



FEDERAL GOVERNMENT OF SOMALIA
MINISTRY OF FINANCE

In-Year Budget Execution Performance Report
(January-March 2024)

**Budget Analysis, Monitoring and
Communication Office**
BUDGET DIRECTORATE

SNAPSHOT OF BUDGET IMPLEMENTATION

- Total revenue and grants** in the first three months (January-March) of 2024 amounted to \$118.41 million, which was 11.4% of the annual budget, and 46.4% higher than the revenue collected in the same period last year. Domestic revenue brought in \$91.71 million, which was 26.5% of the annual budget, and 41.3% higher than the collection in the same period last year. Donor grants brought in \$26.70 million representing 3.8% of the annual budget though 67.0% higher than the grants received in the same period last year (grant receipts included \$21.06 million from multilateral institutions and \$5.64 million from bilateral governments). Thus, the observed overall weak performance of 11.4% (which is far lower than the 25% prorata expectation), was on account of the weak performance of donor grants (which performed at 3.8% against a 25% prorata expectation). The significant year-on-year increase for domestic revenue reflects improved revenue collection strategies that started in 2022.
- Expenditure** during the first quarter amounted to \$126.39 million, representing 11.7% of the annual budget, and a year-on-year increase of 23.8%. Expenditure drivers during the first quarter included compensation of employees which consumed \$80.56 million (63.7% of total Q1 expenditure, 25.4% higher than expenditure in Q1 of 2023) and purchase of goods and services which consumed \$28.12 million (22.2% of total Q1 expenditure, 43.1% year-n-year increase). Thus, the two spending items accounted for 85.9% of total Q1 expenditure).
- Fiscal balance** for Q1 was \$7.98 million and was covered by cash balances from the previous financial year.

Summary Table 1: Revenue and Expenditure Quarter-one 2024

Fiscal Variable	Budget 2022	Actual 2022					Prfc 100%	Year to Year Growth	Budget 2023	Actual 2023					Prfc 100%	Year to Year Growth	Budget 2024	Actual 2024 Q1	Prfc 25%	Year to Year Growth
		Q1	Q2	Q3	Q4	Actual 2022				Q1	Q2	Q3	Q4	Actual 2022						
Total Revenue	944.86	77.35	159.40	216.08	266.81	719.65	76.2%	73.5%	917.27	80.88	88.72	262.61	305.81	738.02	80.5%	2.6%	1040.81	118.41	11.4%	46.4%
Domestic Revenue	250.10	56.88	58.38	56.65	90.76	262.67	105.0%	14.4%	283.31	64.90	72.27	95.20	97.12	329.49	116.3%	25.4%	346.18	91.71	26.5%	41.3%
Taxes	173.70	41.31	39.85	39.09	61.44	181.69	104.6%	11.6%	189.91	45.44	50.75	66.29	62.15	224.63	118.3%	23.6%	241.43	65.77	27.2%	44.7%
Non Taxes	76.40	15.57	18.53	17.56	29.32	80.98	106.0%	21.2%	93.40	19.45	21.52	28.91	34.97	104.86	112.3%	29.5%	104.76	25.95	24.8%	33.4%
Grants	694.76	20.47	101.02	159.43	176.05	456.98	65.8%	179.9%	633.97	15.98	16.45	167.41	208.69	408.53	64.4%	-10.6%	694.62	26.70	3.8%	67.0%
Expenditure	929.92	94.32	171.20	155.90	307.63	729.04	78.4%	53.8%	1079.32	102.12	118.89	184.72	314.55	720.28	66.7%	-1.2%	1079.32	126.39	11.7%	23.8%
Compensation of Emplo	264.44	61.45	63.43	62.25	72.45	259.58	98.2%	3.8%	361.61	64.23	67.85	73.20	86.96	292.24	80.8%	12.6%	361.61	80.56	22.3%	25.4%
Use of goods and servic	228.28	17.89	27.37	34.02	58.96	138.24	60.6%	23.2%	327.48	19.65	30.17	36.70	51.68	138.20	42.2%	-0.03%	327.48	28.12	8.6%	43.1%
Interest and other charg	2.50	1.76	5.79	2.44	7.82	17.81	712.2%	12.2%	9.80	1.77	4.51	3.45	3.47	13.20	134.7%	-25.9%	9.80	0.92	9.4%	-47.9%
Subsidies	7.55	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	13.16	0.32	0.46	4.05	0.57	5.40	41.0%	0.0%	13.16	1.66	12.8%	418.7%
Grants	117.65	12.30	28.45	42.55	27.94	111.24	94.6%	142.6%	216.39	12.17	13.59	42.26	58.26	126.27	58.4%	13.5%	216.39	13.92	6.4%	14.4%
Social benefits	268.82	0.00	44.81	9.88	134.25	188.94	70.3%	373.9%	87.70	2.98	0.00	17.35	110.23	130.55	148.9%	-30.9%	87.70	0.00	0.0%	-100.0%
Other expenses	0.00	0.00	0.00	0.02	0.02	0.03	721.5%	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%	0.00	0.00			0.0%
Non Financial Assets	40.68	0.92	1.34	4.74	6.21	13.20	32.4%	31.9%	63.17	1.00	2.30	7.71	3.39	14.41	22.8%	9.1%	63.17	1.21	1.9%	20.0%

PROPOSED MANAGEMENT ACTIONS

- The analysis of both revenue and expenditure performance continues to be partly constrained by a lack of administrative, non-financial data relating to the various revenue sources and results achieved from government spending. Financial data on e.g., revenue collected and expenditure incurred is available but data on the revenue base (e.g., number of visas issued, volume of fuel sold, number of air tickets sold, number of ships docked in a quarter, etc.) or results from spending such as policies adopted, scholarships issued, roads

lengths maintained, etc., is lacking. There is a need for MOF to engage the Revenue Department, MDAs and National Bureau of Statistics to take an interest in collecting and providing such administrative data.

- 2) The performance of budget support from multilateral institutions was weak during Q1. Disbursements for this money are usually dependent on FGS' efficiency in fulfilling the requirements agreed upon with the donors to disburse the money, e.g., having to fulfill the Performance Based Conditions (PBCs) in the case of budget support from the World Bank via the RCRF Project. There may be a need for close monitoring of the implementing agencies responsible for fulfilling the PBCs to ensure all the programmed budget support funds are obtained promptly.

REVENUE IN DETAIL – YEAR TO DATE END QUARTER-ONE 2024

- **Tax revenue** for Q12024 amounted to \$65.77 million, representing 27.2% of the annual target and a growth of 44.7% when compared to collections in the same period last year. Tax revenue comprises income taxes which performed at 37.8% of the annual target, taxes on local goods and services 26.8%, and customs revenue 26.0%. The summarized performance for each of these revenue heads is provided below.
- **Income taxes** contributed \$8.78 million, which was 37.8% of the annual target and 119.9% higher than the Q1 collection last year. Corporate taxes contributed \$2.38 million, which was 56.6% of the annual target, and xx% higher than the collection in same period last year. The improved performance was largely due to increased audits and identification and registration of corporate taxpayers. Payroll taxes contributed \$5.47 million, of which \$2.03 million came from public employees (26.2% of annual target, 24.3% year-on-year growth) and \$3.44 million collected from private sector (34.2% of annual target, 68.7% year-on-year growth). The significant increase in payroll taxes from the private sector is attributed to increased identification and registration of employing firms that were previously non-compliant. Rental income taxes contributed \$0.94 million which was 75.9% of the annual target and 342.9% higher than the collection in same period last year (2023). The phenomenal performance is attributed to the door-to-door tax enforcement approach that the tax administration employed to identify and register rental properties that were previously non-compliant.
- **Taxes on local goods and services** yielded \$12.49 million, which was 26.8% of the annual target and 86.5% higher than the collection in the same period last year. About 58% of this revenue came from sales tax on imported goods, and the rest (42%) from the rest of the sales tax base (hotels, airline tickets, telecoms, electricity, and other local sales of goods and services). The observed 86.5% year on year growth is attributed to door-to-door approach of tax enforcement which identified and brought into the tax net additional taxpayers that were previously dodging payment of taxes. This mainly targeted hotels and restaurants/coffee/tea cafes. Sales tax from airline tickets and imported goods also registered higher year-on-year growth (47% and 55% respectively) which was attributed to increased travel both local and international travel, and in the case of imported goods, increased importation of goods coupled with improved customs administration which now ensures thorough verification and declaration of imported items to minimize tax evasion.
- **Customs taxes** brought in \$42.48 million representing 26.0% of the annual target and 27.6% higher than the collection in the same period last year. Khat brought in \$4.23 million which was 22.2% of annual target and 1.9% higher than the collection in the same period last year. Revenue from non-khat imports amounted \$38.01 million which was 26.5% of annual target and 14.9% higher than the collection in the same period last year. Export levies contributed \$0.24 million which was 22.2% of annual target and 0.6% higher than collections from export levies during Jan-Mar 2023. The observed

improved performance in customs revenue is generally attributed to an increase in tax rates that took effect in May 2023, and improved customs administration including measures taken to minimize tax evasion and corruption in customs. Item-wise, significant year-on-year growth was registered for electronics (48%), cigarettes (144%), fuel and lubricants (58%), cloths and shoes (63%), household materials (79%), cosmetics 25%, detergents (34%) and plastics (44%). It should be noted that customs revenues reported in this report are collected from Mogadishu seaport and airport. It does not include customs revenue collected by Federal Member States particularly at Bosaso, Kismayo, Garowe and the small ports.

- **Non-Tax Revenue (NTR)** was \$25.95 million, which was 24.8% of the annual target and 33.4% higher than the collection in the same period last year. Much of the revenue from NTR sources came from the following six of the 30 various sources:
 - *Overflight fees* (\$6.67 million, 33.2% of annual target, 62% year-on-year growth)
 - *Harbour [cargo handling] fees* (\$7.02 million, 24% of annual target, 25% growth)
 - *Customs harbour fees* (\$1.78 million, 28.6% of annual target, 29.4% growth)
 - *Fishing license fees* (\$1.04 million, 18.6% of annual target, 51000% growth)
 - *Passport fees* (\$2.52 million, 24% of annual target, 5.6% growth)
 - *Visa fees* (\$1.96 million, 25.3% of annual target, 7.2% growth).
- **External Grants** amounted to \$26.70 million in Q1 of 2024, which was just 3.8% of the annual target. On a year-to-year basis, external grants in Q1 increased by 67.0% when compared to the grants received during the same period last fiscal year. Of the \$26.7 million worth of grants received in Q1, \$21.06 million came from multilateral agencies (WB, AfDB) as shown in table 1, and \$5.64 million came from United Arab Emirates. Government had expected to receive \$7.5 million from Turkey in Q1, however this grant money is paid in quarterly disbursements hence the Q1 disbursement will be reflected in the Q2 report. Disbursements from the World Bank would have been higher than received if Government had timeously met all the Performance Based Conditions (PBCs) agreed under the RCRF project against which disbursements are pegged.

Table 2: Grant disbursements Quarter-one 2024

Source	Annual Budget	Actual Q1	Pfce %
WB	602.52	18.63	3%
UAE	38.12	5.64	15%
ADF	23.99	2.43	10%
Grand Total	664.62	26.70	4%

EXPENDITURE IN DETAIL – YEAR TO DATE ENDED MARCH 2024

- **Compensation of employees** – During Q1 2024, the government spent \$80.56m on compensation of employees, representing 22.3% of the annual target and a 25.4% increase compared to similar expenditure during the same period in the previous year (2023). As much as 99.5% of the Q1 expenditure on compensation of employees was paid to Government staff, and the rest (0.5%) paid to [donor-funded] project staff. As Table 4 shows, salaries for project staff was only 10% of the annual budget, which is

far below the 25% prorata expectation. This low spending on part of donor-funded projects was attributed to delays to recruit staff for the new projects launched in 2024, and the rather usual slow-start in execution of activities in the first two months of the financial year. It should be noted that compensation of employees accounted for 64% of total Q1 expenditure against a planned/budgeted share of 33.4% for the entire financial year.

Table 4: FGS Expenditure by Fund, Quarter-one 2024

Government Fund	Annual Budget 2024	Q1 Actual	Pfce 25%
Compensation of Employees	356.84	80.14	22%
Grants	73.28	9.58	13%
Interest	9.80	0.92	9%
Nonfinancial Assets	11.20	0.00	0%
Use of Goods and Services	118.61	18.11	15%
Sub-Total	569.72	108.76	19%
Donor Fund	Annual Budget 2024	Q1 Actual	Pfce 25%
Compensation of Employees	4.11	0.42	10%
Grants	145.21	4.33	3%
Nonfinancial Assets	52.60	1.21	2%
Social Benefits	85.60	0.00	0%
Subsidies	13.16	1.66	13%
Use of Goods and Services	208.91	10.01	5%
Sub-Total	509.60	17.63	3%
Grand Total	1079.32	126.39	12%

- **Purchase of Goods and Services** – A total of \$28.12 million was incurred during Q1 which was 8.6% of the annual budget and 43.1% higher than the spending on goods and services in the same period the previous year. Expenditure on goods and services paid from the Government Local Fund was \$18.11 million representing 15% of the annual budget. On the other hand, expenditure on goods and services procured by donor-funded projects was \$10.01 million representing 5% of the annual budget. Thus, the overall weak absorption of 8.6% for Q1 was as a result of slow absorption under donor-funded projects. The major reason for the slow absorption of project funds is delayed execution of project activities in Q1. The drivers for this expenditure item include the following:
 - *Travel and conferences (\$1.84m, 7.7% of annual budget, 28.5% growth, 7% of expenditure on G+S)*
 - *Fuel and lubricants (\$2.12m, 18.5% of annual budget, 91% growth, 8% share to G+S)*
 - *Consultancy and professional expenses (\$10.6m, 6.2% of annual budget, 87.4% growth, 38% share to total G+S)*
 - *Financing costs (\$1.75m, 14.4% of annual budget, 62.2% growth, 6% share to total G+S)*
 - *Consultancy and professional expenses (\$10.6m, 6.2% of annual budget, 87.4% growth, 38% share to total G+S)*
 - *Specialized materials and services (\$1.24m, 18.9% of annual budget, 5.5% growth, 4% share to total G+S)*
 - *General expenses (\$7.63m, 15.1% of annual budget, 19.3% growth, 27% share to total G+S)*
 - *Rent (\$0.81m, 13.2% of annual budget, 70.2% growth, 3% share to total G+S)*

- **Capital Expenditure** amounted to \$1.21 million for Q1 2024, representing 1.9% of the annual budget though this was 20.0% higher than capital spending in the same period the last year. All the recorded capital spending for Q1 was incurred under donor funded projects. The funds were mostly spent on acquiring machinery and equipment. Table # contains the list of capital projects where these funds were spent.
- **Table #: Capital spending (Donor-Projects) in Q1 2024**

Capital Spending Project	Capital Spending Jan-Mar 2024
Somali Food Systems Resilience Project	719,268
Somalia Capacity Advancement, Livelihoods and Entrepreneurship through Digital Uplift Project (SCALE-UP)	334,348
Somalia Crisis Recovery Project (SCRP)	93,910
Damal Caafimad Project	43,900
Somali Integrated Statistics and Economic Planning Capacity Building (SISEPCB Project)	11,405
Somalia Recurrent Cost and Reform Financing Project - Phase III	1,985
De-risking, Inclusion and Value Enhancement of Pastoral Economies in Horn of Africa Project	1,100
Grand Total	1,205,916

- **Interest payments** during Q1 totaled \$0.92 million which was 9.4% of the annual budget and -47.9% lower than the same period last year. The nearly 50% reduction in interest payments is attributed to the debt relief that Somalia obtained in December 2023 (which happened after the budget for 2024 had been finalized), whereby the Government now no longer needed to service the debts that had been forgiven.
- **Transfers to FMSs during Q1** totaled \$12.65 million, which was 6.8% of the annual target and 16.4% higher than transfers made in the same period last year. Transfers from the Government Local Fund totaled \$9.58 million (13% of annual budget) whereas transfers under the Donor Projects Fund totaled \$4.33 million representing 3% of the annual budget (see Table 4). The transfers are expected to pick up in the subsequent quarters. Grants under the Government Local Fund are formula-based and usually dependent on especially collections from fisheries licenses and customs. The higher/lower the achievement rates in these areas, the higher/lower the amounts transferred to FMSs as grants.
- **Subsidies** – A total of \$1.66 million was spent on subsidies during Q1 of 2024, which was 12.8% of the annual target but 418.7% higher than the subsidies granted in the same period last year. The entire budget for subsidies is administered under the Donor Fund (see Table 4) and mostly benefits the energy sector.

EXPENDITURE BY SECTOR

Table 6: FGS Expenditure by Sector Quarter-one 2024, in Million\$

Sector/MDA	Budget 2024	Q1 Actual	Pfce 25%	YTY %
Administration and General Services	382.91	49.42	12.9%	12.7%
Security	255.63	56.06	21.9%	27.7%
Economic Service	232.11	12.28	5.3%	42.7%
Social Service	208.68	8.62	4.1%	50.3%
Total	1079.32	126.39	11.7%	23.8%

- Administration and General Services** - The sector absorbed \$49.42m as of the end of the first Quarter of 2024. This was 12.9% of the annual target, increased by 12.7% when compared to the sector spending during the same period last year, and accounted for 39.1% of total spending during the quarter. Much of the spending in this sector (24.30%) went on general activities of the Government, followed by Ministry of Finance 20.17% and Parliament 12.51%. The rest of the spending (43.02%) was shared amongst the other 34 cost centers in the sector.
- Security** spent a total of \$56.06 million during Q1 2024 which was 21.9% of the annual target, increased by 27.7% over the sector spending in the same period last year, and accounted for 44.35% of total spending in the quarter. Of all the four sectors, security had the highest spending ratio when compared to the 25% prorata expectation. This reflects the Government strategy of prioritizing the security sector to restore peace and security in the entire country.
- The **Economic Services** sector absorbed \$12.28m in Q1 2024, which was 5.3% of the annual target, increased by 42.7% in comparison to the spending in the same period last year, and accounted for 9.72% of total spending during the quarter. The largest spender under this sector was the Ministry of Civil Aviation and Metro-Authority (15.07%). The sector consists of 17 cost centers.
- Expenditure for the **Social Services Sector** was \$8.62m for Q1 2024, which was just 4.1% of the annual target, increased by 50.3% in comparison to spending in the same period last year, and accounted for 17.44% of total spending in Q1. Of the \$8.62 million spent on social sectors in Q1, \$2.21 million was spent on cash transfers to vulnerable communities (see table 7). The highest proportion of spending in this sector went to education (40.72%) followed by Ministry of Health 20.42%.

Table 7: FGS Expenditure by Sector and Fund, Quarter-one 2024, in USD

Sector Name (Government Fund)	Original Budget 2024	Q1 Actual	Pfce 25%
Administration and General Service	226.43	38.57	17%
Security	255.63	56.06	22%
Economic Service	44.22	7.71	17%
Social Service	43.44	6.42	15%
SubTotal	569.72	108.76	19%

Sector Name (Donor Fund)	Original Budget 2024	Q1 Actual	Pfce 25%
Administration and General Service	156.47	10.85	7%
Economic Service	187.88	4.57	2%
Social Service	165.24	2.21	1%
SubTotal	509.60	17.63	3%
Grand Total	1079.32	126.39	12%

Annex 1: Revenue - FGS Summary Fiscal Operations as of the end of March 2024

Fiscal Variable	Budget 2024	Actual 2024	Prfc 25%	Year to Year Growth
		Q1		
Total Revenue	1040.81	118.41	11.4%	46.4%
Domestic Revenue	346.18	91.71	26.5%	41.3%
Taxes	241.43	65.77	27.2%	44.7%
Tax on income, profit and capital gain	23.22	8.78	37.8%	119.9%
Payable By individuals	19.02	6.40	33.7%	65.0%
Personal income Tax on Public Employee	7.73	2.03	26.2%	24.3%
Personal income Tax on on Private Employee	10.06	3.44	34.2%	68.7%
Personal income Tax on Property income	1.24	0.94	75.9%	342.9%
Payable By Corporation and Other Enterprises	4.20	2.38	56.6%	1986.5%
Payable By Corporations	4.20	2.38	56.6%	1986.5%
Taxes on goods and services	46.64	12.49	26.8%	86.5%
General Taxes on Goods and Services	43.12	11.20	26.0%	84.2%
Sales Taxes - Hotels	2.20	0.55	24.9%	92.0%
Sales Taxes - Telecommunications	5.36	1.48	27.6%	0.0%
Sales Taxes - Electricity and Electric Equipment Co	2.23	0.11	5.0%	0.0%
Sales Taxes - Airline Tickets	7.90	1.64	20.7%	46.9%
Sales Taxes - Tv Cable Providers	1.68	0.00	0.0%	0.0%
Sales Taxes - Pharmacy	0.56	0.00	0.0%	0.0%
Sales Taxes - Other Taxes on Sales	0.56	0.16	28.7%	0.0%
Sales Taxes - on Other Imported Goods	22.64	7.26	32.1%	55.2%
Excise	0.02	0.00	0.0%	-100.0%
Soft Drinks	0.02	0.00	0.0%	-100.0%
Taxes on Use of Goods and on Permission to Use Goods	3.49	1.30	37.1%	111.0%
Urban Road Users Taxes (Tremistrale)	2.08	0.55	26.4%	62.8%
Notary Collection Taxes.	1.41	0.75	53.0%	169.7%
Taxes on international trade and transactions	164.52	42.72	26.0%	27.5%
Customs and Other Import Duty	163.43	42.48	26.0%	27.6%
Customs and Other Import Duties	144.40	0.00	0.0%	0.0%
Consumption Goods	0.00	13.71		24.3%
Building Materials	0.00	3.74		-17.1%
Electric and Electronics	0.00	2.28		47.6%
Vehicle and Spare Parts	0.00	2.05		19.7%
Cosmetics and Perfumes	0.00	0.37		24.6%
Khat	19.02	4.23	22.2%	1.9%
Cigarate and tobacco Product	0.00	0.56		144.1%
Fuel and Lubricants	0.00	7.27		57.9%
Clothes and Shoes	0.00	3.33		63.3%
Leather and Leather Products	0.00	0.00		0.0%
Detergents	0.00	0.80		33.7%
Plastic and Plastic Products	0.00	0.21		44.0%
Other Import Duty	0.00	0.07		6.4%
Gold	0.00	0.00		0.0%
Household Materials	0.00	3.02		79.2%
Medicine & Health Equipment	0.00	0.64		27.8%
Office Supplies	0.00	0.20		16.3%
Taxes on Exports For All Levies That Become Payable	1.09	0.24	22.2%	0.6%
Livestock Products	0.07	0.02	30.1%	8.0%
Agriculture Products	0.23	0.10	43.0%	93.2%
Seafood Products	0.04	0.01	18.6%	2.1%
Frankincense and Gums	0.03	0.00	9.9%	-58.8%
Other Export Duty	0.73	0.11	15.6%	-27.5%

Fiscal Variable	Budget 2024	Actual 2024	Prfc 25%	Year to Year Growth
		Q1		
Other taxes	7.05	1.77	25.1%	43.7%
Other Taxes Payable Solely By Business	7.05	1.77	25.1%	43.7%
Stamp Duty on Customs	3.08	0.90	29.1%	31.9%
Road Worthiness (Galawito)	1.49	0.04	2.8%	0.0%
Stamp Duties on invoices and Contracts (notary)	0.83	0.73	87.6%	6190.9%
Stamp Duties on Food Items	1.65	0.11	6.4%	-80.4%
Grants	694.62	26.70	3.8%	67.0%
Grants from foreign governments	68.12	5.64	8.3%	0.0%
Current From Foreign Governments	68.12	5.64	8.3%	0.0%
Current Grants in Cash	68.12	5.64	8.3%	0.0%
Grants from international organizations	626.50	21.06	3.4%	31.7%
Current From International Originations	626.50	21.06	3.4%	31.7%
Current Grants in Cash	626.50	21.06	3.4%	31.7%
Non Taxes	104.76	25.95	24.8%	33.4%
Property Rent	0.00	0.20		348.2%
Rent	0.00	0.20		348.2%
Resources Lease on Land	0.00	0.00		0.0%
Rent of Land and Buildings	0.00	0.20		348.2%
Sales of goods and services	104.76	25.75	24.6%	32.7%
Administrative Fees	104.76	25.68	24.5%	36.8%
Visa Fees	7.72	1.96	25.3%	7.2%
Passport Fees	10.53	2.52	23.9%	5.6%
Work Permit Taxes	2.08	0.57	27.3%	205.1%
Airport Fees	3.85	0.90	23.5%	14.0%
Overflight Fees (Iata)	20.11	6.67	33.2%	61.9%
Business and Profession Licenses	1.95	0.31	16.1%	-31.0%
Radio and Tv Licenses	0.00	0.00	49.7%	0.0%
Local NGO'S Registrations.	0.29	0.10	35.1%	40.5%
Local Company Registrations	0.19	0.08	40.5%	198.1%
Agriculture Fees.	0.01	0.01	126.1%	1861.3%
Service Charges Fees	0.53	0.15	28.1%	14.8%
Fishing Licenses Fees	5.59	1.04	18.6%	51899.4%
Driving Licenses Fee	0.00	0.16		0.0%
Number Plate Registration Fees	2.59	0.54	20.8%	8.1%
individual Id Fees	0.00	0.06		0.0%
Education Services Fees	0.19	0.06	31.5%	26.1%
Security Company Fees	0.00	0.01		0.0%
Telecommunication Spectrum Fees	7.82	0.34	4.4%	-63.0%
Other License Fees	0.03	0.03	108.4%	0.0%
Election Registration Fee	0.09	0.00	0.0%	-100.0%
Clearances Letter Fees	0.86	0.23	26.3%	14.8%
Court Filing Fees	0.39	0.30	76.0%	272.8%
Harbour Fees - Albayrak	29.63	7.02	23.7%	24.9%
Customs Harbour Fees	6.21	1.78	28.6%	29.4%
Administrative Charges	1.07	0.00	0.0%	-100.0%
Passenger Fee	1.84	0.52	28.2%	30.8%
Air Waybill Fee	0.04	0.01	24.6%	16.7%
Registration Fee of Arrival and Departure of Air ar	1.13	0.31	27.1%	31.2%
Fines, Penalties	0.00	0.07		0.0%
Penalties	0.00	0.07		0.0%

Annex 2: Expenditure

Fiscal Variable	Budget 2024	Actual 2024		Prfc 25%	Year to Year Growth
		Q1	Total		
Expenditure	1079.32	126.39	126.39	11.7%	23.8%
Compensation of Employees	361.61	80.56	80.56	22.3%	25.4%
Wages and Salaries	361.61	80.56	80.56	22.3%	25.4%
Wages and salaries in Cash	211.99	49.14	49.14	23.2%	23.5%
Allowances in cash	117.10	26.22	26.22	22.4%	20.1%
Other employees costs	32.52	5.20	5.20	16.0%	98.4%
Use of goods and services	327.48	28.12	28.12	8.6%	43.1%
Travel and Conference	23.75	1.84	1.84	7.7%	28.5%
Travel and Conference Expenses	23.75	1.84	1.84	7.7%	28.5%
Operating Expenses	34.40	4.18	4.18	12.2%	31.2%
Utilities	7.81	0.73	0.73	9.3%	2.0%
Communications	1.92	0.05	0.05	2.4%	40.6%
Fuel and lubricants	11.41	2.12	2.12	18.5%	90.6%
Materials and supplies	8.49	0.89	0.89	10.5%	8.7%
Maintenance and repairs	4.77	0.40	0.40	8.4%	-21.6%
Rent	6.16	0.81	0.81	13.2%	70.2%
Rent	6.16	0.81	0.81	13.2%	70.2%
Finance costs	203.86	12.42	12.42	6.1%	77.9%
Education and training expense	20.12	0.05	0.05	0.2%	-76.5%
Consulting and professional expense	170.62	10.60	10.60	6.2%	87.4%
Financing costs	12.15	1.75	1.75	14.4%	62.2%
Advertisement and subscriptions	0.78	0.02	0.02	2.8%	-63.8%
Insurances charges and premium	0.19	0.01	0.01	5.8%	0.0%
Specialized materials and services	6.52	1.24	1.24	18.9%	5.5%
Police - Materials, supplies and services	0.24	0.06	0.06	25.0%	50.0%
National Security - Materials, supplies and services	3.73	0.94	0.94	25.1%	5.0%
Military - Materials, supplies and services	2.56	0.24	0.24	9.4%	0.0%
Other General expenses	50.51	7.63	7.63	15.1%	19.3%
Other General Expenses in goods and services	50.51	7.63	7.63	15.1%	19.3%
Contingency	2.29	0.00	0.00	0.0%	0.0%
Contingency	2.29	0.00	0.00	0.0%	0.0%
Interest and other charges	9.80	0.92	0.92	9.4%	-47.9%
To non-residents	9.80	0.92	0.92	9.4%	-47.9%
Interest payable to nonresidents	9.80	0.92	0.92	9.4%	-47.9%
Subsidies	13.16	1.66	1.66	12.6%	418.7%
To private enterprises	13.00	1.66	1.66	12.8%	418.7%
Private non financial enterprises	13.00	1.66	1.66	12.8%	418.7%
To private enterprises	0.16	0.00	0.00	0.0%	0.0%
Subsidies Payable to Other General Government Units, to Non	0.16	0.00	0.00	0.0%	0.0%
Grants	216.39	13.92	13.92	6.4%	14.4%
To International Organizations	29.97	1.26	1.26	4.2%	-3.0%
Current grants to international organizations	29.97	1.26	1.26	4.2%	-3.0%
To other General Government Units	186.42	12.65	12.65	6.8%	16.4%
Current grants to other general government unit	126.97	10.67	10.67	8.4%	8.6%
Capital grants to other general government unit	59.45	1.99	1.99	3.3%	90.2%
Social benefits	87.70	0.00	0.00	0.0%	-100.0%
Social Security benefits	60.00	0.00	0.00	0.0%	-100.0%
Social security benefits in cash	60.00	0.00	0.00	0.0%	0.0%
Social Assistance Benefits	27.70	0.00	0.00	0.0%	0.0%
Social assistance benefit in kind	27.70	0.00	0.00	0.0%	0.0%
Non Financial Assets	63.17	1.21	1.21	1.9%	20.0%
Fixed Assets	63.17	1.21	1.21	1.9%	20.0%
Buildings and Structures	16.32	0.00	0.00	0.0%	0.0%
Machinery and Equipment	31.39	0.94	0.94	3.0%	1718.8%
Other Fixed Assets	15.06	0.26	0.26	1.8%	-72.3%
Weapons Systems	0.20	0.00	0.00	0.0%	0.0%
Intangible Nonreduced Assets	0.20	0.00	0.00	0.0%	0.0%

Annex 3: Expenditure by Sector/MDA as of the end of March 2024

Sector/MDA	Budget 2024	Q1 Actual	Pfce 25%	YTY %
Administration and General Services	382.91	49.42	12.9%	12.7%
Office of the Presidency	11.58	2.32	20.0%	4.1%
Office of the Parliament - Peoples' House	27.83	6.18	22.2%	14.7%
Members of Parliament Senate	7.06	1.43	20.3%	50.9%
Office of the Prime Minister	9.06	1.67	18.4%	-16.1%
Ministry of Foreign Affairs	3.95	0.76	19.3%	-10.4%
Embassies	5.38	0.80	15.0%	-0.9%
Ministry of Finance	128.95	9.97	7.7%	25.5%
Accountant General	3.36	0.68	20.3%	-0.8%
General Activities for the Government	90.53	12.01	13.3%	6.5%
Directorate of Financial Reporting Center	0.94	0.15	16.2%	33.7%
Public Procurement Authority	0.00	0.00		0.0%
Ministry of Planning	23.44	2.61	11.1%	-28.9%
National Statistics Agency	12.52	1.86	14.9%	290.5%
Ministry of Interior and Federal Affairs	17.31	0.68	3.9%	-32.7%
Somali Refugee and IDPs Commission	0.86	0.19	22.4%	21.6%
National ID Authority DADSOM	1.96	0.20	10.3%	196.9%
Somali Disaster and Humanitarian Management Agency	3.84	1.16	30.3%	186.3%
Ministry of Religious Affairs and Endowment	3.36	0.46	13.6%	21.6%
Ministry of Justice	2.47	0.48	19.5%	23.1%
Custodian Corps	11.43	2.49	21.7%	14.9%
Supreme Court	2.72	0.44	16.2%	15.2%
Banadir Regional Court	2.11	0.45	21.3%	7.6%
Appeal Court	0.94	0.16	17.4%	-4.5%
Judiciary Service Committee	0.23	0.04	15.7%	12.3%
Attorney General	1.81	0.36	19.6%	-6.8%
Solicitor General	0.71	0.13	18.3%	-7.0%
Auditor General	3.72	0.71	19.2%	11.1%
Ministry of Humanitarian Affairs and Disaster Management	0.00	0.00		0.0%
Ministry of Constitution	0.00	0.00		0.0%
Boundaries and Federation Commission	0.40	0.06	15.7%	-1.7%
National Reconciliation Commission	0.48	0.11	22.7%	36.9%
National Independent Electoral Commission	1.32	0.29	22.0%	41.7%
Human Rights Commission	0.00	0.00		0.0%
Independence Constitution Review and Imp. Commission	0.95	0.17	17.7%	83.9%
National Civil Service Commission	1.56	0.34	21.9%	25.4%
The Independent Commission for Combating Corruption	0.14	0.04	25.0%	50.0%
Security	255.63	56.06	21.9%	27.7%
Ministry of Defense	3.77	0.26	6.8%	-61.5%
Armed Forces	170.54	37.14	21.8%	45.5%
Military Court	3.74	0.72	19.1%	51.4%
Disabled and Orphans Organization	0.09	0.01	10.8%	0.0%
Ministry of Internal Security	1.61	0.26	15.9%	4.0%
Police Force	46.74	10.96	23.5%	0.8%
National Security Force	23.71	5.49	23.1%	13.2%
Immigration Department	5.42	1.23	22.7%	-2.1%

Sector/MDA	Budget 2024	Q1 Actual	Pfcee 25%	YTY %
Economic Service	232.11	12.28	5.3%	42.7%
Ministry of Water and Energy	64.40	0.86	1.3%	41.8%
Ministry of Mineral	2.21	0.29	13.4%	13.9%
Somalia Patrol Authority	1.04	0.17	16.0%	36.4%
Ministry of Agriculture	50.16	1.58	3.1%	364.3%
Ministry of Livestock and Forestry	8.22	0.36	4.4%	31.3%
Ministry of Fishery and Marine Resource	9.58	0.36	3.8%	13.2%
Somali Marine Research	0.62	0.12	19.8%	14.6%
Offshore and Fisheries Development Project	0.11	0.01	10.3%	24.4%
Ministry of Information	6.31	0.99	15.7%	-16.5%
Ministry of Communications and Technology	11.36	0.47	4.2%	19.2%
National Communication Agency	0.87	0.09	10.3%	-5.8%
Ministry of Public Work & Reconstruction	54.47	3.16	5.8%	109.5%
Ministry of Transportation and Aviation	3.32	0.42	12.6%	19.2%
Civil Aviation and Metro-Authority	9.66	1.85	19.1%	10.5%
Ministry of Transport and Ports	2.54	0.36	14.0%	22.4%
Hamar Port Authority	1.03	0.23	22.3%	58.8%
Ministry of Industry & Commerce	2.72	0.54	19.7%	-4.8%
Somali Quality Assurance Agency	2.01	0.22	10.7%	0.7%
Ministry of Environment and Cilmate Change	1.46	0.22	14.9%	45.8%
Social Service	208.68	8.62	4.1%	50.3%
Ministry of Health	52.37	1.76	3.4%	89.2%
Ministry of Education and Higher Education	65.15	3.51	5.4%	118.5%
Somali National University	8.27	1.33	16.0%	-7.9%
Somali Academy of Sciences and Arts	1.31	0.26	20.2%	8.7%
Intergovernmental Academy of Somali Language	0.34	0.06	16.4%	37.1%
Ministry of Labor and Social Affairs	78.39	1.15	1.5%	19.8%
Ministry of Youth and Sport	1.05	0.19	18.3%	-1.5%
Ministry of Women and Human Rights Development	1.15	0.23	20.0%	0.4%
Somali Disable Agency	0.64	0.13	20.7%	46.4%
Total	1079.32	126.39	11.7%	23.8%