



6/15/2022

**FEDERAL GOVERNMENT OF SOMALIA
MINISTRY OF FINANCE**

**In-Year Budget Fiscal Performance Report
(Vote on Account Quarter-One Report
2022)**

Report & Communication Office
BUDGET DIRECTORATE

SNAPSHOT OF BUDGET IMPLEMENTATION

- **Because of the delay to conclude parliamentary elections in 2021, there was no Parliament to approve the 2022 budget.** In accordance with the PFM Act (2019), a three-months vote on account budget was authorized. As such there was no annual budget. Accordingly, the analysis in this report deviates from the usual practice of comparing the quarterly outturns to the annual budget. In this report, the outturn is compared to the three months vote on account budget (i.e., outturn is the numerator and three months vote on account as denominator).
- **Total three-month revenue collected during the vote on account period (Q1 2022) was \$77.88 million, representing 37.3% of the three months budget** and 1.2% higher than the collection during the same period in the previous year. The underperformance was aided by weak performance of grants, which brought in \$20.47 million compared to a budget of \$141.14 million, representing a performance of 14.5%. On the other hand, domestic revenue yielded \$57.41 million, which was 85.1% of the three-months vote on account budget, and increased 10.5% year on year. The underperformance (14.9%) in domestic revenue was largely attributed to a slowdown in economic activities as most businesses were uncertain of the outcome from the long-delayed elections.
- **Total three-month expenditure outturn for the vote on account period (Q1 2022) was \$94.32 million, representing 45.7% of the three months vote on account budget and 10% above than the expenditure for the same period last year.** The expenditure exceeded the revenue, yielding a deficit of \$15.44 million which was financed by surplus revenue from 2021 and temporary borrowing from the Central Bank of Somalia.

ACTUAL REVENUES COLLECTED AND EXPENDITURES INCURRED IN THIS MONTH AND YEAR-TO-DATE AND COMPARISON WITH PLANS:

Summary Table 1: Revenue and Expenditure Jan-Mar 2022

Fiscal Variable	Vote on Account Budget Q1 2022	Actual 2022				Pfce 100%	Year to Year Growth	Share to total%
		Jan	Feb	Mar	Total Q1			
Revenue	208.57	17.54	23.42	36.92	77.88	37.3%	1.2%	100.0%
Domestic Revenue	67.43	17.32	17.20	22.89	57.41	85.1%	10.5%	73.7%
Tax Revenue	45.72	13.45	11.59	16.74	41.78	91.4%	6.8%	53.7%
Non-Tax Revenue	21.71	3.86	5.60	6.16	15.62	72.0%	21.7%	20.1%
Grants	141.14	0.22	6.22	14.03	20.47	14.5%	-18.0%	26.3%
Expenditure	206.50	20.12	34.14	40.06	94.32	45.7%	10.2%	100.0%
Compensation of Employees	64.65	17.32	21.35	22.80	61.47	95.1%	9.6%	65.2%
Use of goods and services	47.30	1.36	6.76	9.88	18.00	38.1%	30.8%	19.1%
Consumption of fixed capital	19.26	0.00	0.60	0.92	1.52	7.9%	-14.6%	1.6%
Interest and other charges	0.63	0.00	0.68	0.93	1.61	258.1%	-61.7%	1.7%
Subsidies	2.01	0.00	0.15	0.00	0.15	7.5%	10.9%	0.2%
Grants	26.78	1.44	4.60	5.53	11.57	43.2%	20.3%	12.3%
Social benefits	45.60	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
Other expenses	0.27	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%

REVENUE IN DETAIL – YEAR TO DATE END QUARTER-ONE 2022

- **Tax Revenue during the first three months vote on account period** totaled \$41.78 million, representing 91.4% of the target and a year-on-year growth of 6.8%. Customs contributed two-thirds (67.2%) of tax revenue (\$41.78m), yielding \$28.08 million, which was 87.7% of target. This was followed by Taxes on goods and services taxes brought in \$6.67 million, which was 16% of total tax revenue, 88.8% of target, and increased 14.8% year-on-year. Income taxes yielded \$3.96 million, which was 9.5% of total tax revenue, 120% of target, and increased 38.7% year-on-year. Other taxes brought in \$2.9 million, which was 7% of total tax revenue, 105.4% of target, but decreased -23% year-on-year.

- **Non-Tax Revenue for Q1 2022** amounted to \$15.62 million, representing 72% of the Q1- vote on account budget and 21.7% higher than the collection in same period of the previous year. Of the 12 key sources for NTRs, only four performed above target (administrative charges 246%, visa charges 178%, passport fees 135%, and overflight fees 114%). The high performance for visa charges was presumably attributed to the high number of Somalis in diaspora who visited the country during the first quarter to participate in the elections, whereas the high performance of passport fees was presumably due to increased requests for passports for people that were uncertain of the election outcome. The rest of the sources underperformed against the vote on account budget, with the biggest letdown coming from poor performance of telecom spectrum fees which had been budgeted to contribute \$3.15m but performed at 0.2% of this target. Fisheries licenses and election registration fees also performed badly (0.4% and 32% of target respectively).
- **External Grants** had been budgeted to account for two-thirds (67.7%, \$141.14m) of the vote on account budget however it only \$20.47 million which was 14.5% of target and -18% lower than the grants obtained during the same period last year. The donors' suspension of budget support, precipitated by the postponement of general elections, is blamed for the poor performance. Budget support brought in \$x million, which all came in form of RCRF support. On part of project support, which brought in \$xx million against a budget of \$xx million, the poor performance is attributed to the delayed implementation of project activities due to a slowdown in government activities as elections were taking place.

EXPENDITURE IN DETAIL – YEAR TO DATE END MARCH 2022

- **Compensation of employees** – During the first vote on account period, (Q1 2022), the government projected to spend \$64.65 million on salaries and wages for government employees. At the end of the period, \$61.47 million had been spent, representing 95.1% of the budget and a 10% increase compared to expenditure on compensation of employees during the same period in the previous year (2021). Because it is a requirement for all federal officials' salaries to be paid on time for the first quarter of this year, the performance should have been close to 100%. There are two explanations for the lower-than-expected performance in this area: delays in paying salaries for project personnel, and fees for consultants.
- **Purchase of Goods and Services** - At the end of March 2022, performance was 38.1% of the first vote on account budget, but 31% greater than spending on goods and services in the same period of the previous year. Shortfalls in government revenue caused the spending to be significantly lower than planned, i.e., the government did not have enough funds to cover operating costs for all MDAs except for the critical MDAs including security and agencies involved in organizing elections.
- **Capital Expenditure** amounted to \$1.52 million for Q1 in 2022, representing 7.9% of quarter-one budget and -15% lower than the same period the last year. During January, no payments for this expenditure item were recorded. For the FGS funded projects, shortfalls in revenue are the reason for the under execution of the capital budget. In the case of donor funded projects, elections-induced delays contributed to the under execution of donor funded projects' budgets.
- **Interest payments** - a total of \$1.61 million was paid in debt service, which was 258.1% of budget. This 'overperformance' was due to the mandatory use of the vote on account budget which was based on the expenditures for the previous year (one-twelfth of the previous year's budget times 3 months). When compared to interest payments in the same period last year, there was a -62% drop in year-over-year growth.
- **Transfers to FMSs** - Transfers to Federal Member States totaled \$11.57 million which 43.2% of the vote on account budget, but 20% higher than transfers made in the same period of the previous financial year. Domestic revenue shortfalls, donor inflow suspensions, and the inability of some FMSs to follow agreed-upon intergovernmental fiscal transfer regulations all contributed to the observed poor performance (43.2%) in the transfer of grants to FMSs.

- **Subsidies** - Government budgeted to spend \$2.01 million on social benefits aimed at protecting the vulnerable communities during the Jan-Mar 2022 vote on account period. The funds were provided by the World Bank. As at end of March 2022, a total of \$0.15 million had been disbursed and distributed to the targeted communities, which is 7.5% of the quarter-one target and 11% higher than the subsidies granted in the same period last year. All this money was spent in February 2022.

EXPENDITURE BY SECTOR SUMMARY TABLE – YEAR TO DATE END MARY
2022

Sector	Vote on Account Budget Q1 2022	Q1 Actual	Pfce Actual/Budget%	YTY %	Share to total %
Administration and General Services	79.48	40.06	50.4%	4.8%	42.5%
Security	41.34	38.57	93.3%	6.5%	41.0%
Economic Service	22.16	10.00	45.1%	60.5%	10.6%
Social Service	63.50	5.54	8.7%	12.2%	5.9%
Total	206.47	94.17	45.6%	10.0%	100.0%

- **Administration and General Services** - The sector absorbed \$40.06m as at the end of the first vote on account period (Q1 2022). This accounted for 42.5% of total spending during the quarter, represented 50.4% of budget, and increased 4.8% year-on-year. Much of the spending 28.37% in this sector went on general activities of the Government, followed by Ministry of Finance 13.64% and Parliament 11.15%. The rest of the spending 46.84% was shared amongst the other 34 cost centers in the sector.
- **Security** spent a total of \$38.57m for the period under review (Q1 2022) accounting for 41.0% of total spending in the quarter, representing 93.3% of budget and 6.5% higher than the sector expenditure in same period last year. The observed year-on-year growth in spending in this sector was largely driven by the increase in security operations to ensure delivery of peaceful elections.
- The **Economic Services** sector absorbed \$10m for Q1 in 2022 which accounted for 10.60% of total spending during the first vote on account period, representing 45.1% of budget and 60.5% higher than the sector spending in same period last year. The largest spender under this sector was the Ministry of Public Works and Reconstruction 28%. The sector consists of 17 cost centers.
- Expenditure for the **Social Services Sector** was \$5.54m for the first vote on account quarterly budget in 2022, accounting for 5.91% of total spending in Q1, representing 8.7% of budget and 12.2% higher than the sector spending in same period last year. Ministry of Education and High Education topped the sector MDAs with a share of 34.83%, Somali National University 21.90%, and Ministry of Health 17.59%. The sector has 9 cost centers and all are active.

Annex 1: Revenue - FGS Summary Fiscal Operations as at end March 2022

Fiscal Variable	Quarter1 Budget 2022	Actual 2022				Pfce 100%	Year to Year Growth
		Jan	Feb	Mar	Total		
Revenue	208.57	17.54	23.42	36.92	77.88	37.3%	1.2%
Domestic Revenue	67.43	17.32	17.20	22.89	57.41	85.1%	10.5%
Taxes	45.72	13.45	11.59	16.74	41.78	91.4%	6.8%
Tax on income, profit and capital gain	3.30	0.74	1.16	2.06	3.96	120.0%	38.7%
Payable by individuals	2.92	0.73	1.13	1.44	3.29	112.5%	19.2%
Public Sector	1.30	0.35	0.57	0.67	1.59	122.5%	25.9%
Private Sector	1.63	0.37	0.56	0.77	1.70	104.6%	13.5%
Payable by corporation and other enterpri	0.38	0.02	0.03	0.62	0.67	178.7%	607.6%
Payable by corporation	0.38	0.02	0.03	0.62	0.67	178.7%	607.6%
Taxes on property	0.15	0.05	0.07	0.06	0.17	112.4%	4.4%
Recurrent taxes on immovable property	0.15	0.05	0.07	0.06	0.17	112.4%	4.4%
Rental income	0.15	0.05	0.07	0.06	0.17	112.4%	4.4%
Taxes on goods and services	7.51	1.79	1.63	3.25	6.67	88.8%	14.8%
General taxes on goods and services	7.51	1.79	1.63	3.25	6.67	88.8%	14.8%
Hotels	0.23	0.08	0.06	0.10	0.24	105.0%	-32.6%
Telecommunications	1.30	0.19	0.19	1.25	1.64	125.7%	333.2%
Electricity Companies	0.33	0.00	0.00	0.00	0.00	0.0%	0.0%
Imported goods	4.50	1.39	1.27	1.62	4.28	95.1%	-12.1%
Airline tickets	0.33	0.13	0.10	0.28	0.51	154.0%	154.8%
TV Cable providers	0.32	0.00	0.00	0.00	0.00	0.0%	0.0%
Sales taxes - Other	0.50	0.00	0.00	0.00	0.00	0.0%	0.0%
On goods and services	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Taxes on international trade and transactio	32.01	9.97	7.80	10.32	28.08	87.7%	5.9%
Customs and other import duty	32.01	9.97	7.80	10.32	28.08	87.7%	5.9%
Customs and other Import duties	22.75	0.00	0.00	0.00	0.00	0.0%	0.0%
Custom taxes on petroleum	0.00	1.91	1.54	1.07	4.52	0.0%	0.0%
Custom taxes on export goods	0.00	0.06	0.10	0.08	0.24	0.0%	0.0%
Road vehicles (salon cars)	0.00	0.81	0.52	0.97	2.29	0.0%	0.0%
Import tax on sugar	0.00	0.81	0.56	0.38	1.75	0.0%	-43.8%
Crude vegetable materials	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Import tax on tobacco and matches	0.00	0.01	0.13	0.11	0.26	0.0%	0.0%
	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Flour	0.00	0.04	0.34	0.44	0.81	0.0%	0.0%
Construction of electronic materials	0.00	1.07	0.58	0.74	2.39	0.0%	0.0%
Cereal products, spaghetti etc	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Vegetable oils	0.00	0.24	0.15	0.47	0.86	0.0%	-80.9%
Soap and cleaning products	0.00	0.14	0.15	0.31	0.60	0.0%	216.9%
Apparel, clothing, textile yarn	0.00	0.44	0.29	0.56	1.29	0.0%	-45.2%
Shoes	0.00	0.08	0.08	0.16	0.32	0.0%	-13.3%
Tea	0.00	0.01	0.01	0.02	0.04	0.0%	3465.4%
Vegetables and fruits	0.00	0.01	0.00	0.02	0.03	0.0%	-82.7%
Plastic materials	0.00	0.04	0.02	0.02	0.08	0.0%	-84.3%
Rubber tyers	0.00	0.01	0.02	0.02	0.05	0.0%	-96.9%
Poultry and edible offal	0.00	0.03	0.02	0.03	0.09	0.0%	42589.9%
Building materials	0.00	0.42	0.33	0.48	1.23	0.0%	87.6%
Electronic materials	0.00	0.39	0.30	0.59	1.29	0.0%	-18.0%
Food items /rice, spaghetti. etc	0.00	0.68	0.54	0.69	1.91	0.0%	-34.7%
Household materials	0.00	0.39	0.18	0.41	0.98	0.0%	-29.8%
Cosmetics & perfume	0.00	0.02	0.02	0.02	0.05	0.0%	-95.2%
Others	0.00	0.90	0.80	1.36	3.06	0.0%	2255.3%
Gold	0.00	0.03	0.00	0.00	0.03	0.0%	-99.2%
Beverages	0.00	0.24	0.29	0.42	0.94	0.0%	-27.4%
Import tax on Khat	9.26	1.20	0.81	0.95	2.96	32.0%	180.2%

Fiscal Variable	Quarter1 Budget 2022	Actual 2022				Pfce 100%	Year to Year Growth
		Jan	Feb	Mar	Total		
Revenue	208.57	17.54	23.42	36.92	77.88	37.3%	1.2%
Other taxes on international trade and trans	0.00	0.00	0.00	0.00	0.00		0.0%
Administrative taxes	0.00	0.00	0.00	0.00	0.00		0.0%
Other taxes	2.75	0.90	0.95	1.05	2.90	105.4%	-23.0%
Other taxes payable solely by business	0.38	0.12	0.23	0.25	0.61	161.5%	9.5%
Stamp duties of invoices and contracts (nota	0.38	0.12	0.23	0.25	0.61	161.5%	9.5%
Other taxes payable by other than business	2.38	0.78	0.71	0.81	2.30	96.6%	-28.6%
Road tax	0.40	0.25	0.07	0.02	0.34	84.0%	-27.2%
Other stamp duty	1.00	0.16	0.34	0.42	0.92	92.0%	-46.4%
stamp duty on cutoms	0.98	0.37	0.30	0.37	1.04	106.5%	0.0%
Grants	141.14	0.22	6.22	14.03	20.47	14.5%	-18.0%
Grants from foreign governments	7.50	0.00	0.00	0.00	0.00	0.0%	0.0%
Current – grants from foreign governments	7.50	0.00	0.00	0.00	0.00	0.0%	0.0%
Current grants in Turkey	7.50	0.00	0.00	0.00	0.00	0.0%	0.0%
Grants from international organizations	133.64	0.22	6.22	14.03	20.47	15.3%	-18.0%
Current – grants from international organiz	133.64	0.22	6.22	14.03	20.47	15.3%	-18.0%
Capacity Injection and Institutional Strengthe	1.02	0.00	0.00	0.29	0.29	28.5%	0.0%
Domestic Revenue Mobilization and PFM Ca	2.59	0.00	0.00	0.57	0.57	22.0%	15.9%
RCRF Project support	2.23	0.00	0.00	2.00	2.00	89.5%	0.0%
Somalia Urban Resilience Project (SURP)	0.03	0.00	0.00	0.00	0.00	0.0%	0.0%
ICT Sector Support Project	0.00	0.00	0.00	0.00	0.00		-100.0%
Somali Electricity Access (SEAP) Project	9.65	0.00	0.00	3.66	3.66	37.9%	701.9%
Somali Capacity Advancement, Livelihoods (0.70	0.00	0.00	0.01	0.01	1.7%	0.0%
Shock-Responsive Social Safety Net for hun	16.10	0.00	0.00	0.00	0.00	0.0%	-100.0%
Somalia Urban Resilience Project PH2 (PCU)	4.50	0.00	0.26	1.95	2.20	48.9%	0.0%
Regulatory Authority For Energy Sector Proj	0.00	0.00	0.00	0.00	0.00		0.0%
Biyoole Project (Water for Argo-pastoral Pro	5.21	0.00	0.00	0.78	0.78	15.0%	0.0%
Somali Crises Recovery (SCR)	17.46	0.00	0.00	0.00	0.00	0.0%	0.0%
Somali Integrated Statistics and Economic C	2.63	0.00	0.00	1.23	1.23	46.7%	0.0%
Somalia Emergency Locust Response Projec	30.40	0.00	0.00	0.44	0.44	1.4%	0.0%
Current - African Development Bank - Econo	0.70	0.00	0.03	0.02	0.06	8.2%	-79.1%
Current - African Development Bank - Road	1.01	0.22	0.00	0.39	0.61	60.5%	279.3%
Current - African Development Bank - SIEM	0.83	0.00	0.41	0.28	0.69	83.1%	294.1%
Current- African Development Bank - Energy	0.25	0.00	0.22	0.00	0.22	88.4%	0.0%
UN - Peace Building Fund (SFF)	0.80	0.00	0.00	0.00	0.00	0.0%	0.0%
Current - United Nations - District Rehabilita	0.47	0.00	0.00	0.00	0.00	0.0%	0.0%
Current - United Nations - Maximum Count	0.86	0.00	0.00	0.00	0.00	0.0%	0.0%
Global Partnership For Education	0.76	0.00	0.00	1.41	1.41	184.9%	0.0%
Current - World Bank - RCRF - Budget supp	9.97	0.00	5.31	1.00	6.31	63.2%	-42.1%
Current- World Bank - DPO	25.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Non Taxes	21.71	3.86	5.60	6.16	15.62	72.0%	21.7%
Sales of goods and services	21.71	3.86	5.60	6.16	15.62	72.0%	21.7%
Administrative fees	21.71	3.86	5.60	6.16	15.62	72.0%	21.7%
Administrative charges	0.50	0.33	0.48	0.42	1.23	246.9%	-2.3%
Visa charges	1.00	0.43	0.74	0.61	1.78	177.9%	108.4%
Passports fees	1.16	0.43	0.18	0.96	1.57	134.8%	34.4%
License fees - Commerce and industry	0.38	0.03	0.08	0.10	0.20	53.0%	-16.3%
Work permits and other fees	0.30	0.04	0.06	0.05	0.15	49.3%	-21.2%
Harbour fees - Albayrak	7.13	0.16	2.14	2.18	4.48	62.9%	0.3%
Airport fees - Favori	0.83	0.23	0.22	0.22	0.67	81.3%	14.8%
Fisheries license fees	0.53	0.00	0.00	0.00	0.00	0.4%	-63.6%
Telecommunication Spectrum fees	3.15	0.00	0.00	0.01	0.01	0.2%	-97.9%
Overflight fees (IATA)	3.10	1.17	1.24	1.12	3.53	114.0%	43.1%
Customs harbour fees	1.25	0.42	0.34	0.47	1.23	98.4%	-0.4%
Election Registration Fee	2.39	0.62	0.12	0.03	0.77	32.0%	0.0%

Annex 2: Expenditure

Fiscal Variable	Quarter1 Budget 2022	Actual 2022				Pfce %	YTY %
		Jan	Feb	Mar	Actual Total		
Expenditure	206.50	20.12	34.14	40.06	94.32	45.7%	10%
Compensation of Employees	64.65	17.32	21.35	22.80	61.47	95.1%	10%
General expenses	64.65	17.32	21.35	22.80	61.47	95.1%	10%
Wages and salaries in Cash	38.76	11.93	13.13	12.73	37.80	97.5%	6%
Wages and salaries in Kind	0.00	0.00	0.00	0.00	0.00		0%
Allowances in cash	21.74	5.31	6.96	8.12	20.39	93.8%	15%
Other employees costs	4.16	0.08	1.26	1.94	3.28	78.9%	27%
Arrears on Allowances	0.00	0.00	0.00	0.00	0.00		0%
Use of goods and services	47.30	1.36	6.76	9.88	18.00	38.1%	31%
General expenses	3.83	0.00	0.40	0.36	0.76	19.8%	36%
Travel and Conference Expenses	3.83	0.00	0.40	0.36	0.76	19.8%	36%
Operating Expenses	7.49	0.00	1.10	1.46	2.56	34.2%	59%
Utilities	1.87	0.00	0.19	0.35	0.54	29.1%	148%
Communications	0.00	0.00	0.00	0.00	0.00		-100%
Fuel and lubricants	2.13	0.00	0.43	0.51	0.94	44.2%	64%
Materials and supplies	2.07	0.00	0.32	0.38	0.71	34.1%	82%
Maintenance and repairs	1.42	0.00	0.15	0.22	0.37	26.2%	35%
Rent	1.14	0.00	0.13	0.13	0.26	23.2%	-89%
Rent	1.14	0.00	0.13	0.13	0.26	23.2%	-89%
Finance costs	20.51	0.88	1.69	4.73	7.30	35.6%	208%
Education and training expense	4.31	0.00	0.01	0.24	0.25	5.8%	-78%
Consulting and professional expense	14.78	0.05	1.43	3.93	5.41	36.6%	332%
Financing costs	1.41	0.83	0.25	0.57	1.65	116.6%	0%
Insurances charges and premium	0.01	0.00	0.00	0.00	0.00	0.0%	0%
Specialized materials and services	0.21	0.00	0.07	0.07	0.14	66.7%	-93%
Police - Materials, supplies and services	0.00	0.00	0.00	0.00	0.00		-100%
National Security - Materials, supplies and service:	0.08	0.00	0.03	0.03	0.05	66.7%	0%
Military - Materials, supplies and services	0.14	0.00	0.05	0.05	0.09	66.6%	207%
Custodian - Materials, supplies and services	0.00	0.00	0.00	0.00	0.00		-100%
Conflict resolution	0.00	0.00	0.00	0.00	0.00		-100%
Other expenses	14.12	0.48	3.37	3.13	6.98	49.4%	51%
Other General Expenses in goods and services	14.12	0.48	3.37	3.13	6.98	49.4%	51%

Fiscal Variable	Quarter1 Budget 2022	Actual 2022				Pfce %	YTY %
		Jan	Feb	Mar	Actual Total		
Expenditure	206.50	20.12	34.14	40.06	94.32	45.7%	10%
Consumption of fixed capital	19.26	0.00	0.60	0.92	1.52	7.9%	-15%
Fixed assets acquisition	18.03	0.00	0.60	0.92	1.52	8.4%	-15%
Buildings and structures	5.25	0.00	0.43	0.00	0.43	8.2%	0%
Machinery and equipment	3.02	0.00	0.00	0.16	0.16	5.2%	244%
Other fixed assets	9.76	0.00	0.16	0.76	0.93	9.5%	426%
Weapons systems	0.00	0.00	0.00	0.00	0.00		-100%
Inventories	1.23	0.00	0.00	0.00	0.00	0.0%	0%
Inventories	1.23	0.00	0.00	0.00	0.00	0.0%	0%
Interest and other charges	0.63	0.00	0.68	0.93	1.61	258.1%	-62%
To non-residents	0.63	0.00	0.68	0.93	1.61	258.1%	-62%
Interest payable to nonresidents	0.63	0.00	0.68	0.93	1.61	258.1%	-62%
To residents other than General Government	0.00	0.00	0.00	0.00	0.00		0%
Interest payable to residents other than general g	0.00	0.00	0.00	0.00	0.00		0%
Subsidies	2.01	0.00	0.15	0.00	0.15	7.5%	11%
To private enterprises	2.01	0.00	0.15	0.00	0.15	7.5%	11%
Private non financial enterprises	2.01	0.00	0.15	0.00	0.15	7.5%	11%
Grants	26.78	1.44	4.60	5.53	11.57	43.2%	20%
To International Organizations	0.29	0.00	0.00	0.03	0.03	9.1%	-93%
Current grants to international organizations	0.29	0.00	0.00	0.03	0.03	9.1%	-93%
To other General Government Units	26.49	1.44	4.60	5.50	11.55	43.6%	25%
Current grants to other general government unit	26.49	1.44	4.60	5.50	11.55	43.6%	25%
Social benefits	45.60	0.00	0.00	0.00	0.00	0.0%	0%
Social Security benefits	22.50	0.00	0.00	0.00	0.00	0.0%	0%
Social security benefits in cash	22.50	0.00	0.00	0.00	0.00	0.0%	0%
Social Assistance Benefits	23.10	0.00	0.00	0.00	0.00	0.0%	0%
Social assistance benefit in cash	23.10	0.00	0.00	0.00	0.00	0.0%	0%
Other expenses	0.27	0.00	0.00	0.00	0.00	0.0%	0%
Transfers not elsewhere classified	0.27	0.00	0.00	0.00	0.00	0.0%	0%
Current transfers not elsewhere classified	0.27	0.00	0.00	0.00	0.00	0.0%	0%

Annex 3: Expenditure by Sector/MDA as at end of March 2022

Sector/MDA	Quarter1 Budget 2022	Q1	Actual Total	Pfce %	YTY %
Administration and General Services	79.51	40.18	40.18	50.5%	5.2%
Office of the Presidency	2.39	1.58	1.58	66.1%	8.5%
Office of the Parliament - Peoples' House	5.13	4.48	4.48	87.3%	1.0%
Members of Parliament Senate	1.06	0.89	0.89	83.3%	5.5%
Office of the Prime Minister	5.65	2.59	2.59	45.7%	19.0%
Ministry of Foreign Affairs	0.98	0.65	0.65	65.9%	23.9%
Embassies	1.83	0.83	0.83	45.2%	-3.1%
Ministry of Finance	20.58	5.48	5.48	26.6%	2.0%
Accountant General	0.53	0.49	0.49	92.5%	13.3%
General Activities for the Government	18.03	11.40	11.40	63.2%	-12.1%
Directorate of Financial Reporting Center	0.24	0.19	0.19	79.0%	67.3%
Public Procurement Authority	0.13	0.00	0.00	0.0%	0.0%
Ministry of Planning	5.16	1.87	1.87	36.3%	14.9%
National Statistics Agency	2.99	1.74	1.74	58.1%	1542.7%
Ministry of Interior and Federal Affairs	5.19	1.31	1.31	25.2%	-28.3%
Somali Refugee and IDPs Commission	0.18	0.17	0.17	91.5%	19.8%
National ID Authority DADSOM	0.18	0.05	0.05	27.6%	174.5%
Ministry of Religious Affairs and Endowment	0.35	0.31	0.31	88.0%	12.6%
Ministry of Justice	0.44	0.18	0.18	40.8%	40.5%
Custodian Corps	2.51	2.26	2.26	90.0%	6.1%
Supreme Court	1.11	0.47	0.47	42.8%	54.5%
Banadir Regional Court	0.46	0.40	0.40	87.3%	13.2%
Appeal Court	0.26	0.15	0.15	57.4%	30.8%
Judiciary Service Committee	0.15	0.05	0.05	31.6%	159.4%
Attorney General	0.38	0.28	0.28	72.2%	11.9%
Solicitor General	0.16	0.10	0.10	61.1%	3.3%
Auditor General	0.68	0.56	0.56	82.0%	30.1%
Ministry of Humanitarian Affairs and Disaster Manageme	0.34	0.21	0.21	62.8%	-30.2%
Ministry of Constitution	0.54	0.22	0.22	40.1%	208.9%
Boundaries and Federation Commission	0.16	0.14	0.14	84.2%	0.0%
National Reconciliation Commission	0.13	0.11	0.11	86.8%	10.8%
National Independent Electoral Commission	0.89	0.50	0.50	56.6%	535.9%
Human Rights Commission	0.03	0.00	0.00	0.0%	-100.0%
Independence Constitution Review and Imp. Commission	0.17	0.13	0.13	77.0%	0.0%
National Civil Service Commission	0.38	0.32	0.32	83.1%	191.7%
The Independent Commission for Combating Corruption	0.11	0.09	0.09	82.5%	-65.6%

Sector/MDA	Quarter1 Budget 2022	Q1	Actual Total	Pfce %	YTY %
Security	41.34	38.57	38.57	93.3%	6.5%
Ministry of Defense	0.31	0.23	0.23	74.2%	20.2%
Armed Forces	23.23	22.39	22.39	96.4%	6.1%
Military Court	0.37	0.32	0.32	87.6%	32.5%
Disabled and Orphans Organization	0.03	0.02	0.02	52.2%	50.0%
Ministry of Internal Security	0.48	0.30	0.30	62.2%	32.7%
Police Force	11.03	10.24	10.24	92.9%	2.0%
National Security Force	4.74	4.03	4.03	85.0%	7.9%
Immigration Department	1.15	1.03	1.03	89.8%	60.2%
Economic Service	22.15	10.00	10.00	45.1%	60.5%
Ministry of Water and Energy	2.01	0.39	0.39	19.5%	-27.8%
Ministry of Mineral	0.42	0.30	0.30	71.3%	16.1%
Ministry of Agriculture	0.44	0.35	0.35	79.4%	8.9%
Ministry of Livestock and Forestry	0.42	0.20	0.20	48.7%	4.6%
Ministry of Fishery and Marine Resource	0.48	0.41	0.41	84.9%	50.9%
Somali Marine Research	0.15	0.13	0.13	88.2%	20.8%
Offshore and Fisheries Development Project	0.03	0.01	0.01	48.1%	50.0%
Ministry of Information	1.67	1.18	1.18	70.8%	21.3%
Ministry of Communications and Technology	0.43	0.35	0.35	80.9%	10.9%
National Communication Agency	0.29	0.14	0.14	47.2%	87.1%
Ministry of Public Work & Reconstruction	10.01	2.80	2.80	28.0%	309.1%
Ministry of Transportation and Aviation	0.58	0.44	0.44	75.0%	13.6%
Civil Aviation and Metro-Authority	3.77	2.09	2.09	55.5%	82.8%
Ministry of Transport and Ports	0.41	0.29	0.29	70.5%	3.3%
Hamar Port Authority	0.26	0.23	0.23	89.8%	50.0%
Ministry of Industry & Commerce	0.67	0.60	0.60	89.3%	25.6%
Somali Quality Assurance Agency	0.13	0.10	0.10	73.8%	102.2%
Social Service	63.50	5.57	5.57	8.8%	12.7%
Ministry of Health	8.52	0.98	0.98	11.4%	-26.8%
Ministry of Education and Higher Education	4.96	1.94	1.94	39.0%	28.9%
Somali National University	2.09	1.22	1.22	58.5%	21.7%
Somali Academy of Sciences and Arts	0.26	0.24	0.24	90.2%	53.9%
Intergovernmental Academy of Somali Language	0.34	0.06	0.06	18.0%	50.0%
Ministry of Labor and Social Affairs	46.93	0.82	0.82	1.7%	38.8%
Ministry of Youth and Sport	0.16	0.14	0.14	84.0%	-2.6%
Ministry of Women and Human Rights Development	0.21	0.17	0.17	79.8%	-5.4%
Somali Disable Agency	0.03	0.01	0.01	55.7%	0.0%
Total	206.50	94.32	94.32	45.7%	10.2%