

FEDERAL GOVERNMENT OF SOMALIA



**BUDGET STRATEGY FOR  
FISCAL YEAR 2023**

## Table of Contents

<b>Introduction .....</b>	<b>3</b>
<b>State of economic progress and constraints in NDP implementation.....</b>	<b>3</b>
<b>Progress in implementation of NDP9 priorities .....</b>	<b>4</b>
<b>Progress in implementation of HIPC Completion Point Triggers (CPTs).....</b>	<b>5</b>
<b>Strategic budget priorities for financial year 2023.....</b>	<b>8</b>
<b>Supporting recovery of the economy .....</b>	<b>8</b>
<b>Continued implementation of NDP9 priorities .....</b>	<b>9</b>
<b>Reform implementation .....</b>	<b>9</b>
<b>Fiscal framework, indicative budget ceilings and revenue mobilization strategy .....</b>	<b>10</b>
<b>Fiscal performance 2021 and January-June 2022.....</b>	<b>10</b>
<b>Estimated revenue and expenditure for 2023 .....</b>	<b>11</b>
<b>Revenue measures .....</b>	<b>11</b>
<b>Expenditure measures .....</b>	<b>11</b>
<b>Appendix 1: Summary status regarding implementation of the NDP9 priorities as at end June 2022 .....</b>	<b>13</b>

## Introduction

This paper seeks to present the FGS budget strategy for the financial year 2023 and the priorities required to meet the country's development and reconstruction agenda while addressing current fiscal challenges and other economic constraints.

The Ninth National Development Plan (NDP9) targets the achievement of three goals namely, to increase political stability, to reduce insecurity and strengthen the rule of law, and to foster economic growth. The implementation of NDP9 was disrupted by the COVID pandemic that created havoc since early 2020 and ended up slowing economic activities in the country and threatened Somalia's progress towards reconstruction of the economy. Business activities and people's livelihoods were disrupted, meanwhile the full recovery to pre-COVID activity levels is being threatened by new pandemic waves. The implementation of the NDP9 priorities was further disrupted by the nearly two-year delay to conduct parliamentary elections, which, in addition to the covid pandemic, contributed to the slowing down of most economic and social activities in the country during November 2020 to May 2022. The elections impasse also caused suspension of donor budget support until election were completed in May 2022, which ended up slowing down government activities.

Apart from covid and political impasse, climate change and high inflation due to the war in Ukraine also affected the economy. Climate change has particularly brought about a prolonged drought in the country, which worsened in the last quarter of 2021, and is considered the worst in more than 40 years. As a result, water scarcity affected crop and livestock production, which led to an increase in prices of food and worsened Somalia's food insecurity. According to Somalia's Food Security and Nutrition Analysis Unit, the drought has affected an estimated 7.1 million Somalis and led to internal displacement of close to 1 million people. The war in Ukraine further added salt to a fresh (inflation) wound by causing global oil prices to increase, which has further worsened inflation in Somalia including food inflation.

This 2023 budget strategy presents a way forward on how to address the current economic challenges and constraints faced in the country and how to restore the path of growth and reconstruction of the economy back to pre-covid levels and later make efforts towards achieving the NDP9 goals and most importantly, the reaching of HIPC completion point in 2023 which will allow Somalia access to international finance.

This 2023 budget strategy is structured around three sections. The first section presents an assessment of the current state of economic progress and constraints in the four NDP sectors. The second section elaborates the budget policy framework and proposes strategic budget interventions to address the constraints and challenges facing the country. The third section focuses on the fiscal framework for the budget, including the indicative ceilings for MDAs and the proposed strategy to enhance revenue mobilization in the country over the medium term.

## State of economic progress and constraints in NDP implementation

The Somali economy before covid had reached real GDP growth of 3.6% in 2019, but the pandemic caused a slowdown in the economy leading to a contracting of the economy with -0.3% growth in 2020. The slowdown followed the covid lockdown to mitigate the pandemic, which in turn caused reduction in trade and constrained the movement of people thereby diminishing business activities. Growth rebounded in 2021 despite the several shocks. The economy was estimated to grow at 2% in 2021, aided by a recovery in the construction sector, household consumption and exports. Strong household consumption was buoyed by continued remittances (see Table 1) and higher growth in private sector credit. Livestock exports, which account for about 80% of Somalia's exports, grew at

25% in 2021 compared to 2020. On the other hand, Table 1 shows inflation slightly increased to 4.6% in 2021 compared to 4.3% and 4.5% in 2020 and 2019 respectively, with food inflation increasing from 4.7% in 2021 to 7.8% in 2022. This was attributed to drought conditions and global food inflation. There was also a substantial increase in imports, which worsened the country's trade balance. Imports are estimated to have increased from \$83.85 billion in 2020 to \$4.61 billion in 2021 and projected at \$5.15 billion in 2022. ODA also decreased from \$2.08 billion in 2020 to \$2.06 billion in 2021, mainly due to suspension of budget support to Government in context of election delays.

In 2022, the economy has shown signs of rebounding after easing of the covid lockdown and growth is estimated at 1.9%. This growth rate could even be lowered following the IMF's downward revision of the global growth to 3.6% in 2022 after recording a strong growth of 6.1% in 2021. The downward revision in growth outlook was on the back of possible worsening of the war in Ukraine, escalation of sanctions on Russia, the possibility of more lockdowns as part of the strict zero-COVID-19 strategy in China, as well as uncertainties of the emergence and spread of new strains of the virus. Subsequently, world trade growth, which accelerated by 10.1% in 2021, is also expected to be lower at 5% in 2022. The IMF also projects global crude oil prices to remain high at an average of \$107 per barrel in 2022 exacerbated by the geopolitical tensions in Ukraine. Fueled by high commodity and food prices, the inflation is projected at 5.7% in advanced economies, and 8.7% in emerging markets and developing economies.

**Table 1: Selected macroeconomic indicators 2019-2022 (in million USD if not %)**

Indicator	2019e	2020e	2021e	2022f	2023f	2024f	2025f
Nominal GDP	6,485	6,883	7,628	8,423	9,002	9,808	10,692
Real GDP	5,973	5,956	6,131	6,250	6,443	6,681	6,942
Growth	2.7%	-0.3%	2.9%	1.9%	3.1%	3.7%	3.9%
Inflation	4.5%	4.3%	4.6%	9.0%	3.9%	4.0%	3.6%
Exports (goods)	554	545	693	756	814	912	994
Imports (goods)	3,622	3,849	4,610	5,153	5,452	5,838	6,358
Remittances (private)	1,579	1,617	2,080	2,386	2,554	2,781	2,980
ODA	1,904	2,084	2,061	2,296	2,536	2,722	2,910
FDI	447	534	580	636	685	750	819
Other investments <sup>1</sup>	-	-	222	-	-	111	125
Public debt	5,379	3,980	3,499	3,539	645	854	961
External debt	5,311	3,912	3,431	3,468	575	791	902
Amortization (public debt)	-	13	16	15	7	8	10
Domestic revenue/GDP%	3.5%	3.0%	3.0%	2.9%	3.3%	3.6%	4.1%
Grants/GDP%	1.7%	4.2%	1.9%	4.1%	3.2%	0.5%	0.5%
Expenditure/GDP%	4.8%	6.9%	6.0%	7.0%	6.7%	6.0%	6.3%

Source: IMF ECF Review Report of June 2022

## Progress in implementation of NDP9 priorities

Appendix 1 summarises the progress in the implementation of NDP9 priorities under each of the four NDP9 pillars. As it will be seen in the appendix, there remains much that needs to be done to work towards the implementation of NDP9 priorities, with a heightened focus on further improving security, mobilizing drought relief, promoting national reconciliation and completing the constitution review while improving governance and infrastructure. The 2023 Budget Strategy will therefore need

<sup>1</sup> Estimates for 2024 and beyond refer to anticipated concessional borrowing after reaching HIPC

to address the key problems the country faces regarding implementation of NDP9 priorities to be able to achieve the NDP9 goals.

### Progress in implementation of HIPC Completion Point Triggers (CPTs)

The FGS has also registered significant progress in fulfilling HIPC completion point requirements and triggers for Somalia to be able to reach full debt cancellation. Through the debt relief process, Somalia’s debt stock is expected to reduce from \$5.2 billion in 2018 to \$557 million in net present value terms (NPV) once Somalia reaches the HIPC Completion Point hopefully by end of 2023. Table 3 below provides the progress made towards fulfilling the HIPC completion point triggers (CPTs) as of June 2022.

**Table 3: Implementation status of HIPC completion point triggers**

HIPC CP Trigger	Progress	Comments
<b>Poverty reduction strategy implementation</b>		
At least one year of implementation of NDP9— Somalia’s Poverty Reduction Strategy (PRS)	Implementation of the National Development Plan 9 (NDP9) is underway, although it has been affected by multiple challenges. Some progress has been made across the four NDP9 pillars, including social, economic, security, and governance policies. However, the COVID-19 pandemic and lower than expected funding slowed its implementation in 2021.	The 2023 budget will need to continue allocating funding for continued implementation of ongoing activities.
<b>Macroeconomic stability</b>		
Maintain macroeconomic stability as evidenced by satisfactory implementation of the 3-year ECF supported program.	The 1st review of the ECF program was completed on November 18, 2020. The 2nd and 3rd reviews were completed in June 2022.	
<b>Public financial and expenditure management</b>		
Publish at least two years of the audited financial accounts of the Federal Government of Somalia.	The Office of the Auditor General published the 2019 accounts in December 2020. The audit of 2020 FGS financial statements were published in November 2021.	Audit of 2021 is underway.
Issue regulations to implement the Public Financial Management Act’s provisions on debt, public investment, and natural resource revenue management.	Regulations covering debt and natural resource revenue management have been drafted and are currently under review. Regulations on public investment management were	PFM regulations need to be approved.

HIPC CP Trigger	Progress	Comments
	drafted and incorporated into the draft PFM regulations.	
<b>Domestic revenue mobilization</b>		
Adopt and apply a single import duty tariff schedule at all ports in the Federal Republic of Somalia (to also foster greater trade integration).	The FGS and the FMS reached agreement on the single tariff schedule, which will be submitted to Parliament for approval. Supporting customs regulations are under preparation. The Customs Automated System (CAS) has been piloted first in Mogadishu port and airport before rolling out to Bosaso, Garowe, and Kismayo.	
<b>Governance, anti-corruption, and natural resource management</b>		
Enact the Extractive Industry Income Tax (EIIT) Law.	Cabinet approved the EIIT Bill in December 2020. The Bill has been harmonized with the Production Sharing Agreement (PSA) to ensure consistency. The Bill will be submitted to Parliament for approval.	
Ratify the United Nations Convention Against Corruption (UNCAC)	The UNCAC was ratified by the Somali Parliament and assented by the President in December 2020. UNODC reports that it received instruments of ratification on August 11, 2021.	
<b>Debt management</b>		
Publish at least four consecutive quarterly reports outlining the outstanding stock of general government debt; monthly debt- service projections for 12-months ahead; annual principal payment projections (for at least the next five years); and key portfolio risk indicators (including proportion of debt falling due in the next 12-months; proportion of variable rate debt; and projected debt service-to-revenues and debt service-to- exports for the next five years).	The Ministry of Finance is making progress to improve debt reporting. Debt bulletins are published quarterly since Q4 2020. The bulletins include information on the outstanding stock and composition of debt liabilities and financial assets, and, where they exist, loan guarantees and other contingent liabilities, including their currency denomination, maturity, and interest rate structure.	

HIPC CP Trigger	Progress	Comments
<b>Social sectors</b>		
Establish a national unified social registry as a functional platform that supports registration and determination of potential eligibility for social programs.	The development of the registry is underway spearheaded by the Ministry of Labour and Social Affairs with support from the World Bank in collaboration with the World Food Program (WFP) and UNICEF. This has included registration of cash transfer beneficiaries and transferring the initial data into the system, although data protection and data privacy Law are also required and are under development. The development of the operational guidelines of the registry and data protection policy are also underway.	Progress is needed on the development of the data protection and data privacy Law and operational guidelines.
FGS and FMS Ministers of Education adopt an agreement defining their respective roles and responsibilities on curriculum and examinations	On July 14, 2021, the FGS and FMS MoEs including Puntland finalized and officially signed the revised draft education cooperation MoU at the intergovernmental meeting held in Garowe. A permanent intergovernmental forum for education has been formalized. Key agreements reached includes the formation of national examination, certification, and curriculum boards. An interim committee to develop the criteria for selection of the board members was also established.	
FGS and FMS Ministers of Health adopt a joint national health sector strategy	The Somalia Health Sector Strategic Plan for 2022-2026 was finalized. FGS and FMS ministers have agreed on a framework for a joint national health strategy.	
<b>Growth/structural</b>		
Enact the Electricity Act and issue supporting regulations to facilitate private sector	A draft law was prepared and presented to Parliament but returned to Government together with all other	The bill needs to be resubmitted to Parliament for approval before end of Q1 for 2023.

HIPC CP Trigger	Progress	Comments
investment in the energy sector.	unfinished bills (by previous parliament) and will have to be resubmitted to the new Parliament in 2022.	
Issue Company Act implementing regulations on minority shareholder protection to encourage private sector investment	The Company Act regulations were issued in January 2021. Further regulations on the protection of minority shareholders are under preparation and should be released by end of 2022.	
<b>Statistical capacity</b>		
Publish at least two editions of the “Somalia Annual Fact Book”.	The Facts and Figures of Somalia has been published for 2018, 2019, and 2020.	NBS needs regular support to ensure regular production of national statistics.

## Strategic budget priorities for financial year 2023

The 2023 Budget will be formulated based on the following three priority areas:

- i) Supporting recovery of the economy to pre-covid levels by ensuring job creation and income recovery for Somalis and businesses.
- ii) Continued implementation of NDP9 priorities with special focus on addressing drought-induced famine.
- iii) Implementing reforms required for achieving HIPC completion point including achieving the structural benchmarks and targets agreed under the IMF ECF arrangement and improving the country’s fiscal position.

### Supporting recovery of the economy

The budget strategy will seek to focus on how Government can exploit the following opportunities for economic growth over the medium term (2023-2026):

- i) Promoting regional trade by joining the EAC to improve access to regional markets
- ii) Encouraging import substitution for some products that could be locally manufactured. The focus will be on providing support to light manufacturing by expansion of Gargaara facility to target MSMEs with business plans to undertake light manufacturing and agro-processing
- iii) Promoting e-commerce and e-government to improve efficiency, reduce costs and create jobs
- iv) Strengthening diplomatic relations with the world, with a view to attracting increased FDI inflows to be directed towards infrastructure developments and investments in the energy sector.
- v) Continued pursuit towards transformation of public service delivery to be more efficient and effective in meeting the needs of the people. Emphasis will be given on developing high-performing public services, improving the efficiency of service delivery, and strengthening accountability and transparency of governance.



## Continued implementation of NDP9 priorities

The budget strategy will seek to address the major constraints to implementing the NDP9 priorities. In particular, the strategic interventions for 2023 will include:

### Inclusive politics

- i) Deepen federalism, most importantly to harmonize tax system and revenue distribution with a view to enhance the country's revenue mobilization
- ii) Increase transfers to FMS to enhance service delivery
- iii) Expedite the constitutional review process

### Security

- iv) Improve security to strengthen the foundation for macroeconomic stability and peace in the country
- v) Pursue to complete review/enactment of security legislations
- vi) Enhance maritime security to support development of the ocean economy
- vii) Adopt the Somali Water master Plan principles as a way to prevent conflict induced by water scarcity
- viii) Enhance rule of law enforcement in the country

### Economic development

- ix) Allocate much of additional revenue to be realised from new revenue measures to rehabilitation of productive economic infrastructure (roads, fishing jetties, water reservoirs, irrigation systems, livestock infrastructure, energy)
- x) Strengthen internet connectivity ensuring all areas including rural areas are connected
- xi) Pursue mineral exploitation and development to contribute to increased exports, employment, and improved household incomes for Somalis
- xii) Develop and implement regional trade and integration strategy
- xiii) Implement national employment policy
- xiv) Create enabling business environment for economic growth across sectors
- xv) Complete ongoing public sector reforms
- xvi) Undertake climate change mitigation and adaptation actions

### Social development

- xvii) Improve education and training
- xviii) Improve health
- xix) Strengthen social protection for IDPs and vulnerable persons
- xx) Further invest in building government capacity for disaster risk management including early warning systems
- xxi) Continued investment in phased urban planning

## Reform implementation

The budget strategy seeks to prioritize provision of support to entities that are implementing the agreed pending reforms to fulfil the requirements for reaching HIPC completion point and achieving the structural benchmarks and targets agreed under the IMF ECF arrangement. Towards this end, the budget strategy proposes to focus on the following:

- i) Support the implementation of reforms required to achieve all pending HIPC completion point triggers
- ii) Continue sustaining macroeconomic stability by implementing all structural benchmarks and indicative targets agreed under the ECF arrangement.
- iii) Continue supporting the implementation of various benchmarks agreed with the World Bank, African Development Bank, EU and UN

## Fiscal framework, indicative budget ceilings and revenue mobilization strategy

### Fiscal performance 2021 and January-June 2022

Domestic revenue declined from \$229.7 million in 2019 to \$211.2 million in 2020. In terms of domestic tax to GDP, this decline corresponds to a reduction from 3.5% to 3.0% over the same years. In 2021, domestic revenue rebounded to the 2019 levels (\$229.6m), though in comparison to GDP this was a reduction (at 3.0% in 2021 compared to 3.5% in 2019). Grants increased from \$108m in 2019 to \$286m in 2020, representing 1.7% and 4.1% respectively in comparison to GDP. In 2021, grants declined to \$167m (which was 41% of commitments) due to suspension of budget support until parliamentary elections were completed. On the other hand, despite the weak performance of domestic revenue and grants, expenditure increased from \$333.4 in 2019 to \$617.5m in 2020 before declining to \$459.9m in 2021. The increase in expenditure in 2020 was largely caused by an increase in health and social protection spending (funded through donor projects). The requirement to service Somalia's public debt as had been agreed under the HIPC arrangement also led to the observed increase in expenditure. The deficit in 2021 was particularly financed using surplus revenue balances brought forward (\$12.4m), fiscal buffer reserves (\$13.5m), short term advances from the central bank (\$22m), and the use of Somalia's Special Drawing Rights (SDR) at the IMF.

**Table 4: Interim Fiscal Framework 2023-2025**

In US\$ Million	Actual			Budget	Projected	Forecast		
	2019	2020	2021	2022	2022	2023	2024	2025
<b>Revenue</b>	<b>337.8</b>	<b>496.8</b>	<b>397.0</b>	<b>944.9</b>	<b>602.6</b>	<b>591.5</b>	<b>690.7</b>	<b>686.9</b>
<b>Domestic Revenue</b>	<b>229.7</b>	<b>211.2</b>	<b>229.6</b>	<b>250.1</b>	<b>231.6</b>	<b>276.3</b>	<b>308.9</b>	<b>346.0</b>
<b>Tax Revenue</b>	<b>154.7</b>	<b>139.5</b>	<b>162.8</b>	<b>173.7</b>	<b>163.3</b>	<b>187.9</b>	<b>216.1</b>	<b>248.5</b>
Taxes on income, profits, and capital gains	11.7	16.2	15.2	15.1	16.0	18.0	20.7	23.8
Taxes on goods and services	25.0	21.3	23.4	30.8	24.1	31.1	35.8	41.2
Taxes on international trade and transactions	107.0	91.1	109.0	111.3	109.0	123.2	141.7	162.9
Taxes on property	0.0	0.0	0.6	0.7	0.6	0.6	0.7	0.8
Other Taxes	11.1	11.0	14.6	15.9	13.6	14.9	17.2	19.8
<b>Non-tax Revenue</b>	<b>74.9</b>	<b>71.7</b>	<b>66.8</b>	<b>76.4</b>	<b>68.3</b>	<b>88.4</b>	<b>92.8</b>	<b>97.5</b>
<b>Donor Revenue</b>	<b>108.1</b>	<b>285.6</b>	<b>167.4</b>	<b>694.8</b>	<b>371.0</b>	<b>315.2</b>	<b>381.8</b>	<b>340.9</b>
Budget Support	90.2	153.4	38.4	209.3	84.6	86.0	86.0	86.0
Project Support	18.0	132.2	129.0	485.5	286.4	229.2	295.8	254.9
<b>2. Expenditure</b>	<b>333.4</b>	<b>617.5</b>	<b>459.9</b>	<b>929.9</b>	<b>689.4</b>	<b>643.4</b>	<b>710.0</b>	<b>669.1</b>
<b>Operating Expenditure</b>	<b>315.5</b>	<b>485.3</b>	<b>330.9</b>	<b>444.4</b>	<b>403.0</b>	<b>414.2</b>	<b>414.2</b>	<b>414.2</b>
Compensation of Employees	162.9	227.0	240.9	258.1	249.8	258.8	258.8	258.8
Use of Goods and Services	92.4	80.7	66.9	90.4	66.9	93.6	93.6	93.6
Consumption of Fixed Capital	14.8	18.6	2.8	12.1	8.4	10.4	10.4	10.4
Interest	0.0	14.4	0.6	2.5	0.9	2.5	2.5	2.5
Subsidies	0.0	2.2	0.0	5.9	0.0	0.0	0.0	0.0
Grants	45.0	80.3	19.7	72.9	77.1	41.2	41.2	41.2
Social Transfers	0.0	62.1	0.0	0.0	0.0	5.9	5.9	5.9
Contingency	0.4	0.0	0.0	2.5	0.0	1.9	1.9	1.9
Repayment of Arrears	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Donor-funded Special Projects</b>	<b>18.0</b>	<b>132.2</b>	<b>129.0</b>	<b>485.5</b>	<b>286.4</b>	<b>229.2</b>	<b>295.8</b>	<b>254.9</b>
<b>3. Fiscal Balance</b>	<b>4.4</b>	<b>-120.6</b>	<b>-62.9</b>	<b>15.0</b>	<b>-86.9</b>	<b>-51.9</b>	<b>-19.3</b>	<b>17.8</b>

Fiscal performance in the **first half of 2022** was weak. As shown in Table 4, revenue and grants worth \$231.6 million was realised during January-June 2022, representing 25.1% of the annual budget (or 50.3% of the 6 months budget on prorata basis). Domestic revenue performed rather well, yielding \$116.1 million representing 46.4% of the annual budget (or 92.9% of the half year budget on prorata basis). Grants performed worst, yielding \$121.5 million representing 17.5% of annual budget (or 35% of half year budget). Grants continued suffering from the suspension of budget support because of delaying the parliamentary elections, but this trend is expected to change in the second half of 2022 since the elections have been completed and a new government already formed since May 2022. Expenditure in the first half of 2022 was \$263.4 million which was 28.7% of budget and yielding a deficit of \$25.8 million. The deficit continued to be financed through temporary advances from CBS and the utilization of Somalia's SDR allocation at the IMF.

## Estimated revenue and expenditure for 2023

In financial year 2023, Government's strategy is to enhance domestic revenue mobilization and allocate 75% of the additional revenue to be realised from new measures to capital expenditure for NDP9 priority investment projects as well as for new government-funded projects to support the proposed actions for supporting economic recovery. Domestic revenue is estimated to increase from \$229.6 million in 2021 to \$276.3 million in 2023 provided the proposed revenue measures (see below) will be approved and successfully implemented. Grants are estimated to contribute \$315.2 million, of which \$86 million will be budget support and \$229.2 million will be project support.

In terms of expenditure, Government's strategy is to maintain the nominal wage and headcount freeze at the 2022 level, with the only exception of the already committed new recruits in the security sector. Other mandatory expenditure, such as spending for essential goods and service, will also be frozen at the 2022 level, except for military food rations which will have to increase on account of food inflation and the expected increase in security headcount. Social benefits and other spending for NDP9 priorities will continue to be financed by project grants, which are also expected to be at the same level as 2022. In the event that Government secures additional budget support, it will be used to finance spending on Government's priorities indicated in the section above including the implementation of NDP9 priorities.

### Revenue measures

Government's strategy for 2023 is to bring the growth of domestic revenue back to the pre-pandemic path and to increase domestic revenue to a level that can fully finance Government's mandatory spending, i.e., civilian and non-civilian salaries and wages, and purchase of goods and services including military food rations. This is planned to be achieved by implementation of the following revenue measures; (i) enforcement of collection of spectrum fees which are expected to bring in \$6 million as additional revenue, (ii) increase tax on khat from \$3 to \$4 per kilogram, which will yield \$6 million as additional revenue, (iii) increase sales tax collection through the installation of electronic invoicing gadgets also known as Point of Sale (POS) machines at major business premises as per the ECF structural benchmark, which is expected to raise \$20 million as additional revenue, and (iv) increase corporate income tax collection from large businesses through improvements in tax compliance particularly tax audits, tax enforcement and introduction of tax clearance certificates which is expected to raise \$5 million as additional revenue. These measures are expected to increase domestic revenue in 2023 to \$276.3 million from \$229.6 million in 2021.

Government will also, **on a pilot basis**, introduce various other revenue measures including (i) requiring Government suppliers and contractors to pay their corporate income tax in advance through a withholding tax arrangement, (ii) introduction of excise taxes on various items such as soodhada and processed juices, internet data, outbound cross border money transfer, (iii) exploration of an export levy on fish exports, and (iv) introduction of an EVC platform usage charge. Government will also streamline the issuance of exemptions to eliminate discretionary exemptions and will improve tax analysis and revenue forecasting through improvements in collection and reporting of tax administration activities, which is expected to contribute to widening of the tax revenue base.

### Expenditure measures

Government also aims to control public expenditure by eliminating any wasteful spending and ensuring that the scarce resources are invested productively in a way that will generate economic growth in the country. In the fiscal year 2023, Government proposes to introduce the following expenditure measures:

- i) Implement internal audit function in all MDAs as well as implement external audit recommendations e.g., to ensure all payments must have adequate supporting documents. This measure particularly seeks to implement one of the Auditor General's recommendations in the 2020 audit report, which aims to eliminate processing of payments without supporting documents. For the 2020 report, the audit report identified unsupported expenditure worth \$9million, which was about 14% of total expenditure on goods and services (object code '22'). The measure assumes that the internal audit function in MDAs could at least generate 5% expenditure savings by identifying and stopping such payments.
- ii) Implement pay and grading policy regarding temporary staff. The FGS is currently developing a pay and grading policy for the public service, which, if implemented successfully, will likely lead to about 1% reduction in the FGS wage bill. The reduction will mostly come from anticipated control in utilization of temporary staff in Government.
- iii) Undertake procurement audit in MDAs most specially to ensure compliance to competitive bidding. This measure anticipates generating about 2% expenditure savings through enforcement of competitive bidding for 'capital contracts.'

Appendix 1: Summary status regarding implementation of the NDP9 priorities as at end June 2022

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
P1	<b>Inclusive politics</b>		
S1.1	<b>Deepening of federalism</b>		
1	Policy and legislation development	Fiscal federalism principles were discussed and agreed. Draft model was presented to Cabinet for constitutional review process.	
2	Improve FGS-FMS relations and establish IGR office	Intergovernmental ministerial committee on fiscal matters in place and meets regularly.  FGS and FMS agreed on working arrangements for consolidating budget and fiscal information.  Intergovernmental Relations Act (IGR) technically drafted and ready for consultation.	Contextual challenges remain
3	Raise public awareness of federalism	Ongoing	Insufficient budget
4	Supervise and monitor FMS elections	Political parties bill signed into law.  MoWHRD conducted an advocacy campaign for 30% quota of women's participation in politics and decision-making in 2020-2021 election.	Need to budget for implementation of new law. Initially, \$7m budget was estimated.
5	Agreement on revenue sharing from natural resources	Negotiations ongoing. Work was completed in 2020 to formalize criteria and rules for revenue-sharing.	
6	Review framework for licensing and sharing of petroleum and fishery resources	Discussions ongoing  So far, the petroleum model production sharing Agreement and next steps for Oil and Gas Licensing were approved.  A resource sharing agreement related to issuing of fishing licenses is also in place.  Draft concession agreement for statutory certification and registration services for maritime vessels in place.	
7	Graduate and formalize FMS status		
8	Harmonize tax system and revenue distribution	Negotiations ongoing.  Action is part of HIPC completion triggers "adopt and apply a single import duty tariff schedule at all ports."  So far implementation of harmonized HS codes and ad valorem tariff is	

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		ongoing at Mogadishu. Piloting for Bossaso, Kismayo, Mogadishu planned for 2 <sup>nd</sup> half of 2022.	
9	Agree and formalize Mogadishu status	Consultations ongoing regarding options on allocation of powers, system of government and status of Mogadishu	
10	Strengthen FGS-Somaliland dialogues	Ongoing	
11	Devolution to FMS of government and service delivery	FGS annually transfers funds to FMS to deliver key services	Insufficient revenues
<b>S1.2</b>	<b>Stabilization and establishment of local government</b>		
12	Implement NSS in fragile areas: community recovery, social reconciliation, local governance, rule of law		
13	Supporting and monitoring the stabilization plans of FMS		
14	Implementation of community recovery projects and extension of basic state services	Ongoing on pilot basis?	
15	Support newly recovered areas through community recovery work and extension of basic services		
16	Development and enactment of Local Government Act		
17	Reestablish and complete district councils	Ongoing; 14 districts supported under S2S	
18	NSS coordination structures meetings		
19	Provision of resources to support stabilization	Being achieved thru S2S project	More funds are needed
20	Establish decentralization frameworks with division of labour between districts and FMS	Awaiting LG law	
21	Specify intra-state fiscal decentralization for local government	Different sectors of civil society including academic institutions and thinktanks were consulted in federalism processes such as wide consultation on the formation of Peacebuilding and Federalism Resource Centre.	
<b>S1.3</b>	<b>Implementation of the constitution</b>		
22	Civic education and public awareness raising	MOCA developed and implemented a comprehensive public awareness plan	

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		<p>for the constitutional review, civic education and conducted trainings for senior constitutional trainers who then trained FMS and BRA members.</p> <p>National reconciliation process partially achieved. Development of reconciliation strategy for BRA, Hirshabelle and between FGS and Somaliland ongoing.</p> <p>MOIFAR held reconciliation sessions including NRF development involving close to 1300 participants, validation meeting, streamlining of the NRP to FMSs, training as well as consultations on federalism related topics for all sectors of the community</p> <p>Public outreach on the NRF and federalism has been a cornerstone in awareness-raising. For example, forgiveness (CAFIS) rallies were held in Kismayo, Mogadishu and Dhusamareb.</p>	
23	CRP political and technical review/negotiations	Adoption of new federal constitution yet to be achieved. Technical work ongoing.	Political differences between FGS and FMS preventing effective dialogue.
24	Validation conference, adoption by parliament and NCA ratification		
25	Harmonize state laws with new constitution	Not yet started, awaiting new constitution	
26	National constitution referendum act	In pipeline?	
27	Conduct constitutional referendum	In pipeline?	
P2	<b>SECURITY, JUSTICE &amp; RULE OF LAW</b>		
<b>S2.1</b>	<b>Integration of SNA</b>		
28	Develop/review and implementation of SNA integration plan	Ongoing. Agreement reached for AMISOM drawdown Agreement reached for transfer of some FOB	Further development and alignment of the national budget to NDP-9 programme priorities will identify the gaps between available and required resources, particularly as Somalia transitions towards greater responsibility for security.

	<b>NDP9 strategies and priority areas</b>	<b>Status as of Jul 2022</b>	<b>Comments, constraints</b>
29	Establish a National Integration Commission (NIC)		
30	Articulate national policy for integration of forces		
31	Formalize integration, define and delineate roles, responsibilities and resource sharing of SNA		
32	Formulate and implement expanded DDR programs at national and subnational levels		
<b>S2.2</b>	<b><i>Security sector reform (SSR) plan</i></b>		
33	Capacity development of the MOD-legal framework, civilian oversight and qualified personnel		
34	Formulate and adopt new national defense doctrine		
35	Provide adequate salary, healthcare, training and equipment		
36	Establish professional, qualified, accountable, integrated and politically neutral military which can defend the country		
37	Develop computerised registration, verification and personnel management systems including SNA payroll verification process	Ongoing?	
38	Rehabilitation or building of military bases, infrastructure and other facilities	Two prisons constructed in Galmudug and Southwest State	
39	Reform and enhance institutional capacities of security forces		
40	Establish strong military-civilian relations—winning war of ideologies		
41	Enhance good governance, transparency and establish PFM as part of SSR		
42	Develop and implement coordinated training programs for security forces	Trainings completed?	
<b>S2.3</b>	<b><i>Review and implement the transition plan</i></b>		
43	Review 2017-2021 transition plan		



	<b>NDP9 strategies and priority areas</b>	<b>Status as of Jul 2022</b>	<b>Comments, constraints</b>
44	Implement the core activities and phases of the transition plan	Training, mentoring and supply of necessary equipment furthered the institutional strengthening of Somali government capacity with the completion of Phase 2 of Security Reform (SNSF).	
45	Stabilization of major towns, securing main supply routes (MSRs)		
46	Enhancement of counterterrorism and intelligence gathering	Operation BADBAADO was completed with partners to stabilize additional areas within Somalia, including the Lower Shabelle, Basra, Janaale, Hirshabelle, Galmudug and Jubaland.	
47	Acceleration of force generation in line with national security	With the assistance of international partners, a Joint Threat Assessment was completed. UNSCR 2520 agreed on an uplift of support by UNSOS from 10,900 to 13,900, with work ongoing to confirm the identity of additional 3,000 personnel.	
48	Complete development of a national counter IED strategy		
<b>S2.4</b>	<b><i>Reforming and strengthening the capacities of MOIS and security institutions</i></b>		
49	Reform the Somali police force central command	Legal framework strengthened	
50	Reform/restructure MOIS and capacity development of its staff		
51	Reform the immigration and naturalization agency	Ongoing	
52	Strengthen coordination mechanisms between and within security institutions		
53	Complete ongoing biometric registration for all security institutions	Completed. New security personnel are registered on an ongoing basis.	
<b>S2.5</b>	<b><i>Develop/review/enact security legislations</i></b>		
54	Federal police act, NISA act, immigration act, SEMA act, small arms act, private security act, and amnesty law	Ongoing. So far, Pension and Benefits Act for security forces was enacted. Also, the following bills were presented to the 10 <sup>th</sup> previous parliament, though they were yet to be approved by the time the previous parliament ended: <ul style="list-style-type: none"> <li>• Somali police force bill</li> </ul>	The bills will be resubmitted to the new parliament for enactment. Budgetary implications in these bills need to be compiled and budgeted for in the budget for 2023 and beyond.

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		<ul style="list-style-type: none"> <li>• Anti-piracy and kidnapping amendment bill</li> <li>• National defense bill</li> <li>• Immigration agency bill</li> <li>• Gun control bill</li> </ul>	
<b>S2.6</b>	<b>Enhancement of maritime security</b>		
55	Build MPU headquarters in Mogadishu	Ongoing?	
56	Provision of necessary equipment and trainings		
57	Establishment of clear command and control structures for Maritime Police Unit		
<b>S2.7</b>	<b>Cross-ministerial security interventions</b>		
58	Adopting the Somali Water master Plan principles		
59	Integration of regional forces from Galmudug and Hirshabelle		
60	Put in place policies for rebuilding and establishment of Somali Navy and Coast Guard	No progress?	This needs to be expedited to support the implementation of the proposed revenue measures regarding collection of export levy on fish exports.
61	Establish foundations of a cyber security framework		
<b>S2.8</b>	<b>Reforming the justice system</b>		
62	Enhance rule of law enforcement in the country	<p>Anticorruption strategy completed and agency established</p> <p>Broadened access to legal aid for most vulnerable (over 4000 beneficiaries) and 5000 using alternative dispute resolution centers and 1040 used mobile courts.</p>	Progress in the Rule of Law priorities is dependent on political and economic stability. As the crises have unfolded there have been inevitable knock-on effects, including an increase in the severity of poverty, food insecurity, and displacement. This has led to conflicts over scarce resources and thus a greater incursion by Al-Shabaab in vulnerable areas.

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
63	Drafting, reviewing, amending and translating key legislations	Drafting of 45 bills ongoing	
64	Complete and implement the justice and corrections model		
65	Capacity development of judges, public attorneys, prosecutors	MOJ established investigation units (GBV and integrity). There is now a fully functional SGBV unit at the Office of the Attorney General in Mogadishu.	
P3	<b>ECONOMIC DEVELOPMENT</b>		
<b>S3.1</b>	<b><i>Increase agriculture and livestock sectors' resilience to climate change</i></b>		
66	Rehabilitate existing and build new rural water reservoirs	National water resources strategic plan completed.	
67	Rehabilitate agriculture irrigation systems	Flood mitigation and locust management measures put in place.  FGS budgeted funds to rehabilitate two irrigation sites in 2021 (rehabilitation of Baledweyne/ Bulokahin River embankment in Hirshabele) however execution did not take place due to insufficient revenue.	Identify funds to execute targeted rehabilitation of irrigation sites.
68	Improve farming methods and livestock systems	Regulatory and safety reforms completed for livestock.	Livestock exports fell substantially in 2020 due to drought and covid.  People facing food insecurity increased from 1.1 million to 2.1 million in 2021
69	Develop effective phytosanitary measures	Some key regulatory and safety reforms were implemented: <ul style="list-style-type: none"> <li>• Vaccination and treatment campaign for livestock</li> <li>• Regulatory framework for marketing of the livestock and livestock products reviewed, approved and enforced</li> <li>• Criteria, administration and standards of all the country quarantine stations, exportation and certification mechanisms</li> <li>• of both livestock and livestock products, grade and price of the animals and their products</li> <li>• were harmonized</li> </ul>	

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		<ul style="list-style-type: none"> <li>Five strategic fodder reserve centers in the main pastoral migration routes established.</li> </ul>	
<b>S3.2</b>	<b><i>Put in place national energy plan</i></b>		
70	Energy market reforms to build competition	Electricity and energy bill sent to Upper House for review and approval	
71	Expand urban and rural coverage of electricity		
72	Build capacity of energy sector regulator		
<b>S3.3</b>	<b><i>Expand and rehabilitate key infrastructure</i></b>		
73	Repair, maintenance and expansion of major and feeder roads	<p>National public infrastructure and property agency established.</p> <p>FGS commenced survey for rehabilitation and construction of 15 roads in Mogadishu. By end 2021 about 30% of the works had been done.</p>	Avail funds in 2023 and future budgets for continued implementation of ongoing road projects
74	Repair, maintenance and expansion of ports, airports, fishing jetties	FGS has established the National Public Infrastructure and Property Agency, and donors committed in excess of USD 70 million for infrastructure projects. Water management and transportation along with port facilities are priorities	Increased insecurity along with the global pandemic have hindered execution.
<b>S3.4</b>	<b><i>Put in place national fisheries development strategy</i></b>		
75	Subsidiary regulations to enforce current law	<p>Inspection and quality insurance regulation, human resource development plan, implementation and monitoring plan for the EEZ (Monitoring Controlling Surveillance MCS), and the establishment of the national fisheries data collection system were achieved.</p> <p>Negotiations conducted for renewal of fisheries revenue sharing agreement (license fees)</p>	
76	Enact marine resource management and conservation laws	FGS distributed 20 artisanal boats and 8 refrigerated trucks to coastal communities.	
77	Establish licensing of fisheries operators and revenue sharing	Achieved.	

	<b>NDP9 strategies and priority areas</b>	<b>Status as of Jul 2022</b>	<b>Comments, constraints</b>
<b>S3.5</b>	<b><i>Develop oil and petroleum sector</i></b>		
78	Develop national strategy for oil exploration and exploitation	Petroleum Act was ratified in 2020	
79	Establish national petroleum agency	Somali Petroleum Authority already established with board members and officials appointed. Its mandate is to regulate the oil and gas industry.	
80	Complete legal framework for licensing and concessions	The first licensing round for seven blocks opened in August 2020 and was expected to run through March 2021.	
81	Strengthen oil revenue sharing and management	<p>Agreements for resource and revenue sharing between FGS and FMS levels of government had been established in prior years.</p> <p>Draft revised federal constitution recommended establishment of a Revenue Sharing Commission to be responsible for making recommendations on fair and equitable distribution of resources between FGS and FMS, including revenues from natural resources.</p>	This (commission) may need to be budgeted for in 2023 budget in the event the revised constitution is approved during 2023.
<b>S3.6</b>	<b><i>Develop enabling legal frameworks</i></b>		
82	Develop industry strategy	<p>Many regulatory policies and agencies completed in areas of trade, investment, standards, PPPs</p> <p>Trade information portal launched.</p> <p>Ministry of Commerce and Industry launched an electronic Business Registration System through a pilot.</p>	
83	Develop regional trade and integration strategy	<p>National Trade Facilitation Committee was established in order to facilitate the accession to international trade organizations such as the WTO, and trade agreements such as COMESA, ACFTA.</p> <p>A draft Trade Policy and Trade Information Portal have both been launched, with the latter being developed in line with WTO requirements which should allow easy, transparent and predictable access to trade regulatory data.</p> <p>Somalia has applied to join EAC.</p>	<p>Provide funds in future budgets to ensure the negotiations to join EAC materialize.</p> <p>Even as progress is made in establishing a framework for future international and regional trade, the crises and current political impasse have stalled internal trade barriers and effective customs and port management and revenue sharing.</p>

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		<p>A Foreign Investment Department and the establishment of an Investment Board completed.</p> <p>Somali Bureau of Standards Law enacted.</p> <p>National Investment Strategy (NIPS) was passed in mid-2020. Its implementation is on course with sector value propositions developed and investor outreach initiated at first in the prioritised sectors of Energy and ICT.</p> <p>Executive decree to operationalize the Foreign Investment Law of 2016 was issued. Decree clarifies the investment policy and promotion roles and responsibilities and set the foundation for coordinated investor service delivery.</p> <p>Work has been initiated on a Public-Private Partnership Law with initial work focused on legal assessments.</p>	
84	Develop national employment policy	Draft employment policy in place.	There is need to review the policy and develop execution plans and budget
85	Develop environment management strategy and laws		
<b>53.7</b>	<b><i>Crosscutting imperatives</i></b>		
86	Create enabling business environment for economic growth across sectors	<p>Ongoing, e.g., SCALEUP project installed an OSS system and a 60-meter mast/tower to support communication processes in the country.</p> <p>National payment system completed (to link lenders to a clearing and settlement system in the Central Bank)</p> <p>Expansion of Gargaara credit facility to MSMEs ongoing. Facility provides credit to struggling businesses.</p>	Business viability has been substantially reduced due to impact of covid, drought and Ukraine war, with the worst impacts (job losses, economic losses and inability to access credit) on the informal sector and the micro-businesses.
87	Conduct a national environmental assessment	National risk assessment completed.	
88	Develop a master water plan for Somalia	The first draft of the National Water Resources Strategic Plan was completed with the help of international partners, and with an	

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		implementation roadmap, now awaiting Cabinet approval.	
89	Complete ongoing public sector reforms	<p>Ongoing, e.g., reconstruction of six revenue centers in four districts (Hamarweyn, Wadajir, Howlwadag, Hodan), construction of Police Customs building, and taxation training institute were completed in 2021 to support revenue mobilization efforts of the FGS.</p> <p>Review of pay and grading policy for the public service is ongoing, expected to be completed October 2022.</p> <p>Enforcement of AML/CFT law is ongoing, a critical step towards ensuring Somalia is able to operate in global financial markets and properly regulate capital flows into the country so as to avoid funds falling into illicit hands, thereby securing private investment to support NDP implementation.</p> <p>Mobile money licensing commissioned</p> <p>Consumer Protection Policy in place</p> <p>Spectrum Policy in place</p> <p>Policy on Digital Inclusion for women, youth, persons with special conditions/disabled and marginalized Groups issued</p> <p>National Strategy on E-Government issued</p> <p>The National Communications Authority issued incumbent mobile network operators with Unified Communications Infrastructure and Services Provider licenses and continues to implement key regulations including spectrum and interconnection.</p> <p>Somali National Registration and Identification Agency legislation passed in 2020</p>	<p>There is need to prioritize updating financial sector information. E.g., mobile money sector penetration rate has been 73% in 2020, what is the current rate? MNOs have not submitted the supervisory data and the size of their balance sheets is not precisely known, though the total amount of mobile money in circulation is estimated to be about USD 1.2 billion.</p> <p>National data gaps remain. More support is needed to improve statistics availability. For instance, giving an example of data on SDG indicators, data is only available for 77 indicators, whereas data not available for 347 indicators. The NBS needs support to engage all relevant government institutions for facilitation of data production.</p> <p>Resourcing and costing of the NDP is a financial priority.</p>
90	Develop a national urban planning strategy including PPPs	Ongoing?	
P4	<b>SOCIAL DEVELOPMENT</b>		

	<b>NDP9 strategies and priority areas</b>	<b>Status as of Jul 2022</b>	<b>Comments, constraints</b>
<b>S4.1</b>	<b>Improve education and training</b>		
91	Put in place standards, regulations and data/information management	Partial devolution of primary and secondary education to BRA achieved.	Primary school enrollment rates fell from 26.9% to 25.5% as families were forced into displacement and greater insecurity.
92	Continued rollout of national curriculum	Ongoing.	
93	Increase quality of secondary education		
94	Rehabilitate infrastructure in under-served areas	Ongoing.	It is important to increase capex for education sector to construct more schools to increase access to education in the country.
95	Partner with donors for delivery and infrastructure	Maximum County Allocation Project (MCA) financed the construction of Ministries of Education buildings in Galmudug, SWS, and Banaadir	
96	Scale up of pilot projects in newly recovered areas and IDP camps		
97	Focus on TVET, working with partners to set up curriculum		
98	Focus on training of professionals, establishing qualifications and oversight	Training of more teachers ongoing?	
99	Review national qualifications framework for school graduation		
<b>S4.2</b>	<b>Improve health</b>		
100	Strengthen standards, regulation and health information systems	Health MIS in place. Established National Health Council, Drug Regulatory Body	Basic per capita health spending requirements are anticipated to increase substantially over the medium term.
101	Immunization	Ongoing. # children immunized in 2021. # immunized for covid.	
102	Scale up of pilot projects in newly recovered areas and IDP camps	National Policy on Refugee-Returnees and IDPs developed and approved.	Ministry of Planning is working on developing a National Durable Solutions Strategy aimed at acting as a road map for finding sustainable solutions for displacement.



	<b>NDP9 strategies and priority areas</b>	<b>Status as of Jul 2022</b>	<b>Comments, constraints</b>
103	Partner with donors for delivery and infrastructure	Donors installed an oxygen plant at Martini Hospital in 2021, provided three thermal scanners for screening travelers and trained health workers (re covid) among other support.	
104	Strengthen disease surveillance systems		
105	Strengthen efforts to reduce maternal and child mortality		
106	Focus on training of professionals, establishing qualifications and oversight	# health workers trained for covid over the past two years.	
<b>S4.3</b>	<b><i>Strengthen social protection</i></b>		
107	Complete national strategy for IDPs	60,000 households received emergency cash for locust relief through Shock Responsive Safety Net  Scaling up of Baxnaano Programme to reach over 100,000 households	Significant increases are anticipated in unemployment, poverty, and lack of access to basic services rates following the economic shocks in 2020-2021
108	Initiate national disability strategy		
109	Implement national strategy for IDPs linked to food security and income in crisis times		There have been delays in developing associated data protection policy and regulations.
110	Pilot national disability strategy, focusing on employment skills and legislation		
111	Establish pipeline infrastructure projects connected with skills training and investment funding		
<b>S4.4</b>	<b><i>Disaster risk management</i></b>		
112	Invest in government capacity for DRM, including early warning systems	World Bank has launched a Crisis Coordination Recovery Facility of USD 137 million to support the recovery of livelihoods and infrastructure in flood and drought affected areas and strengthen capacity for disaster preparedness.  Various Crisis Response Plans implemented including CBRP  Crisis Coordination Recovery Facility launched to create emergency jobs, flood infrastructure and disaster preparedness  Somalia Water and Land Information Management Project (SWALIM) set up and equipped Information	

	NDP9 strategies and priority areas	Status as of Jul 2022	Comments, constraints
		<p>Management Center (IMC). Staff recruited and trained on the generation and utilization of early warning information</p> <p>Food Security and Nutrition Analysis Unit (FSNAU) set up three online databases which are made available and accessible to government and non-government users including 1) monthly market prices collected in 71 markets across Somalia; 2) nutrition-related indicators, and 3) risk factors related to food security and nutrition</p> <p>Support provided to Government in undertaking Integrated Context Analysis (ICA) for Somalia, a tool used to support programme design and early warning actions. The capacity of MoHADM strengthened in early warning for disaster preparedness and response planning as well as monitoring the overall coordination of humanitarian activities.</p>	
	<b>S4.5 PPP development and oversight</b>		
113	Strengthen partnership and oversight of private sector in health and education		
	<b>S4.6 WASH</b>		
114	Setting and enforcing standards for education and health facilities	Investments in WASH facilities made to rollout covid vaccinations and disease prevention	
	<b>S4.7 Urban planning</b>		
115	Ensure sufficient schools and health clinics to serve growing urban areas		
116	Build capacity at all levels of government		
117	Expand housing, sanitation, water and electricity and green spaces		
118	Continued investment in phased urban planning		