

Federal Government of Somalia

OFFICE OF THE ACCOUNTANT GENERAL

QUARTERLY REPORT

QUARTER III

2021FY

Introduction and Background

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

In this summary report, the Office of the Accountant General (OAG) accordingly presents the fiscal performance of the Federal Government of Somalia for the period at the end of the quarter three of the Fiscal Year (FY) 2021. Areas included in the report are;

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

The table below shows main sources of revenues and types of expenditure of the Federal Government of Somalia in line with the Budget Appropriation Act of 2021

Table: FGS sources of revenue and types of expenditure.

Sources of Revenue

- Domestic Revenue in the form of Taxes and Non – tax revenue
- Grants (External Donor Funds) both Bilateral and Multilateral sources

Types of Expenditure

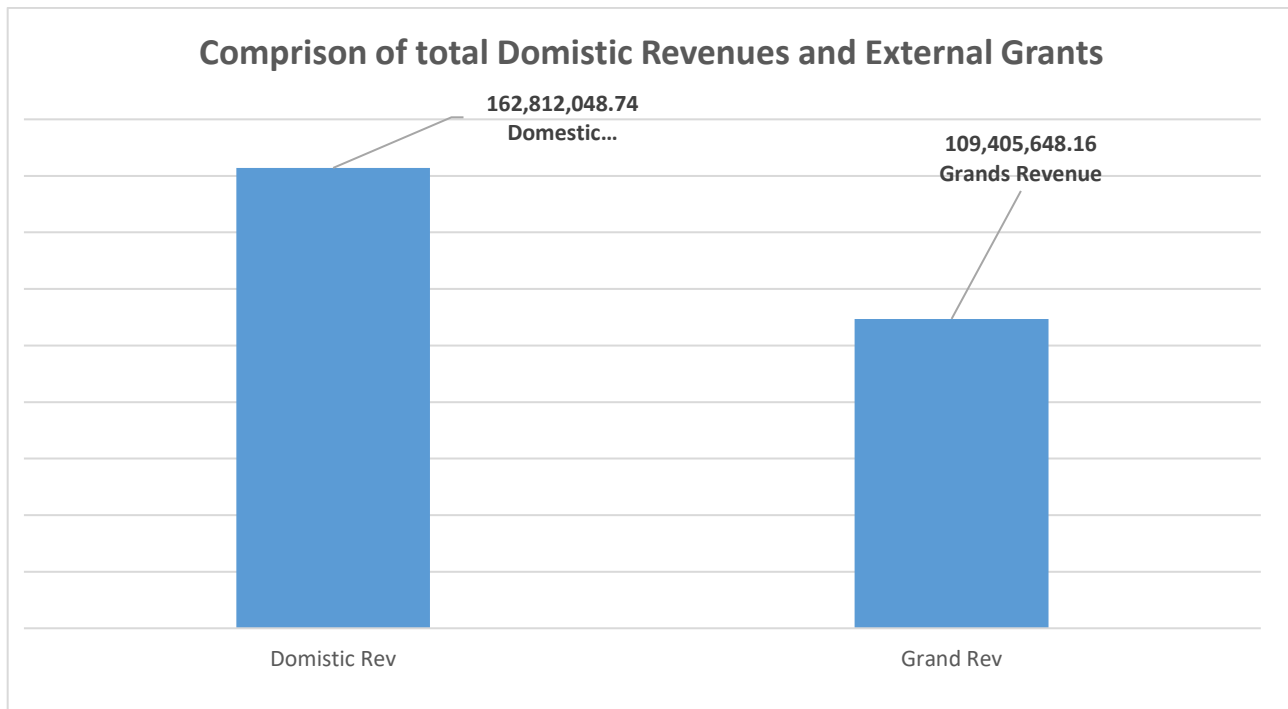
- Compensation to employees (salary and allowances)
- Use of Goods and Services
- Grants (Transfers to Federal Member States)
- Capital Expenditure and
- Other expenses (Contingency)

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

Statistical analysis of the Budget against the Actual outturn

1) (a) Comparison between FGSs' main revenue source Categories (Quarter 3, 2021).

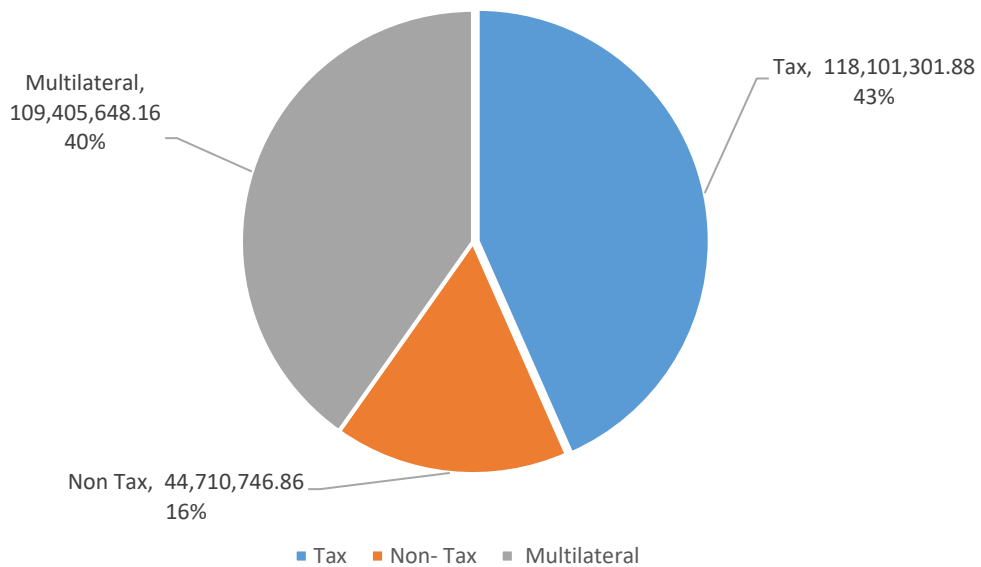
Figure COMPARISON OF DOMESTIC REVENUE AND EXTERNAL GRANTS QUARTER THREE 2021



- Domestic revenue accounted for 60% of the total revenue collected by the Federal Government of Somalia.
- While the external grants accounted for the remaining portion of 40%.

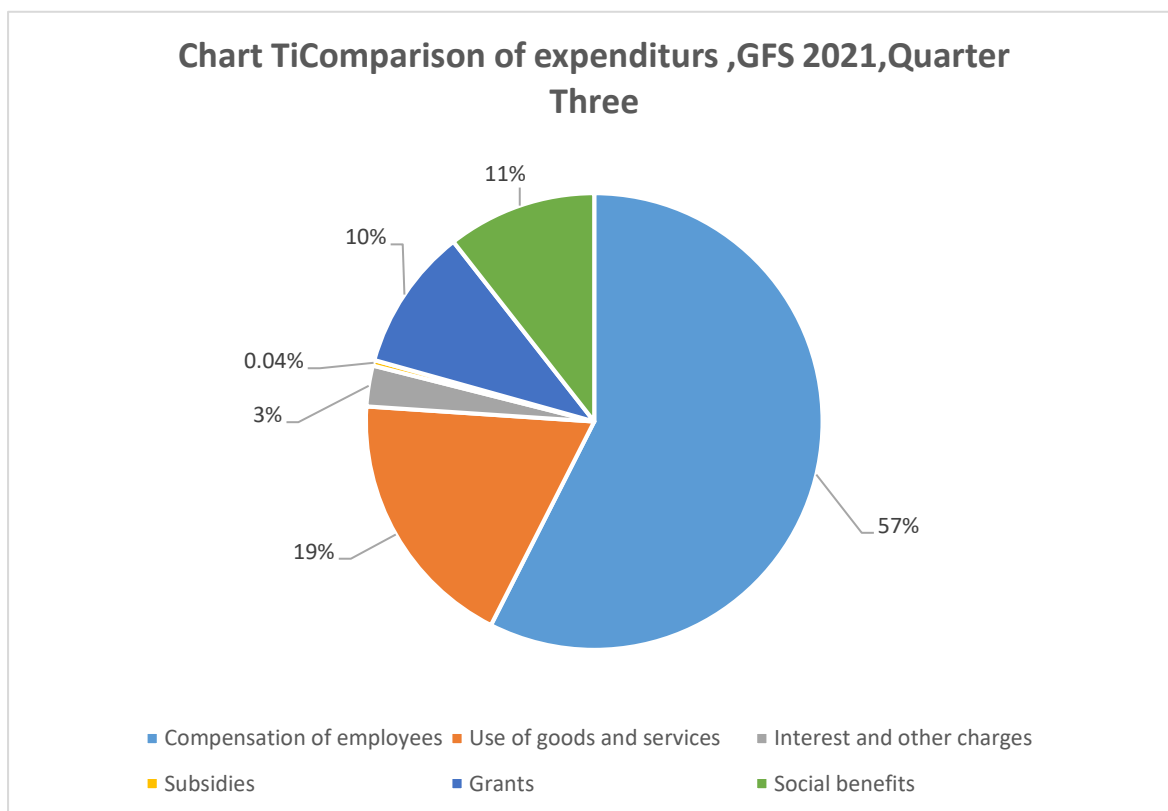
1) (b) **COMPARISON OF TAX REVENUE, NON-TAX REVENUE AN EXTERNAL GRANTS (QUARTER 3, 2021)**

Comparison sources of revenue /GFS Quarter Three 2021



- Tax revenue amounted **43%** out of the total government revenue; non-tax revenue with **16 %** followed by external grants which is multilateral amounted received by the Government during the same period accounted for **40%**

2) **Comparison between FGSs' Expenditure Categories (Quarter 3, 2021)**



- From the Budget Appropriations Act of 2021, FGS expenditure is classified under the following categories;
 - **Compensation of Employees:** which is payments of salary and allowances for the benefit of the civil servants? This category remains the highest with **57%** of the total expenditure as per the chart above.
 - **Use of Goods and Service:** this category turned out as the second most incurred expenditure category after employees' cost and accounted for **19%** of the total expenditure.
 - **Grants** (Transfers to the Federal Member States) (TFMSs): as the name suggests this category is used by the FGS to make Government budgetary support to the Federal Member States; Puntland State, Jubbaland state, Southwest state, Galmudug State, Hirshabelle State and Benadir region. This category represented the third highest percentage of **10%** of the total Quarter three expenditure.
 - **Social benefits** **11%** of the total expenditure incurred during the period.
 - **Interest and other charge** during this quarter there were expenditure incurred out of the interest account as the **3%** of the above chart shows
 - **Subsidies** **0.04%** of the total expenditure incurred during the period.

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

a) Fiscal summary report as of September,2021



Federal Government of Somalia

Summary of Government Revenue and Expenditure as of September, 2021

Description	Budget / Estimate	For the Month of September, 2021	YTD Actuals	Variance
Total Domestic Revenue	269,711,093	19,705,999	162,812,049	106,899,044
Tax revenue	182,879,541	14,309,381	118,101,302	64,778,239
Non-tax revenue	86,831,552	5,396,617	44,710,747	42,120,805
Total External Grants	410,800,483	11,593,644	109,405,648	301,394,835
Current - Grants Bailateral	30,000,000			30,000,000
Current - Grants - Multilateral	380,800,483	11,593,644	109,405,648	271,394,835
Current (Multi-lateral)				
Total Revenue and Grants	680,511,575	31,299,643	272,217,697	408,293,879
Total Recurrent Expenditure	589,253,997	39,938,191	318,785,422	270,468,575
Compensation of employees	258,853,892	20,348,929	183,208,299	75,645,593
Use of goods and services	182,045,252	8,217,793	59,243,846	122,801,406
Consumption of fixed capital	4,924,141			4,924,141
Interest and other charges	2,500,000	1,311,765	9,200,313	-6,700,313
Subsidies	8,059,094	149,690	1,266,051	6,793,044
Grants	70,431,231	7,494,205	32,151,232	38,279,999
Social benefits	60,715,682	2,415,809	33,715,682	27,000,000
Other expenses	1,724,705			1,724,705
Total Capital Expenditure	77,230,660	2,346,337	10,953,339	66,277,321
Consumption of fixed capital	77,230,660	2,346,337	10,953,339	66,277,321
Total Expenditure	666,484,657	42,284,528	329,738,761	336,745,896
Financing Gap / Surplus (-) or (+)	14,026,918	-10,984,885	-57,521,064	71,547,983

b) Detailed Revenue report as of September 2021



Federal Government of Somalia
Revenue Performance Report as of September, 2021

Description	Budget / Estimate	For the Month of September, 2021	YTD Actuals	Performance %
Payable by individuals	11,697,121	1,024,806	9,727,716	83%
Canshuurt Mushaharka - Shaqaalaha Dawladda	5,197,121	478,019	4,592,311	88%
Canshuurt Mushaharka - Shaqaalaha Gaarka	6,500,000	546,788	5,135,405	79%
Payable by corporations	1,500,000	18,443	829,703	55%
Canshuurta Faaiidada Shirkadaha	1,500,000	18,443	829,703	55%
Canshuuraha Kale ee Dakhliga & Faaiidooyinka	600,000	52,134	414,861	69%
Macaashka Daaraha	600,000	52,134	414,861	69%
Canshuuraha Guud ee Agabka & Adeegyadda	30,032,357	1,706,624	17,882,898	60%
Canshuurta Gedista - Hoteelada	926,000	71,395	806,076	87%
Canshuuraha Gedista - Isgaarsiinta	5,209,557	219,542	3,188,797	61%
Canshuurta Gedista - Shirkadaha Korontada	1,300,000		2,549	0%
Canshuuraha Gedista - Waxyaabaha soo daga	18,000,000	1,415,687	13,279,679	74%
Canshuuraha Gedista - Tigidhada duulimaadka	1,320,000		605,797	46%
Sales taxes - Others (TV Cable Providers)	1,276,800			0%
Canshuurta laga rogo Alaabada iyo Adeegyada	2,000,000			0%
Customs and other import duty	91,000,000	8,765,319	71,751,787	79%
Customs and other Import duties	91,000,000			0%
Qidmadaha Canshuurta Shidaalka		1,311,547	12,615,395	
Qidmadaha Canshuurta Alaabaha laso Dhoofiy		112,005	636,791	

Baabuurta Raaxadda		900,938	6,457,245	
Canshuurta Sokorta laso dajiyo		665,350	7,002,827	
Qalabka Abuurka ee Khudaarta			1,260	
Canshuurta Tubaakadda & Taraqa		202,450	1,230,955	
Canshuurta Burka		600,044	2,156,412	
Canshuurta Qalabka Dhismaha & Korontadda		277,586	3,831,099	
Canshuurta Miraha & Baastadda		237	1,139	
Saliidda Qudaarta laga Sameeyo		429,596	2,399,997	
Saabuunta & Qalabka Nadaafadda		115,226	1,486,210	
Cudbiga, Dunta Dharka & Maryaha		385,712	4,061,960	
Dharka Duuga ah			21,414	
Caleenta Shaaha		21,656	142,599	
Qudaarta & Qudaar Miroodka		19,992	90,410	
Qalabka Cinjirka ama Caagga		22,116	210,554	
Lugaha Goomaha Gaadiidka		13,141	121,516	
Digaaga & Ukuntta		81,546	476,418	
Qalabka Dhismaha		431,824	3,042,694	
Qalabka Elektaroonikadda		374,959	4,309,369	
Nuuca Cuntdda Sida Bariid, Baasto IWM		1,215,354	5,557,454	
Alaabta Guryaha		248,168	3,033,046	
Waxyaabaha la isku qurxiyo		13,817	218,772	
Kuwa Kale		954,767	8,567,938	
Dahab				
Kabaha Nuucwalba		97,843	1,042,450	
Cabitaan		269,445	3,035,863	
Other taxes on int. trade and transactions	37,040,062	1,372,600	7,363,081	20%
Canshuurta soodejinta ee Khaadka	37,040,062	1,372,600	7,363,081	20%

Casnhuurta Moorka	11,010,001	1,369,456	10,131,256	92%
Moorka Qaansheegadka & Qandaraasyadda - Notaayo	1,500,000	552,112	2,249,531	150%
Canshuurta Socodka Baabuurta	1,600,000	42,834	1,151,990	72%
Canshuuraha Moorka ee Kale	4,000,000	387,780	3,755,197	94%
Stamp duties of other invoices				
canshuurta moorka ee furdooyinka	3,910,001	386,730	2,974,538	76%
Deeq - Laba-geesood	30,000,000			0%
Current (Turkey)	30,000,000			0%
Deeq - Dhinacya badan	380,800,483	11,593,644	109,405,648	29%
Baanka Adduunka - Mashruuca Ka-qaadista Awoodda	4,127,080	54,432	1,179,497	29%
Baanka Adduunka - Maareynta Maaliyadda Guud	10,365,062	681,464	2,389,908	23%
Baanka Adduunka - RCRF - Mushaharka	8,581,929	2,768,742	29,724,791	346%
Baanka Adduunka - SOPTAP (Shidaalka)	132,000			0%
Bangiga Horumarinta Afrika - Hawlaha Dhaqaalaha iyo Maaliyadeed	2,806,912	140,024	1,356,188	48%
Qaramada Midoobay - Sanduuqa Dhisamaha Nabadda	3,189,655			0%
Current - Urban Investment Planning Project (SUIIP)	1,830,000		401,081	22%
Qaramada Midoobay - Mashruuca Dhaqancelinta Degmada	1,930,500			0%
Midowga Yurub - Taageridda Miisaaniyadda				
Ururka Waxbarasha Ee Caalamiga ah	2,555,504	455,222	1,071,058	42%
Baanka Adduunka - Mashruuca SEAP	2,809,285	36,459	1,982,138	71%
Baanka Adduunka - Mashruuca Badbaadinta Bulshada	11,380,000	15	926,699	8%
Bangiga Aduunka- Mashruuca RCRF	39,898,977		6,629,124	17%
Current- African Development Bank - Energy Sector Project	981,205	54,985	54,985	6%
Current- World Bank - "BIYOOLE" PROJECT	11,780,079	963,125	4,636,609	39%
Bangiga Horumarinta Afrika - Mashruuca RIP	4,123,247		161,224	4%
Bangiga Horumarinta Afrika - Mashruuca SIEMID	3,321,165	9,000	838,358	25%
Baanka Aduunka- Mashruuca Scaled Up	24,787,200	944,667	4,937,867	20%
Baanka Aduunka - Mashruuca SUIP (Dheeraad)				
Baanka Aduunka - Mashruuca SURP Wajiga 2aad	29,493,484	1,713,651	5,272,092	18%
Current- World Bank - DPO	100,000,000			0%
Baanka Aduunka - Mashruuca Soo kabashada Dhibaatooyinka Soomaaliya (SCRIP)	71,408,702	3,224,258	15,399,378	22%
Mashruuca GPE-MCA	3,291,720			0%

Baanka Aduunka - Mashruuca Isku-Xidhka Tirakoobka iyo Dhisidda Awoodda Dhaqaale ee Soomaaliya	10,517,720	47,600	644,779	6%
Baanka Aduunka - Mashruuca Wax-Kaqabadka Degdegga ah ee Anyaxa (SELRP)	31,489,057	500,000	31,799,873	101%
Administrative fees and charges	86,831,552	4,969,772	41,208,597	47%
Khidmadda Maamulka	2,000,000	593,205	3,894,673	195%
Khidmadda Dal-kugalka	4,000,000	627,430	7,002,605	175%
Khidmadda Baasaboorka	4,656,552		2,910	0%
Ruqsadda Ganacsiga iyo Warshadaha	1,500,000	89,910	891,500	59%
Oggolaanshaha shaqada - Ajaanibta	1,200,000	55,700	459,300	38%
Khidmadda Dekadda - Albayrak	28,500,000	2,180,684	16,873,046	59%
Khidmadda Garoonka Diyaaradaha - Favori	3,300,000	294,728	2,056,474	62%
Khidmada Ruqsadda Kallumaysiga	2,100,000		1,102,149	52%
Khidmada Hagaha Isgaarsiinta	12,600,000	100	1,050,588	8%
Khidmadda Duulimaadka Hawadda	12,400,000	1,128,016	7,875,351	64%
Khidmadda Dekadda Ee Furdada Xamar	5,000,000			0%
Khidmadda Tartamayaasha Doorashada	9,575,000			0%
Khidmadda Dekadaha		426,845	3,502,150	
khidmadda dekedda		426,845	3,502,150	
Grand Total	680,511,575	31,299,643	272,217,697	

c) Expenditure report as of September 2021.

Federal Government of Somalia

Expenditures Report as of September, 2021



Description	Budget / Estimate	For the Month of September, 2021	YTD Actuals	Variance
Compensation of employees	258,853,892	20,348,929	183,208,299	71%
Mushaarka Shaqaalaha Joogtada ah	155,904,758	12,784,083	111,870,062	72%
Gunno	86,777,952	6,341,218	61,001,468	70%
Kharashaadka kale ee Shaqaalaha	16,171,182	1,223,628	10,336,768	64%
Use of goods and services	182,045,252	8,217,793	59,243,846	33%
Hawlaha Guud	7,353,203	441,475	2,423,765	33%
Kiro	4,955,580	306,897	1,364,131	28%
Shidaal & Saliid	7,889,008	536,739	3,489,021	44%
Dayactir & Hagaajin	5,630,540	241,097	1,518,550	27%
Alaabta Xafiiska iyo Agabyada kale	7,166,091	375,280	2,152,358	30%
Kharashaadka Socdaalka	13,962,927	377,733	2,168,121	16%
Kharashaadka Waxbarashada	6,572,853	26,010	744,798	11%
Kharashaadka Tababarada	10,382,349	150,808	2,155,887	21%
Adeegga Latalinta iyo Xirfadaha	52,436,804	2,230,928	15,490,997	30%
Audit fees	1,055,689	198,167	638,631	60%
Medical fees	384,768			0%
Khidmadda Bangiga	5,691,569	524,529	3,321,066	58%
Lacagaha Caymiska	47,300			0%
Caafimaadka & Fayadhowrka	6,861,063	78,260	906,872	13%
Adeegga, Alaabta iyo Qalabka Militariga	635,944	29,339	174,518	27%
Adeegga, Alaabta iyo Qalabka Booliska	300,000	25,000	125,000	42%
Alaabaha & Adeegga kale ee Gaarka ah	4,348,964	287,341	1,134,835	26%
Adeegga Howlgaladda Gaarka ah	10,406,810	155,170	3,630,665	35%
Kharashaadka kale	35,963,791	2,233,020	17,804,630	50%
Consumption of fixed capital	82,154,801	2,346,337	10,953,339	13%
Buildings and structures	26,252,035	1,289,852	1,289,852	5%
Machinery, furniture and equipment	11,869,567	90,070	3,972,377	33%
Information and Communication Technology (ICT)	13,501,393	292,824	1,954,560	14%
Raasumaalka	25,607,665	673,591	3,736,550	15%
Other Inventories	4,924,141			0%
Interest and other charges	2,500,000	1,311,765	9,200,313	368%
Dulsaarka Deymaha iyo Khidmadaha Kale	2,500,000	1,311,765	9,200,313	368%
Dulsaar Gudaha				

Subsidies	8,059,094	149,690	1,266,051	16%
Shirkadaha an Dakhliga lahayn ee Gaarka ah	8,059,094	149,690	1,266,051	16%
Grants	70,431,231	7,494,205	32,151,232	46%
Current	1,091,257		688,321	63%
Transfers to Sub National	69,339,974	7,494,205	31,462,911	45%
Social benefits	60,715,682	2,415,809	33,715,682	56%
Faaidada Amniga Bulshadda	7,000,000			0%
Faaidada Kaalmadda Bulshadda	53,715,682	2,415,809	33,715,682	63%
Other expenses	1,724,705			0%
Contingency Items - Operating & Capital Expenses	1,724,705			0%
Assets		156,232	742,152	#NUM!
Advances		156,232	742,152	
Grand Total	666,484,657	42,440,760	330,480,913	50%

-----END-----