



12/15/2021

**FEDERAL GOVERNMENT OF SOMALIA
MINISTRY OF FINANCE**

**In-Year Budget Fiscal Performance Report
Quarter-3 2021 (Jan-Sep)**

Report & Communication Office
BUDGET DIRECTORATE

SNAPSHOT OF BUDGET IMPLEMENTATION

- **Total Revenue** for Q1-Q3 2021 was **\$272.2** million, representing 40% of the annual budget and 22.9% lower than the collection for the same period last year although Domestic Revenue increased 1.9% year on year. The performance was far below 75% prorata. The domestic revenue accounted for 59.8% and Grants 40.2%. Effects of the COVID pandemic and election-related political crisis contributed to the weak performance in revenue collection.
- **Total Expenditure** for Q1-Q3 2021 was **\$329.7** million, representing 49.5% of the annual budget and 5.3% above than the expenditure for the same period last year. The performance was far below 75% prorata but this was due to the observed revenue deficit. As clearly seen, expenditure is higher than revenue during the period under review. Total revenue covers 82.6% of the expenditure. The difference has been financed from surplus funds from 2020 and short-term borrowing from Central Bank of Somalia.

Table 1: Revenue and Expenditure Outturn Q1-3 2021

Fiscal Variable	Budget 2021	Actual Jan-Sep 2021				Pfce (9 months pro-rata 75%)		Year to Year Growth
		Q1	Q2	Q3	Total	Pfce 2021	Pfce 2020	YTY %
Total Revenue	680.5	76.9	106.6	88.7	272.2	40.0%	61.1%	-22.9%
Domestic Revenue	269.7	52.0	48.2	62.7	162.8	60.4%	95.3%	1.9%
Tax Revenue	182.9	39.1	33.6	45.4	118.1	64.6%	93.0%	18.6%
Non Tax Revenue	86.8	12.8	14.6	17.3	44.7	51.5%	99.5%	-25.7%
Grants	410.8	25.0	58.4	26.0	109.4	26.6%	47.1%	-43.5%
Budget Support	138.6	10.9	11.4	7.4	29.7	21.4%	77.9%	-78.2%
Project Support	272.2	14.1	47.0	18.6	79.7	29.3%	24.2%	40.1%
Total Expenditure	666.5	85.6	131.0	113.1	329.7	49.5%	45.7%	5.3%
Compensation of Employees	259.0	56.1	60.2	67.0	183.2	70.7%	67.1%	16.1%
Purchase of Goods and Services	181.0	13.8	22.5	22.9	59.2	32.7%	33.6%	14.6%
Capital Expenditure	81.8	1.8	5.1	4.1	11.0	13.4%	25.4%	3.1%
Interest and other charges	2.5	4.2	2.7	2.3	9.2	368.0%	61.6%	2.5%
Subsidies	9.3	0.1	0.9	0.2	1.3	13.7%	65.9%	-13.0%
Transfers (Grants)	70.4	9.6	8.3	14.2	32.2	45.6%	38.3%	-41.3%
Social benefits	60.7	0.0	31.3	2.4	33.7	55.5%	29.9%	20.7%
Other expenses	1.7	0.0	0.0	0.0	0.0	0.0%	0.0%	0.0%

REVENUE IN DETAIL – YEAR TO DATE END SEPTEMBER 2021

- **Domestic revenue** performed at 60.4% at the end of Q3, with Tax Revenue performing at 64.6% and Non-Tax Revenue at 51.5%. Although Tax Revenue performed below prorata it registered a year-on-year growth of 18.6%. On the other hand, Nontax revenue not only performed far below prorata but registered a negative year on year growth of -25.7%.
- Under Tax Revenue, Income Taxes and Road Taxes and Stamp sales performed above prorata at 80% and 92% respectively. This good performance could be attributed to possible under estimation of the budget for the two revenue sources. Taxes on property and goods and services performed at 69.1% and 59.5% respectively presumably due to subdued business activity due to continued effects of COVID 19.
- **Tax Revenue** would have performed higher if tax on international trade performed on target. However, the performance was 61.8% although this was 16.6% higher than the collection in the same period last year. Tax on international trade continued to be most important domestic revenue source contributing 29.1% of total revenue as at end September 2021 (which is higher than the budgeted share of 18.8%).

- **Non-Tax Revenue** performed worse than Tax Revenue at 51.5% (instead of 75% prorata) and below -25.7% lower than what was collected during Q1-Q3 2020. Apart from Administrative charges, Visa Charges and Harbour fees—use of the port (which performed 195%, 175% and 70% respectively) the rest of the NTR sources performed below prorata expectations (That is passport fees 0.1%, License fees 59.4%, Work permits 38.3%, Harbour fees – Handling 59.2%, Airport fees 62.3%, Fisheries license fees 52.5%, Telecommunication Spectrum fees 8.3%, Overflight fees 63.5%, and Election Registration Fees 0%). In the case of Election Registration fees, the reason for 0% performance is the delay in conducting elections.
- **Grants** amounted to \$109.41 million in Q1-Q3 2021 which was 26.6% of the annual target (far lower than prorata of 75%) and -43.5% lower than grants received in the same period last year. The reason for the observed performance is the suspension of budget support until elections are delivered. However, the project support has also performed far below prorata expectations at just 29.3% in the first 9 months of the year. Reasons for poor revenue performance for projects support are not readily known but could be related to project management challenges which MOF Management needs to investigate and address.

EXPENDITURE IN DETAIL – YEAR TO DATE END SEPTEMBER 2021

- **Compensation of employees** – Performance at the end of Q3 was 70.7% the annual target and 16.1% higher than spending in the same period last year. Compensation of employees should have been expected to spend 75% (prorata), however its below prorata expectations. Table3 shows that the performance is weighted down by poor performance in the donor fund projects which only executed 50.8% of their annual budget of compensation of employees probably due to delays experienced by projects in recruiting project staffs and consultants. On the other hand, payments by government also performed below prorata at 71.7% as shown in Table3. the reason for this is overbudgeting of ‘Other Employee Costs’ which performed at 62.6%.

Table 3 Government VS Donor fund Expenses

Code	Description	2018			2019			2020			2021		
		Budget	Actual	PFCE %	Budget	Actual	PFCE %	Budget	Actual	PFCE %	Budget	Act Q1-3	PFCE %
A	Consolidated Fund	265.07	249.49	94.1%	328.31	277.99	84.7%	444.27	352.96	79.4%	400.66	230.74	57.6%
21	Compensation of employees	145.74	142.43	97.7%	159.50	152.42	95.6%	222.84	216.61	97.2%	247.37	177.30	71.7%
22	Use of goods and services	78.51	69.84	89.0%	111.19	80.85	72.7%	88.34	62.19	70.4%	97.04	38.36	39.5%
23	Consumption of fixed capital	4.10	2.40	58.5%	18.03	8.23	45.6%	12.64	7.92	62.6%	31.56	1.14	3.6%
26	Grants	32.39	30.72	94.9%	39.03	36.08	92.4%	119.62	66.24	55.4%	22.94	13.94	60.8%
28	Other expenses	4.34	4.11	94.7%	0.56	0.41	73.7%	0.82	0.00	0.0%	1.74	0.00	0.0%
B	Donor Fund	32.00	19.05	59.5%	61.85	37.48	60.6%	226.44	117.89	52.1%	263.32	89.76	34.1%
21	Compensation of employees	0.82	0.65	79.0%	12.72	10.44	82.1%	12.42	10.41	83.8%	11.63	5.91	50.8%
22	Use of goods and services	19.80	10.81	54.6%	21.40	11.54	53.9%	65.67	18.51	28.2%	83.94	20.85	24.8%
23	Consumption of fixed capital	11.20	7.47	66.8%	18.36	6.57	35.8%	29.27	10.63	36.3%	50.28	9.81	19.5%
25	Subsidies	0.00	0.00	0.0%	0.36	0.00	0.0%	2.21	2.16	97.8%	9.27	1.27	13.7%
26	Grants	0.19	0.12	60.7%	9.02	8.92	98.9%	23.43	14.04	59.9%	47.49	18.21	38.4%
27	Social benefits	0.00	0.00	0.0%	0.00	0.00	0.0%	93.44	62.14	66.5%	60.72	33.72	55.5%
	Total	297.07	268.54	90.4%	390.16	315.47	80.9%	670.71	470.84	70.2%	663.98	320.50	48.3%

- **Purchase of Goods and Services.** Performance was 32.7% of the annual budget at the end of Q3 although this was 14.6% higher than the spending in the same period last year. The reason for the weak performance is due to government’s measure to cut non-essential running costs due to lower revenue achievement rates during 2021.
- **Capital Expenditure** performed at 13.4% at the end of Q3 and 3.1% higher than the spending in the same period last year. Capital spending for FGS local funds performed 3.6% largely due to government’s fiscal problems in mobilizing sufficient revenues as had been budgeted. On the other hand, capital spending for donor funded projects performed far below expectations at 19.5% instead of 75% especially given that projects are not expected to suffer from revenue shortfalls. Analysis shows that projects tend to under execute budgets for capital expenditure and use of goods and services. Figure 1 shows that during 2018-2020 average spending on capital and use of goods was 46.3% and 45.6% of annual budget respectively whereas the average spending on salaries was 81.7%. As seen in the figure 1, the situation for the first three quarters of 2021 is not so different from the average performance of 2018-2020 with the capital funds and purchase of goods and services performing at 19.5% and 24.8% respectively. Government needs to look into this low absorption of donor project funds.

Figure 1: Budget Execution Rates for FGS Local Funds VS Donor Funded Projects

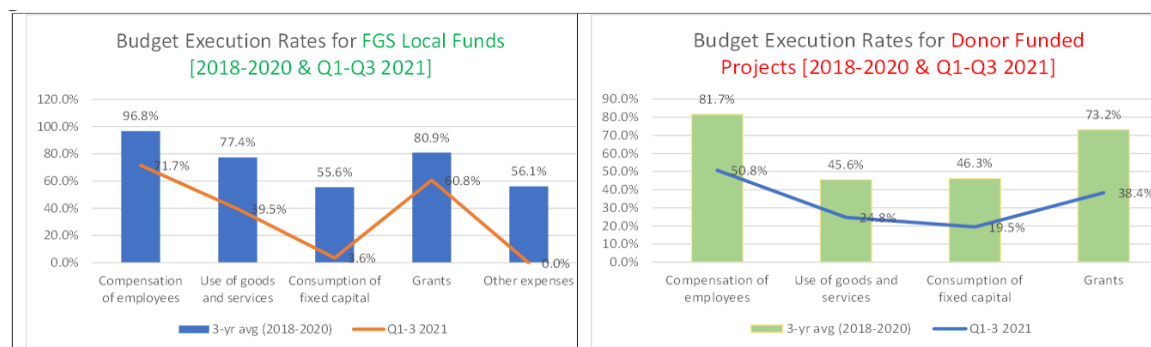


Table 4: Budget Execution Rates for Q1-Q3 2021 by Donor Fund Source

Fund Sources	Budget	Actual	Pfce %
World Bank (WB)	241,312,172	85,308,107	35.4%
o/w Budget Support	27,645,175	15,715,080	56.8%
o/w Project Support	213,666,997	69,593,027	32.6%
United Nations (UN)	5,035,425	1,442,945	28.7%
African Development Bank	11,110,813	1,979,506	17.8%
CARE	5,847,226	1,069,078	18.3%

- **Interest payments** – performed 368% of annual budget at the end of Q3 and 2.5% higher than the spending in the same period last year. The 368% performance clearly suggests that the budget for this expenditure item was underestimated, largely because government was yet to get full data on the debts that needed to be serviced. Government started servicing its public debt in 2020 after reaching HIPC decision point.
- **Transfers to FMSs** at the end of Q3 2021 performed 45.6% (instead 75% prorata) and 41.3% lower than the transfers made in the same period last year. The weak performance is largely due to lower revenue collection during the period under review. For instance, BRA receives 15% of customs revenue from Mogadishu Sea port. As annex1 shows customs revenue performed 61.8% (instead 75% prorata) at end of Q3 2021 which means BRA ends up receiving less than forecasted revenue.
- **Social Benefits** – Expenditure on this item is expected to come from three projects namely Shock Responsive Safety Net for Human Capital (BAXNAANO phase 1) with a budget of \$7M, Somalia Crisis Recovery Project (\$22.4M budget) and Somalia Emergency Locust Response Project Baxnaano phase 2 (\$31.3M budget). As at end of Q3 the latter two projects spent 10.8% and 100% of their annual budgets respectively whereas BAXNAANO phase 1 project was yet to spend in 2021(as at the end Q3). In total 55.5% of the annual budget on social benefit has been spent at end of Q3.

EXPENDITURE BY SECTOR SUMMARY TABLE – YEAR TO DATE END SEP 2021

Sector/MDA	Budget 2021	Actual 2021					Pfce Prorata 75%	% YTY
		Q1	Q2	Q3	Total			
Administration and General Services	312.8	38.2	37.9	53.5	129.6	41.4%	-9.0%	
Security	164.2	36.2	38.4	40.4	115.0	70.0%	12.3%	
Economic Services	79.5	6.2	9.8	12.1	28.2	35.4%	27.7%	
Social Services	110.0	4.9	44.9	7.1	56.9	51.8%	22.7%	
Grand Total	666.5	85.6	131.0	113.1	329.7	49.5%	5.3%	

Only the security sector spent close to the prorata 75% expectation with a 70% performance as at the end Q3 in 2021. Social services sector performed at 51.8% followed by administration at 41.4% and Economic services at 35.4%. In terms of year-on-year growth economic services registered the highest growth rate of 27.7% (Q1-3 2021 VS Q1-3 2020) followed by Social services sector which registered a growth of 22.7%. On the other hand, the Administration sector spent 9% lower than what the sector spent in same period last year which is a positive development since government is now prioritizing the economic and social services sectors which is expected to help to accelerate economic growth.

Annex 1: Revenue - FGS Summary Fiscal Operations as at end Sep 2021

SECTOR/MDA	Budget 2021	Actual				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	YTY %
Total Revenue	680.5	76.9	106.6	88.7	272.2	40.0%	-22.9%
Domestic Revenue	269.7	52.0	48.2	62.7	162.8	60.4%	1.9%
Tax Revenue	182.9	39.1	33.6	45.4	118.1	64.6%	18.6%
Taxes on income, profits, and capital gains	13.20	2.86	3.40	4.30	10.56	80.0%	26.2%
Income tax (individuals)	11.70	2.76	3.30	3.66	9.73	83.2%	34.32%
Wages and salaries (Public Sector Payees)	5.20	1.26	1.44	1.88	4.59	88.4%	73.39%
Wages and salaries (Private Sector Employees)	6.50	1.50	1.86	1.78	5.14	79.0%	11.81%
Income tax (corporations)	1.50	0.09	0.10	0.64	0.83	55.3%	-26.20%
Corporate profit tax	1.50	0.09	0.10	0.64	0.83	55.3%	-26.20%
Taxes on property	0.60	0.16	0.11	0.14	0.41	69.1%	-0.3%
Taxes on immovable property	0.60	0.16	0.11	0.14	0.41	69.1%	-0.33%
Rental income	0.60	0.16	0.11	0.14	0.41	69.1%	-0.33%
Taxes on goods and services	30.0	5.8	5.7	6.3	17.9	59.5%	19.1%
Excise taxes (domestic)	30.03	5.81	5.74	6.34	17.88	59.5%	19.08%
Sales taxes - Hotels	0.93	0.36	0.22	0.23	0.81	87.0%	16.53%
Sales taxes - Telecommunications	5.21	0.38	1.62	1.19	3.19	61.2%	300.03%
Sales taxes - Electricity Companies	1.30	0.00	0.00	0.00	0.00	0.2%	-60.47%
Sales taxes - on imported goods	18.00	4.87	3.72	4.69	13.28	73.8%	1.65%
Sales taxes - Airline tickets	1.32	0.20	0.19	0.22	0.61	45.9%	33.27%
Sales taxes - Others (TV Cable Providers)	1.28	0.00	0.00	0.00	0.00	0.0%	-100.00%
Taxes on international trade and transactions	128.0	26.5	21.7	30.9	79.1	61.8%	16.6%
Customs and other import duty	91.00	25.46	19.55	26.74	71.75	78.8%	13.81%
Customs and other Import duties	91.00	0.00	0.00	0.00	0.00	0.0%	0.00%
Custom taxes on petroleum	0.00	4.50	3.35	4.76	12.62		28.44%
Custom taxes on export goods	0.00	0.19	0.23	0.22	0.64		48.30%
Road vehicles (salon cars)	0.00	2.35	1.85	2.26	6.46		23.98%
Import tax on sugar	0.00	3.11	1.81	2.08	7.00		20.57%
Crude vegetable materials	0.00	0.00	0.00	0.00	0.00		-70.89%
Import tax on tobacco and matches	0.00	0.17	0.44	0.62	1.23		53.09%
Flour	0.00	0.50	0.30	1.36	2.16		19.07%
Construction of electronic materials	0.00	1.70	1.35	0.78	3.83		-13.41%
Cereal products, spaghetti etc	0.00	0.00	0.00	0.00	0.00		-55.30%
Vegetable oils	0.00	0.65	0.39	1.35	2.40		7.84%
Soap and cleaning products	0.00	0.59	0.35	0.55	1.49		-2.10%
Apparel, clothing, textile yarn	0.00	1.51	1.13	1.42	4.06		8.61%
Footwear	0.00	0.01	0.00	0.01	0.02		707.47%
Tea	0.00	0.03	0.06	0.05	0.14		5.04%
Vegetables and fruits	0.00	0.02	0.03	0.04	0.09		12.24%
Plastic materials	0.00	0.10	0.05	0.06	0.21		-6.52%
Rubber tyers	0.00	0.05	0.02	0.05	0.12		-8.91%
Poultry and edible offals	0.00	0.13	0.15	0.19	0.48		63.29%
Building materials	0.00	0.99	0.87	1.19	3.04		15.21%
Electronic materials	0.00	1.42	1.44	1.45	4.31		7.46%
Food items /rice, spaghetti. etc	0.00	1.38	1.21	2.96	5.56		36.85%
Household materials	0.00	1.08	0.92	1.03	3.03		9.82%
Cosmetics & perfume	0.00	0.11	0.05	0.06	0.22		-25.63%
Others	0.00	3.33	2.25	2.99	8.57		-3.31%
Shoes	0.00	0.37	0.37	0.31	1.04		0.07%
Beverages	0.00	1.17	0.92	0.94	3.04		12.08%
Import taxes on Khat	37.04	1.06	2.13	4.18	7.36	19.9%	52.75%
Import tax on Khat	37.04	1.06	2.13	4.18	7.36	19.9%	52.75%
Other taxes (road tax, stamp sales, other stamp duty)	11.01	3.77	2.67	3.69	10.13	92.0%	28.4%
Payable solely by business	11.01	3.77	2.67	3.69	10.13	92.0%	28.36%
Stamp duties of invoices and contracts (notary)	1.50	0.55	0.55	1.15	2.25	150.0%	136.64%
Road tax	1.60	0.46	0.33	0.36	1.15	72.0%	-9.91%
Other stamp duty	4.00	1.72	0.97	1.07	3.76	93.9%	31.07%
stamp duty on customs	3.91	1.04	0.82	1.12	2.97	76.1%	6.29%

SECTOR/MDA	Budget 2021	Actual				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	YTY %
Non Tax Revenue	86.8	12.8	14.6	17.3	44.7	51.5%	-25.7%
Sales of public goods and services	86.8	12.8	14.6	17.3	44.7	51.5%	-25.7%
Administrative fees and charges	86.83	11.60	13.64	15.97	41.21	47.5%	-27.50%
Administrative charges	2.00	1.26	1.03	1.60	3.89	194.7%	17.66%
Visa charges	4.00	2.02	2.16	2.82	7.00	175.1%	28.47%
Passports fees	4.66	0.00	0.00	0.00	0.00	0.1%	0.00%
Licence fees - Commerce and industry	1.50	0.24	0.22	0.43	0.89	59.4%	3.20%
Work permits and other fees	1.20	0.19	0.14	0.13	0.46	38.3%	-16.53%
Harbour fees - Albayrak	28.50	4.47	6.29	6.12	16.87	59.2%	-20.88%
Airport fees - Favori	3.30	0.58	0.63	0.85	2.06	62.3%	7.77%
Fisheries licence fees	2.10	0.01	0.62	0.47	1.10	52.5%	-49.80%
Telecommunication Spectrum fees	12.60	0.36	0.01	0.68	1.05	8.3%	-39.38%
Overflight fees	12.40	2.47	2.53	2.87	7.88	63.5%	-59.61%
Harbour Fees	0.00	1.23	0.98	1.28	3.50		5.22%
Customs Harbour fees	0.00	1.23	0.98	1.28	3.50		5.22%
Grants	410.8	25.0	58.4	26.0	109.4	26.6%	-43.5%
Grants from foreign governments (bi-lateral)	30.00	0.00	0.00	0.00	0.00	0.0%	-100.0%
Grants from foreign govts (current)	30.00	0.00	0.00	0.00	0.00	0.0%	-100.00%
Current (Turkey)	30.00	0.00	0.00	0.00	0.00	0.0%	-100.00%
Grants from international organizations (multi-lateral)	380.80	24.97	58.40	26.03	109.41	28.7%	-41.2%
Current - multi-lateral Grants (budget support-current)	380.80	24.97	58.40	26.03	109.41	28.7%	-41.18%
Current - World Bank - Capacity Injection Project	4.13	0.44	0.36	0.38	1.18	28.6%	17.33%
Current - World Bank - Public Financial management	10.37	0.49	1.05	0.85	2.39	23.1%	24.54%
Current - World Bank - RCRF - Budget support	8.58	10.89	11.39	7.44	29.72	346.4%	41.74%
Current - World Bank - SOPTAP (Petroleum)	0.13	0.00	0.00	0.00	0.00	0.0%	-100.00%
Current - African Development Bank - Economic and Financial	2.81	0.28	0.73	0.35	1.36	48.4%	4.13%
Current - United Nations - Peace Building Fund (SFF)	3.19	0.00	0.00	0.00	0.00	0.0%	0.00%
Current - Urban Investment Planning Project (SUIIP)	1.83	0.22	0.00	0.18	0.40	21.9%	-78.04%
Current - United Nations - District Rehabilitation Project (S2S)	1.93	0.00	0.00	0.00	0.00	0.0%	0.00%
Global Partnership For Education	2.56	0.00	0.00	1.07	1.07	41.9%	7.26%
Current - World Bank - SEAP	2.81	0.35	0.59	1.04	1.98	70.6%	341.33%
Current Somalia Shock-Responsive Social Safety Net Project Pr	11.38	0.00	0.61	0.32	0.93	8.1%	-95.82%
WB - Recurrent Costs and Reform Financing Project	39.90	4.00	0.00	2.63	6.63	16.6%	0.00%
Current- African Development Bank - Energy Sector Project	0.98	0.00	0.00	0.05	0.05	5.6%	0.00%
Current- World Bank - "BIYOOLE" PROJECT	11.78	1.74	1.47	1.43	4.64	39.4%	169.41%
Current - African Development Bank - Road Infurastrecture Pr	4.12	0.16	0.00	0.00	0.16	3.9%	61.26%
Current - African Development Bank - SIEMID	3.32	0.17	0.41	0.26	0.84	25.2%	0.00%
Current- World Bank - SCALED-UP PROJECT	24.79	1.77	1.68	1.49	4.94	19.9%	62.81%
Current- World Bank - Somalia Urban Resilience Project PH2	29.49	0.46	0.63	4.18	5.27	17.9%	0.00%
Current- World Bank - DPO - Budget Support	100.00	0.00	0.00	0.00	0.00	0.0%	-100.00%
Current -World Bank - Somalia Crisis Recovery Project (SCRPr)	71.41	4.00	8.18	3.22	15.40	21.6%	-20.45%
Current - United Nations - Maximum County Allocation (GPE-	3.29	0.00	0.00	0.00	0.00	0.0%	0.00%
Current - WB - Somali Integrated Statistics and Economic Capa	10.52	0.00	0.00	0.64	0.64	6.1%	-24.14%
Current - WB - Somalia Emergency Locust Response Project (SI	31.49	0.00	31.30	0.50	31.80	101.0%	0.00%

Annex 2: Expenditure - FGS Summary Fiscal Expenditure as at end Sep 2021

Expenditure	Budget 2021	Actual				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	YTY %
Total Expenditure	666.5	85.6	131.0	113.1	329.7	49.5%	5.3%
Compensation of Employees	259.0	56.1	60.2	67.0	183.2	70.7%	16.1%
Wages & salaries	242.96	53.49	56.38	63.00	172.87	71.2%	16.13%
Wages and salaries	156.21	35.74	37.16	38.96	111.87	71.6%	11.47%
Allowances	86.74	17.74	19.22	24.04	61.00	70.3%	25.78%
Other employee costs	16.05	2.59	3.78	3.96	10.34	64.4%	16.14%
Other employee costs	16.05	2.59	3.78	3.96	10.34	64.4%	16.14%
Purchase of Goods and Services	181.0	13.8	22.5	22.9	59.2	32.7%	14.6%
General expenses	46.22	2.42	4.72	5.97	13.11	28.4%	-9.97%
Utilities	7.28	0.48	0.74	1.21	2.43	33.4%	-22.13%
Rent	4.84	0.46	0.32	0.58	1.36	28.2%	25.04%
Fuel and lubricants	7.87	0.57	1.38	1.54	3.49	44.3%	0.49%
Repairs and maintenance	5.56	0.28	0.49	0.75	1.52	27.3%	-0.92%
Office materials and other consumables	7.08	0.39	0.84	0.92	2.14	30.3%	6.81%
Travel expenses	13.60	0.25	0.94	0.97	2.16	15.9%	-35.19%
Education and training expenses	16.85	0.22	1.85	0.83	2.90	17.2%	98.15%
Education expenses	6.57	0.04	0.12	0.58	0.74	11.3%	-36.59%
Training expenses	10.27	0.18	1.73	0.25	2.16	21.0%	645.05%
Consulting and professional fees	53.94	3.44	6.48	6.21	16.13	29.9%	90.08%
Consulting and professional fees	52.45	3.30	6.30	5.89	15.49	29.5%	82.72%
Audit fees	1.11	0.13	0.18	0.32	0.64	57.8%	0.00%
Medical Fee	0.38	0.00	0.00	0.00	0.00	0.0%	-100.00%
Finance costs	5.71	1.10	0.92	1.28	3.30	57.8%	-29.99%
Bank commissions	5.66	1.10	0.92	1.28	3.30	58.3%	-29.91%
Specialized materials and services	22.86	2.10	1.44	2.43	5.97	26.1%	-20.39%
Health and hygiene materials and services	8.08	0.54	0.11	0.26	0.91	11.2%	49.34%
Military materials, supplies and services	0.64	0.03	0.03	0.12	0.17	27.4%	-58.15%
Police materials, supplies and services	0.30	0.03	0.03	0.08	0.13	41.7%	0.00%
Other specialized materials and services	4.35	0.17	0.28	0.68	1.13	26.1%	24.05%
Special operational services	9.50	1.34	0.99	1.30	3.63	38.2%	-34.72%
Other expenses	35.40	4.48	7.13	6.20	17.80	50.3%	19.05%
Other General Expenses	35.40	4.48	7.13	6.20	17.80	50.3%	19.05%

Expenditure	Budget 2021	Actual				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	YTY %
Capital Expenditure	81.8	1.8	5.1	4.1	11.0	13.4%	3.1%
Fixed assets acquisition	76.92	1.78	5.09	4.09	10.95	14.2%	3.05%
Acquisition of fixed assets - buildings and structures	26.25	0.00	0.00	1.29	1.29	4.9%	136.21%
Acquisition of fixed assets - machinery, furniture & equipment	11.88	0.05	3.78	0.15	3.97	33.4%	2277.68%
Acquisition of fixed assets - ICT	13.66	0.18	0.92	0.86	1.95	14.3%	-16.53%
Acquisition of other fixed assets	25.12	1.55	0.39	1.79	3.74	14.9%	-50.67%
Inventories	4.92	0.00	0.00	0.00	0.00	0.0%	0.00%
Other Inventories	4.92	0.00	0.00	0.00	0.00	0.0%	0.00%
Interest and other charges	2.5	4.2	2.7	2.3	9.2	368.0%	2.5%
Loan Interest and Commitment Charges (non residents)	2.50	4.21	2.65	2.34	9.20	368.0%	2.48%
Subsidies	9.3	0.1	0.9	0.2	1.3	13.7%	-13.0%
Subsidies to non-financial private enterprises	9.27	0.14	0.93	0.20	1.27	13.7%	-13.02%
Transfers (Grants)	70.4	9.6	8.3	14.2	32.2	45.6%	-41.3%
External Transfers (Grants)	1.09	0.36	0.00	0.33	0.69	63.1%	-93.44%
Grants to international organizations - current	1.09	0.36	0.00	0.33	0.69	63.1%	11.04%
Internal Transfers (Grants)	69.34	9.27	8.32	13.87	31.46	45.4%	-28.95%
Transfer to Subnational	69.34	9.27	8.32	13.87	31.46	45.4%	-28.95%
Puntland	0.00	1.31	1.55	2.08	4.94		-29.01%
Jubaland	0.00	0.92	1.34	2.50	4.76		11.66%
Hirshabelle	0.00	1.16	0.15	0.78	2.09		-65.47%
South West State	0.00	0.86	1.02	2.50	4.38		-29.76%
Galmudug	0.00	0.59	0.86	1.38	2.83		-54.75%
Benadir-Mogadishu City	0.00	4.15	3.19	4.35	11.69		-14.45%
Chamber of commerce	0.00	0.14	0.11	0.14	0.39		48.04%
Somali Development Bank	0.00	0.14	0.11	0.14	0.39		48.04%
Social benefits	60.7	0.0	31.3	2.4	33.7	55.5%	20.7%
Social Security benefits	7.00	0.00	0.00	0.00	0.00	0.0%	-100.00%
Social Assistance Benefits	53.72	0.00	31.30	2.42	33.72	62.8%	344.55%
Other expenses	1.7	0.0	0.0	0.0	0.0	0.0%	0.0%

Annex 3: Expenditure by Sector/MDA as at end of Sep 2021

SECTOR/MDA	Budget 2021	Actual 2021				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	% YTY
Administration and General Services	312.8	38.2	37.9	53.5	129.6	41.4%	-9.0%
Office of the Presidency	9.56	1.46	2.12	2.57	6.15	64%	26.0%
Office of the Parliament	5.94	0.99	1.23	1.30	3.51	59%	-6.6%
Members of Parliament (Allowance)	14.60	3.45	2.29	4.58	10.32	71%	-2.7%
Members of Parliament (Allowance) Senate	4.25	0.84	0.71	1.26	2.81	66%	1.8%
Office of the Prime Minister	22.59	2.17	3.15	3.14	8.46	37%	31.8%
Ministry of Foreign Affairs	3.72	0.52	0.66	1.23	2.41	65%	38.8%
Embassies	7.49	0.85	1.07	1.16	3.09	41%	-12.0%
Ministry of Finance	108.59	5.37	7.13	12.35	24.86	23%	-2.8%
Accountant General	1.93	0.43	0.48	0.48	1.40	72%	-0.1%
General Activities for the Government	47.51	12.97	9.22	14.29	36.48	77%	-34.3%
Directoriate of Financial Reporting Center	0.97	0.11	0.19	0.20	0.50	52%	20.3%
Public Procurement Authority	0.50	0.00	0.00	0.00	0.00	0%	0.0%
Ministry of Planning	14.39	1.63	1.76	1.75	5.14	36%	78.3%
National Statistics Department	11.98	0.11	0.29	0.66	1.06	9%	0.0%
Ministry of Interior and Federal Affairs	20.74	1.83	0.61	1.02	3.46	17%	-49.9%
Somali Refugee and IDPs Commission	0.73	0.14	0.16	0.17	0.47	65%	20.0%
National ID Authority DADSOM	0.70	0.02	0.03	0.05	0.10	14%	0.0%
Ministry of Religious Affairs	1.34	0.27	0.29	0.33	0.89	67%	22.0%
Ministry of Justice and Endowment	1.76	0.13	0.20	0.19	0.52	30%	12.5%
Custodian Corps	10.05	2.13	2.45	2.46	7.05	70%	23.3%
Supreme Court	4.43	0.31	0.47	0.51	1.29	29%	118.9%
Banadir Court	1.84	0.35	0.41	0.44	1.20	65%	21.9%
Appeal Court	1.04	0.12	0.18	0.23	0.52	50%	104.1%
Judiciary Service Committee	0.58	0.02	0.05	0.04	0.10	18%	16.1%
Attorney General	1.46	0.25	0.30	0.36	0.91	62%	17.9%
Solicitor General	0.65	0.10	0.10	0.12	0.32	49%	-7.8%
Auditor General	2.50	0.43	0.60	0.75	1.79	71%	51.4%
Ministry of Humanitarian Affairs and Disaste	1.36	0.31	0.24	0.27	0.81	60%	15.3%
Ministry of Constitution	2.17	0.07	0.24	0.26	0.57	26%	45.4%
Boundaries and Federation Commission	0.65	0.10	0.14	0.14	0.38	58%	-2.6%
National Reconciliation Commission	0.50	0.08	0.11	0.11	0.30	60%	-4.2%
National Independent Electoral Commission	3.56	0.30	0.45	0.50	1.26	35%	-10.8%
Human Rights Commission	0.10	0.00	0.00	0.00	0.00	0%	0.0%
Indep. Constitution Review and Imp. Commis	0.70	0.11	0.15	0.15	0.41	59%	-3.6%
National Civil Service Commission	1.53	0.25	0.26	0.32	0.84	55%	-3.0%
The Independent Commission for Combating	0.42	0.00	0.14	0.13	0.26	62%	0.0%

SECTOR/MDA	Budget 2021	Actual 2021				Pfce (9 months pro-rata 75%)	Year to Year Growth
		Q1	Q2	Q3	Total	Pfce	% YTY
Security	164.2	36.2	38.4	40.4	115.0	70.0%	12.3%
Ministry of Defence	1.26	0.19	0.22	0.27	0.68	54.4%	-5.3%
Armed Forces	92.90	21.12	21.97	22.88	65.97	71.0%	11.4%
Military Court	1.46	0.24	0.36	0.44	1.05	71.5%	8.1%
Disabled and Orphans Organization	0.12	0.01	0.02	0.02	0.04	34.8%	-18.6%
Ministry of National Security	1.92	0.22	0.22	0.25	0.69	36.0%	-12.5%
Police Force	44.12	10.04	10.70	10.77	31.51	71.4%	15.0%
National Security Force	17.81	3.74	3.81	4.19	11.73	65.9%	15.5%
Immigration Department	4.61	0.65	1.15	1.54	3.33	72.3%	8.3%
Economic Services	79.5	6.2	9.8	12.1	28.2	35.4%	27.7%
Ministry of Water and Energy	8.02	0.54	0.97	1.00	2.50	31.2%	110.2%
Ministry of Mineral	1.70	0.26	0.30	0.34	0.89	52.7%	33.6%
Ministry of Agriculture	1.74	0.32	0.32	0.36	1.00	57.2%	17.7%
Ministry of Livestock and Forestry	1.66	0.19	0.20	0.22	0.61	36.8%	11.7%
Ministry of Fishery and Marine Resource	1.92	0.27	0.31	0.31	0.89	46.3%	-21.9%
Somali Marine Research	0.60	0.11	0.13	0.14	0.37	61.9%	8.1%
Offshore and Fisheries Development Project	0.11	0.01	0.01	0.01	0.03	32.1%	-32.6%
Ministry of Information	6.68	0.97	1.27	1.42	3.66	54.9%	4.1%
Ministry of Post and Telecommunication	1.73	0.31	0.33	0.37	1.02	58.9%	-36.6%
National Communication Agency	1.17	0.07	0.15	0.14	0.36	30.9%	-46.6%
Ministry of Public Work & Reconstruction	30.93	0.68	2.14	3.07	5.89	19.0%	638.0%
Ministry of Transport and Aviation	2.34	0.39	0.49	0.57	1.44	61.7%	11.2%
Civil Aviation and Meteo-Authority	15.08	1.15	2.01	2.87	6.03	40.0%	-5.7%
Ministry of Transport and Ports	1.64	0.28	0.28	0.30	0.86	52.3%	5.8%
Hamar Port	1.02	0.15	0.23	0.31	0.69	67.3%	5.9%
Ministry of Industry & Commerce	2.68	0.48	0.57	0.64	1.69	63.0%	12.1%
Somali Quality Assurance Agency	0.52	0.05	0.08	0.09	0.21	41.3%	0.0%
Social Services	110.0	4.9	44.9	7.1	56.9	51.8%	22.7%
Ministry of Health	33.83	1.33	9.16	1.32	11.81	34.9%	214.8%
Ministry of Education and Higher Education	19.16	1.50	1.78	2.60	5.88	30.7%	6.9%
Somali National University	8.36	1.00	1.50	1.61	4.12	49.2%	43.9%
Somali Academy of Sciences and Arts	1.06	0.16	0.18	0.25	0.59	55.1%	34.9%
Intergovernmental Ackademy of Somali Lang	1.36	0.04	0.06	0.06	0.16	12.0%	-3.1%
Ministry of Labor and Social Affairs	44.59	0.59	31.97	0.86	33.42	74.9%	46.5%
Ministry of Youth and Sport	0.65	0.14	0.09	0.18	0.41	63.5%	3.3%
Ministry of Women and Human Rights Dev.	0.84	0.18	0.11	0.22	0.51	61.2%	-13.9%
Somali Disable Agency	0.10	0.00	0.02	0.01	0.03	32.5%	0.0%
Grand Total	666.5	85.6	131.0	113.1	329.7	49.5%	5.3%