



Federal Government of Somalia

Office of the Accountant General

Government Quarterly Financial Report Quarter Three 2020



Introduction and Background

The Office of the Accountant General (OAG) is responsible for the preparation of accounts and financial reports to provide such information as may be necessary to show the results of the management of the national budget that include a comparison between the estimated and actual revenue and expenditure and any other information prescribed in the Public Finance Management law 2019 “PFM”.

In this summary report, the Office of the Accountant General (OAG) accordingly presents the fiscal performance of the Federal Government of Somalia for the financial year relating to the period at the end of the quarter Three of the Fiscal Year (FY) 2020. Areas included in the report are;

- Dashboards for a commentary on FGS fiscal performance for the period;
- Fiscal Summary report of FGS revenue and expenditure;
- Revenue performance for the details of the revenues collected by the revenue collection authorities;

The table below shows main sources of revenues and types of expenditure of the Federal Government of Somalia in line with the Budget Appropriation Act of 2020

Table: FGS sources of revenue and types of expenditure.

Sources of Revenue
• Domestic Revenue in the form of Taxes and Non – tax revenue • Grants (External Donor Funds)
Types of Expenditure
• Compensation to employees (salary and allowances) • Use of Goods and Services • Grants (Transfers to Federal Member States) • Capital Expenditure and • Other expenses (Contingency)

It is important to note that following the implementation of the Somali Financial Management Information System (SFMIS) in 2014 by the FGS in order to enhance accountability and transparency in the management of the public money and to increase the level of accuracy of financial data and information, all financial reports and data included in this report are extracted directly from the SFMIS.

Following are statements extracted from the Somali Financial Information Management System [SFMIS]



Federal Government of Somalia

Summary of Government Revenue and Expenditure as of September, 2020

Description	Budget / Estimate	For the Month of September, 2020	YTD Actuals	Variance
Total Domestic Revenue	167,519,728	17,688,019	152,619,978	14,899,749
Tax revenue	107,048,070	10,966,669	100,629,457	6,418,613
Non-tax revenue	60,471,657	6,721,350	51,990,522	8,481,136
Total External Grants	410,584,508	23,679,075	203,366,522	207,217,986
Current - Grants Bilateral	30,000,000		7,500,000	22,500,000
Capital	12,000,000			12,000,000
Current - Grants - Multilateral	368,584,508	23,679,075	185,991,713	182,592,795
Current (Multi-lateral)			9,874,809	-9,874,809
Total Revenue and Grants	578,104,236	41,367,094	355,986,500	222,117,736
Total Recurrent Expenditure	643,973,093	38,624,931	302,560,328	341,412,764
Compensation of employees	235,651,469	12,609,170	157,757,362	77,894,107
Use of goods and services	152,457,089	12,504,415	51,653,937	100,803,152
Interest and other charges	6,363,584	1,157,980	8,978,046	-2,614,462
Subsidies	2,010,000	813,643	1,455,516	554,484
Grants	153,019,118	3,955,532	54,780,442	98,238,676
Social benefits	93,435,025	7,584,191	27,935,025	65,500,000
Other expenses	1,036,807			1,036,807
Total Capital Expenditure	41,297,642	2,333,630	10,628,637	30,669,005
Consumption of fixed capital	41,297,642	2,333,630	10,628,637	30,669,005
Total Expenditure	685,270,734	40,958,561	313,188,965	372,081,769

Revenue performance comprehensive



Federal Government of Somalia

Revenue Performance Report from July, 2020 to September, 2020

Code	Description	Original Estimate	Virements	Revised Estimate	YTD Actuals	Variance
1111	Payable by individuals	8,300,000	-870,678	7,429,322	3,040,496	4,388,826
111101	Wages and salaries (Public Sector Payees)	3,800,000		3,800,000	1,248,354	2,551,646
111102	Wages and salaries (Private Sector Employees)	4,500,000	-870,678	3,629,322	1,792,142	1,837,180
1112	Payable by corporations	2,500,000	-1,500,000	1,000,000	17,597	982,403
112101	Corporate profit tax	2,500,000	-1,500,000	1,000,000	17,597	982,403
1131	Other taxes - on Income	500,000	-203,282	296,719	144,606	152,113
113101	Rental income	500,000	-203,282	296,719	144,606	152,113
1141	General taxes on goods and services	27,100,000	-9,298,765	17,801,235	5,146,115	12,655,121
114101	Sales taxes - Hotels	800,000	-500,000	300,000	228,487	71,513
114102	Sales taxes - Telecommunications	5,900,000	-1,690,443	4,209,557	240,957	3,968,600
114103	Sales taxes - Electricity Companies	1,300,000		1,300,000	3,916	1,296,084
114104	Sales taxes - on imported goods	16,000,000	-5,039,486	10,960,514	4,559,421	6,401,093
114105	Sales taxes - Airline tickets	2,100,000	-1,770,000	330,000	113,334	216,666
114106	Sales taxes - Others (TV Cable Providers)	1,000,000	-298,836	701,164		701,164
1151	Customs and other import duty	92,000,000	-22,213,264	69,786,736	22,332,432	47,454,304

115100	Customs and other Import duties	92,000,000	-22,213,264	69,786,736	69,786,736
115101	Custom taxes on petroleum			2,410,410	-2,410,410
115102	Custom taxes on export goods			106,188	-106,188
115103	Road vehicles (salon cars)			2,111,042	-2,111,042
115104	Import tax on sugar			2,130,145	-2,130,145
115105	Crude vegetable materials			924	-924
115106	Import tax on tobacco and matches			432,596	-432,596
115108	Flour			309,938	-309,938
115109	Construction of electronic materials			2,155,434	-2,155,434
115110	Cereal products, spaghetti etc			2,039	-2,039
115111	Vegetable oils			592,331	-592,331
115112	Soap and cleaning products			600,466	-600,466
115113	Apparel, clothing, textile yarn			1,569,097	-1,569,097
115114	Footwear			2,370	-2,370
115115	Tea			44,292	-44,292
115116	Vegitables and fruits			26,224	-26,224
115117	Plastic materials			88,534	-88,534
115118	Rubber tyers			62,467	-62,467
115119	Poultry and edible offals			84,834	-84,834
115120	Building materials			999,753	-999,753
115121	Electronic materials			1,701,579	-1,701,579
115122	Food items /rice, spaghetti. etc			850,342	-850,342
115123	Household materials			1,123,294	-1,123,294
115124	Cosmetics & perfume			134,870	-134,870
115125	Others			3,247,444	-3,247,444
115126	Gold				
115127	Shoes			411,831	-411,831
115128	Beverarges			1,133,988	-1,133,988

1156	Other taxes on int. trade and transactions	14,000,000	-9,000,000	5,000,000		5,000,000
115601	Import tax on Khat	14,000,000	-9,000,000	5,000,000		5,000,000
1161	Payable solely by business	11,100,000	-5,365,941	5,734,059	2,914,945	2,819,114
116101	Stamp duties of invoices and contraracts (notary)	2,000,000	-1,712,252	287,748	453,082	-165,335
116102	Road tax	1,900,000	-1,388,727	511,273	439,906	71,367
116103	Other stamp duty	3,700,000	-1,456,466	2,243,535	1,023,562	1,219,973
116109	stamp duty on cutoms	3,500,000	-808,496	2,691,504	998,395	1,693,109
1311	Current - Grants Bailateral	30,000,000		30,000,000		30,000,000
131101	Current (Turkey)	30,000,000		30,000,000		30,000,000
1312	Capital		12,000,000	12,000,000		12,000,000
131201	Capital (Turkey)					
131202	Capital (Saudi Arabia)					
131204	UAE		12,000,000	12,000,000		12,000,000
1321	Current - Grants - Multilateral	201,750,902	166,833,606	368,584,508	27,948,390	340,636,118
132101	Current - World Bank - Multi-partner Trust Fund (SFF)	4,833,325	-4,742,311	91,014		91,014
132102	Current - World Bank - Capacity Injection Project	4,459,835	-1,459,835	3,000,000	102,614	2,897,386
132103	Current - World Bank - Public Financial management	10,450,960	-5,450,960	5,000,000	200,221	4,799,779
132104	Current - World Bank - ICT Sector Support	1,241,700	-640,000	601,700		601,700
132105	Current - World Bank - SCORE	5,655,700	344,300	6,000,000	939,766	5,060,234
132106	Current - World Bank - RCRF - Budget support	1,970,646	6,157,246	8,127,892	3,880,293	4,247,599
132107	Current - World Bank - SOPTAP (Petroleum)	242,650	36,933	279,583		279,583
132108	Current - African Development Bank - Economic and Financial Governance	5,702,486		5,702,486	437,200	5,265,286
132109	Current - United Nations - Peace Building Fund (SFF)		3,850,036	3,850,036		3,850,036
132110	Current - Urban Investment Planning Project (SUIIP)	4,169,492	1,203,029	5,372,521	982,201	4,390,320
132111	Current - United Nations - District Rehabilitation Project (S2S)	1,930,507		1,930,507		1,930,507

132112	Current - European Union - Police					
132113	Current - European Union - Budget support	33,000,000	-7,700,000	25,300,000		25,300,000
132114	Global Partnership For Education	4,838,008	-409,400	4,428,608		4,428,608
132115	Current - World Bank - SEAP	2,179,800		2,179,800	124,900	2,054,900
132116	Current Somalia Shock-Responsive Social Safety Net Project Project	30,878,000	20,867,509	51,745,509		51,745,509
132117	WB - Recurrent Costs and Reform Financing Project	46,500,000	-10,092,601	36,407,399		36,407,399
132118	WB Surge Support				196,470	-196,470
132119	WB - Somalia Petroleum Sector Technical Assistance Project					
132120	Current- African Development Bank - Energy Sector Project	693,582		693,582		693,582
132121	Current- World Bank - "BIYOOLE" PROJECT	5,911,908	1,998,622	7,910,529	340,448	7,570,082
132122	Current - African Development Bank - Road Infrastructure Program	3,030,939		3,030,939		3,030,939
132123	Current - African Development Bank - SIEMID	2,212,356		2,212,356		2,212,356
132124	Current- World Bank - SCALED-UP PROJECT	20,548,000	-15,048,000	5,500,000	535,199	4,964,801
132125	Current - WB- Somali Urban Investment Planning Project - Additional Financing	541,809	22,800	564,609		564,609
132126	Current- World Bank - Somalia Urban Resilience Project PH2	10,759,200	-1,759,200	9,000,000		9,000,000
132127	Current- World Bank - DPO		100,000,000	100,000,000		100,000,000
132129	Current -World Bank - Somalia Crisis Recovery Project (SCRP)		33,044,166	33,044,166	19,359,093	13,685,073
132130	Current - United Nations - Maximum County Allocation (GPE-MCA) Project		2,611,240	2,611,240		2,611,240
132131	Current - WB - Somali Integrated Statistics and Economic Capacity Building Project		4,000,032	4,000,032	849,985	3,150,047
132132	Current - WB - Somalia Emergency Locust Response Project (SELRP)		40,000,000	40,000,000		40,000,000

1331 Current (Multi-lateral)

133101 Inter-entity transfers:Salaries

1421	Administrative fees and charges	74,300,000	-17,327,542	56,972,459	13,076,248	43,896,210
142201	Administrative charges	3,000,000	-1,022,292	1,977,708	680,567	1,297,141
142202	Visa charges	5,000,000	-2,400,000	2,600,000	2,166,973	433,028
142203	Passports fees	5,000,000	-1,450,000	3,550,000		3,550,000
142204	Licence fees - Commerce and industry	1,000,000	-365,226	634,775	254,450	380,325
142205	Work permits and other fees	1,200,000	-940,000	260,000	157,410	102,590
142206	Harbour fees - Albayrak	27,000,000	-5,821,241	21,178,759	7,375,037	13,803,721
142207	Airport fees - Favori	2,400,000	-976,660	1,423,340	484,801	938,539
142208	Fisheries licence fees	2,100,000		2,100,000	508,050	1,591,951
142210	Telecommunication Spectrum fees	12,600,000		12,600,000	30,000	12,570,000
142211	Overflight fees	15,000,000	-4,352,123	10,647,877	1,418,961	9,228,916
1425	Harbour Fees	4,600,000	-1,100,801	3,499,199	1,203,936	2,295,263
142502	Customs Harbour fees	4,600,000	-1,100,801	3,499,199	1,203,936	2,295,263
Grand Total		466,150,902	111,953,334	578,104,236	75,824,764	502,279,472

Expenditure Performance

Federal Government of Somalia

Expenditures Report as of September, 2020



	Description	Budget / Estimate	For the Month of September, 2020	YTD Actuals	Variance
21	Compensation of employees	235,651,469	12,609,170	157,757,362	67%
2111	Wages and salaries in cash	144,772,832	8,108,328	100,357,845	69%
2112	Allowances	76,233,008	3,282,732	48,499,134	64%
2131	Other employee costs	14,596,421	1,218,110	8,900,383	61%
2132	Arrears on Allowances	49,208			0%
22	Use of goods and services	152,457,089	12,504,415	51,653,937	34%
2211	Utilities	7,163,885	805,500	3,119,003	44%
2212	Rent	2,383,163	502,287	1,090,963	46%
2213	Fuel and lubricants	7,194,687	932,686	3,472,093	48%
2214	Repairs and maintenance	3,643,154	402,683	1,532,670	42%
2215	Office materials and other consumables	5,298,018	411,258	2,007,725	38%
2216	Travel expenses	11,576,965	793,939	3,335,217	29%
2221	Education expenses	3,484,658	665,222	1,174,535	34%
2222	Training expenses	7,805,487	65,214	289,360	4%
2231	Consulting and professional fees	33,854,462	2,366,928	8,478,180	25%
2232	Medical fees	894,176	300	7,581	1%
2241	Bank commissions	7,024,299	427,831	4,685,161	67%
2243	Insurance charges/premium	99,584		5,150	5%
2251	Health and hygiene	8,525,000	112,470	607,269	7%
2252	Agricultural supplies and inputs	400,000			0%
2253	Military materials, supplies and services	696,000	42,000	417,049	60%
2255	Other specialized materials and services	10,085,760	214,873	914,848	9%
2256	Special operational services	10,228,558	1,295,357	5,561,800	54%
2261	Other General Expenses	32,099,232	3,465,868	14,955,333	47%

23	Consumption of fixed capital	41,297,642	2,333,630	10,628,637	26%
2311	Buildings and structures	2,361,772		546,050	23%
2312	Machinery, furniture and equipment	5,141,678	320	167,070	3%
2313	Information and Communication Technology (ICT)	7,576,083	391,862	2,341,679	31%
2314	Other fixed assets	26,218,108	1,941,448	7,573,838	29%
24	Interest and other charges	6,363,584	1,157,980	8,978,046	141%
2411	Loan Interest and Commitment Charges	6,363,584	1,157,980	8,978,046	141%
25	Subsidies	2,010,000	813,643	1,455,516	72%
2521	To non-financial private enterprises	2,010,000	813,643	1,455,516	72%
26	Grants	153,019,118	3,955,532	54,780,442	36%
2611	Current				
2621	Current	1,225,000		619,908	51%
2631	Transfers to Sub National	151,794,118	3,955,532	44,285,724	29%
2670	Transfers by other general government units			9,874,809	
27	Social benefits	93,435,025	7,584,191	27,935,025	30%
2711	Social Security benefits	46,850,834		20,350,834	43%
2721	Social Assistance Benefits	46,584,191	7,584,191	7,584,191	16%
28	Other expenses	1,036,807			0%
2821	Contingency Items - Operating & Capital Expenses	1,036,807			0%
31	Assets		-1,171,771	3,218,381	
3151	Advances		-1,171,771	3,218,381	
Grand Total		685,270,734	39,786,790	316,407,346	46%

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