

FEDERAL REPUBLIC OF SOMALIA



SUPPLEMENTAL APPROPRIATION ACT FOR 2018 BUDGET

ACT No. 000012

Theme of 2018 Budget

“Relying On Our Own Resources”

Supplemental Appropriation Act for 2018 Budget

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THE SUPPLEMENTAL BUDGET PROCLAMATION ACT NO. 000012 (2018)

Budget Proclamation of the Federal Government of Somalia

WHEREAS, the Constitution of Federal Government of Somalia Article 124 provides that the Parliament shall approve and adopt the annual budget;

WHEREAS, it has become necessary to approve and disburse the supplementary budgetary appropriation for undertakings by the Federal Government of Somalia during the 2018 Fiscal Year;

NOW, THEREFORE, in accordance with Article 124 (a) of the Provisional Federal Constitution of the Federal Republic of Somalia, it is hereby proclaimed as follows.

1. Part One

General

Short Title

This Act may be cited as the "2018 Fiscal Year Supplemental Budget Act No.00012/2018" which modifies the Act cited as "2018 Fiscal Year Budget Act No.00011/2018"

1.1 Definitions

In this Act, unless the context otherwise requires:

1. "Appropriation" means any authorization of the Parliament to pay money out of the Consolidated Fund;
2. "Approval" means the endorsement by the Minister, the budget allocation prepared by item of expenditure based on the budget appropriated by Parliament;
3. "Consumption of fixed capital" expenditure means an outlay for the acquisition of or improvements to fixed assets;
4. "Commitment" means an obligation that becomes a liability if and when the terms of existing contracts agreements or laws are met;
5. "Minister or Ministry" means the Minister of Finance or the Ministry of Finance respectively;
6. "Public Body" means any organ of the Federal Government of Somalia which is partly or wholly financed by the budget allocated under this Act;
7. "Budget transfer" means the authorized movement of funds in an approved budget from one head, subhead, project or item to another.
8. "Cash Advance" means the authorized movement of funds in an approved budget from the Consolidated Fund to a Public Body in cash or to a bank account under the control of the

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Public Body for the purpose of purchasing goods and services, and including Petty Cash and Travel Advances.

1.2 Total Supplementary Budget Appropriated

The supplementary budget of the Federal Government of Somalia is hereby appropriated for the Fiscal Year commencing on January 1, 2018 and ending on December 31, 2018 from the Federal Government Revenues and other funds for undertaking set forth in schedule hereto. Appropriations under "2018 Fiscal Year Budget Act No.00011/2018" remain valid except where amended by this Act. The total budget appropriated for operating and project expenditure is the following:

A)	For operating expenditure	US\$	262,910,068
B)	For project expenditure	US\$	<u>34,162,091</u>
			297,072,159

2 Part Two Budget Administration

2.1 Powers of Federal Government Organs

- 1- The Minister of Finance is hereby authorized and directed, upon the request of the heads of concerned Federal Government organs, to disburse out of the Federal Government revenues and other funds the amounts appropriated herein for undertakings of their respective organs.
- 2- Public bodies are hereby authorized to record on their appropriate budgetary head, subhead, project, or program, as the case may be, and undertake all necessary for the utilization of any additional loan or aid in kind and/ or cash obtained from foreign or local sources for carrying out operating expenditure or special projects, and report to the ministry of finance within one month from the end of the fiscal year.

2.2 Budget Transfer

1. Transfers shall be allowed from the operating expenditures to the consumption of fixed capital budget.
2. No transfers shall be allowed from the consumption of fixed capital to other chapters of the operating expenditures.

2.3 Budget Transfer within Public Bodies

- 1- The Minister may within a Public Body:
 - a) Transfer funds within items of expenditure of the operating Budget; if they are within one head.

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b) Transfer budget from one consumption of fixed capital project to another.

2. The minister may delegate the appropriate head of public body to exercise the power vested in him under sub-article 1 of this Article.

2.4 Budget Transfer between Public Bodies

- 1- The Minister may transfer an operating budget from one Public Body to the other, if it is ascertained that the Public Body to which the budget is appropriated cannot wholly utilize its budget.
- 2- The Minister may authorize the transfer of funds from the consumption of fixed capital budget of one public body to the consumption of fixed capital budget of another public body where a deficiency in one Public Body's capital budget can be met by an offsetting transfer from another public body's capital budget approved for the fiscal year.

2.5 Transfer from Contingency Budget

Emergency expenditures may be provided on the authority of the Minister by transfer from the provision for Contingency Budget where additional funds are requested on the basis that they are urgently required for the current year's operations and could not have been foreseen in the Annual Budget. Once expenditure is approved from the contingency budget by the Minister of Finance that appropriation is transferred to the responsible Public Body. The Minister of Finance will provide Parliament with regular reports on appropriations transferred from the contingency reserve.

2.6 Additional Supplementary Budget

An additional Supplementary Budget appropriation may be authorized by the Parliament on the recommendation of the Council of Ministers.

2.7 Arrears

Repayment of arrears and delayed payments generated in the course of a fiscal year that remain at the end of that fiscal year shall be added to the stock of arrears and scheduled for repayment in a subsequent fiscal year. The Minister is authorized to investigate all arrears claims and determine their legitimacy prior to settlement.

2.8 Borrowings

The Federal Government of Somalia has committed to not borrow domestically or from abroad, with the exception of limited advances to smooth within-year cyclical cash inflows (liquidity). All liquidity advances should be repaid by end-December of the fiscal year.

3 Part Three Disbursement

3.1 Sequestration

In the event that cash balances are inadequate to meet expenditure commitments, the descending order of priority for fulfilling budget commitments is:

1. Non-civilian compensation of employees and associated rations
2. Finance Costs (Bank Comissions)
3. Civilian compensation of employees
4. Allowances for political appointees
5. Non-discretionary goods, services and grants for regions

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6. Discretionary expenditure, arrears and advances

3.2 Deposit of revenue

- 1- The revenue of the Federal Government must be deposited to the Treasury Single Account (TSA) at the Central Bank of Somalia within 24 hours working day of collection.
- 2- The Central Bank shall accept deposits and effect payments for the account of the Federal Government. Revenue can be deposited in commercial banks, in which case the commercial bank will transfer the funds to the Central Bank within 24 hours working day of deposit.

3.3 Disbursement out of Treasury Single Account

- 1- No disbursements shall be made out of the TSA without the prior authorization of the Parliament.
- 2- No expenditure or commitment of expenditure can be incurred from the budget approved before a budget allotment is allocated and approved by the Ministry.
- 3- All payments are to be made directly from the TSA in the Central Bank, either directly from the main account or from one of the subsidiary expenditure accounts established by the Minister.
- 4- All revenue and payment transactions should be processed through the Somalia Financial Management Information System (SFMIS) and reconciled with the bank statement from the Central Bank daily.
- 5- All payments to traders must be processed through the SFMIS prior to payment, and payments made from the appropriate sub-account of the TSA at the Central Bank direct to the trader in accordance with directions issued by the Minister.

3.4 Disbursement Limit

- 1- Except as provided in Articles 2.2 to 2.5, no disbursements to public bodies shall be made in a fiscal year, which exceeds the amounts, appropriated under this Act for the fiscal year.

3.5 Cash Advance Accounts

- 1- Imprest Accounts (Petty Cash) must be approved by the Minister and each single account balance is limited to an amount as agreed by the Minister.
- 2- Any cash advance made from the National Budget shall be repaid or cleared (acquited) within the fiscal year when the cash advance was issued.
- 3- An Authorizing Officer of each Public Body shall maintain records of outstanding cash advances in such manner as prescribed by the Minister.
- 4- All cash advances shall be recorded in the SFMIS as an asset (object code 3152) and only recorded as final consumption (expense object codes) after the funds are spent and the advance acquitted in such a manner as prescribed by the Minister.

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3.6 Commitments

- 1- No commitment shall be made against an appropriation except by requisition of the head of the public body or by a person authorized by him in writing.
- 2- No contract or other arrangement requiring payment shall be entered into by any public body unless there is a sufficient unencumbered balance from the budget allotment to discharge any debt that will be incurred during the fiscal year.
- 3- Entering into commitments for the procurement of goods and services for public bodies is prohibited without the prior approval of the Ministry in the circumstance where arrears payments from previous years remain on the books of the public body.
- 4- Notwithstanding the provisions of sub-article 1 of this Article, in the case of concluding a long-term contract relating to a project lasting for more than one fiscal year, the ascertainment of budget appropriation for the first fiscal year of the project shall be sufficient.
- 5- The Ministry shall establish the procedures to be followed and the manner in which records for the control of financial commitments chargeable to each budgetary item will be registered.
- 6- The head of the public body shall maintain the records for the control of financial commitments chargeable to each budgetary item in a manner prescribed by the Minister.

3.7 Payments for Goods and Services

- 1- No payment shall be made by any public body unless, in addition to any other voucher or certificate required, the head of the public body or other person authorized by him certifies:
 - c) In the case of a payment for the performance of work, the supply of goods or the rendering of services:
 - i. That the work has been performed, the goods supplied or the services rendered, and that the price charged is according to the contract, or if not specified by the contract, is reasonable;
 - ii. That a payment is to be made, under the terms of the contract, before the completion of the work, delivery of the goods or rendering of the service, that the payment is according to the contract; or
 - iii. That, in accordance with the procedures prescribed by the Ministry, payment is to be made in advance of verification, that the claim for payment is reasonable; or
 - d) In the case of any other payment, that the payee is eligible for or entitled to the payment.

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- 2- The Ministry may prescribe the procedures to be followed to give effect to the certification and verification required by this Article.
- 3- Public Bodies shall maintain safe deposit boxes in which petty cash is kept. The amount of money to be used as petty cash shall be determined to be issued by the Minister.

3.8 Unspent Funds

- 1- Subject to directives issued by the Ministry, the unspent balance of an appropriation granted for a fiscal year shall lapse.

3.9 Reporting

- 1- All Public Bodies are to provide revenue and expenditure reports to the Accountant General in the Ministry within 7 working after the end of each month in the format specified in Ministerial Decree or Treasury Circulars.
- 2- Monthly and quarterly budget performance reports are to be published on the Ministry website within deadlines to be specified in Ministerial Decree or Treasury Circular.

4 Part Five

Budget Appropriation

4.1 Appropriation to Public Bodies

9. The following budget is appropriated to public bodies for the Fiscal year 2018

a) Operating budget	US\$	262,910,068
b) Special projects budget	US\$	<u>34,162,091</u>
		297,072,159

4.2 Effective Date

This Act shall enter into force as of the ____ day of ____ 2018.

Done at Mogadishu, this ____ day of ____ 2018.

PRESIDENT OF THE
FEDERAL GOVERNMENT OF SOMALIA

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5 Annex for 2018 Supplementary Budget

5.1 Summary of Revenue and Expenditure for 2018 Budget

(million US\$)	2017 Actual	2018 Budget	2018 Revised	Change over 2018 Budget	%
1. REVENUE	248.3	274.6	297.1	22.4	8.2%
(A) DOMESTIC REVENUE	142.6	156.0	172.5	16.5	10.6%
Tax Revenue	112.0	127.2	127.9	0.7	0.5%
Tax on Income, Profit and Capital Gains	3.4	6.9	7.2	0.2	3.3%
Taxes on Goods and Services	8.9	17.6	19.4	1.9	10.5%
Taxes on international trade	92.8	97.0	94.5	(2.5)	-2.6%
Other taxes	6.9	5.7	6.8	1.1	19.3%
Non-Tax Revenue	30.6	28.8	44.7	15.8	54.8%
(B) DONOR FUNDED	105.6	118.6	124.6	6.0	5.0%
From foreign governments	61.8	61.1	43.5	(17.6)	-28.8%
From international organizations	43.8	57.5	81.1	23.6	41.0%
2. EXPENDITURE	245.6	274.6	297.1	22.4	8.2%
(C) OPERATIONAL EXPENDITURE	227.9	248.7	263.0	14.4	5.8%
Compensation of employees	124.6	130.4	145.0	14.6	11.2%
Use of goods and services	67.2	75.0	76.4	1.4	1.9%
Consumption of fixed capital	1.0	8.8	2.8	(5.9)	-67.8%
Grants	23.4	23.6	32.9	9.3	39.2%
Contingency	4.0	2.5	4.4	1.9	76.6%
Repayment of arrears and advances	7.8	8.4	1.5	(6.9)	-81.8%
(D) PROJECT EXPENDITURE	17.7	26.0	34.0	8.1	31.0%
Compensation of employees	0.3	0.9	0.9	(0.0)	-2.8%
Use of goods and services	12.0	19.3	20.3	1.0	5.2%
Purchase of non-financial assets	5.4	5.7	12.7	7.0	122.8%
Grants	0.0	0.1	0.2	0.1	80.2%
3. BALANCE	2.7	0.0	0.0	0.0	

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5.2 Detailed Government Revenue Estimates for 2018 Supplementary Budget

CODES	DESCRIPTION	2018 Budget	2018 Revised	Change over 2018 Budget	%
	Grand total	274,630,191	297,072,158	22,441,967	8.2%
	DOMESTIC REVENUE	156,027,305	172,510,000	16,482,695	10.6%
	Tax Revenue	127,180,000	127,860,000	680,000	0.5%
111	Tax on Income, Profit and Capital Gains	6,930,000	7,160,000	230,000	3.3%
111101	Wages and salaries (Public)	3,900,000	3,200,000	(700,000)	-17.9%
111102	Wages and salaries (Private)	950,000	2,300,000	1,350,000	142.1%
111201	Corporate profit tax	1,240,000	1,200,000	(40,000)	-3.2%
111204	Rental Income	840,000	460,000	(380,000)	-45.2%
114	Taxes on Goods and Services	17,550,000	19,400,000	1,850,000	10.5%
1141	General taxes on goods and services	17,550,000	19,400,000	1,850,000	10.5%
114102	Hotels	600,000	900,000	300,000	50.0%
114103	Telecommunications	3,500,000	6,500,000	3,000,000	85.7%
114104	Consumer Light Industries	450,000	-	(450,000)	-100.0%
114106	Sales tax on imported goods	13,000,000	12,000,000	(1,000,000)	-7.7%
115	Taxes on international trade	97,000,000	94,500,000	(2,500,000)	-2.6%
115000	Customs from the Port (Summary)	81,000,000	81,500,000	500,000	0.6%
115201	Import Tax on Khat	16,000,000	13,000,000	(3,000,000)	-18.8%
116	Other taxes	5,700,000	6,800,000	1,100,000	19.3%
116102	Stamp duties of invoices and contracts (n	2,600,000	2,500,000	(100,000)	-3.8%
116104	Road tax	1,600,000	1,800,000	200,000	12.5%
116105	Other stamp duty	1,500,000	2,500,000	1,000,000	66.7%
	Non-tax Revenue	28,847,305	44,650,000	15,802,695	54.8%
142	Sales of goods and services	28,847,305	44,650,000	15,802,695	54.8%
142101	Administrative Charges	147,305	10,700,000	10,552,695	#####
142201	Visa Charges	4,880,000	9,500,000	4,620,000	94.7%
142203	Departure Fees	900,000	-	(900,000)	-100.0%
142204	Ministry of Commerce	460,000	650,000	190,000	41.3%
142401	Ministry of Labour worker registration fees	460,000	800,000	340,000	73.9%
142501	Harbour Fees	22,000,000	23,000,000	1,000,000	4.5%
13	GRANTS	118,602,886	124,562,158	5,959,272	5.0%
131	From foreign governments	61,072,000	43,456,259	(17,615,741)	-28.8%
131101	Turkey (current)	20,000,000	20,000,000	-	0.0%
131102	Saudi Arabia (current)	30,412,000	20,000,000	(10,412,000)	-34.2%
131103	Qatar	10,000,000	3,456,259	(6,543,741)	-65.4%
131105	UAE	660,000	-	(660,000)	-100.0%
132	From international organisations	57,530,886	81,105,899	23,575,013	41.0%
132101	WB - Multi-partner Trust Fund (SFF)	2,213,753	6,557,675	4,343,922	196.2%
132102	WB - Capacity Injection Project	7,638,433	7,638,433	-	0.0%
132103	WB - Public Financial Management	3,975,000	3,922,968	(52,032)	-1.3%
132104	World Bank - ICT Sector Support	2,127,974	4,000,000	1,872,026	88.0%
132105	World Bank - (SCORE)	1,815,053	2,631,303	816,250	45.0%
132106	RCRF	28,230,000	30,234,808	2,004,808	7.1%
132112	AfDB - (EFG)	2,020,000	1,020,000	(1,000,000)	-49.5%
132113	UN Window (Peace Building Fund)	-	876,592	876,592	
132114	UN - Urban Investment Planning Project	3,097,425	3,097,425	-	0.0%
132115	UN - District Reconstruction Project	939,600	1,699,694	760,094	80.9%
132116	European Union	4,008,000	19,300,000	15,292,000	381.5%
132117	WB - SOPTAP		127,000	127,000	

5.3

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5.4 The Detailed Planed Appropriation for 2018 Supplemental Budget in US\$

Code	Name Code	Description	2018 Budget	2018 Revised	Change over 2018 Budget
		Grand Total - Appropriation	274,630,191	297,072,159	22,441,967
		Grand Total - Operating expenditure	248,652,953	262,910,068	14,257,115
10101		Office of the Presidency	4,961,697	4,916,665	(45,032)
	2100	Compensation of employees	2,749,284	2,704,252	(45,032)
	2110	Wages & salaries	2,510,964	2,354,082	(156,882)
	2111	Wages and salaries in cash	1,517,364	1,364,082	(153,282)
	2112	Allowances	993,600	990,000	(3,600)
	2130	Other employee costs	238,320	350,170	111,850
	2131	Other employee costs	238,320	350,170	111,850
	2200	Use of goods and services	2,212,413	2,212,413	-
	2210	General expenses	1,550,863	1,550,863	-
	2211	Utilities	122,320	122,320	-
	2212	Rent	46,750	46,750	-
	2213	Fuel and lubricants	374,000	374,000	-
	2214	Repairs and maintenance	164,093	164,093	-
	2215	Office materials and other consumables	18,700	18,700	-
	2216	Travel expenses	825,000	825,000	-
	2260	Other expenses	661,550	661,550	-
	2261	Other expenses	661,550	661,550	-
10201		Office of the Parliament	5,146,885	5,144,059	(2,826)
	2100	Compensation of employees	2,909,136	2,918,810	9,674
	2110	Wages & salaries	2,909,136	2,918,810	9,674
	2111	Wages and salaries in cash	1,874,736	1,889,210	14,474
	2112	Allowances	1,034,400	1,029,600	(4,800)
	2200	Use of goods and services	1,787,749	1,812,749	25,000
	2210	General expenses	1,216,156	1,241,156	25,000
	2211	Utilities	140,250	140,250	-
	2212	Rent	60,775	85,775	25,000
	2213	Fuel and lubricants	328,339	328,339	-
	2214	Repairs and maintenance	71,526	71,526	-
	2215	Office materials and other consumables	175,266	175,266	-
	2216	Travel expenses	440,000	440,000	-
	2260	Other expenses	571,593	571,593	-
	2261	Other expenses	571,593	571,593	-
	2600	Grants	150,000	112,500	(37,500)
	2621	To Organisations	150,000	112,500	(37,500)
	2300	Capital expenditure	300,000	300,000	-
	2314	Capital	300,000	300,000	-
10202		Members of Parliament (Allowance) Peoples House	14,449,312	14,449,312	-
	2100	Compensation of employees	13,642,800	13,642,800	-
	2110	Wages & salaries	13,642,800	13,642,800	-
	2112	Allowances	13,642,800	13,642,800	-
	2200	Use of goods and services	806,512	806,512	-
	2250	Specialized materials and services	300,000	300,000	-
	2251	Health and hygiene	300,000	300,000	-

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	2260	Other expenses	506,512	506,512	-
	2261	Other expenses	506,512	506,512	-
10203		Members of Parliament (Allowance) Senate	3,983,520	3,983,520	-
	2100	Compensation of employees	3,082,020	3,082,020	-
	2110	Wages & salaries	3,082,020	3,082,020	-
	2112	Allowances	3,082,020	3,082,020	-
	2200	Use of goods and services	901,500	901,500	-
	2210	General expenses	497,500	497,500	-
	2211	Utilities	120,000	120,000	-
	2212	Rent	55,000	55,000	-
	2213	Fuel and lubricants	165,000	165,000	-
	2215	Office materials and other consumables	55,000	55,000	-
	2216	Travel expenses	102,500	102,500	-
	2250	Specialized materials and services	324,000	324,000	-
	2251	Health and hygiene	324,000	324,000	-
	2260	Other expenses	80,000	80,000	-
	2261	Other expenses	80,000	80,000	-
10301		Office of the Prime Minister	5,454,846	5,384,031	(70,815)
	2100	Compensation of employees	2,432,196	2,361,381	(70,815)
	2110	Wages & salaries	2,046,636	2,049,321	2,685
	2111	Wages and salaries in cash	1,191,036	1,193,721	2,685
	2112	Allowances	855,600	855,600	-
	2130	Other employee costs	385,560	312,060	(73,500)
	2131	Other employee costs	385,560	312,060	(73,500)
	2200	Use of goods and services	3,022,650	3,022,650	-
	2210	General expenses	2,135,250	2,135,250	-
	2211	Utilities	934,000	934,000	-
	2212	Rent	46,750	46,750	-
	2213	Fuel and lubricants	374,000	374,000	-
	2214	Repairs and maintenance	170,250	170,250	-
	2215	Office materials and other consumables	170,250	170,250	-
	2216	Travel expenses	440,000	440,000	-
	2260	Other expenses	887,400	887,400	-
	2261	Other expenses	887,400	887,400	-
10302		Environmental Directorate	511,736	526,892	15,156
	2100	Compensation of employees	380,736	395,892	15,156
	2110	Wages & salaries	380,736	395,892	15,156
	2111	Wages and salaries in cash	331,536	346,692	15,156
	2112	Allowances	49,200	49,200	-
	2200	Use of goods and services	131,000	131,000	-
	2210	General expenses	71,000	71,000	-
	2211	Utilities	24,000	24,000	-
	2213	Fuel and lubricants	12,000	12,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	12,000	12,000	-
	2216	Travel expenses	11,000	11,000	-
	2260	Other expenses	60,000	60,000	-
	2261	Other expenses	60,000	60,000	-
10401		Ministry of Foreign Affairs	2,610,083	2,775,481	165,398

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	2100	Compensation of employees	1,504,500	1,585,635	81,135
	2110	Wages & salaries	1,504,500	1,585,635	81,135
	2111	Wages and salaries in cash	1,226,100	1,307,235	81,135
	2112	Allowances	278,400	278,400	-
	2200	Use of goods and services	1,105,583	1,189,846	84,263
	2210	General expenses	785,583	785,583	-
	2211	Utilities	21,083	21,083	-
	2212	Rent	33,000	33,000	-
	2213	Fuel and lubricants	165,000	165,000	-
	2214	Repairs and maintenance	55,000	55,000	-
	2215	Office materials and other consumables	49,500	49,500	-
	2216	Travel expenses	462,000	462,000	-
	2230	Consulting and professional fees	320,000	404,263	84,263
	2231	Consulting and professional fees	320,000	404,263	84,263
10402		Embassies	4,807,000	4,752,325	(54,675)
	2100	Compensation of employees	3,564,000	3,577,725	13,725
	2110	Wages & salaries	3,564,000	3,577,725	13,725
	2111	Wages and salaries in cash	2,196,000	1,375,190	(820,810)
	2112	Allowances	1,368,000	2,202,535	834,535
	2200	Use of goods and services	1,243,000	1,174,600	(68,400)
	2210	General expenses	1,243,000	1,174,600	(68,400)
	2211	Utilities	257,400	246,300	(11,100)
	2213	Fuel and lubricants	385,000	354,400	(30,600)
	2215	Office materials and other consumables	171,600	161,100	(10,500)
	2216	Travel expenses	429,000	412,800	(16,200)
10501		Ministry of Finance	7,632,037	8,217,157	585,120
	2100	Compensation of employees	5,809,256	6,125,176	315,920
	2110	Wages & salaries	5,397,816	5,408,046	10,230
	2111	Wages and salaries in cash	4,065,816	4,076,046	10,230
	2112	Allowances	1,332,000	1,332,000	-
	2130	Other employee costs	411,440	717,130	305,690
	2131	Other employee costs	411,440	717,130	305,690
	2200	Use of goods and services	1,630,333	1,899,533	269,200
	2210	General expenses	810,333	990,296	179,963
	2211	Utilities	229,167	345,930	116,763
	2212	Rent	33,000	72,000	39,000
	2213	Fuel and lubricants	64,167	64,167	-
	2214	Repairs and maintenance	44,000	44,000	-
	2215	Office materials and other consumables	165,000	189,200	24,200
	2216	Travel expenses	275,000	275,000	-
	2220	Education and training expenses	700,000	15,022	(684,978)
	2221	Education expenses	600,000	15,022	(584,978)
	2222	Training expenses	100,000	-	(100,000)
	2260	Other expenses	120,000	894,215	774,215
	2261	Other expenses	120,000	894,215	774,215
	2300	Capital expenditure	192,448	192,448	-
	2314	Capital	192,448	192,448	-
10502		Accountant General	1,617,680	1,726,270	108,590
	2100	Compensation of employees	1,203,180	1,311,770	108,590

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	2110	Wages & salaries	1,031,460	1,024,845	(6,615)
	2111	Wages and salaries in cash	887,760	881,145	(6,615)
	2112	Allowances	143,700	143,700	-
	2130	Other employee costs	171,720	286,925	115,205
	2131	Other employee costs	171,720	286,925	115,205
	2200	Use of goods and services	414,500	414,500	-
	2210	General expenses	390,500	390,500	-
	2211	Utilities	114,950	114,950	-
	2213	Fuel and lubricants	12,100	12,100	-
	2214	Repairs and maintenance	12,100	12,100	-
	2215	Office materials and other consumables	223,850	223,850	-
	2216	Travel expenses	27,500	27,500	-
	2260	Other expenses	24,000	24,000	-
	2261	Other expenses	24,000	24,000	-
10503		Other Activities of the State	33,401,482	37,901,600	4,500,118
	2100	Compensation of employees	8,000,000	1,524,208	(6,475,792)
		Arrears	8,000,000	1,524,208	(6,475,792)
	2151	Wages and salaries arrears	8,000,000	1,524,208	(6,475,792)
	2200	Use of goods and services	3,811,482	3,431,482	(380,000)
	2210	General expenses	300,000	300,000	-
	2211	Utilities	300,000	300,000	-
		Arrears	380,000	-	(380,000)
	2271	Goods and Services arrears	380,000	-	(380,000)
	2240	Finance costs	2,981,482	2,981,482	-
	2241	Bank commissions	2,981,482	2,981,482	-
	2260	Other expenses	150,000	150,000	-
	2261	Other expenses	150,000	150,000	-
	2600	Grants	18,090,000	27,394,593	9,304,593
		To Organisations	560,000	560,000	-
	2621	To organisations	560,000	560,000	-
		To Mogadishu Local Government	10,650,000	10,530,000	(120,000)
		Mogadishu Local Government	10,650,000	10,530,000	(120,000)
		To Federal Member States	6,880,000	16,304,593	9,424,593
	2661	Somaliland	200,000	200,000	-
	2662	Puntland	2,120,000	6,494,863	4,374,863
	2663	Jubaland	1,200,000	3,383,278	2,183,278
	2664	Interim South-West Region	1,120,000	2,328,927	1,208,927
	2665	Galmudug	1,120,000	2,507,525	1,387,525
	2668	Hirsabelle	1,120,000	1,390,000	270,000
	2800	Contingency	2,500,000	4,415,737	1,915,737
	2821	Contingency	2,500,000	4,415,737	1,915,737
	2300	Capital expenditure	1,000,000	1,135,580	135,580
	2314	Capital	1,000,000	1,135,580	135,580
10509		Directoriate of Financial Reporting Center	660,000	660,000	-
	2100	Compensation of employees	436,452	436,452	-
	2110	Wages & salaries	436,452	436,452	-
	2111	Wages and salaries in cash	243,252	243,252	-
	2112	Allowances	193,200	193,200	-

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	2200	Use of goods and services	223,548	223,548	-
	2210	General expenses	210,000	210,000	-
	2211	Utilities	60,000	60,000	-
	2212	Rent	36,000	36,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	60,000	60,000	-
	2220	Education and training expenses	13,548	13,548	-
	2222	Training expenses	13,548	13,548	-
10601		Ministry of Planning	1,529,784	1,645,699	115,915
	2100	Compensation of employees	1,287,784	1,403,699	115,915
	2110	Wages & salaries	1,016,904	1,049,484	32,580
	2111	Wages and salaries in cash	826,104	855,084	28,980
	2112	Allowances	190,800	194,400	3,600
	2130	Other employee costs	270,880	354,215	83,335
	2131	Other employee costs	270,880	354,215	83,335
	2200	Use of goods and services	242,000	242,000	-
	2210	General expenses	242,000	242,000	-
	2211	Utilities	30,000	30,000	-
	2212	Rent	24,000	24,000	-
	2213	Fuel and lubricants	24,000	24,000	-
	2214	Repairs and maintenance	20,000	20,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	120,000	120,000	-
10602		Bureau of Statistics	288,000	-	(288,000)
	2200	Use of goods and services	288,000	-	(288,000)
	2210	General expenses	48,000	-	(48,000)
	2211	Utilities	12,000		(12,000)
	2213	Fuel and lubricants	12,000		(12,000)
	2215	Office materials and other consumables	12,000		(12,000)
	2216	Travel expenses	12,000		(12,000)
	2220	Education and training expenses	120,000	-	(120,000)
	2222	Training expenses	120,000		(120,000)
	2260	Other expenses	120,000	-	(120,000)
	2261	Other expenses	120,000		(120,000)
10701		Ministry of Interior and Federal Affairs	8,218,621	7,990,042	(228,579)
	2100	Compensation of employees	1,587,288	1,518,708	(68,580)
	2110	Wages & salaries	1,587,288	1,518,708	(68,580)
	2111	Wages and salaries in cash	1,286,088	1,221,108	(64,980)
	2112	Allowances	301,200	297,600	(3,600)
	2200	Use of goods and services	1,231,333	1,071,334	(159,999)
	2210	General expenses	271,333	271,334	1
	2211	Utilities	57,752	44,000	(13,752)
	2212	Rent	33,000	33,000	-
	2213	Fuel and lubricants	66,000	66,000	-
	2214	Repairs and maintenance	4,582	18,334	13,753
	2215	Office materials and other consumables	22,000	22,000	-
	2216	Travel expenses	88,000	88,000	-

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	2260	Other expenses	960,000	800,000	(160,000)
	2261	Other expenses	960,000	800,000	(160,000)
	2600	Grants	5,400,000	5,400,000	-
	2664	Interim South-West Region	1,800,000	1,800,000	-
	2665	Galmudug	1,800,000	1,800,000	-
	2668	Hirsabelle	1,800,000	1,800,000	-
10702		Somali Refugee and IDPs Commission	501,944	508,559	6,615
	2100	Compensation of employees	430,944	437,559	6,615
	2110	Wages & salaries	430,944	437,559	6,615
	2111	Wages and salaries in cash	320,040	326,655	6,615
	2112	Allowances	110,904	110,904	-
	2200	Use of goods and services	71,000	71,000	-
	2210	General expenses	71,000	71,000	-
	2211	Utilities	24,000	24,000	-
	2213	Fuel and lubricants	12,000	12,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	12,000	12,000	-
	2216	Travel expenses	11,000	11,000	-
10801		Ministry of Religious Affairs	852,844	869,812	16,968
	2100	Compensation of employees	734,844	751,812	16,968
	2110	Wages & salaries	734,844	751,812	16,968
	2111	Wages and salaries in cash	512,844	529,812	16,968
	2112	Allowances	222,000	222,000	-
	2200	Use of goods and services	118,000	118,000	-
	2210	General expenses	118,000	118,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	30,000	30,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	22,000	22,000	-
10901		Ministry of Justice	628,280	653,699	25,419
	2100	Compensation of employees	468,780	494,199	25,419
	2110	Wages & salaries	468,780	494,199	25,419
	2111	Wages and salaries in cash	289,980	315,399	25,419
	2112	Allowances	178,800	178,800	-
	2200	Use of goods and services	159,500	159,500	-
	2210	General expenses	159,500	159,500	-
	2211	Utilities	55,000	55,000	-
	2213	Fuel and lubricants	33,000	33,000	-
	2214	Repairs and maintenance	22,000	22,000	-
	2215	Office materials and other consumables	16,500	16,500	-
	2216	Travel expenses	33,000	33,000	-
10902		Custodian Corps	5,862,760	5,827,120	(35,640)
	2100	Compensation of employees	2,598,000	2,576,000	(22,000)
	2110	Wages & salaries	2,598,000	2,576,000	(22,000)
	2111	Wages and salaries in cash	2,598,000	2,576,000	(22,000)
	2200	Use of goods and services	3,264,760	3,251,120	(13,640)
	2210	General expenses	253,000	253,000	-
	2211	Utilities	33,000	33,000	-

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	2213	Fuel and lubricants	66,000	66,000	-
	2214	Repairs and maintenance	88,000	88,000	-
	2215	Office materials and other consumables	55,000	55,000	-
	2216	Travel expenses	11,000	11,000	-
	2250	Specialized materials and services	360,000	360,000	-
	2251	Health and hygiene	120,000	120,000	-
	2256	Special operational services	240,000	240,000	-
	2260	Other expenses	2,651,760	2,638,120	(13,640)
	2261	Other expenses	2,651,760	2,638,120	(13,640)
10903		Banadir Court	1,413,032	1,413,032	-
	2100	Compensation of employees	1,306,032	1,306,032	-
	2110	Wages & salaries	1,306,032	1,306,032	-
	2111	Wages and salaries in cash	953,232	953,232	-
	2112	Allowances	352,800	352,800	-
	2200	Use of goods and services	107,000	107,000	-
	2210	General expenses	107,000	107,000	-
	2211	Utilities	36,000	36,000	-
	2213	Fuel and lubricants	12,000	12,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	36,000	36,000	-
	2216	Travel expenses	11,000	11,000	-
10904		Appeal Court	273,104	273,104	-
	2100	Compensation of employees	184,104	184,104	-
	2110	Wages & salaries	184,104	184,104	-
	2111	Wages and salaries in cash	121,704	121,704	-
	2112	Allowances	62,400	62,400	-
	2200	Use of goods and services	89,000	89,000	-
	2210	General expenses	89,000	89,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	11,000	11,000	-
10905		Judiciary Service Committee	188,792	188,792	-
	2100	Compensation of employees	99,792	99,792	-
	2110	Wages & salaries	99,792	99,792	-
	2111	Wages and salaries in cash	75,792	75,792	-
	2112	Allowances	24,000	24,000	-
	2200	Use of goods and services	89,000	89,000	-
	2210	General expenses	89,000	89,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	11,000	11,000	-
11001		Supreme Court	891,784	920,869	29,085
	2100	Compensation of employees	461,784	490,869	29,085
	2110	Wages & salaries	461,784	490,869	29,085
	2111	Wages and salaries in cash	226,584	250,869	24,285

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	2112	Allowances	235,200	240,000	4,800
	2200	Use of goods and services	430,000	430,000	-
	2210	General expenses	286,000	286,000	-
	2211	Utilities	44,000	44,000	-
	2212	Rent	55,000	55,000	-
	2213	Fuel and lubricants	33,000	33,000	-
	2214	Repairs and maintenance	16,500	16,500	-
	2215	Office materials and other consumables	27,500	27,500	-
	2216	Travel expenses	110,000	110,000	-
	2260	Other expenses	144,000	144,000	-
	2261	Other expenses	144,000	144,000	-
11101		Attorney General	1,067,016	1,079,511	12,495
	2100	Compensation of employees	755,016	767,511	12,495
	2110	Wages & salaries	755,016	767,511	12,495
	2111	Wages and salaries in cash	581,016	593,511	12,495
	2112	Allowances	174,000	174,000	-
	2200	Use of goods and services	312,000	312,000	-
	2210	General expenses	312,000	312,000	-
	2211	Utilities	103,000	103,000	-
	2213	Fuel and lubricants	99,000	99,000	-
	2214	Repairs and maintenance	33,000	33,000	-
	2215	Office materials and other consumables	55,000	55,000	-
	2216	Travel expenses	22,000	22,000	-
11201		Solicitor General	519,864	525,804	5,940
	2100	Compensation of employees	315,864	321,804	5,940
	2110	Wages & salaries	315,864	321,804	5,940
	2111	Wages and salaries in cash	241,464	247,404	5,940
	2112	Allowances	74,400	74,400	-
	2200	Use of goods and services	204,000	204,000	-
	2210	General expenses	204,000	204,000	-
	2211	Utilities	24,000	24,000	-
	2213	Fuel and lubricants	12,000	12,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	144,000	144,000	-
	2216	Travel expenses	12,000	12,000	-
11301		Auditor General	1,746,864	1,732,104	(14,760)
	2100	Compensation of employees	840,864	744,804	(96,060)
	2110	Wages & salaries	840,864	744,804	(96,060)
	2111	Wages and salaries in cash	617,484	668,094	50,610
	2112	Allowances	223,380	76,710	(146,670)
	2200	Use of goods and services	906,000	987,300	81,300
	2210	General expenses	126,000	168,000	42,000
	2211	Utilities	24,000	66,000	42,000
	2213	Fuel and lubricants	30,000	30,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	36,000	36,000	-
	2250	Specialized materials and services	780,000	819,300	39,300
	2255	Other specialized materials and services	780,000	819,300	39,300

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11401		Ministry of Humanitarian and Disaster Management	640,700	732,695	91,995
	2100	Compensation of employees	191,700	509,775	318,075
	2110	Wages & salaries	191,700	509,775	318,075
	2111	Wages and salaries in cash	44,100	304,575	260,475
	2112	Allowances	147,600	205,200	57,600
	2200	Use of goods and services	449,000	222,920	(226,080)
	2210	General expenses	162,000	162,000	-
	2211	Utilities	16,500	16,500	-
	2212	Rent	16,500	16,500	-
	2213	Fuel and lubricants	13,500	13,500	-
	2214	Repairs and maintenance	16,500	16,500	-
	2215	Office materials and other consumables	33,000	33,000	-
	2216	Travel expenses	66,000	66,000	-
	2250	Specialized materials and services	287,000	60,920	(226,080)
	2255	Other specialized materials and services	287,000	60,920	(226,080)
11402		Somali Disaster Management Agency	276,440	278,024	1,584
	2100	Compensation of employees	187,440	189,024	1,584
	2110	Wages & salaries	187,440	189,024	1,584
	2111	Wages and salaries in cash	167,040	168,624	1,584
	2112	Allowances	20,400	20,400	-
	2200	Use of goods and services	89,000	89,000	-
	2210	General expenses	89,000	89,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	11,000	11,000	-
11501		Minister of Constitution	3,472,232	2,467,822	(1,004,410)
	2100	Compensation of employees	278,232	273,822	(4,410)
	2110	Wages & salaries	278,232	273,822	(4,410)
	2111	Wages and salaries in cash	161,832	157,422	(4,410)
	2112	Allowances	116,400	116,400	-
	2200	Use of goods and services	3,194,000	2,194,000	(1,000,000)
	2210	General expenses	132,000	132,000	-
	2211	Utilities	33,000	33,000	-
	2213	Fuel and lubricants	22,000	22,000	-
	2214	Repairs and maintenance	22,000	22,000	-
	2215	Office materials and other consumables	22,000	22,000	-
	2216	Travel expenses	33,000	33,000	-
	2220	Education and training expenses	12,000	12,000	-
	2221	Education expenses	12,000	12,000	-
	2260	Other expenses	3,050,000	2,050,000	(1,000,000)
	2261	Other expenses	3,050,000	2,050,000	(1,000,000)
11601		Boundaries and Federation Commision	644,928	644,928	-
	2100	Compensation of employees	524,928	524,928	-
	2110	Wages & salaries	524,928	524,928	-
	2111	Wages and salaries in cash	100,128	100,128	-
	2112	Allowances	424,800	424,800	-
	2200	Use of goods and services	120,000	120,000	-

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	2210	General expenses	120,000	120,000	-
	2211	Utilities	24,000	24,000	-
	2213	Fuel and lubricants	24,000	24,000	-
	2214	Repairs and maintenance	24,000	24,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	24,000	24,000	-
11602		National Reconciliation Commission	501,132	501,132	-
	2100	Compensation of employees	435,132	435,132	-
	2110	Wages & salaries	435,132	435,132	-
	2111	Wages and salaries in cash	66,732	66,732	-
	2112	Allowances	368,400	368,400	-
	2200	Use of goods and services	66,000	66,000	-
	2210	General expenses	66,000	66,000	-
	2211	Utilities	22,000	22,000	-
	2213	Fuel and lubricants	11,000	11,000	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	11,000	11,000	-
11603		National Independent Electoral Commission	2,500,000	2,500,000	-
	2100	Compensation of employees	1,405,000	1,405,000	-
	2110	Wages & salaries	1,405,000	1,405,000	-
	2111	Wages and salaries in cash	13,800	13,800	-
	2112	Allowances	1,391,200	1,391,200	-
	2200	Use of goods and services	1,095,000	1,095,000	-
	2210	General expenses	1,095,000	1,095,000	-
	2211	Utilities	516,400	516,400	-
	2213	Fuel and lubricants	105,600	105,600	-
	2214	Repairs and maintenance	60,000	60,000	-
	2215	Office materials and other consumables	173,000	173,000	-
	2216	Travel expenses	240,000	240,000	-
11604		Human Rights Commission	468,000	-	(468,000)
	2100	Compensation of employees	384,000	-	(384,000)
	2110	Wages & salaries	384,000	-	(384,000)
	2112	Allowances	384,000	-	(384,000)
	2200	Use of goods and services	84,000	-	(84,000)
	2210	General expenses	84,000	-	(84,000)
	2211	Utilities	24,000	-	(24,000)
	2213	Fuel and lubricants	12,000	-	(12,000)
	2214	Repairs and maintenance	12,000	-	(12,000)
	2215	Office materials and other consumables	12,000	-	(12,000)
	2216	Travel expenses	24,000	-	(24,000)
11605		Independent Constitution Review and Implementation Commission	695,636	691,226	(4,410)
	2100	Compensation of employees	606,636	602,226	(4,410)
	2110	Wages & salaries	606,636	602,226	(4,410)
	2111	Wages and salaries in cash	66,636	62,226	(4,410)
	2112	Allowances	540,000	540,000	-
	2200	Use of goods and services	89,000	89,000	-
	2210	General expenses	89,000	89,000	-

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	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	11,000	11,000	-
11606		National Civil Service Commission	1,103,872	1,288,358	184,486
	2100	Compensation of employees	1,015,872	1,200,358	184,486
	2110	Wages & salaries	698,772	714,153	15,381
	2111	Wages and salaries in cash	145,572	160,953	15,381
	2112	Allowances	553,200	553,200	-
	2130	Other employee costs	317,100	486,205	169,105
	2131	Other employee costs	317,100	486,205	169,105
	2200	Use of goods and services	88,000	88,000	-
	2210	General expenses	88,000	88,000	-
	2211	Utilities	33,000	33,000	-
	2213	Fuel and lubricants	27,500	27,500	-
	2215	Office materials and other consumables	16,500	16,500	-
	2216	Travel expenses	11,000	11,000	-
11607		Anti-corruption Committee	300,000	-	(300,000)
	2200	Use of goods and services	300,000	-	(300,000)
	2210	General expenses	72,000	-	(72,000)
	2211	Utilities	12,000		(12,000)
	2213	Fuel and lubricants	12,000		(12,000)
	2214	Repairs and maintenance	12,000		(12,000)
	2215	Office materials and other consumables	12,000		(12,000)
	2216	Travel expenses	24,000		(24,000)
	2220	Education and training expenses	120,000	-	(120,000)
	2222	Training expenses	120,000		(120,000)
	2250	Specialized materials and services	108,000	-	(108,000)
	2255	Other specialized materials and services	108,000		(108,000)
20101		Ministry of Defence	2,646,040	1,132,015	(1,514,025)
	2100	Compensation of employees	831,540	817,515	(14,025)
	2110	Wages & salaries	831,540	817,515	(14,025)
	2111	Wages and salaries in cash	388,740	374,715	(14,025)
	2112	Allowances	442,800	442,800	-
	2200	Use of goods and services	314,500	314,500	-
	2210	General expenses	214,500	214,500	-
	2211	Utilities	44,000	44,000	-
	2212	Rent	22,000	22,000	-
	2213	Fuel and lubricants	27,500	27,500	-
	2214	Repairs and maintenance	16,500	16,500	-
	2215	Office materials and other consumables	38,500	38,500	-
	2216	Travel expenses	66,000	66,000	-
	2250	Specialized materials and services	90,000	90,000	-
	2255	Other specialized materials and services	90,000	90,000	-
	2260	Other expenses	10,000	10,000	-
	2261	Other expenses	10,000	10,000	-
	2300	Capital expenditure	1,500,000	-	(1,500,000)
	2314	Capital	1,500,000	-	(1,500,000)

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20102		Armed Forces	44,833,182	62,193,336	17,360,154
	2100	Compensation of employees	25,733,400	38,500,200	12,766,800
	2110	Wages & salaries	25,733,400	38,500,200	12,766,800
	2112	Allowances	25,733,400	38,500,200	12,766,800
	2200	Use of goods and services	19,099,782	23,693,136	4,593,354
	2210	General expenses	1,044,000	2,193,600	1,149,600
	2213	Fuel and lubricants	720,000	1,869,600	1,149,600
	2214	Repairs and maintenance	240,000	240,000	-
	2215	Office materials and other consumables	60,000	60,000	-
	2216	Travel expenses	24,000	24,000	-
	2250	Specialized materials and services	1,932,000	2,532,000	600,000
	2251	Health and hygiene	300,000	300,000	-
	2253	Military materials, supplies and services	1,632,000	2,232,000	600,000
	2260	Other expenses	16,123,782	18,967,536	2,843,754
	2261	Other expenses	16,123,782	18,967,536	2,843,754
20103		Military Court	1,456,000	1,456,000	-
	2100	Compensation of employees	936,000	936,000	-
	2110	Wages & salaries	936,000	936,000	-
	2112	Allowances	936,000	936,000	-
	2200	Use of goods and services	520,000	520,000	-
	2210	General expenses	220,000	220,000	-
	2211	Utilities	44,000	44,000	-
	2213	Fuel and lubricants	88,000	88,000	-
	2214	Repairs and maintenance	33,000	33,000	-
	2215	Office materials and other consumables	44,000	44,000	-
	2216	Travel expenses	11,000	11,000	-
	2260	Other expenses	300,000	300,000	-
	2261	Other expenses	300,000	300,000	-
20104		Orphans	115,000	115,000	-
	2100	Compensation of employees	60,000	60,000	-
	2110	Wages & salaries	60,000	60,000	-
	2112	Allowances	60,000	60,000	-
	2200	Use of goods and services	55,000	55,000	-
	2210	General expenses	55,000	55,000	-
	2211	Utilities	11,000	11,000	-
	2213	Fuel and lubricants	11,000	11,000	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	11,000	11,000	-
20201		Ministry of National Security	1,988,780	1,824,085	(164,695)
	2100	Compensation of employees	816,780	812,085	(4,695)
	2110	Wages & salaries	816,780	812,085	(4,695)
	2111	Wages and salaries in cash	642,780	638,085	(4,695)
	2112	Allowances	174,000	174,000	-
	2200	Use of goods and services	1,172,000	1,012,000	(160,000)
	2210	General expenses	187,000	187,000	-
	2211	Utilities	22,000	22,000	-
	2212	Rent	22,000	22,000	-
	2213	Fuel and lubricants	33,000	33,000	-

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	2214	Repairs and maintenance	22,000	22,000	-
	2215	Office materials and other consumables	22,000	22,000	-
	2216	Travel expenses	66,000	66,000	-
	2250	Specialized materials and services	25,000	25,000	-
	2255	Other specialized materials and services	25,000	25,000	-
	2260	Other expenses	960,000	800,000	(160,000)
	2261	Other expenses	960,000	800,000	(160,000)
20202		Police Force	21,949,920	22,113,000	163,080
	2100	Compensation of employees	14,968,200	14,990,200	22,000
	2110	Wages & salaries	14,968,200	14,990,200	22,000
	2112	Allowances	14,968,200	14,990,200	22,000
	2200	Use of goods and services	6,981,720	7,122,800	141,080
	2210	General expenses	561,000	561,000	-
	2213	Fuel and lubricants	495,000	495,000	-
	2215	Office materials and other consumables	55,000	55,000	-
	2216	Travel expenses	11,000	11,000	-
	2250	Specialized materials and services	948,000	948,000	-
	2251	Health and hygiene	240,000	240,000	-
	2256	Special operational services	708,000	708,000	-
	2260	Other expenses	5,472,720	5,613,800	141,080
	2261	Other expenses	5,472,720	5,613,800	141,080
20203		National Security Force	12,505,680	12,505,680	-
	2100	Compensation of employees	5,488,000	5,488,000	-
	2110	Wages & salaries	5,488,000	5,488,000	-
	2112	Allowances	5,488,000	5,488,000	-
	2200	Use of goods and services	7,017,680	7,017,680	-
	2210	General expenses	137,867	137,867	-
	2211	Utilities	21,083	21,083	-
	2213	Fuel and lubricants	22,000	22,000	-
	2215	Office materials and other consumables	83,783	83,783	-
	2216	Travel expenses	11,000	11,000	-
	2250	Specialized materials and services	3,662,133	3,662,133	-
	2256	Special operational services	3,662,133	3,662,133	-
	2260	Other expenses	3,217,680	3,217,680	-
	2261	Other expenses	3,217,680	3,217,680	-
20204		Immigration Department	4,066,920	4,066,920	-
	2100	Compensation of employees	2,628,120	2,628,120	-
	2110	Wages & salaries	2,628,120	2,628,120	-
	2111	Wages and salaries in cash	2,628,120	2,628,120	-
	2200	Use of goods and services	1,438,800	1,438,800	-
	2210	General expenses	1,438,800	1,438,800	-
	2211	Utilities	844,800	844,800	-
	2212	Rent	79,200	79,200	-
	2213	Fuel and lubricants	118,800	118,800	-
	2214	Repairs and maintenance	66,000	66,000	-
	2215	Office materials and other consumables	132,000	132,000	-
	2216	Travel expenses	198,000	198,000	-
30101		Ministry of Water and Energy	1,101,452	1,261,277	159,825
	2100	Compensation of employees	1,001,452	1,161,277	159,825

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	2110	Wages & salaries	754,752	754,662	(90)
	2111	Wages and salaries in cash	633,552	633,462	(90)
	2112	Allowances	121,200	121,200	-
	2130	Other employee costs	246,700	406,615	159,915
	2131	Other employee costs	246,700	406,615	159,915
	2200	Use of goods and services	100,000	100,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
30201		Ministry of Mineral	1,277,583	911,225	(366,358)
	2100	Compensation of employees	751,680	778,725	27,045
	2110	Wages & salaries	751,680	778,725	27,045
	2111	Wages and salaries in cash	582,480	609,525	27,045
	2112	Allowances	169,200	169,200	-
	2200	Use of goods and services	525,903	132,500	(393,403)
	2210	General expenses	82,500	82,500	-
	2211	Utilities	22,000	22,000	-
	2213	Fuel and lubricants	16,500	16,500	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	22,000	22,000	-
	2250	Specialized materials and services	443,403	50,000	(393,403)
	2255	Other specialized materials and services	443,403	50,000	(393,403)
30301		Ministry of Agriculture	1,134,868	1,326,039	191,171
	2100	Compensation of employees	1,034,868	1,226,039	191,171
	2110	Wages & salaries	823,488	862,224	38,736
	2111	Wages and salaries in cash	681,888	720,624	38,736
	2112	Allowances	141,600	141,600	-
	2130	Other employee costs	211,380	363,815	152,435
	2131	Other employee costs	211,380	363,815	152,435
	2200	Use of goods and services	100,000	100,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
30401		Ministry of Livestock and Forestry	986,236	1,010,377	24,141
	2100	Compensation of employees	766,236	790,377	24,141
	2110	Wages & salaries	766,236	790,377	24,141
	2111	Wages and salaries in cash	645,036	669,177	24,141
	2112	Allowances	121,200	121,200	-
	2200	Use of goods and services	220,000	220,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-

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	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
	2250	Specialized materials and services	120,000	120,000	-
	2251	Health and hygiene	95,000	95,000	-
	2255	Other specialized materials and services	25,000	25,000	-
30501		Ministry of Fishery and Marine Resource	1,180,960	1,209,913	28,953
	2100	Compensation of employees	900,960	929,913	28,953
	2110	Wages & salaries	900,960	929,913	28,953
	2111	Wages and salaries in cash	674,160	703,113	28,953
	2112	Allowances	226,800	226,800	-
	2200	Use of goods and services	280,000	280,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
	2220	Education and training expenses	180,000	180,000	-
	2221	Education expenses	180,000	180,000	-
30502		Somali Marine Research	497,784	491,169	(6,615)
	2100	Compensation of employees	395,784	389,169	(6,615)
	2110	Wages & salaries	395,784	389,169	(6,615)
	2111	Wages and salaries in cash	243,384	236,769	(6,615)
	2112	Allowances	152,400	152,400	-
	2200	Use of goods and services	102,000	102,000	-
	2210	General expenses	102,000	102,000	-
	2211	Utilities	22,000	22,000	-
	2212	Rent	36,000	36,000	-
	2213	Fuel and lubricants	11,000	11,000	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	11,000	11,000	-
30503		Offshore Fisheries Development Project	99,340	105,980	6,640
	2100	Compensation of employees	44,340	50,980	6,640
	2110	Wages & salaries	44,340	50,980	6,640
	2111	Wages and salaries in cash	44,340	50,980	6,640
	2200	Use of goods and services	55,000	55,000	-
	2210	General expenses	55,000	55,000	-
	2211	Utilities	11,000	11,000	-
	2213	Fuel and lubricants	11,000	11,000	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	11,000	11,000	-
30601		Ministry of Information	4,098,266	4,106,267	8,001
	2100	Compensation of employees	2,488,536	2,496,537	8,001
	2110	Wages & salaries	2,488,536	2,496,537	8,001
	2111	Wages and salaries in cash	1,952,136	1,960,137	8,001
	2112	Allowances	536,400	536,400	-

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	2200	Use of goods and services	1,563,140	1,563,140	-
	2210	General expenses	1,220,508	1,220,508	-
	2211	Utilities	191,100	191,100	-
	2212	Rent	664,548	664,548	-
	2213	Fuel and lubricants	278,880	278,880	-
	2214	Repairs and maintenance	32,340	32,340	-
	2215	Office materials and other consumables	38,040	38,040	-
	2216	Travel expenses	15,600	15,600	-
	2220	Education and training expenses	22,459	22,459	-
	2221	Education expenses	11,700	2,925	(8,775)
	2222	Training expenses	10,759	19,534	8,775
	2250	Specialized materials and services	200,173	200,173	-
	2255	Other specialized materials and services	200,173	200,173	-
	2260	Other expenses	120,000	120,000	-
	2261	Other expenses	120,000	120,000	-
	2300	Capital expenditure	46,590	46,590	-
	2314	Capital	46,590	46,590	-
30701		Ministry of Post and Telecommunication	1,562,494	1,564,390	1,896
	2100	Compensation of employees	1,175,676	1,177,572	1,896
	2110	Wages & salaries	1,175,676	1,177,572	1,896
	2111	Wages and salaries in cash	969,276	971,172	1,896
	2112	Allowances	206,400	206,400	-
	2200	Use of goods and services	386,818	386,818	-
	2210	General expenses	202,818	202,818	-
	2211	Utilities	63,523	63,523	-
	2213	Fuel and lubricants	64,143	64,143	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	26,571	26,571	-
	2216	Travel expenses	37,581	37,581	-
	2230	Consulting and professional fees	40,000	40,000	-
	2231	Consulting and professional fees	40,000	40,000	-
	2250	Specialized materials and services	120,000	120,000	-
	2255	Other specialized materials and services	120,000	120,000	-
	2260	Other expenses	24,000	24,000	-
	2261	Other expenses	24,000	24,000	-
30703		Somali Telecommunication Authority	1,088,000	1,088,000	-
	2100	Compensation of employees	340,000	340,000	-
	2110	Wages & salaries	340,000	340,000	-
	2112	Allowances	340,000	340,000	-
	2200	Use of goods and services	178,000	178,000	-
	2210	General expenses	168,000	168,000	-
	2211	Utilities	50,000	50,000	-
	2212	Rent	36,000	36,000	-
	2215	Office materials and other consumables	62,000	62,000	-
	2216	Travel expenses	20,000	20,000	-
	2260	Other expenses	10,000	10,000	-
	2261	Other expenses	10,000	10,000	-
	2300	Capital expenditure	570,000	570,000	-
	2314	Capital	570,000	570,000	-

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30801		Ministry of Public Work & Reconstruction	1,245,660	1,128,778	(116,882)
	2100	Compensation of employees	1,145,660	1,028,778	(116,882)
	2110	Wages & salaries	890,280	884,178	(6,102)
	2111	Wages and salaries in cash	686,280	680,178	(6,102)
	2112	Allowances	204,000	204,000	-
	2130	Other employee costs	255,380	144,600	(110,780)
	2131	Other employee costs	255,380	144,600	(110,780)
	2200	Use of goods and services	100,000	100,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
30901		Ministry of Transport and Aviation	1,875,664	1,882,807	7,143
	2100	Compensation of employees	947,664	1,124,307	176,643
	2110	Wages & salaries	947,664	1,124,307	176,643
	2111	Wages and salaries in cash	782,064	792,807	10,743
	2112	Allowances	165,600	331,500	165,900
	2200	Use of goods and services	928,000	758,500	(169,500)
	2210	General expenses	388,000	264,100	(123,900)
	2211	Utilities	318,000	173,100	(144,900)
	2213	Fuel and lubricants	18,000	24,000	6,000
	2214	Repairs and maintenance	12,000	18,000	6,000
	2215	Office materials and other consumables	18,000	27,000	9,000
	2216	Travel expenses	22,000	22,000	-
	2250	Specialized materials and services	360,000	360,000	-
	2256	Special operational services	360,000	360,000	-
	2260	Other expenses	180,000	134,400	(45,600)
	2261	Other expenses	180,000	134,400	(45,600)
30902		Civil Aviation and Meteo-Authority	717,096	731,046	13,950
	2100	Compensation of employees	622,596	636,546	13,950
	2110	Wages & salaries	622,596	636,546	13,950
	2111	Wages and salaries in cash	567,396	577,746	10,350
	2112	Allowances	55,200	58,800	3,600
	2200	Use of goods and services	94,500	94,500	-
	2210	General expenses	94,500	94,500	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	16,500	16,500	-
31001		Ministry of Transport and Ports	1,203,028	1,211,848	8,820
	2100	Compensation of employees	1,019,028	1,027,848	8,820
	2110	Wages & salaries	1,019,028	1,027,848	8,820
	2111	Wages and salaries in cash	869,028	877,848	8,820
	2112	Allowances	150,000	150,000	-
	2200	Use of goods and services	184,000	184,000	-
	2210	General expenses	100,000	100,000	-

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	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
	2250	Specialized materials and services	84,000	84,000	-
	2255	Other specialized materials and services	84,000	84,000	-
31002		Hamar Port	104,500	1,016,500	912,000
	2100	Compensation of employees	-	912,000	912,000
	2110	Wages & salaries	-	912,000	912,000
	2112	Allowances	-	912,000	912,000
	2200	Use of goods and services	104,500	104,500	-
	2210	General expenses	104,500	104,500	-
	2211	Utilities	33,000	33,000	-
	2213	Fuel and lubricants	33,000	33,000	-
	2214	Repairs and maintenance	16,500	16,500	-
	2215	Office materials and other consumables	11,000	11,000	-
	2216	Travel expenses	11,000	11,000	-
31101		Ministry of Industry & Commerce	2,095,780	2,105,734	9,954
	2100	Compensation of employees	1,961,280	1,971,234	9,954
	2110	Wages & salaries	1,961,280	1,971,234	9,954
	2111	Wages and salaries in cash	913,680	955,074	41,394
	2112	Allowances	1,047,600	1,016,160	(31,440)
	2200	Use of goods and services	134,500	134,500	-
	2210	General expenses	134,500	134,500	-
	2211	Utilities	59,000	59,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	17,500	17,500	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
40101		Ministry of Health	4,393,320	1,398,951	(2,994,369)
	2100	Compensation of employees	1,293,320	1,298,951	5,631
	2110	Wages & salaries	1,106,496	1,112,127	5,631
	2111	Wages and salaries in cash	980,496	986,127	5,631
	2112	Allowances	126,000	126,000	-
	2130	Other employee costs	186,824	186,824	-
	2131	Other employee costs	186,824	186,824	-
	2200	Use of goods and services	1,100,000	100,000	(1,000,000)
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
	2250	Specialized materials and services	1,000,000	-	(1,000,000)
	2251	Health and hygiene	1,000,000	-	(1,000,000)
	2300	Capital expenditure	2,000,000	-	(2,000,000)
	2314	Capital	2,000,000	-	(2,000,000)
40201		Ministry of Education and Higher Education	7,077,488	4,501,722	(2,575,766)

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	2100	Compensation of employees	3,899,488	3,223,722	(675,766)
	2110	Wages & salaries	1,513,608	1,495,122	(18,486)
	2111	Wages and salaries in cash	988,008	969,522	(18,486)
	2112	Allowances	525,600	525,600	-
	2130	Other employee costs	2,385,880	1,728,600	(657,280)
	2131	Other employee costs	2,385,880	1,728,600	(657,280)
	2200	Use of goods and services	1,178,000	1,178,000	-
	2210	General expenses	376,000	376,000	-
	2211	Utilities	42,000	42,000	-
	2213	Fuel and lubricants	33,000	33,000	-
	2214	Repairs and maintenance	19,000	19,000	-
	2215	Office materials and other consumables	248,000	248,000	-
	2216	Travel expenses	34,000	34,000	-
	2220	Education and training expenses	712,000	712,000	-
	2221	Education expenses	600,000	600,000	-
	2222	Training expenses	112,000	112,000	-
	2260	Other expenses	90,000	90,000	-
	2261	Other expenses	90,000	90,000	-
	2300	Capital expenditure	2,000,000	100,000	(1,900,000)
	2314	Capital	2,000,000	100,000	(1,900,000)
40202		Somali National University	2,284,581	2,941,861	657,280
	2100	Compensation of employees	2,126,016	2,609,296	483,280
	2110	Wages & salaries	386,016	421,377	35,361
	2111	Wages and salaries in cash	365,616	352,977	(12,639)
	2112	Allowances	20,400	68,400	48,000
	2130	Other employee costs	1,740,000	2,187,919	447,919
	2131	Other employee costs	1,740,000	2,187,919	447,919
	2200	Use of goods and services	158,565	332,565	174,000
	2210	General expenses	94,500	148,500	54,000
	2211	Utilities	30,000	37,500	7,500
	2213	Fuel and lubricants	18,000	19,800	1,800
	2214	Repairs and maintenance	12,000	14,700	2,700
	2215	Office materials and other consumables	18,000	48,000	30,000
	2216	Travel expenses	16,500	28,500	12,000
	2220	Education and training expenses	49,100	169,100	120,000
	2221	Education expenses	49,100	169,100	120,000
	2250	Specialized materials and services	14,965	14,965	-
	2255	Other specialized materials and services	14,965	14,965	-
40203		Somali Academy of Sciences and Arts	813,556	939,341	125,785
	2100	Compensation of employees	232,056	371,866	139,810
	2110	Wages & salaries	232,056	371,866	139,810
	2111	Wages and salaries in cash	142,056	167,841	25,785
	2112	Allowances	90,000	204,025	114,025
	2200	Use of goods and services	431,500	199,475	(232,025)
	2210	General expenses	71,500	131,500	60,000
	2211	Utilities	22,000	82,000	60,000
	2213	Fuel and lubricants	11,000	11,000	-
	2214	Repairs and maintenance	11,000	11,000	-
	2215	Office materials and other consumables	11,000	11,000	-

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	2216	Travel expenses	16,500	16,500	-
	2220	Education and training expenses	360,000	67,975	(292,025)
	2221	Education expenses	360,000	67,975	(292,025)
	2300	Capital expenditure	150,000	368,000	218,000
	2314	Capital	150,000	368,000	218,000
40204		Intergovernmental Academy of Somali Language	1,324,260	424,260	(900,000)
	2100	Compensation of employees	164,400	164,400	-
	2110	Wages & salaries	164,400	164,400	-
	2112	Allowances	164,400	164,400	-
	2200	Use of goods and services	159,860	159,860	-
	2210	General expenses	159,860	159,860	-
	2211	Utilities	24,000	24,000	-
	2212	Rent	24,000	24,000	-
	2213	Fuel and lubricants	12,000	12,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	63,860	63,860	-
	2216	Travel expenses	24,000	24,000	-
	2300	Capital expenditure	1,000,000	100,000	(900,000)
	2314	Capital	1,000,000	100,000	(900,000)
40301		Ministry of Labor and Social Affairs	1,439,744	1,352,752	(86,992)
	2100	Compensation of employees	1,327,744	1,240,752	(86,992)
	2110	Wages & salaries	1,061,064	1,123,272	62,208
	2111	Wages and salaries in cash	929,064	991,272	62,208
	2112	Allowances	132,000	132,000	-
	2130	Other employee costs	266,680	117,480	(149,200)
	2131	Other employee costs	266,680	117,480	(149,200)
	2200	Use of goods and services	112,000	112,000	-
	2210	General expenses	112,000	112,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	24,000	24,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	24,000	24,000	-
	2216	Travel expenses	22,000	22,000	-
40401		Ministry of Youth and Sport	692,572	642,928	(49,644)
	2100	Compensation of employees	592,572	542,928	(49,644)
	2110	Wages & salaries	592,572	542,928	(49,644)
	2111	Wages and salaries in cash	476,172	426,528	(49,644)
	2112	Allowances	116,400	116,400	-
	2200	Use of goods and services	100,000	100,000	-
	2210	General expenses	100,000	100,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	18,000	18,000	-
	2216	Travel expenses	22,000	22,000	-
40501		Ministry of Women and Human Rights Dev.	975,292	981,223	5,931
	2100	Compensation of employees	863,292	869,223	5,931
	2110	Wages & salaries	863,292	869,223	5,931
	2111	Wages and salaries in cash	727,692	729,223	1,531

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	2112	Allowances	135,600	140,000	4,400
	2200	Use of goods and services	112,000	112,000	-
	2210	General expenses	112,000	112,000	-
	2211	Utilities	30,000	30,000	-
	2213	Fuel and lubricants	18,000	18,000	-
	2214	Repairs and maintenance	12,000	12,000	-
	2215	Office materials and other consumables	30,000	30,000	-
	2216	Travel expenses	22,000	22,000	-
		Grand total - Project expenditure	25,977,238	34,162,091	8,184,853
103		Prime Minister	7,638,433	7,638,433	-
103030	1	Capacity Injection Project	7,638,433	7,638,433	-
	2100	Compensation of employees	597,800	597,800	-
	2110	Wages & salaries	597,800	597,800	-
	2111	Wages and salaries in cash	245,120	245,120	-
	2121	Actual social contributions	352,680	352,680	-
	2200	Use of goods and services	6,390,633	6,390,633	-
	2210	General expenses	914,330	914,330	-
	2211	Utilities	15,000	15,000	-
	2213	Fuel and lubricants	39,330	39,330	-
	2214	Repairs and maintenance	60,000	60,000	-
	2215	Office materials and other consumables	500,000	500,000	-
	2216	Travel expenses	300,000	300,000	-
	2220	Education and training expenses	1,750,000	1,750,000	-
	2221	Education expenses	250,000	250,000	-
	2222	Training expenses	1,500,000	1,500,000	-
	2230	Consulting and professional fees	3,413,420	3,413,420	-
	2231	Consulting and professional fees	3,368,420	3,368,420	-
	2232	Audit fees	45,000	45,000	-
	2240	Finance costs	112,883	112,883	-
	2241	Bank commissions	112,883	112,883	-
	2260	Other expenses	200,000	200,000	-
	2261	Other expenses	200,000	200,000	-
	2300	Capital expenditure	650,000	650,000	-
	2314	Capital	650,000	650,000	-
105		Finance and Other Department	12,173,806	17,599,539	5,425,733
105040	1	Special Financing Facility (SFF)	2,213,753	7,434,268	5,220,515
	2200	Use of goods and services	1,183,193	1,097,628	(85,565)
	2210	General expenses	162,780	169,002	6,222
	2215	Office materials and other consumables	25,131	31,902	6,771
	2216	Travel expenses	137,649	137,100	(549)
	2220	Education and training expenses	228,000	92,882	(135,118)
	2222	Training expenses	228,000	92,882	(135,118)
	2230	Consulting and professional fees	741,553	792,822	51,269
	2231	Consulting and professional fees	591,553	742,822	151,269
	2232	Audit fees	150,000	50,000	(100,000)
	2240	Finance costs	50,860	42,922	(7,938)
	2241	Bank commissions	50,860	42,922	(7,938)
	2300	Capital expenditure	1,030,560	6,336,640	5,306,080

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	2314	Capital	1,030,560	6,336,640	5,306,080
105050	1	Public Finance Management (PFM)	3,975,000	3,922,968	(52,032)
	2200	Use of goods and services	3,275,000	2,785,768	(489,232)
	2210	General expenses	440,000	487,000	47,000
	2211	Utilities	150,000	100,000	(50,000)
	2213	Fuel and lubricants	20,000	20,000	-
	2214	Repairs and maintenance	70,000	30,000	(40,000)
	2215	Office materials and other consumables	100,000	107,000	7,000
	2216	Travel expenses	100,000	230,000	130,000
	2220	Education and training expenses	250,000	279,000	29,000
	2221	Education expenses	100,000	6,000	(94,000)
	2222	Training expenses	150,000	273,000	123,000
	2230	Consulting and professional fees	2,550,000	1,987,768	(562,232)
	2231	Consulting and professional fees	2,500,000	1,985,768	(514,232)
	2232	Audit fees	50,000	2,000	(48,000)
	2240	Finance costs	35,000	32,000	(3,000)
	2241	Bank commissions	30,000	30,000	-
	2243	Insurance charges/premium	5,000	2,000	(3,000)
	2300	Capital expenditure	700,000	1,137,200	437,200
	2313	ICT	400,000	860,200	460,200
	2314	Capital	300,000	277,000	(23,000)
105060	1	Economic and Financial Governance (EFGP)	2,020,000	1,020,000	(1,000,000)
	2100	Compensation of employees	42,000	42,000	-
	2110	Wages & salaries	42,000	42,000	-
	2111	Wages and salaries in cash	6,000	6,000	-
	2112	Allowances	36,000	36,000	-
	2200	Use of goods and services	1,478,000	878,000	(600,000)
	2210	General expenses	168,000	168,000	-
	2211	Utilities	20,000	20,000	-
	2213	Fuel and lubricants	8,000	8,000	-
	2214	Repairs and maintenance	35,000	35,000	-
	2215	Office materials and other consumables	55,000	55,000	-
	2216	Travel expenses	50,000	50,000	-
	2220	Education and training expenses	350,000	350,000	-
	2221	Education expenses	50,000	50,000	-
	2222	Training expenses	300,000	300,000	-
	2230	Consulting and professional fees	940,000	340,000	(600,000)
	2231	Consulting and professional fees	900,000	300,000	(600,000)
	2232	Audit fees	40,000	40,000	-
	2240	Finance costs	20,000	20,000	-
	2241	Bank commissions	20,000	20,000	-
	2300	Capital expenditure	500,000	100,000	(400,000)
	2313	ICT	250,000	50,000	(200,000)
	2314	Capital	250,000	50,000	(200,000)
105070	1	Recurrent Costs and Reform Financing Project (RCRF)	2,150,000	2,591,000	441,000
	2100	Compensation of employees	250,000	148,500	(101,500)
	2110	Wages & salaries	250,000	148,500	(101,500)

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	2111	Wages and salaries in cash	50,000	51,950	1,950
	2112	Allowances	200,000	96,550	(103,450)
	2200	Use of goods and services	1,800,000	2,181,000	381,000
	2210	General expenses	305,000	501,000	196,000
	2211	Utilities	55,000	66,000	11,000
	2213	Fuel and lubricants	20,000	20,000	-
	2214	Repairs and maintenance	50,000	20,000	(30,000)
	2215	Office materials and other consumables	30,000	80,000	50,000
	2216	Travel expenses	150,000	315,000	165,000
	2220	Education and training expenses	150,000	250,000	100,000
	2222	Training expenses	150,000	250,000	100,000
	2230	Consulting and professional fees	1,150,000	1,060,000	(90,000)
	2231	Consulting and professional fees	900,000	660,000	(240,000)
	2232	Audit fees	250,000	400,000	150,000
	2240	Finance costs	195,000	370,000	175,000
	2241	Bank commissions	195,000	370,000	175,000
	2300	Capital expenditure	100,000	261,500	161,500
	2313	ICT	40,000	200,000	160,000
	2314	Capital	60,000	61,500	1,500
105080		Somali Core Economic Institutions and Opportunities Project (SCORE)	1,815,053	2,631,303	816,250
1					
	2100	Compensation of employees	-	36,000	36,000
	2110	Wages & salaries	-	36,000	36,000
	2111	Wages and salaries in cash	-	36,000	36,000
	2200	Use of goods and services	1,723,553	2,297,419	573,866
	2210	General expenses	108,427	164,762	56,335
	2211	Utilities	-	4,500	4,500
	2213	Fuel and lubricants	2,750	5,500	2,750
	2214	Repairs and maintenance	5,500	4,877	(623)
	2215	Office materials and other consumables	10,885	19,885	9,001
	2216	Travel expenses	89,293	130,000	40,708
	2220	Education and training expenses	-	30,000	30,000
	2221	Education expenses	-	10,000	10,000
	2222	Training expenses	-	20,000	20,000
	2230	Consulting and professional fees	1,564,315	2,084,907	520,592
	2231	Consulting and professional fees	1,534,315	2,054,907	520,592
	2232	Audit fees	30,000	30,000	-
	2240	Finance costs	44,811	14,750	(30,061)
	2241	Bank commissions	33,811	9,250	(24,561)
	2243	Insurance charges/premium	11,000	5,500	(5,500)
	2260	Other expenses	6,000	3,000	(3,000)
	2261	Other expenses	6,000	3,000	(3,000)
	2300	Capital expenditure	91,500	297,884	206,384
	2313	ICT	-	114,884	114,884
	2314	Capital	91,500	183,000	91,500
107		Ministry of Interior	4,037,025	4,797,119	760,094
107030		Support to Stabilization (S2S) Project	939,600	1,699,694	760,094
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	2100	Compensation of employees	4,800	45,000	40,200
	2110	Wages & salaries	4,800	45,000	40,200

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	2112	Allowances	4,800	45,000	40,200
	2200	Use of goods and services	828,800	1,463,694	634,894
	2210	General expenses	43,800	80,707	36,907
	2211	Utilities	5,100	18,420	13,320
	2213	Fuel and lubricants	4,800	5,400	600
	2214	Repairs and maintenance	1,200	7,430	6,230
	2215	Office materials and other consumables	2,700	9,514	6,814
	2216	Travel expenses	30,000	39,942	9,942
	2220	Education and training expenses	587,000	985,450	398,450
	2222	Training expenses	587,000	985,450	398,450
	2230	Consulting and professional fees	198,000	378,164	180,164
	2231	Consulting and professional fees	198,000	378,164	180,164
	2240	Finance costs	-	19,373	19,373
	2241	Bank commissions	-	19,373	19,373
	2640	To sub-national government	106,000	191,000	85,000
	2669	Un-allocated	106,000	191,000	85,000
107040	1	Somali Urban Investment Planning Project	3,097,425	3,097,425	-
	2200	Use of goods and services	1,746,214	1,746,214	-
	2210	General expenses	108,000	108,000	-
	2211	Utilities	9,000	9,000	-
	2213	Fuel and lubricants	10,000	10,000	-
	2214	Repairs and maintenance	7,000	7,000	-
	2215	Office materials and other consumables	12,000	12,000	-
	2216	Travel expenses	70,000	70,000	-
	2220	Education and training expenses	40,000	40,000	-
	2222	Training expenses	40,000	40,000	-
	2230	Consulting and professional fees	1,053,520	1,053,520	-
	2231	Consulting and professional fees	1,023,520	1,023,520	-
	2232	Audit fees	30,000	30,000	-
	2240	Finance costs	90,000	90,000	-
	2241	Bank commissions	90,000	90,000	-
	2250	Specialized materials and services	165,500	165,500	-
	2255	Other specialized materials and services	165,500	165,500	-
	2260	Other expenses	289,194	289,194	-
	2261	Other expenses	289,194	289,194	-
	2300	Capital expenditure	1,351,211	1,351,211	-
	2314	Capital	1,351,211	1,351,211	-
	2300	Capital expenditure	1,351,211	1,351,211	-
	2314	Capital	1,351,211	1,351,211	-
302		Ministry of Mineral	-	127,000	127,000
30202		SOPTAP	-	127,000	127,000
	2200	Use of goods and services	-	123,200	123,200
	2210	General expenses	-	7,200	7,200
	2215	Office materials and other consumables		700	700
	2216	Travel expenses		6,500	6,500
	2230	Consulting and professional fees	-	108,500	108,500
	2231	Consulting and professional fees		91,000	91,000
	2232	Audit fees		17,500	17,500

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	2240	Finance costs	-	7,500	7,500
	2241	Bank commissions		7,500	7,500
	2300	Capital expenditure	-	3,800	3,800
	2313	ICT		1,200	1,200
	2314	Capital		2,600	2,600
307		Post and Telecommunication	2,127,974	4,000,000	1,872,026
307020	1	ICT Sector Support	2,127,974	4,000,000	1,872,026
	2200	Use of goods and services	851,819	1,435,000	583,181
	2210	General expenses	243,236	403,000	159,764
	2211	Utilities	10,000	25,000	15,000
	2212	Rent	51,300	160,000	108,700
	2213	Fuel and lubricants	10,000	8,000	(2,000)
	2214	Repairs and maintenance	16,623	-	(16,623)
	2215	Office materials and other consumables	74,000	50,000	(24,000)
	2216	Travel expenses	81,313	160,000	78,687
	2220	Education and training expenses	54,000	160,000	106,000
	2221	Education expenses	25,000	-	(25,000)
	2222	Training expenses	29,000	160,000	131,000
	2230	Consulting and professional fees	487,043	822,000	334,957
	2231	Consulting and professional fees	448,043	822,000	373,957
	2232	Audit fees	39,000	-	(39,000)
	2240	Finance costs	67,540	50,000	(17,540)
	2241	Bank commissions	45,000	50,000	5,000
	2243	Insurance charges/premium	22,540	-	(22,540)
	2300	Capital expenditure	1,276,155	2,565,000	1,288,845
	2314	Capital	1,276,155	2,565,000	1,288,845