000	48,000	48,000	75%
2241	Education and Training Expense	38,950	1,146,000	1,390,000	3%
2242	Consulting and Professional Expense	4,195,200	7,514,500	7,514,500	56%
2243	Bank Services	65,134	225,000	225,000	29%
2244	Advertisement and Subscriptions	-	112,000	112,000	0%
2245	General Life Insurance	-	50,000	50,000	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
31	Nonfinancial Assets	1,266,269	5,300,000	5,300,000	24%
3111	Buildings and Structures	891,338	4,000,000	4,000,000	22%
3112	Machinery and Equipment	374,931	1,000,000	1,000,000	37%
3113	Other Fixed Assets	-	300,000	300,000	0%
030700	Ministry of Communications and Technology	3,124,468	11,786,120	11,786,120	27%
70241	Eastern Africa Regional Digital Integration Project (EA-RDIP)	3,124,468	11,786,120	11,786,120	27%
21	Compensation of Employees	36,000	36,000	36,000	100%
2113	Allowances in Cash	36,000	36,000	36,000	100%
22	Use of Goods and Services	2,409,208	8,370,845	8,718,120	29%
2211	Travel and Conference Expenses	284,621	612,725	210,000	46%
2221	Utilities	10,117	10,200	10,200	99%
2222	Communications	8,400	46,700	40,200	18%
2223	Fuel and Lubricants	9,512	12,000	12,000	79%
2224	Materials and Supplies	12,192	23,700	10,200	51%
2225	Maintenance and Repairs	66,933	72,000	12,000	93%
2241	Education and Training Expense	17,408	45,000	45,000	39%
2242	Consulting and Professional Expense	1,965,135	7,318,520	8,088,520	27%
2243	Bank Services	23,889	150,000	150,000	16%
2245	General Life Insurance	11,000	50,000	50,000	22%
2261	Other General Expenses in Goods and Services	-	30,000	90,000	0%
28	Other Expense	-	12,000	12,000	0%
2831	Premiums, Fees, and Current Claims	-	12,000	12,000	0%
31	Nonfinancial Assets	679,260	3,367,275	3,020,000	20%
3112	Machinery and Equipment	679,260	3,367,275	3,020,000	20%
030702	Data Protection Authority	-	1,826,000	1,826,000	0%
70214	Somali Capacity Advancement, Livelihoods & Entrepreneurship, Through Digital Uplift (SCALED - UP) Project	-	1,826,000	1,826,000	0%
21	Compensation of Employees	-	8,500	8,500	0%
2113	Allowances in Cash	-	8,500	8,500	0%
22	Use of Goods and Services	-	1,467,500	1,467,500	0%
2221	Utilities	-	22,600	22,600	0%
2222	Communications	-	54,800	54,800	0%
2223	Fuel and Lubricants	-	28,200	28,200	0%
2224	Materials and Supplies	-	30,600	30,600	0%
2225	Maintenance and Repairs	-	9,000	9,000	0%
2231	Rent	-	86,520	86,520	0%
2241	Education and Training Expense	-	55,000	55,000	0%
2242	Consulting and Professional Expense	-	1,089,780	1,089,780	0%
2244	Advertisement and Subscriptions	-	81,000	81,000	0%
2261	Other General Expenses in Goods and Services	-	10,000	10,000	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
31	Nonfinancial Assets	-	350,000	350,000	0%
3112	Machinery and Equipment	-	80,000	80,000	0%
3113	Other Fixed Assets	-	270,000	270,000	0%
030800	Ministry of Public Work & Reconstruction	34,923,799	98,872,305	102,213,503	35%
70217	Road Infrastructure Programme (RIP)	4,133,435	31,921,055	31,981,055	13%
21	Compensation of Employees	-	17,920	17,920	0%
2113	Allowances in Cash	-	17,920	17,920	0%
22	Use of Goods and Services	1,499,312	6,304,963	6,364,963	24%
2211	Travel and Conference Expenses	45,749	831,812	831,812	5%
2221	Utilities	1,944	10,200	10,200	19%
2222	Communications	-	7,200	7,200	0%
2223	Fuel and Lubricants	14,421	69,000	69,000	21%
2224	Materials and Supplies	28,513	58,800	58,800	48%
2225	Maintenance and Repairs	11,075	27,000	27,000	41%
2231	Rent	-	84,000	84,000	0%
2241	Education and Training Expense	-	50,908	50,908	0%
2242	Consulting and Professional Expense	1,382,591	5,071,095	5,141,095	27%
2243	Bank Services	14,169	24,948	14,948	57%
2244	Advertisement and Subscriptions	-	15,000	15,000	0%
2261	Other General Expenses in Goods and Services	850	55,000	55,000	2%
31	Nonfinancial Assets	2,634,123	25,598,173	25,598,173	10%
3111	Buildings and Structures	2,634,123	25,598,173	25,598,173	10%
70218	Somalia Urban Resilience Project PH2 (PCU)	23,503,989	37,582,448	37,582,448	63%
21	Compensation of Employees	15,400	18,600	18,600	83%
2113	Allowances in Cash	15,400	18,600	18,600	83%
22	Use of Goods and Services	2,457,270	4,095,932	3,327,732	60%
2211	Travel and Conference Expenses	259,419	882,960	882,960	29%
2221	Utilities	15,778	17,400	5,400	91%
2222	Communications	11,000	18,000	9,000	61%
2223	Fuel and Lubricants	7,129	14,000	12,000	51%
2224	Materials and Supplies	14,032	22,000	12,000	64%
2225	Maintenance and Repairs	5,380	8,000	3,000	67%
2231	Rent	174,000	174,060	147,060	100%
2241	Education and Training Expense	-	320,400	320,400	0%
2242	Consulting and Professional Expense	1,902,743	2,462,040	1,762,040	77%
2243	Bank Services	65,290	168,900	168,900	39%
2244	Advertisement and Subscriptions	-	3,100	2,500	0%
2245	General Life Insurance	2,499	5,072	2,472	49%
26	Grants	20,986,319	32,512,788	33,280,988	65%
2631	Current Grants to Other General Government Unit	2,041,705	2,351,647	2,351,647	87%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2632	Capital Grants to Other General Government Unit	18,944,614	30,161,141	30,929,341	63%
31	Nonfinancial Assets	45,000	955,128	955,128	5%
3112	Machinery and Equipment	45,000	46,000	-	98%
3113	Other Fixed Assets	-	909,128	955,128	0%
70229	Somalia - Horn of Africa Infrastructure Integration Project (SHIIP)	7,286,375	29,368,802	32,650,000	25%
21	Compensation of Employees	78,600	150,000	150,000	52%
2113	Allowances in Cash	78,600	150,000	150,000	52%
22	Use of Goods and Services	6,992,093	28,768,802	32,050,000	24%
2211	Travel and Conference Expenses	416,980	800,000	800,000	52%
2221	Utilities	12,338	250,000	250,000	5%
2222	Communications	18,900	100,000	100,000	19%
2223	Fuel and Lubricants	11,285	500,000	500,000	2%
2224	Materials and Supplies	35,100	300,000	300,000	12%
2225	Maintenance and Repairs	6,940	100,000	100,000	7%
2231	Rent	174,000	250,000	250,000	70%
2241	Education and Training Expense	110,100	250,000	250,000	44%
2242	Consulting and Professional Expense	6,166,362	25,718,802	28,950,000	24%
2243	Bank Services	40,088	350,000	350,000	11%
2244	Advertisement and Subscriptions	-	50,000	50,000	0%
2245	General Life Insurance	-	-	50,000	0%
2261	Other General Expenses in Goods and Services	-	100,000	100,000	0%
26	Grants	-	150,000	150,000	0%
2631	Current Grants to Other General Government Unit	-	150,000	150,000	0%
31	Nonfinancial Assets	215,682	300,000	300,000	72%
3112	Machinery and Equipment	215,682	300,000	300,000	72%
040100	Ministry of Health	66,559,021	87,686,128	87,686,128	76%
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	4,819,739	5,418,260	5,418,260	89%
21	Compensation of Employees	460,080	546,400	546,400	84%
2114	Other Employees Costs	460,080	546,400	546,400	84%
22	Use of Goods and Services	4,359,659	4,871,860	882,600	89%
2211	Travel and Conference Expenses	94,766	200,000	200,000	47%
2221	Utilities	-	7,000	7,000	0%
2222	Communications	23,601	45,840	45,840	51%
2223	Fuel and Lubricants	3,841	21,000	21,000	18%
2224	Materials and Supplies	5,800	10,000	10,000	58%
2225	Maintenance and Repairs	330	12,000	12,000	3%
2241	Education and Training Expense	-	200,000	200,000	0%
2242	Consulting and Professional Expense	4,231,320	4,376,020	386,760	97%
28	Other Expense	-	0	3,989,260	0%
2821	Current Transfers Not Elsewhere Classified	-	0	3,989,260	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
70227	Improving Healthcare Services (Damal Caafimad) Project	31,630,357	47,371,268	47,371,268	67%
21	Compensation of Employees	446,350	600,000	45,000	74%
2113	Allowances in Cash	446,350	600,000	45,000	74%
22	Use of Goods and Services	2,227,464	8,188,600	8,493,600	27%
2211	Travel and Conference Expenses	256,369	1,073,900	1,280,000	24%
2221	Utilities	2,039	33,000	33,000	6%
2222	Communications	10,840	50,200	10,200	22%
2223	Fuel and Lubricants	-	9,000	9,000	0%
2224	Materials and Supplies	27,305	31,400	31,400	87%
2225	Maintenance and Repairs	-	20,000	20,000	0%
2231	Rent	20,150	90,000	90,000	22%
2241	Education and Training Expense	75,644	540,000	540,000	14%
2242	Consulting and Professional Expense	1,772,740	6,231,100	6,450,000	28%
2243	Bank Services	62,377	110,000	30,000	57%
26	Grants	1,402,732	1,800,000	1,800,000	78%
2631	Current Grants to Other General Government Unit	1,402,732	1,800,000	1,800,000	78%
28	Other Expense	27,546,111	36,677,668	36,927,668	75%
2821	Current Transfers Not Elsewhere Classified	27,546,111	36,677,668	36,927,668	75%
31	Nonfinancial Assets	7,700	105,000	105,000	7%
3112	Machinery and Equipment	7,700	105,000	105,000	7%
70228	COVID-19 Emergency Vaccination Project	30,108,925	34,896,600	34,896,600	86%
21	Compensation of Employees	132,000	160,200	75,600	82%
2113	Allowances in Cash	132,000	142,200	57,600	93%
2114	Other Employees Costs	-	18,000	18,000	0%
22	Use of Goods and Services	3,797,425	5,469,740	5,221,000	69%
2211	Travel and Conference Expenses	109,040	260,000	260,000	42%
2221	Utilities	21,600	84,000	84,000	26%
2222	Communications	36,400	41,000	36,000	89%
2223	Fuel and Lubricants	17,800	54,000	54,000	33%
2224	Materials and Supplies	127,506	189,000	189,000	67%
2225	Maintenance and Repairs	289,550	534,726	10,000	54%
2231	Rent	102,060	180,000	180,000	57%
2241	Education and Training Expense	11,988	349,385	1,300,000	3%
2242	Consulting and Professional Expense	3,022,362	3,639,629	2,970,000	83%
2243	Bank Services	59,119	88,000	88,000	67%
2245	General Life Insurance	-	50,000	50,000	0%
28	Other Expense	24,601,573	26,766,660	27,500,000	92%
2821	Current Transfers Not Elsewhere Classified	24,601,573	26,766,660	27,500,000	92%
26	Grants	1,179,543	1,500,000	1,500,000	79%
2631	Current Grants to Other General Government Unit	1,179,543	1,500,000	1,500,000	79%
31	Nonfinancial Assets	398,384	1,000,000	600,000	40%
3112	Machinery and Equipment	398,384	1,000,000	600,000	40%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
040200	Ministry of Education and Higher Education	22,428,715	68,186,116	68,186,116	33%
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	216,359	600,000	600,000	36%
22	Use of Goods and Services	216,359	600,000	600,000	36%
2211	Travel and Conference Expenses	100,104	328,000	328,000	31%
2223	Fuel and Lubricants	1,900	5,000	5,000	38%
2224	Materials and Supplies	6,550	15,000	15,000	44%
2241	Education and Training Expense	-	46,000	46,000	0%
2242	Consulting and Professional Expense	107,805	206,000	206,000	52%
70226	Somalia Education for Human Capital Development Project	6,037,747	17,142,030	17,142,030	35%
22	Use of Goods and Services	1,271,296	3,585,526	3,585,526	35%
2211	Travel and Conference Expenses	170,929	633,466	633,466	27%
2221	Utilities	-	6,000	6,000	0%
2222	Communications	-	6,900	6,900	0%
2223	Fuel and Lubricants	-	7,200	7,200	0%
2224	Materials and Supplies	12,561	209,030	199,030	6%
2241	Education and Training Expense	-	135,000	135,000	0%
2242	Consulting and Professional Expense	1,006,779	2,333,300	2,343,400	43%
2243	Bank Services	79,768	253,330	253,330	31%
2244	Advertisement and Subscriptions	1,260	1,300	1,200	97%
26	Grants	4,747,611	13,304,204	13,304,204	36%
2631	Current Grants to Other General Government Unit	2,182,477	6,295,265	6,268,838	35%
2632	Capital Grants to Other General Government Unit	2,565,134	7,008,939	7,035,366	37%
31	Nonfinancial Assets	18,840	252,300	252,300	7%
3112	Machinery and Equipment	-	217,800	217,800	0%
3113	Other Fixed Assets	18,840	34,500	34,500	55%
70233	Empowering Women through Education and Skills (Rajo Kaaba)	3,969,029	21,830,574	21,830,574	18%
22	Use of Goods and Services	3,899,668	21,233,804	20,733,804	18%
2211	Travel and Conference Expenses	230,965	709,515	209,515	33%
2221	Utilities	-	3,000	3,000	0%
2222	Communications	1,134	9,800	9,800	12%
2223	Fuel and Lubricants	-	4,200	4,200	0%
2224	Materials and Supplies	6,628	33,750	33,750	20%
2225	Maintenance and Repairs	-	700	700	0%
2241	Education and Training Expense	2,838,595	18,463,569	19,248,000	15%
2242	Consulting and Professional Expense	791,336	1,685,951	901,520	47%
2243	Bank Services	30,351	322,619	322,619	9%
2244	Advertisement and Subscriptions	660	700	700	94%
26	Grants	-	450,920	1,039,920	0%
2631	Current Grants to Other General Government Unit	-	450,920	1,039,920	0%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
31	Nonfinancial Assets	69,361	145,850	56,850	48%
3112	Machinery and Equipment	62,111	135,000	46,000	46%
3113	Other Fixed Assets	7,250	10,850	10,850	67%
70244	GPE System Capacity Grant (SCG)	408,009	730,500	730,500	56%
21	Compensation of Employees	107,700	172,000	172,000	63%
2113	Allowances in Cash	107,700	172,000	172,000	63%
22	Use of Goods and Services	257,324	478,500	478,500	54%
2211	Travel and Conference Expenses	21,000	56,000	56,000	38%
2222	Communications	-	10,000	10,000	0%
2223	Fuel and Lubricants	-	2,500	2,500	0%
2224	Materials and Supplies	-	15,000	15,000	0%
2241	Education and Training Expense	40,028	130,000	130,000	31%
2242	Consulting and Professional Expense	191,900	250,000	250,000	77%
2243	Bank Services	4,396	15,000	15,000	29%
31	Nonfinancial Assets	42,985	80,000	80,000	54%
3112	Machinery and Equipment	42,985	50,000	50,000	86%
3113	Other Fixed Assets	-	30,000	30,000	0%
70248	GPE Girls Education Accelerator (GEA)	4,166,497	9,372,764	9,372,764	44%
21	Compensation of Employees	-	120,000	120,000	0%
2113	Allowances in Cash	-	120,000	120,000	0%
22	Use of Goods and Services	1,193,979	3,402,005	3,402,005	35%
2211	Travel and Conference Expenses	42,092	127,889	127,889	33%
2221	Utilities	-	1,502	1,502	0%
2222	Communications	-	2,663	2,663	0%
2223	Fuel and Lubricants	-	20,814	20,814	0%
2224	Materials and Supplies	-	57,788	57,788	0%
2225	Maintenance and Repairs	-	15,376	15,376	0%
2241	Education and Training Expense	950,092	2,485,678	2,485,678	38%
2242	Consulting and Professional Expense	135,600	210,899	210,899	64%
2243	Bank Services	66,195	279,396	279,396	24%
2261	Other General Expenses in Goods and Services	-	200,000	200,000	0%
26	Grants	1,496,697	3,200,000	3,200,000	47%
2631	Current Grants to Other General Government Unit	307,056	1,200,000	1,200,000	26%
2632	Capital Grants to Other General Government Unit	1,189,640	2,000,000	2,000,000	59%
31	Nonfinancial Assets	1,475,821	2,650,759	2,650,759	56%
3111	Buildings and Structures	1,475,821	2,500,000	2,500,000	59%
3112	Machinery and Equipment	-	100,508	100,508	0%
3113	Other Fixed Assets	-	50,251	50,251	0%
70249	GPE - System transformation grants (STG) Project	7,631,074	18,510,248	18,510,248	41%
21	Compensation of Employees	709,200	930,000	120,000	76%
2113	Allowances in Cash	709,200	930,000	120,000	76%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
22	Use of Goods and Services	906,704	5,487,248	7,697,248	17%
2211	Travel and Conference Expenses	80,050	1,358,000	1,358,000	6%
2221	Utilities	51,518	150,000	150,000	34%
2222	Communications	-	56,000	56,000	0%
2223	Fuel and Lubricants	-	80,000	80,000	0%
2224	Materials and Supplies	16,926	274,000	274,000	6%
2225	Maintenance and Repairs	-	250,000	250,000	0%
2241	Education and Training Expense	335,770	2,369,000	4,579,000	14%
2242	Consulting and Professional Expense	332,440	500,000	500,000	66%
2243	Bank Services	90,000	300,248	300,248	30%
2261	Other General Expenses in Goods and Services	-	150,000	150,000	0%
26	Grants	4,545,215	7,200,000	5,800,000	63%
2631	Current Grants to Other General Government Unit	1,185,338	1,600,000	1,600,000	74%
2632	Capital Grants to Other General Government Unit	3,359,877	5,600,000	4,200,000	60%
31	Nonfinancial Assets	1,469,955	4,893,000	4,893,000	30%
3111	Buildings and Structures	1,469,955	4,500,000	4,500,000	33%
3112	Machinery and Equipment	-	250,000	250,000	0%
3113	Other Fixed Assets	-	143,000	143,000	0%
040300	Ministry of Labor and Social Affairs	29,244,434	121,648,045	121,648,045	24%
70216	Shock-Responsive Social Safety Net for human Capital (Baxnaano Project)	28,092,917	116,824,000	117,000,000	24%
21	Compensation of Employees	542,290	600,000	500,000	90%
2113	Allowances in Cash	542,290	600,000	500,000	90%
22	Use of Goods and Services	7,386,622	36,200,000	36,300,000	20%
2211	Travel and Conference Expenses	473,065	7,200,000	7,300,000	7%
2221	Utilities	9,000	700,000	700,000	1%
2222	Communications	88,299	400,000	400,000	22%
2223	Fuel and Lubricants	25,650	300,000	300,000	9%
2224	Materials and Supplies	238,150	1,200,000	1,200,000	20%
2225	Maintenance and Repairs	-	300,000	300,000	0%
2231	Rent	118,010	1,450,000	1,450,000	8%
2241	Education and Training Expense	-	280,000	280,000	0%
2242	Consulting and Professional Expense	6,223,689	20,100,000	20,100,000	31%
2243	Bank Services	61,331	2,050,000	2,050,000	3%
2244	Advertisement and Subscriptions	43,690	160,000	160,000	27%
2245	General Life Insurance	99,000	500,000	500,000	20%
2261	Other General Expenses in Goods and Services	6,739	1,560,000	1,560,000	0%
27	Social Benefits	19,110,000	76,824,000	77,000,000	25%
2711	Social Security Benefits in Cash	19,110,000	76,824,000	77,000,000	25%
26	Grants	161,600	1,000,000	1,000,000	16%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
2631	Current Grants to Other General Government Unit	161,600	1,000,000	1,000,000	16%
31	Nonfinancial Assets	892,405	2,200,000	2,200,000	41%
3112	Machinery and Equipment	838,277	1,600,000	1,600,000	52%
3113	Other Fixed Assets	54,128	600,000	600,000	9%
70237	Social Transfers to Vulnerable People (SAGAL) Project	108,332	176,000	-	62%
	Use of Goods and Services	108,332	176,000	-	62%
2211	Travel and Conference Expenses	37,820	88,126	-	43%
2221	Utilities	-	2,000	-	0%
2224	Materials and Supplies	4,639	4,640	-	100%
2231	Rent	-	10,000	-	0%
2241	Education and Training Expense	1,050	5,000	-	21%
2242	Consulting and Professional Expense	63,000	63,360	-	99%
2243	Bank Services	1,823	2,874	-	63%
70243	Somalia - Skill, Employability, Inclusion and Productivity Project	1,043,184	4,648,045	4,648,045	22%
22	Use of Goods and Services	1,034,889	2,092,796	2,092,796	49%
2211	Travel and Conference Expenses	18,260	93,548	93,548	20%
2223	Fuel and Lubricants	3,413	3,600	3,600	95%
2224	Materials and Supplies	29,416	33,378	13,692	88%
2225	Maintenance and Repairs	-	3,372	3,372	0%
2241	Education and Training Expense	36,930	238,628	238,628	15%
2242	Consulting and Professional Expense	939,975	1,565,472	1,585,408	60%
2243	Bank Services	6,896	7,024	6,774	98%
2261	Other General Expenses in Goods and Services	-	147,775	147,775	0%
31	Nonfinancial Assets	8,295	2,555,249	2,555,249	0%
3111	Buildings and Structures	-	1,910,994	1,910,994	0%
3112	Machinery and Equipment	8,295	644,255	644,255	1%
	Total Project Expenditure	\$349,970,431	\$710,064,219	\$731,660,654	49%

Appendix 4: Other Payments

Code	Description	Actual 2025
010500	Ministry of Finance	3,705,000
32	Financial Asset	3,705,000
3214	Financial Asset	3,705,000
010502	General Activities for the Government	22,275,145
29	Repayments	22,275,145
2911	Domestic Loan	22,275,145
	Total Other Payment	\$25,980,145

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Appendix 5: Detailed Breakdown of Total Budget Utilization by MDAs – 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
	Administration Affairs Sector	378,102,043	430,200,511	438,607,446	88%
010100	Office of the Presidency	12,638,662	12,678,126	12,529,086	100%
010201	Office of the Parliament - Peoples' House	27,429,915	28,014,021	27,893,681	98%
010202	Members of Parliament Senate	7,301,446	8,028,246	7,973,196	91%
010300	Office of the Prime Minister	12,982,859	13,138,519	10,610,236	99%
010400	Ministry of Foreign Affairs	3,945,879	4,257,443	4,028,603	93%
010401	Embassies	5,062,557	5,350,784	5,381,729	95%
010500	Ministry of Finance	93,112,723	108,611,660	128,224,184	86%
010501	Office of the Accountant General	3,619,522	3,643,797	3,413,164	99%
010502	General Activities for the Government	120,023,169	123,235,748	125,322,973	97%
010503	Directorate of Financial Reporting Center	985,906	997,837	1,004,452	99%
010600	Ministry of Planning, Investment and Economic Development	13,346,714	20,051,525	20,013,365	67%
010601	National Statistics Agency	8,447,410	9,140,680	5,852,912	92%
010700	Ministry of Interior and Federal Affairs	15,119,813	30,721,573	30,731,068	49%
010701	Somali Refugee and IDPs Commission	809,060	834,535	843,040	97%
010702	National ID Authority DADSOM	1,294,490	2,019,300	2,025,660	64%
010703	Somali Disaster and Humanitarian Management Agency	6,671,722	12,306,253	17,308,788	54%
010800	Ministry of Religious Affairs and Endowment	3,743,244	3,792,157	3,383,537	99%
010900	Ministry of Justice	2,367,910	2,442,600	2,409,795	97%
010901	Custodian Corps	11,452,966	11,519,440	11,429,440	99%
011001	Supreme Court	2,308,862	2,718,717	2,727,537	85%
011002	Banadir Regional Court	2,104,300	2,298,874	2,312,104	92%
011003	Appeal Court	1,028,292	1,194,399	1,194,399	86%
011005	Judiciary Service Committee	123,987	192,987	195,192	64%
011100	Attorney General	1,970,429	2,153,513	2,162,528	91%
011200	Solicitor General	616,110	709,415	706,400	87%
011300	Auditor General	4,034,970	4,066,279	4,022,894	99%
012100	Boundaries and Federation Commission	-	-	329,280	0%
012200	National Reconciliation Commission	474,333	496,772	496,772	95%
012300	National Independent Electoral Commission	12,441,331	12,717,155	1,207,560	98%
012500	Independence Constitution Review and Imp. Commission	962,729	1,033,636	1,033,636	93%
012600	National Civil Service Commission	1,536,734	1,690,399	1,696,114	91%
012700	The Independent Commission for Combating Corruption	144,000	144,120	144,120	100%
	Security and Defense Affairs Sector	265,921,250	268,732,431	257,147,965	99%
020100	Ministry of Defense	1,620,817	3,729,825	3,732,795	43%
020101	Armed Forces	166,282,124	166,558,630	163,436,555	100%
020102	Military Court	3,744,008	3,744,504	3,740,000	100%
020103	Disabled and Orphans Organization	60,000	93,000	93,000	65%
020200	Ministry of Internal Security	1,290,681	1,579,334	1,581,269	82%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Code	Descriptions	Actual 2025	Final Budget	Original Budget	% Per
020201	Police Force	49,829,412	49,902,168	49,681,986	100%
020202	National Security Force	36,691,927	36,706,720	28,466,720	100%
020203	Immigration Department	6,402,282	6,418,250	6,415,640	100%
	Economic Affairs Sector	161,599,382	331,423,865	334,633,565	49%
030100	Ministry of Water and Energy	33,715,256	92,593,886	92,610,638	36%
030200	Ministry of Mineral	1,854,556	2,278,328	2,238,344	81%
030201	Somalia Patrol Authority	1,071,460	1,081,715	1,080,260	99%
030300	Ministry of Agriculture	45,517,365	57,064,089	57,019,584	80%
030400	Ministry of Livestock and Forestry	5,065,094	13,913,515	13,924,693	36%
030500	Ministry of Fishery and Marine Resource	7,549,104	16,751,010	16,752,220	45%
030501	Somali Marine Research	590,544	606,098	640,748	97%
030502	Offshore and Fisheries Development Project	83,061	112,776	112,776	74%
030600	Ministry of Information	4,731,644	6,295,489	6,319,714	75%
030700	Ministry of Communications and Technology	5,021,431	13,751,884	13,736,167	37%
030701	National Communication Agency	707,383	846,054	859,284	84%
030702	Data Protection Authority	169,820	1,996,880	1,988,060	9%
030800	Ministry of Public Work & Reconstruction	36,838,541	100,948,525	104,248,983	36%
030900	Ministry of Transportation and Aviation	2,317,799	4,441,693	4,237,016	52%
030901	Civil Aviation and Metro-Authority	8,917,949	9,633,494	9,662,284	93%
031000	Ministry of Transport and Ports	1,503,888	2,550,631	2,544,844	59%
031001	Hamar Port Authority	918,100	1,032,200	1,032,200	89%
031100	Ministry of Industry & Commerce	2,454,973	2,588,736	2,683,878	95%
031101	Somali Quality Assurance Agency	1,314,880	1,461,221	1,478,756	90%
031200	Ministry of Environment and Cilmate Change	1,256,535	1,475,641	1,463,116	85%
	Social Affairs Sector	163,921,733	329,357,521	329,325,352	50%
040100	Ministry of Health	70,365,408	92,168,555	92,094,620	76%
040200	Ministry of Education and Higher Education	49,669,218	100,405,666	100,488,691	49%
040201	Somali National University	8,175,352	8,272,680	8,272,680	99%
040202	Somali Academy of Sciences and Arts	1,184,974	1,286,827	1,313,872	92%
040203	Intergovernmental Academy of Somali Language	250,078	342,256	342,256	73%
040300	Ministry of Labor and Social Affairs	31,535,531	123,959,428	123,931,465	25%
040400	Ministry of Youth and Sport	1,077,754	1,110,069	1,079,448	97%
040500	Ministry of Women and Human Rights Development	1,063,113	1,173,759	1,160,304	91%
040501	Somali Disable Agency	600,306	638,281	642,016	94%
	Total Expenditure	\$969,544,407	\$1,359,714,328	\$1,359,714,328	71%

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Appendix 6: Details of Public Debts

Creditor Category / Creditor Name	2021	2022	2023	2024	2025
	Million	Million	Million	Million	Million
GRAND TOTAL	\$4,485.92	\$4,439.75	\$2,817.67	\$1,514.80	\$1,482.28
Commercial	2.44	2.53	2.60	2.67	2.73
Government of Serbia	2.44	2.53	2.6	2.67	2.73
Multilateral	1,080.68	1,039.48	669.47	685.10	634.45
African Development Bank (AfDB)	23.80	21.08	-	-	-
Arab Fund for Economic and Social Dev.	189.78	190.82	198.95	201.61	206.30
Arab Monetary Fund	304.60	300.50	307.33	304.92	201.97
Int. Fund for Agricultural Development	32.28	31.02	2.55	2.05	1.69
International Development Association (IDA)	121.83	104.86	-	-	-
International Monetary Fund	359.36	342.60	96.60	113.46	160.23
Islamic Development Bank	13.11	12.50	27.44	26.67	27.87
OPEC Fund for Int. Dev.	35.92	36.10	36.59	36.39	36.39
Non-Paris Club	724.77	735.49	764.38	779.32	798.78
Abu Dhabi Fund for Development	247.55	251.64	262.95	266.72	267.81
Government of Algeria	1.56	1.56	1.56	1.56	1.56
Government of Bulgaria	10.83	10.99	11.37	11.49	11.61
Government Of Iraq	192.15	192.24	202.01	212.57	227.12
Government of Libya	34.91	36.20	40.36	41.90	46.97
Government of Romania	2.52	2.52	2.52	2.52	2.52
Kuwait Fund for Econ. Dev	121.94	125.32	124.75	123.70	123.88
Saudi Fund for Development	113.31	115.02	118.86	118.86	117.31
Paris Club	2,678.03	2,662.25	1,381.22	47.71	46.32
European Economic Community (EEC)	0.35	0.33	0.34	-	-
Government of Denmark	2.97	2.89	2.93	-	-
Government of France	154.21	145.30	152.22	-	-
Government of Italy	624.11	620.31	-	-	-
Government of Japan	121.60	110.76	110.89	-	-
Government of Netherlands	2.23	2.10	2.18	-	-
Government of Norway	0.66	0.61	0.58	-	-
Government of Russia	708.81	716.94	49.02	6.81	5.42
Government of Spain	40.90	40.90	40.90	40.90	40.90
Government of UK	30.38	30.30	30.35	-	-
United States of America	991.81	991.81	991.81	-	-

Federal Government of Somalia
Annual Report and Consolidated Financial Statements
for the year ended December 31, 2025

Appendix 7: Extrabudgetary

	MDA	Receipt	Payment
010500	Ministry of Finance	79,060.00	79,059.90
010700	Ministry of Interior and Federal Affairs	395,253.86	393,177.50
030500	Ministry of Fishery and Marine Resource	167,454.00	167,445.00
031200	Ministry of Environment and Cilmate Change	1,285,165.60	1,184,054.02
030800	Ministry of Public Work & Reconstruction	32,190.00	29,128.00
040201	Somali National University	3,365,517.54	3,416,923.50
	TOTAL	\$5,324,641.00	\$5,269,787.92

Sources of Revenue – Extrabudgetary Fund

Sources	Amount
Save the Children	\$16,000
UNDP	\$235,250
OXFAM	\$92,325
FAO	\$378,325
United Nations (Kesc4)	\$365,605
African Wildlife Foundation	\$28,241
UNSO	\$85,000
WFP	\$129,060
UNICEF	\$456,845
Giz (Cop29)	\$59,374
Un-Habitat	\$113,059
Fees (SNU)	\$3,365,518
Other Sources	\$40
Total	\$5,324,641