



FEDERAL GOVERNMENT OF SOMALIA
MINISTRY OF FINANCE

IN-YEAR BUDGET FISCAL PERFORMANCE REPORT
QUARTER 3 2022

BUDGET DIRECTORATE

TAKEAWAY MESSAGES FOR MANAGEMENT

- 1) *The momentum in the mobilization of Domestic Revenue appears to have been relaxed the moment budget support taps were reopened at the beginning of Q3. This needs to be further examined and if found to hold some truth, it should not be allowed to continue. Efforts to enhance domestic revenue need not be relaxed instead they should be doubled if not quadrupled.*
- 2) *Consumption spending continued to account for a lion's share of government expenditure (at 98.3% of total expenditure). To be able to achieve the Government's objective of accelerating economic growth and creation of more jobs, there should be deliberate and relentless efforts to prioritize capital spending.*
- 3) *There may be need to commission an evaluation for cash transfers through social benefits. Several Members of Parliament have hinted that some people in their constituents have abandoned their previous work and simply sit and wait for cash transfers, which could have more adverse effects on society than intended. The evaluation, if commissioned, should investigate the need to channel funds for social benefits into income-generating projects that can positively and sustainably empower communities, among other options.*
- 4) *MOF needs to mobilize funds to urgently build the capacity building in project management across MDAs. This message will continue to be highlighted as long as budget execution for project funds continues to perform far below expectations.*

REVENUE PERFORMANCE AS AT END OF Q3

Government's total revenue at the end of the third quarter of 2022 was \$454.27 million, representing 48.1% of the annual budget, and was 66.9% higher than the revenue for the same period in the previous year 2021. The achievement rate of 48.1% means the Q1-Q3 performance was far below the 75% prorata expectation (i.e., less than half of revenue budget collected with three quarters of the year covered). Q3 nonetheless performed relatively well, where \$216.8 million was realised compared to \$77m and \$156m in Q1 and Q2 respectively (see Table 1). The relatively good performance in Q3 reflects the recovery of the fiscal situation from the effects of the elections delays which saw budget support suspended during the first half of the year yet budget support accounts for over 30% of Government's revenue.

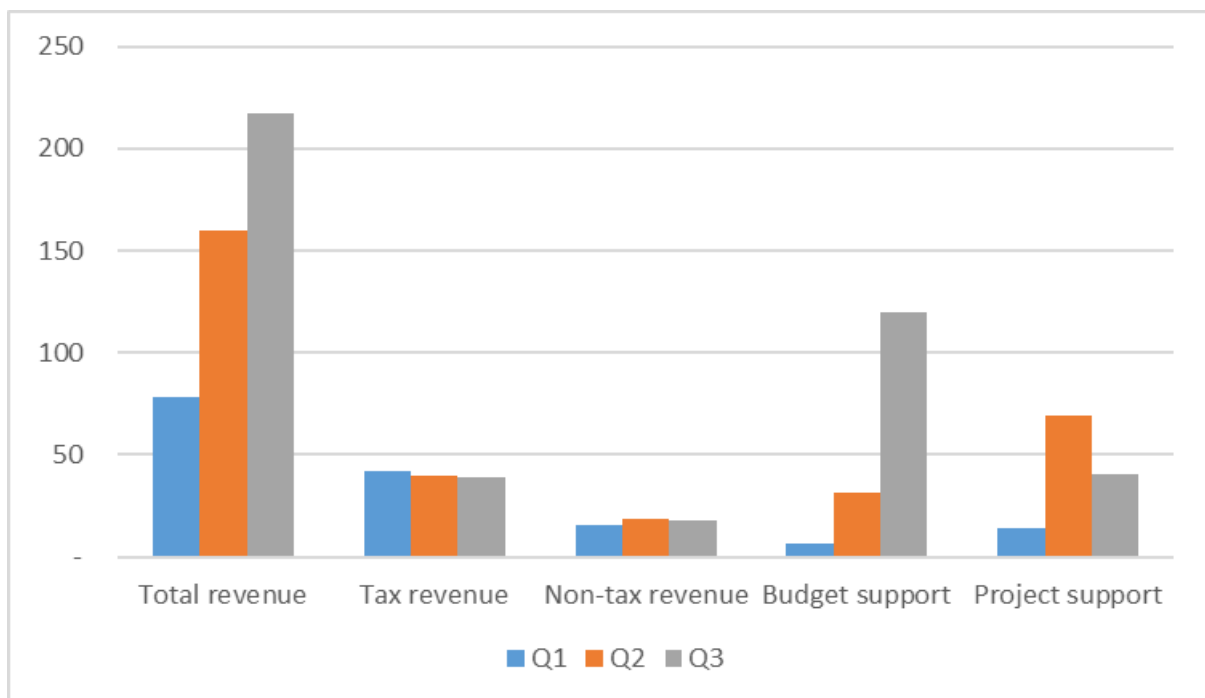
Table 1: Revenue and Expenditure Outturn Q1-3 2022

Fiscal Variable	Budget 2022	Actual Q1-Q3 2022				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total		
Total Revenues	944.86	77.96	159.46	216.84	454.27	48.1%	66.9%
Domestic Revenue	250.10	57.49	58.44	56.65	172.58	69.0%	6.0%
Tax Revenue	173.70	42.21	40.09	39.07	121.36	69.9%	2.8%
Non Tax Revenue	76.40	15.28	18.36	17.58	51.22	67.0%	14.5%
Grants	694.76	20.47	101.02	160.20	281.69	40.5%	157.5%
Budget Support	209.30	6.31	31.60	119.91	157.82	75.4%	0.0%
Project Support	485.46	14.16	69.42	40.29	123.87	25.5%	13.2%
Total Expenditure	929.92	94.32	171.20	156.38	421.90	45.4%	27.9%
Compensation of Employees	264.63	61.45	63.43	62.25	187.13	70.7%	2.1%
Purchase of Goods and Services	228.72	17.89	27.37	34.52	79.78	34.9%	34.2%
Capital Expenditure	39.97	0.92	1.34	4.74	7.00	17.5%	-36.1%
Interest and Other Charges	2.50	1.61	4.78	1.79	8.18	327.2%	-11.1%
Subsidies	7.55	0.15	1.01	0.65	1.81	24.0%	43.0%
Transfers (Grants)	117.72	12.30	28.45	42.55	83.31	70.8%	159.1%
Social benefits	268.82	-	44.81	9.88	54.69	20.3%	62.2%
<i>o/w project expenditure</i>	<i>513.65</i>	<i>15.95</i>	<i>69.96</i>	<i>41.88</i>	<i>127.80</i>	<i>24.9%</i>	<i>42.3%</i>
<i>Fiscal Balance (overall)</i>	<i>14.94</i>	<i>(16.37)</i>	<i>(11.73)</i>	<i>60.47</i>	<i>32.37</i>		
<i>Fiscal Balance excl project revenue & expenditure</i>	<i>43.13</i>	<i>(14.58)</i>	<i>(11.19)</i>	<i>62.06</i>	<i>36.30</i>		

Domestic revenue yielded \$172.6 million which was 69% of the annual budget, and 6% higher than the collection in the same period last year. The ‘69%’ achievement rate, though commendable, also fell below the prorata expectation mark of 75% by 6 percentage points for the first three quarters. **Tax revenue** performed at 70% whereas **non-tax revenue** performed at 67%. This performance notwithstanding, Figure 1 shows a concerning trend for tax revenue, where the performance has steadily declined from \$42 min in Q1, \$40m in Q2, and \$39m in Q3. This was partly due to a slowdown in customs revenue from \$28.2m in Q1 to \$26.5m in Q2 and \$25.9m in Q3, and also in corporate tax collections (\$0.67m in Q1, \$0.17m in Q2 and \$0.06m in Q3). Corporate tax collections are, anyway, usually highest in the first and last quarters of the year. On part of customs, the change in customs administration (during Q3) could partly explain the observed weak trend in Q1-Q3 quarterly collections, albeit this is expected to change for the better in the subsequent collection periods as the new customs administration settles in. Domestic revenue accounted for 37.99% of total revenue compared to donor grants which accounted for 62.01% at the end of Q3.

Donor grants amounted to \$281.69 million in Q1-Q3 2022 which was 40.5% of the annual target (far lower than prorata of 75%) through 157.5% higher than grants received in the same period last year. Donors closed the budget support ‘taps’ in Q4 of 2021 and reopened them in Q3 after the conclusion of the parliamentary and presidential elections and it is this reason that explains the observed high year-on-year performance for this source of government revenue. Q3 recorded the highest **budget support** during the period under review (Q1-Q3), at \$119.9m compared to a combined total of \$37.91m in the first two quarters. **Project support**, on the other hand, stumbled in Q3 where it declined to \$40.29m compared to \$69.42m in Q2. Project management challenges including the rather projects’ staff slow-learning curve for the application of donor procurement procedures and delays in initiation and progression of project activities continue to explain the slow absorption of project funds.

Figure 1: FGS Revenue Quarterly Trends Q1-Q3 2022



EXPENDITURE PERFORMANCE AS AT END Q3

Total spending at the end of Q3 was \$421.9 million representing 45.4% of the annual budget and registered a 27.9% growth over the spending in the same period last year (i.e., Q1-Q3, 2021). As Table 2 shows, spending from Government Local Fund (GLF) was \$294.1 million which was 70.7% of the GLF annual budget and 22.5% higher than the spending in the same period last year, whereas project spending was \$127.8 million, which was 24.9% of the annual budget (for projects), and 42.3% higher than project spending in the same period last year.

Table 2: GLF versus Donor Projects Budget Execution Expenditure Analysis

Code	Description	2020				2021				2022			
		Budget	Actual	Pfce%	YtY%	Budget	Actual	Pfce%	YtY%	Budget	Act Q1-Q3	Pfce%	YtY%
A.	Government Fund	458.83	367.40	80.1%	32.2%	404.31	344.83	85.3%	-6.1%	416.27	294.10	70.7%	22.5%
21	Compensation of employees	222.84	216.61	97.2%	42.1%	246.28	240.83	97.8%	11.2%	253.78	180.36	71.1%	1.7%
22	Use of goods and services	89.16	62.19	69.7%	-23.1%	99.11	66.92	67.5%	7.6%	92.47	49.62	53.7%	28.7%
23	Consumption of fixed capital	12.64	7.92	62.6%	-3.7%	31.99	2.82	8.8%	-64.4%	11.92	2.53	21.2%	121.8%
24	Interest and other charges	14.56	14.44	99.2%		2.50	14.61	584.2%	1.1%	2.50	8.18	327.2%	-11.1%
26	Grants	119.62	66.24	55.4%	83.5%	24.42	19.66	80.5%	-70.3%	54.34	53.42	98.3%	283.2%
27	Social benefits	0.00	0.00			0.00	0.00			1.26	0.00	0.0%	0.0%
B.	Donor Fund (Projects)	226.44	117.89	52.1%	214.6%	262.18	128.97	49.2%	9.4%	513.65	127.80	24.9%	42.3%
21	Compensation of employees	12.42	10.41	83.8%	-0.3%	12.77	9.25	72.4%	-11.1%	10.66	6.77	63.5%	14.7%
22	Use of goods and services	65.67	18.51	28.2%	60.3%	83.56	39.14	46.8%	111.5%	135.91	30.17	22.2%	44.4%
23	Consumption of fixed capital	29.27	10.63	36.3%	61.9%	50.56	13.25	26.2%	24.6%	28.66	4.47	15.6%	-54.5%
25	Subsidies	2.21	2.16	97.8%		8.05	1.27	15.8%	-41.2%	7.55	1.81	24.0%	43.0%
26	Grants	23.43	14.04	59.9%	57.4%	46.52	26.19	56.3%	86.5%	63.31	29.89	47.2%	64.1%
27	Social benefits	93.44	62.14	66.5%		60.72	39.86	65.7%	-35.8%	267.56	54.69	20.4%	62.2%
	TOTAL	685.27	485.29	70.8%	53.8%	666.48	473.80	71.1%	-2.4%	929.92	421.90	45.4%	27.9%

Compensation of employees performed rather well on both funds (GLF and projects). The government's wage bill was \$180.36 million representing 71.1% of the annual budget (for salaries and wages) and increased just 1.7% over the wage bill for the same period last year. The number of employees was 5232 for the permanent staff paid from the government payroll and 3520 for non-payroll/temporary staff. Project staff salaries amounted to \$6.77 million at the end of Q3, which was 63.5% of the annual budget (for project salaries) and 14.7% higher than the project salaries paid in the same period last year. As mentioned in the previous report, the year-on-year increase in the compensation of employees for projects is largely due to an increase in the number of active donor-funded projects from 26 in 2021 to 33 in 2022. Information on the number of project staff in the FGS is yet to be established.

Use of goods and services (running costs) for the GLF was \$49.62 million at the end of Q3, representing 53.7% of the 'running costs' annual budget and 28.7% higher than the running costs incurred in the same period last year (2021). On part of projects, spending on the use of goods and services as at end of Q3 was \$30.17 million which was 22.2% of the annual budget and 44.4% higher than the spending on projects' running costs in the same period last year. As Table 3 shows, it is the administrative and security sectors continued to enjoy more facilitation (running costs) compared to the economic and social sectors. As the table shows, running costs as a percentage of the sector wage bill was 23.5% for the administrative sector and 12.1% for the security sector, vis-à-vis 3.6% and 3.5% for the economic and social sectors respectively. This reveals that the staff in the administration and security sectors appear to be more facilitated in relation to the staff in the economic and social sectors. This notwithstanding, the economic and social sectors are believed to be facilitated (with running costs) from various donor agencies/non-government organizations with funds that the MOF is still trying to ensure it is channeled through the Government PFM systems. Cooperation from all MDAs and donors will be key in promoting the use of country systems so as to enhance the monitoring of government funds.

Table 3: Sector Running Costs as % of Sector Wage Bill 2022

Sector	Annual Budget	Q1	Q2	Q3	Total Q1-3
Administrative	36.2%	15.6%	22.1%	32.6%	23.5%
Security	13.5%	9.4%	12.9%	13.9%	12.1%
Economic	10.6%	2.5%	3.6%	4.8%	3.6%
Social	26.2%	1.6%	4.6%	4.2%	3.5%
All sectors	86.4%	29.1%	43.1%	55.5%	42.6%

Table 4: Sector Running Costs as % of Total FGS Running Costs 2022

Sector	Annual Budget	Q1	Q2	Q3	Total Q1-Q3
Administrative	41.8%	53.6%	51.2%	58.8%	55.0%
Security	15.6%	32.1%	29.8%	25.1%	28.3%
Economic	12.2%	8.7%	8.2%	8.6%	8.5%
Social	30.4%	5.6%	10.7%	7.5%	8.2%
Total (use of goods & services '22')	100.0%	100.0%	100.0%	100.0%	100.0%

Execution of the budget for **consumption of fixed capital** continued to struggle even in Q3, with a total of \$2.53 million spent from the GLF, which was 21.2% of the annual budget but 121.8% higher than the spending in the same period last year. Capital spending for projects was \$4.47 million at end of Q3, which was 15.6% of the annual budget and -54.5% lower than the spending in the same period last year. Like it was emphasized in the previous Q2 budget performance report, more attention needs to be placed on capital spending if Somalia is to achieve its goal of accelerating economic growth, given the importance and role of capital investment projects in creating jobs and generating economic growth. Capital spending at end of Q3 accounted for just 1.7% of total spending, meaning that the rest (98.3%) of government expenditure was spent on consumption.

Interest on debt and repayment of the public debt amounted to \$8.18 million at end Q3, representing 327.2% of the annual budget but -11.1% lower than the debt service and repayments done in the same period last year. The very high achievement rate (327.2%) was due to reporting of debt repayments under code '24' yet the annual budget was for interest payments only. The negative year-on-year growth reflects Government's efforts in negotiating with its creditors to reschedule some of the debt repayments given the difficult fiscal situation Government has continued to face during the 2022 fiscal year.

Grants to Federal Member States from the GLF amounted to \$53.42 million as of the end Q3 which was 98.3% of the annual budget and nearly four times (283%) more than the GLF grants transferred to FMS in the same period last year. The achievement rate of 98.3% implies the budget for transfers to FMSs for 2022 is nearly exhausted, which, on the other hand, reflects the priority FGS gives to FMSs as well as the relatively improved intergovernmental relations despite the brief hiccup that saw some FMS Ministries of Finance raise complaints about transfers at the beginning of Q3. The share of FMS Grants to total GLF expenditure improved from 5.7% in 2021 to 18.2% at end of Q3 in 2022. Grants transferred through the project fund amounted to \$29.89 million as of the end Q3, which was 47.2% of the annual budget and 64.1% higher than the grants transferred to FMSs (through projects) in the same period last year. Some FMS continued struggling to fulfill the criteria for receiving the transfers hence the observed

lower-than-expected achievement rate of 47.2%. More capacity building in FMS needs to be prioritized to improve spending in this area.

Spending on **social benefits** at the end of Q3 amounted to \$54.69 million representing just 20.4% of the annual budget and 62.2% higher than the social benefits distributed in the same period last year. All social benefits are channeled through donor projects, mostly through cash advances to vulnerable and drought-hit households in rural areas. Recent available information indicates a total of 193,377 households were enrolled and receiving regular quarterly cash assistance through Baxnaano Project as of July 2022, with a target to support 375,000 households (2,250,000 beneficiaries) at the end of the project. The Somalia Emergency Locust Response Project (SELRP) also provided cash transfers to a total of 100,507 households as of July 2022, with a target to reach over 260,000 poor and vulnerable locust-affected households in rural areas, equivalent to some 1,560,000 persons. More updates on cash transfers (social benefits) will be provided in the 2022 annual budget performance report planned to be produced by end February 2023.

FISCAL BALANCE AS AT END Q3

Government overall **fiscal balance** was a surplus of \$32.37 million as at end of Q3, although this surplus is quite lower than at the end of Q2, which was \$60.47 million. On the other hand, the fiscal balance excluding project revenue and expenditure from the calculation indicates a surplus of \$36.3 million at end Q3, thanks to the budget support inflows that were registered in Q3. As already mentioned above, budget support received in Q3 was \$119.91 million which was far higher than the budget support worth \$37.91 million received in Q1 and Q2 combined. As already explained, budget support had been suspended (from Q4 of 2021) and was only reopened after the conclusion of the parliamentary elections in June 2022. In Q3 Government did not need to seek for temporary relief through borrowing from the Central Bank or use of IMF SDRs like it was the case in Q1 and Q2 when revenues were severely insufficient.

EFFICIENCY IN PROJECTS BUDGET EXECUTION BY DONOR

Budget execution in all projects is generally below expectation, although World Bank funded projects exhibit relatively better execution rates than the projects funded by AfDB, UN and EU as shown in Table 5 below. As already mentioned above, capacity building in project management across MDAs needs to be enhanced/prioritized to improve budget execution within projects. The analysis of data from SFMIS also reveals there is more work to do in codifying and categorizing all donor funded projects to do away with instances like the item categorized as ‘other’ in the table below.

Table 5: Budget Execution Rates by Source of Funds

Source of Funds	2020			2021			2022		
	Budget	Actual	Pfce%	Budget	Actual	Pfce%	Budget	Actual Q1-Q3	Pfce%
World Bank	186,577,060	112,648,047	60.4%	246,679,023	122,849,708	49.8%	481,559,644	121,318,153	25.2%
African Development Bank	10,033,781	2,322,623	23.1%	10,129,609	3,561,206	35.2%	12,668,651	2,592,376	20.5%
UN	4,541,747	1,022,928	22.5%	5,162,490	1,944,196	37.7%	12,048,278	963,197	8.0%
EU	-	-	-	-	-	-	345,508	2,339	0.7%
Other?	25,286,820	1,892,108	7.5%	206,430	612,105	296.5%	7,030,152	2,922,095	41.6%
Total	226,439,408	117,885,705	52.1%	262,177,552	128,967,216	49.2%	513,652,234	127,798,160	24.9%

Annex 1:

Code	Fiscal Variable	Budget 2022	Actual 2022				Pfce 75%	Year to Year Growth
			Q1	Q2	Q3	Total		
1	Revenue	944.86	77.96	159.46	216.84	454.27	48.1%	66.9%
.	Domestic Revenue	250.10	57.49	58.44	56.65	172.58	69.0%	6.0%
11	Taxes	173.70	42.21	40.09	39.07	121.36	69.9%	2.8%
111	Tax on income, profit and capital gain	15.12	3.96	4.03	3.94	11.93	78.9%	13.0%
1111	Payable by individuals	12.87	3.29	3.86	3.87	11.03	85.7%	13.3%
111111	Public Sector	5.79	1.59	1.76	1.55	4.91	84.7%	6.8%
111112	Private Sector	7.08	1.70	2.10	2.32	6.12	86.4%	19.2%
1112	Payable by corporation and other enterprises	2.25	0.67	0.17	0.06	0.90	40.0%	8.5%
111201	Payable by corporation	2.25	0.67	0.17	0.06	0.90	40.0%	8.5%
113	Taxes on property	0.65	0.17	0.14	0.16	0.47	71.9%	12.6%
1131	Recurrent taxes on immovable property	0.65	0.17	0.14	0.16	0.47	71.9%	12.6%
113101	Rental income	0.65	0.17	0.14	0.16	0.47	71.9%	12.6%
114	Taxes on goods and services	30.77	7.07	5.57	5.81	18.46	60.0%	3.2%
1141	General taxes on goods and services	30.77	7.07	5.57	5.81	18.46	60.0%	3.2%
114121	Hotels	1.19	0.24	0.27	0.22	0.73	61.3%	-9.9%
114122	Telecommunications	5.05	1.21	0.00	0.00	1.21	23.9%	-62.2%
114123	Electricity Companies	1.33	0.00	0.00	0.00	0.00	0.0%	-100.0%
114124	Imported goods	18.50	4.26	4.06	4.09	12.41	67.1%	-6.6%
114125	Airline tickets	1.13	1.37	1.24	1.51	4.12	364.6%	580.1%
114126	TV Cable providers	1.28	0.00	0.00	0.00	0.00	0.0%	0.0%
114127	Sales taxes - Other	2.30	0.00	0.00	0.00	0.00	0.0%	0.0%
114131	On goods and services	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
115	Taxes on international trade and transactions	111.26	28.20	26.55	25.96	80.71	72.5%	2.0%
1151	Customs and other import duty	111.26	28.20	26.55	25.96	80.71	72.5%	2.0%
115100	Customs and other Import duties	95.26	0.00	0.00	0.00	0.00	0.0%	0.0%
115101	Custom taxes on petroleum	0.00	4.52	4.64	3.79	12.95	0.0%	0.0%
115102	Custom taxes on export goods	0.00	0.25	0.20	0.26	0.71	0.0%	0.0%
115103	Road vehicles (salon cars)	0.00	2.29	1.42	1.52	5.23	0.0%	0.0%
115104	Import tax on sugar	0.00	1.75	2.30	0.84	4.89	0.0%	-30.1%
115105	Crude vegetable materials	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
115106	Import tax on tobacco and matches	0.00	0.26	0.28	0.58	1.13	0.0%	0.0%
115107	Worn Cloths	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
115108	Flour	0.00	0.81	0.93	0.70	2.44	0.0%	0.0%
115109	Construction of electronic materials	0.00	2.39	0.98	1.86	5.23	0.0%	0.0%
115110	Cereal products, spaghetti etc	0.00	0.00	0.00	0.01	0.02	0.0%	0.0%
115111	Vegetable oils	0.00	0.86	1.34	1.12	3.32	0.0%	-73.7%
115112	Soap and cleaning products	0.00	0.60	0.48	0.42	1.50	0.0%	135.0%
115113	Apparel, clothing, textile yarn	0.00	1.29	1.14	1.02	3.44	0.0%	-46.6%
115114	Shoes	0.00	0.32	0.28	0.37	0.97	0.0%	-7.0%
115115	Tea	0.00	0.04	0.05	0.05	0.15	0.0%	11793.4%
115116	Vegetables and fruits	0.00	0.03	0.02	0.01	0.06	0.0%	-94.9%
115117	Plastic materials	0.00	0.08	0.06	0.06	0.20	0.0%	-90.9%
115118	Rubber tyers	0.00	0.05	0.04	0.05	0.14	0.0%	-96.4%
115119	Poultry and edible offal	0.00	0.09	0.21	0.19	0.49	0.0%	43098.1%
115120	Building materials	0.00	1.23	0.97	0.95	3.15	0.0%	31.2%
115121	Electronic materials	0.00	1.29	1.26	0.93	3.48	0.0%	-23.1%
115122	Food items /rice, spaghetti. etc	0.00	1.91	2.69	2.47	7.07	0.0%	-15.5%
115123	Household materials	0.00	0.98	0.79	0.89	2.66	0.0%	-52.4%
115124	Cosmetics & perfume	0.00	0.05	0.06	0.06	0.17	0.0%	-94.6%
115125	Others	0.00	3.19	2.71	2.83	8.73	0.0%	2724.5%
115126	Gold	0.00	0.00	0.00	0.00	0.00	0.0%	-100.0%
115127	Beverages	0.00	0.94	1.01	1.07	3.02	0.0%	-14.0%
115199	Import tax on Khat	16.00	2.96	2.67	3.91	9.54	59.6%	29.6%
1156	Other taxes on international trade and transactions	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
115601	Administrative taxes	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
116	Other taxes	15.90	2.80	3.80	3.19	9.80	61.6%	-3.3%
1161	Other taxes payable solely by business	3.00	0.60	0.60	0.57	1.78	59.3%	-20.9%
116111	Stamp duties of invoices and contracts (notary)	3.00	0.60	0.60	0.57	1.78	59.3%	-20.9%
1162	Other taxes payable by other than business or unidentifiable	12.90	2.20	3.20	2.62	8.02	62.2%	1.7%
116211	Road tax	1.76	0.33	0.27	0.30	0.90	51.0%	-22.3%
116212	Other stamp duty	6.39	0.64	1.80	1.36	3.81	59.6%	1.4%
116214	stamp duty on cutoms	4.75	1.23	1.13	0.95	3.32	69.7%	11.5%

Code	Fiscal Variable	Budget 2022	Actual 2022				Pfce 75%	Year to Year Growth
			Q1	Q2	Q3	Total		
13	Grants	694.76	20.47	101.02	160.20	281.69	40.5%	157.5%
131	Budget Support (Grants from foreign governments)	209.30	6.31	31.60	119.91	157.82	75.4%	0.0%
1311	Current – grants from foreign governments	39.60	0.00	29.60	7.50	37.10	93.7%	0.0%
131101	Current grants in Turkey (Budget support)	30.00	0.00	20.00	7.50	27.50	91.7%	0.0%
131103		0.00	0.00	0.00	0.00	0.00		0.0%
131104	Current grants in UAE (Budget support)	9.60	0.00	9.60	0.00	9.60	100.0%	0.0%
131111	Current grants in Algeria	0.00	0.00	0.00	0.00	0.00		0.0%
132	Project Support (Grants from international organizations)	485.46	14.16	69.42	40.29	123.87	25.5%	13.2%
1321	Current – grants from international organizations	485.46	14.16	69.42	40.29	123.87	25.5%	13.2%
132101	Capacity Injection and Institutional Strengthening Project	4.65	0.29	0.12	0.65	1.06	22.7%	0.0%
132102	Special Financing Facility (WB-MPTF and UN)	0.00	0.00	0.00	0.00	0.00	0.0%	-100.0%
132103	Domestic Revenue Mobilization and PFM Capacity Strengthening Project	4.15	0.57	0.89	0.49	1.95	46.9%	-18.4%
132104	Economic and Financial Governance Institutional Support Project	0.00	0.00	0.00	0.00	0.00		0.0%
132105	Recurrent Cost & Reform Financing Facility	0.00	0.00	0.00	0.00	0.00		0.0%
132106	Score Economic Institutions (SCORE) Project	0.00	0.00	0.00	0.00	0.00		-100.0%
132107	RCRF	11.05	2.00	3.08	4.54	9.62	87.1%	0.0%
132108	Somalia Urban Resilience Project (SURP)	0.01	0.00	0.01	0.00	0.01	97.5%	0.0%
132109	Somali Petroleum Technical Assistance Project (SOPTAP)	0.02	0.00	0.00	0.00	0.00	0.0%	0.0%
132110	ICT Sector Support Project	0.00	0.00	0.00	0.00	0.00		-100.0%
132111	Somali Electricity Access (SEAP) Project	27.00	3.67	2.00	2.11	7.78	28.8%	47.6%
132112	Education Sector Program Implementation Grant (ESPIG)	1.44	0.00	0.00	0.00	0.00	0.0%	-100.0%
132113	Somali Urban Investment Planning Project - Additional Financing (SUIPP-A)	1.50	0.00	0.00	0.53	0.53	35.4%	0.0%
132114	Somali Capacity Advancement, Livelihoods (SCALED - UP) Project	18.48	0.00	29.87	2.71	32.58	176.3%	3415.9%
132115	Strengthening Institutions Project (SIEPMID)	15.67	2.20	4.12	3.21	9.53	60.8%	105.6%
132116	Shock-Responsive Social Safety Net for human Capital (Baxnaano Project)	157.21	0.78	1.34	2.68	4.79	3.0%	-3.0%
132117	Road Infrastructure Programme (RIP)	79.54	0.00	11.08	12.09	23.16	29.1%	50.4%
132118	Somalia Urban Resilience Project PH2 (PCU)	7.94	1.23	1.20	2.61	5.03	63.3%	680.0%
132119	Regulatory Authority For Energy Sector Project	0.00	0.00	0.00	0.00	0.00		-100.0%
132120	Biyoole Project (Water for Argo-pastoral Productivity and Resilience)	22.68	0.00	0.00	0.40	0.40	1.8%	627.5%
132121	Somali Crises Recovery (SCR)	3.10	0.00	0.00	0.50	0.50	16.1%	0.0%
132122	Somali Integrated Statistics and Economic Capacity Building Project	3.33	0.00	0.00	0.00	0.00	0.0%	0.0%
132123	Maximum County Allocation (MCA) Project	1.00	0.00	0.00	0.00	0.00	0.0%	0.0%
132124	Somalia Emergency Locust Response Project (SELRP)	72.02	0.44	15.12	0.50	16.06	22.3%	0.0%
132125	Somalia Recurrent Cost and Reform Financing Project - Phase III	0.67	0.00	0.00	0.00	0.00		0.0%
132126	Somali Electricity Sector Recovery Project (SESRP)	22.00	0.00	0.00	0.00	0.00		0.0%
132127	Somalia Electricity Sector Recovery Project	1.43	0.00	0.00	0.00	0.00		0.0%
132151	Current - African Development Bank - Economic and Financial Governance	1.58	0.06	0.51	0.07	0.64	40.3%	-52.9%
132152	Current - African Development Bank - Road Infrastructure Program	4.06	0.61	0.00	0.64	1.25	30.8%	673.7%
132153	Current - African Development Bank - SIEMID	2.24	0.69	0.08	0.21	0.97	43.4%	15.9%
132154	Current- African Development Bank - Energy Sector Project	1.13	0.22	0.00	0.00	0.22	19.3%	0.0%
132155	Current – Somali Strengthening Accountability and Debt Management Proj	1.28	0.00	0.00	0.39	0.39		0.0%
132156	Current – African Development Bank – Statistics Development Support Proj	1.65	0.00	0.00	0.53	0.53		0.0%
132157	Current – African Development Bank – Program To Build Resilience For Fo	2.27	0.00	0.00	0.08	0.08		0.0%
132171	UN - Peace Building Fund (SFF)	2.08	0.00	0.00	0.00	0.00	0.0%	0.0%
132172	Current - United Nations - District Rehabilitation Project (S2S) - Support to :	1.87	0.00	0.00	0.00	0.00	0.0%	0.0%
132173	Current - United Nations - Maximum County Allocation (GPE-MCA) Proje	2.20	0.00	0.00	0.00	0.00	0.0%	0.0%
132174	Global Partnership For Education	1.51	1.41	0.00	0.00	1.41	93.8%	32.0%
132175	Current – United Nations – FAO	0.68	0.00	0.00	0.00	0.00		0.0%
132176	Current – United Nations – WFP	0.40	0.00	0.00	0.00	0.00		0.0%
132177	Current – United Nations – UNDP	0.21	0.00	0.00	0.00	0.00		0.0%
132178	Current – United Nations – UNICEF	4.78	0.00	0.00	0.00	0.00		0.0%
132179	Current – United Nations – UNFPA	1.01	0.00	0.00	0.00	0.00		0.0%
132180	Current – United Nations – UNHCR	1.02	0.00	0.00	0.00	0.00		0.0%
132181	Current – United Nations – UN-Habitat	0.11	0.00	0.00	0.00	0.00		0.0%
132182	Current – United Nations – UN WOMEN	0.15	0.00	0.00	0.00	0.00		0.0%
132183	Current – European Union - SAGAL Project	0.35	0.00	0.00	0.16	0.16		0.0%
132191	Current - World Bank - RCRF - Budget support	34.70	6.31	2.00	3.97	12.28	35.4%	-58.7%
132192	Performance Based Fund (RCRF II DLL)	0.00	0.00	0.00	5.22	5.22		0.0%
132193	Current- World Bank - DPO - Budget support	100.00	0.00	0.00	94.73	94.73	94.7%	0.0%
132194	Current - IGAD	0.00	0.00	0.00	0.00	0.00		0.0%
132195	Current - European Union - Budget Support	35.00	0.00	0.00	13.72	13.72		0.0%
14	Non Taxes	76.40	15.28	18.36	17.58	51.22	67.0%	14.5%
141	Property Rent	0.00	0.00	0.16	0.00	0.16		0.0%
1415	Property Rent	0.00	0.00	0.16	0.00	0.16		0.0%
141504	Rent of Land and Buildings	0.00	0.00	0.16	0.00	0.16		0.0%
142	Sales of goods and services	76.40	15.28	18.20	17.58	51.06	66.8%	14.2%
1422	Administrative fees	76.40	15.28	18.20	17.58	51.06	66.8%	14.2%
142211	Administrative charges	5.73	0.89	0.93	1.10	2.92	51.0%	-25.0%
142212	Visa charges	3.49	1.78	1.45	2.11	5.34	153.1%	105.4%
142213	Passports fees	5.53	1.57	2.17	2.04	5.77	104.5%	31.0%
142214	License fees - Commerce and industry	1.60	0.20	0.30	0.30	0.80	49.9%	-10.4%
142215	Work permits and other fees	0.60	0.15	0.08	0.11	0.34	56.5%	-25.6%
142216	Harbour fees - Albayrak	31.40	4.48	6.17	6.09	16.74	53.3%	-0.8%
142217	Airport fees - Favori	2.59	0.67	0.66	0.91	2.24	86.2%	8.8%
142218	Fisheries license fees	1.00	0.00	0.00	0.00	0.00	0.4%	-99.7%
142219	Telecommunication Spectrum fees	1.73	0.01	0.23	0.01	0.25	14.3%	-76.4%
142220	Overflight fees (IATA)	15.74	3.53	3.49	3.85	10.87	69.1%	38.1%
142222	Customs harbour fees	4.66	1.23	1.15	1.07	3.44	73.9%	-1.7%
142223	Election Registration Fee	2.34	0.77	1.57	0.00	2.34	100.0%	0.0%

Code	Fiscal Variable	Budget 2022	Actual 2022				Pfce 75%	Year to Year Growth
			Q1	Q2	Q3	Total		
2	Expenditure	929.92	94.32	171.20	156.38	421.90	45.4%	27.9%
21	Compensation of Employees	264.63	61.45	63.43	62.25	187.13	70.7%	2.1%
211	General expenses	264.63	61.45	63.43	62.25	187.13	70.7%	2.1%
2111	Wages and salaries in Cash	157.32	37.79	38.05	38.20	114.04	72.5%	1.9%
2112	Wages and salaries in Kind	0.00	0.00	0.00	0.00	0.00		0.0%
2113	Allowances in cash	91.53	20.38	21.78	20.43	62.58	68.4%	2.6%
2114	Other employees costs	15.79	3.28	3.61	3.62	10.51	66.6%	1.7%
2151	Arrears on Allowances	0.00	0.00	0.00	0.00	0.00		0.0%
22	Use of goods and services	228.72	17.89	27.37	34.52	79.78	34.9%	34.2%
221	General expenses	17.97	0.76	1.42	1.95	4.13	23.0%	1.9%
2211	Travel and Conference Expenses	17.97	0.76	1.42	1.95	4.13	23.0%	1.9%
222	Operating Expenses	38.32	2.56	5.34	6.06	13.97	36.4%	57.6%
2221	Utilities	8.55	0.54	1.19	1.57	3.31	38.7%	157.9%
2222	Communications	1.52	0.00	0.00	0.07	0.07	4.4%	-83.9%
2223	Fuel and lubricants	9.18	0.94	1.94	2.04	4.92	53.6%	41.0%
2224	Materials and supplies	12.94	0.71	1.45	1.48	3.63	28.0%	68.7%
2225	Maintenance and repairs	6.13	0.37	0.76	0.91	2.04	33.2%	34.1%
223	Rent	3.88	0.26	0.39	0.94	1.59	41.1%	-86.0%
2231	Rent	3.88	0.26	0.39	0.94	1.59	41.1%	-86.0%
224	Finance costs	93.71	7.19	9.92	15.43	32.55	34.7%	208.0%
2241	Education and training expense	14.13	0.25	1.03	0.68	1.96	13.9%	-61.3%
2242	Consulting and professional expense	71.99	5.30	7.26	11.70	24.26	33.7%	341.4%
2243	Financing costs	6.99	1.65	1.63	3.04	6.31	90.3%	0.0%
2244	Advertisement and subscriptions	0.48	0.00	0.00	0.00	0.00		0.0%
2245	Insurances charges and premium	0.13	0.00	0.00	0.02	0.02	12.1%	0.0%
225	Specialized materials and services	3.88	0.14	0.21	1.36	1.71	44.2%	-71.3%
2251	Police - Materials, supplies and services	0.12	0.00	0.00	0.04	0.04	33.3%	-95.6%
2252	National Security - Materials, supplies and services	3.22	0.05	0.08	1.19	1.31	40.8%	0.0%
2253	Military - Materials, supplies and services	0.54	0.09	0.14	0.14	0.36	66.6%	106.3%
2254	Custodian - Materials, supplies and services	0.00	0.00	0.00	0.00	0.00		-100.0%
2255	Conflict resolution	0.00	0.00	0.00	0.00	0.00		-100.0%
226	Other expenses	70.96	6.97	10.08	8.78	25.83	36.4%	38.6%
2261	Other General Expenses in goods and services	70.96	6.97	10.08	8.78	25.83	36.4%	38.6%
229	Contingency	0.00	0.00	0.00	0.00	0.00		0.0%
2299	Contingency	0.00	0.00	0.00	0.00	0.00		0.0%
23	Consumption of fixed capital	39.97	0.92	1.34	4.74	7.00	17.5%	-36.1%
231	Fixed assets acquisition	39.97	0.92	1.34	4.74	7.00	17.5%	-36.1%
2311	Buildings and structures	8.45	0.17	0.01	0.03	0.20	2.4%	-84.1%
2312	Machinery and equipment	7.00	0.16	0.76	0.15	1.07	15.3%	-73.0%
2313	Other fixed assets	24.32	0.59	0.57	4.56	5.72	23.5%	192.7%
2314	Weapons systems	0.20	0.00	0.00	0.00	0.00	0.0%	-100.0%
232	Inventories	0.00	0.00	0.00	0.00	0.00		0.0%
2321	Inventories	0.00	0.00	0.00	0.00	0.00		0.0%
24	Interest and other charges	2.50	1.61	4.78	1.79	8.18	327.2%	-11.1%
241	To non-residents	2.50	1.61	4.78	1.79	8.18	327.2%	-11.1%
2411	Interest payable to nonresidents	2.50	1.61	4.78	1.79	8.18	327.2%	-11.1%
242	To residents other than General Government	0.00	0.00	0.00	0.00	0.00		0.0%
2421	Interest payable to residents other than general government	0.00	0.00	0.00	0.00	0.00		0.0%
25	Subsidies	7.55	0.15	1.01	0.65	1.81	24.0%	43.0%
252	To private enterprises	7.55	0.15	1.01	0.65	1.81	24.0%	43.0%
2521	Private non financial enterprises	7.55	0.15	1.01	0.65	1.81	24.0%	43.0%
26	Grants	117.72	12.30	28.45	42.55	83.31	70.8%	159.1%
262	To International Organizations	0.93	0.03	0.48	0.20	0.70	75.8%	2.2%
2621	Current grants to international organizations	0.93	0.03	0.48	0.20	0.70	75.8%	2.2%
263	To other General Government Units	116.80	12.28	27.97	42.35	82.60	70.7%	162.5%
2631	Current grants to other general government unit	97.99	9.91	25.93	40.62	76.46	78.0%	143.0%
2632	Capital grants to other general government unit	18.81	2.37	2.04	1.73	6.14	32.7%	0.0%
27	Social benefits	268.82	0.00	44.81	9.88	54.69	20.3%	62.2%
271	Social Security benefits	191.56	0.00	29.87	9.88	39.76	20.8%	0.0%
2711	Social security benefits in cash	163.10	0.00	29.87	0.00	29.87	18.3%	0.0%
2712	Social security benefits in kind	28.46	0.00	0.00	9.88	9.88	34.7%	0.0%
272	Social Assistance Benefits	77.26	0.00	14.94	0.00	14.94	19.3%	-55.7%
2721	Social assistance benefit in cash	70.00	0.00	14.94	0.00	14.94	21.3%	-55.7%
2722	Social assistance benefit in kind	7.26	0.00	0.00	0.00	0.00	0.0%	0.0%
28	Other expenses	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
282	Transfers not elsewhere classified	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2821	Current transfers not elsewhere classified	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%

Annex 2: Projects Budget Execution Rates 2020-2022*

Code	Source of Funds	2020			2021			2022		
		Budget	Actual	Pfct%	Budget	Actual	Pfct%	Budget	Actual Q1-Q3	Pfct%
70201	Capacity Injection Project	2,233,104	1,117,198	50.0%	4,081,480	1,754,258	43.0%	3,930,605	1,034,218	26.3%
70202	Special Financing Facility (SFF)	2,380,551	875,921	36.8%	3,189,655	1,232,754	38.6%	2,083,412	55,623	2.7%
70203	Domestic Revenue Mobilization and PFM Capacity Strengthening Project-AF (P166206)	4,500,000	2,941,845	65.4%	10,365,062	4,181,284	40.3%	4,153,000	2,005,750	48.3%
70204	Economic and Financial Governance (EFGP)	5,202,486	1,950,220	37.5%	2,782,397	1,746,921	62.8%	1,582,010	769,905	48.7%
70205	Somalia Recurrent Cost and Reform Financing Project - AF (P167224)	31,758,850	23,110,307	72.8%	1,753,066	1,747,617	99.7%	-	-	-
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	-	-	-	33,610,078	27,657,724	82.3%	36,868,881	22,846,045	62.0%
70206	Somali Core Economic Institutions and Opp. Prg (SCORE)	4,097,700	3,887,045	94.9%	-	-	-	-	-	-
70207	Support to Stabilization (S2S) Project	1,930,507	945,927	49.0%	1,870,770	425,114	22.7%	1,768,285	-	0.0%
70208	Somalia Urban Resilience Project (SURP)	5,372,521	2,480,336	46.2%	1,830,000	1,173,736	64.1%	13,500	13,366	99.0%
70209	Somali Petroleum Technical Assistance Project (SOPTAP)	279,583	220,820	79.0%	132,000	-	0.0%	-	-	-
70210	ICT Project	601,700	535,517	89.0%	56,886	56,886	100.0%	-	-	-
70211	Somali Electricity Access Project (SEAP)	2,179,800	676,851	31.1%	2,809,285	2,090,998	74.4%	1,437,620	1,064,443	74.0%
70212	Education Sector Program Implementation Grant (ESPIG)	4,428,608	1,003,013	22.6%	2,555,506	721,416	28.2%	1,507,786	520,206	34.5%
70213	Somali Urban Investment Planning Project	700,760	663,907	94.7%	-	-	-	23,500	22,183	94.4%
70214	Somalia Capacity Advancement, Livelihood & Entrepreneurship thru Digital Uplift (SCALEUP)	5,355,123	4,331,126	80.9%	20,824,919	6,821,032	32.8%	18,478,500	4,275,252	23.1%
70215	Somalia Strengthening Inst. for Economic Policy Mgmt & Infrastructure Devt (SIEPMID)	1,800,356	299,077	16.6%	3,302,165	1,462,661	44.3%	2,235,744	936,407	41.9%
70216	Shock Responsive Safety Net for Human Capital Project	51,745,509	50,334,030	97.3%	11,380,000	7,679,496	67.5%	157,205,500	32,435,544	20.6%
70217	Road Infrastructure Programme (RIP)	3,030,939	73,325	2.4%	4,045,047	351,625	8.7%	3,995,520	796,217	19.9%
70218	Somalia Urban Resilience Project II	8,863,849	433,892	4.9%	29,493,483	6,920,734	23.5%	26,996,537	7,183,136	26.6%
70219	Deepening Dialogue, Technical Assistance and Capacity Building in Somalia Project	-	-	-	981,204	54,962	5.6%	1,125,086	203,436	18.1%
70220	Water for Agro-pastoral Productivity and Resilience or The "BIYOOLE" Project	7,910,530	2,538,518	32.1%	11,780,079	5,806,511	49.3%	15,669,280	9,508,814	60.7%
70221	Somalia Crisis Recovery Project (SCRCP)	10,168,841	9,748,235	95.9%	69,837,123	21,328,106	30.5%	77,851,610	18,252,042	23.4%
70222	Somali Integrated Statistics and Economic Planning Capacity Building (SISEPCB Project)	4,000,032	49,358	1.2%	10,510,140	2,267,765	21.6%	8,281,356	5,312,048	64.1%
70223	Maximum County Allocation Project (MCA)	2,611,240	77,002	2.9%	3,291,720	1,519,082	46.1%	2,196,471	963,197	43.9%
70224	Somalia Emergency Locust Response Project (SELRP)	40,000,000	7,700,127	19.3%	31,489,057	31,354,427	99.6%	72,019,800	15,819,465	22.0%
70226	Somalia Education for Human Capital Development Project	-	-	-	-	-	-	3,100,000	259,152	8.4%
70227	Damal Caafimad Project	-	-	-	-	-	-	22,684,646	355,155	1.6%
70228	Somalia COVID-19 Emergency Vaccination Project	-	-	-	-	-	-	20,397,879	-	0.0%
70229	Somalia - Horn of Africa Infrastructure Integration Project (SHIIP)	-	-	-	-	-	-	3,230,400	-	0.0%
70230	De-risking, Inclusion and Value Enhancement of patural Economies in Horn of Africa	-	-	-	-	-	-	668,900	-	0.0%
70231	Somali Electricity Sector Recovery Project (SESRP)	-	-	-	-	-	-	1,496,900	152,272	10.2%
70232	Ground Water for Resilience Project (GW4R)	-	-	-	-	-	-	900,000	-	0.0%
70233	Somalia Empowering Woment thru Education and Skills - "Rajo Kaaba"	-	-	-	-	-	-	1,434,946	-	0.0%
70234	Somalia Strengthening Accountability and Debt Management Project (SADMS)	-	-	-	-	-	-	1,281,876	7,290	0.6%
70235	Program to Build Resilience for Food and Nutrition Security in Horn of Africa	-	-	-	-	-	-	2,267,766	-	0.0%
70236	Statistics Development Support Project for Somalia	-	-	-	-	-	-	1,305,736	82,556	6.3%
70237	SAGAL Project	-	-	-	-	-	-	345,508	2,339	0.7%
70238	FAO	-	-	-	-	-	-	684,325	-	0.0%
70239	WFP	-	-	-	-	-	-	402,938	-	0.0%
70240	UNDP	-	-	-	-	-	-	213,000	-	0.0%
70241	UNICEF	-	-	-	-	-	-	4,625,741	-	0.0%
70242	UNFPA	-	-	-	-	-	-	1,009,208	-	0.0%
70243	UNHCR	-	-	-	-	-	-	888,311	-	0.0%
70244	UN-Habitat	-	-	-	-	-	-	110,000	-	0.0%
70245	UN WOMEN	-	-	-	-	-	-	150,000	-	0.0%
		201,152,588	115,993,598	57.7%	261,971,122	128,355,110	49.0%	506,622,082	124,876,065	24.6%