

THE AUDITED ANNUAL FINANCIAL STATEMENTS OF THE FEDERAL GOVERNMENT OF SOMALIA

For The Financial Year Ended
31st December 2024



**OFFICE OF
THE AUDITOR GENERAL**
OF THE FEDERAL REPUBLIC OF SOMALIA

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ABBREVIATIONS

FGS	Federal Government of Somalia
FRS	Federal Republic of Somalia
OAG	Office of the Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
FMS	Federal Member States
PFGS	Parliament of the Federal Government of Somalia
FPS	Federal Parliament of Somalia



REF.: OAG/AG-582/2025

Date.: 30/06/2025

The Speaker of the House of the People, FRS

The Speaker of the Upper House, FRS

Mogadishu, Somalia

Audit Report on the Financial Statements of the Federal Government of Somalia for the Financial Year Ended 31st December 2024

Honorable Speaker,

We have conducted the Audit of the Annual Financial Statements of the Federal Government of Somalia (FGS) for the financial year ended 31st December 2024 as required by Article 5 (5) of the Law of the Office of the Auditor General of the Federal Republic of Somalia, Law No.14 of 2023, Article 45(3) of the Public Financial Management (PFM) Law, Law No. 17 of 2019 and Cash Basis International Public Sector Accounting Standards (IPSAS).

We are pleased to submit the Audited Financial Statement of the Federal Government of Somalia (FGS), spanning pages 5 to 13 in connection with the financial statements of the FGS attached thereto, covering pages 36 to 57.

Additional, Appendixes 1, 2, 3, 4, 5, 6 & 7, and explanatory notes are also attached on pages 58 to 93 as provided by the Accountant General of the FGS. These are accompanied by the Statement of the Minister of Finance, Statement of Responsibilities, and an Executive Commentary which were not audited, and We do not provide our audit opinion on them.

Scope and determination of responsibility

The Office of the Auditor General of the Federal Republic of Somalia (OAGS) is established as an independent office under Article 114 of the Provisional Constitution. This status is further reinforced under Articles 5, 6, 7, 8, 9 and 10 through of the Law of the Office of the Auditor General of the FRS (Law No. 14 of 2023) and Article 45(3) of the PFM Law (Law No. 17 of 2019). We conducted the audit using the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

The audit procedures included:

- Reviewed and tested evidence supporting the figures and disclosures in the financial statements;
- Evaluated the accounting policies adopted and significant estimates made by management;
- Assessed the overall presentation of the financial statements; and

- Tested compliance with relevant legal and regulatory requirements governing public financial management.

The audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in our financial audit report are therefore, those that were identified through tests, We considered necessary for the purpose of the audit, and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures, and compliance with laws and regulations are the responsibility of the Accountant General as the Accounting Officer of the FGS. Our responsibility is to express our opinion on these financial statements.

Acknowledgments,

We would like to thank various officials of the Federal Government of Somalia who collaborated with our office during the audit for the year ended 31st December 2024.



H.E. Ahmed Isse Gutale
Auditor General, FRS

CC: The Accountant General, FGS
The Minister of Finance, FGS
H.E. The Prime Minister, FGS
H.E. The President, FRS

1. QUALIFIED OPINION

We have audited the accompanying the Annual Financial Statements of the Federal Government of Somalia (FGS) set out on pages 36 to 57, which comprise the statement of cash receipts and payments, statement of cash flows, statement of comparison of budget and actual amount, and a summary of significant accounting policies and other explanatory information as prepared by the Accountant General of the FGS according to the provisions of Article 45 of the Public Financial Management (PFM) Act 2019, and the financial statements have been prepared using the Cash Basis International Public Sector Accounting (IPSAS).

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the audit.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the Annual Financial Statements of the FGS present fairly, in all material respects, the statement of cash receipts and payments, cash flows, the statement of the comparison of budget and actual amounts for the financial year ended 31st December 2024 using the Cash Basis IPSAS and PFM Act 2019.

2. THE BASIS FOR THE QUALIFIED OPINION

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in the FGS, and We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our opinion.

2.1. Revenues from concession agreements amounting US \$32,210,203.00 (note 5, page 36)

The Federal Government of Somalia has entered into two concession agreements with two international companies: **Favori LLC**, which manages **Aden Adde International Airport**, and **Mogadishu Alport Corporation - Albayrak-Somalia**, which manages the Port of Mogadishu on behalf of the Federal Government of Somalia.

The Federal Government of Somalia is entitled to receive **25%** of the gross revenue collected by Favori LLC, in accordance with Article 9.2 (9.2.2) of the concession agreement between the FGS and Favori LLC. The Government's share must be based on the annual financial state-

ments of Favori LLC, which must undergo an independent audit, along with the asset report, as stated in Article 12.2 (12.2.2). These documents must be submitted within **90 days** after the end of each fiscal year and shared with the Government's designated Authority Representative under the concession agreement.

Similarly, the Federal Government of Somalia is entitled to receive **62.17%** of the gross revenue collected by Mogadishu Alport Corporation (Albayrak-Somalia), in accordance with Article 10 of the concession agreement between the FGS and Mogadishu Alport Corporation (Albayrak-Somalia). The Government's share must be based on the annual financial statements of the company, which must be subject to an independent audit, as stipulated in Article 11 (11.2.3 and 11.2.4). These documents must be submitted within **120 days** after the end of each fiscal year and shared with the Government's designated Authority Representative under the agreement.

Included in the statement of Cash Receipts and Payments under Note 5 non-tax reflects an amount of **US \$102,589,875.00**. Included in this balance is a combined total of **US \$32,210,203.00** in regard to revenue generated from concession contracts (Mogadishu Al-Port Corp. Albayrak-Somalia - **US \$28,204,066.70** and Favori LLC classified as airport departure tax **US \$4,006,136.00**). During the audit, we requested the Ministry of Finance to share the audited financial statements from each concessionaire as required by the agreements. However, we were unable to obtain independently audited financial statements to confirm the accuracy of the Government's share. Therefore, the total amount of **US \$32,210,203.00** collected Could not be independently verified as fairly determined due to the FGS.

2.2. Statement of Comparison of Budget and Actual Amounts (Page 37)

It is an authoritative requirement of the IPSAS Cash Basis, under paragraph 1.7.8 (c), to explain material variances between the final budget and actual amounts by way of a note disclosure in the financial statements in a systematic manner. Alternatively, the variances could be cross-referenced to other information that explains these variances, also in a systematic manner.

It is advisable that material differences between the final budget and actual amounts are explained by a note disclosure immediately after the Statement of Budget Comparison and Actual Amounts. We noted several material variances in the Statement of Budget Comparison and Actual Amounts, as set out on page 37 of the financial statements, which have not been referenced to the disclosures note, in a systematic manner, in the financial statements. Consequently, material variances between the final budget and actual amounts have not been explained sufficiently in line with the requirements of the IPSAS Cash Basis.

3. UNDERSTATEMENT OF THE FINANCIAL STATEMENTS BY AMOUNTS FROM EXTRA-BUDGETARY ACTIVITIES

It is an authoritative requirement of paragraphs 1.3.4 (a), 1.3.12, and paragraph 1.3.13 of the IPSAS Cash Basis for a reporting entity, whether a budget or a non-budget entity, to include in the Statement of Cash Receipts and Payments, Statement of Cash Flows, and total cash Receipts and cash Payments Received and expended during a reporting period or year.

Article 38(1) of the PFM Law states that all grants received by a government agency from a donor should be included in the national budget. Also, Article 15(1) of the PFM Law states that all expenditures of government agencies and foreign-funded projects must be approved in the national budget.

3.1. External assistance received and expended by budgetary entities - Compliance Audits - **US \$5,050,841.55**

During the Annual Compliance Audit 2024, We noted that **six (6)** out of **twenty-one (21)** audited MDAs, received donations from international organizations and foreign government worth **US \$5,050,841.55**. However, these cash receipts arising from the extra-budgetary funds were not disclosed in the financial statements as required by paragraph 1.3.13 of the IPSAS cash basis of accounting. Details are shown in the table below:

#	Name of the entity	Amount received during the year US \$
1	House of the People	184,920.00
2	Ministry of Environment and Climate Change	835,415.00
3	Ministry of Foreign Affairs and International Cooperation	120,000.00
4	Ministry of Fisheries and Blue Economy	141,413.00
5	Ministry of Justice and Constitution Affairs	1,284,886.66
6	Ministry of Energy and Water Resource	2,484,206.89
Total		\$ 5,050,841.55

3.2. External assistance received and expended by budget entities- appendix 6 & 7 (page 92 & 93)

Furthermore, it is important to note that the financial statements for the year ending December 31st 2024 revealed an additional disclosure in appendix 6 & 7 (page 92 & 93). This disclosure highlighted certain ministries and agencies which had total cash receipts of **US \$9,398,207.00** and total cash payment of **US \$9,487,684.00**. These amounts were not included in the statements of cash receipts and payments for the year ended 31st December 2024. The omission goes against the requirement stated in authoritative paragraph 1.3.12 of the IP-

SAS Cash basis of accounting. As a result, we conclude that these financial statements were understated by the above amounts.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements of the current year. These matters were addressed in the context of the audit of the financial statements as a whole, and in forming our opinion thereon, and We do not provide a separate opinion on these matters. For each matter below, a description of how the audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor’s Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements.

The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for our qualified audit opinion on the accompanying financial statements.

Social benefits expenditure under the Baxnaano Project	How the audit addressed the Key Audit Matter
<ul style="list-style-type: none">- Under Note 12 of the financial statements of the FGS reported social benefits expenditure totaling US \$153,810,594, implemented through the Baxnaano Project by the Ministry of Labour and Social Affairs (MoLSA) and funded directly by the World Bank. The World Food Pro-gramme (WFP) was responsible for delivering this support to vulnerable households via cash or in-kind assistance.- According to the amended agreement between FGS and WFP (Annex I, Section III), WFP is required to share beneficiary data with the FGS to allow for oversight and verification.- During the audit, We requested this data from MoLSA and Ministry of Finance (MoF). However, We were informed that WFP had not yet submitted the necessary beneficiary data or disbursement confirmations.- As a result, We were unable to independently verify that the reported funds were disbursed to eligible beneficiaries.	<ul style="list-style-type: none">- Reviewed the agreement between the FGS and WFP, with particular attention to the roles, responsibilities, and reporting obligations.- Held meetings with officials from Baxnano project under MoLSA to understand the processes for beneficiary selection and data exchange.- Held a virtual meeting with the WFP team to seek clarification on the transfer of beneficiary data.- Requested supporting documentation from MoLSA and MoF, including beneficiary data and disbursement confirmations expected from WFP.

I considered this to be a key audit matter because

- The reported social benefits expenditure of **US \$153,810,594.00** represents a significant portion of the government’s total expenditure in 2024. Its size and impact on the financial statements required heightened audit attention.

- The implementation of the Baxnaano Project was carried out by the WFP, an external party not subject to direct government control or audit. This added complexity to the audit and created a higher risk of misstatement.
- The verification of the reported expenditure relies heavily on beneficiary data and disbursement records from WFP. The lack of access to this information limited our ability to perform direct confirmation procedures.

4. OTHER MATTERS

During the year under review, We conducted four (4) other types of audits:



4.1. Compliance Audit Report

We conducted a Compliance Audit on twenty-one (21) entities of the Federal Government of Somalia, covering the financial year ending 31 December 2024. The selection of these entities was based on a risk assessment to identify areas with a higher likelihood of misstatements or non-compliance, which warranted prioritization for audit scrutiny.

The audit focused on seven (7) subject matters relevant to the audited entities, including:

- Procurement of goods, services, and work.
- Asset management.
- Use of the Somalia Financial Management Information System (SFMIS), concerning External Grant Funds and Bank Account Management;
- Procedures related to the marine fisheries of the Federal Republic of Somalia.
- Recruitment of unpaid temporary and foreign workers

- Revenue collection and the tariff-setting mechanisms are administered by the Ministry of Finance.
- Vendor verification process.

The audit revealed several areas where significant risks and delays exist in the implementation of legal and regulatory frameworks by government institutions. These weaknesses undermine the efficiency and effectiveness of public resource management, directly impacting the quality and sustainability of essential services provided to citizens.

4.2. Information System (IS) Audit

The Information Systems Audit (IS) focuses on evaluating the security, accuracy, and effectiveness of the technological systems used to manage data and the operations of government institutions. The objective is to ensure that the systems are reliable and support decision-making, accountability and good governance. Particular emphasis was placed on the data lifecycle from data collection, storage, use, and protection, to deletion. This year. In the planned audit of Information Systems (IS) audits, We conducted the following system audits:

1. Somali National ID System (SNIDS);
2. Somali Business Registration System (SBRS);
3. Somali National Examinations Board (SONEB);
4. Health information system.

Our goal was to confirm that all data generated, processed, and stored within these IT systems were accurate and complete by verifying the consistency of information throughout the entire lifecycle, ensuring it remains unchanged and intact from its source to its ultimate point of usage. The reports for these audits were issued.

Other Special Audits

We planned special audits of three foreign missions of the Federal Republic of Somalia (FRS), the embassy in Djibouti, the embassy in Turkey and the embassy in Kenya.

Additionally, the Office of the Auditor General has planned to conduct three more special audits on the following:

1. The Ministry of Endowment and Islamic Affairs
2. Procurement process of PoS machines for tax automation and the revenue-sharing agreement concerning property tax collection;
3. Tax exemptions for individuals and companies

4.3. World Bank-funded Projects Audit

For the financial year ended 31st December 2024, We conducted audits of twenty-one (21) World Bank-financed projects. The audits were successfully completed.

5. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

In preparing the financial statements, the Ministry of Finance's management is responsible for assessing going concern considerations, disclosing, as applicable, matters related to going concerns and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the financial reporting process of the Accountant General's Office.

6. THE AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance, provided at a high level, does not guarantee that an audit is conducted in accordance with the Financial Audit Manual (FAM), consistent with the fundamental auditing principles (ISSAIs 100-999) of the International Standards for Supreme Audit Institutions (ISSAIs), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit in accordance with the FAM, which is consistent with the fundamental auditing principles (ISSAIs 100-999) of the ISSAIs, We exercise professional skepticism throughout the audit. We also:

- d. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- e. Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the entity's internal control.

- f. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- g. Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- h. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that We identify during our audit.

I also provide those charged with governance with a statement that We have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and audit value.

From the matters communicated with those charged with governance, We determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, We determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

**H.E. Ahmed Isse Gutale,
Auditor General, FRS**

June, 2025

Mogadishu, Somalia



FEDERAL GOVERNMENT OF SOMALIA

OFFICE OF THE ACCOUNTANT GENERAL

CONSOLIDATED FINANCIAL STATEMENTS OF FEDERAL GOVERNMENT OF SOMALIA - DECEMBER 2024

April 2025

FINANCIAL REPORT

Financial year 1st January – 31st December 2024

Issued by

OFFICE OF THE ACCOUNTANT GENERAL

This report can be found on the website of the Office of the Accountant General

www.oags.gov.so

Ministry of Finance
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Mogadishu – Somalia
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Remarks by the Minister of Finance

In recent years, Somalia has achieved substantial progress across various sectors. We have maintained macroeconomic stability, increased domestic revenue, enacted key legislation, and established the necessary institutions to support governance. Additionally, we have made strong strides toward the objectives outlined in the 9th National Development Plan, which has now been successfully completed. A major milestone was reached with the completion of the Heavily Indebted Poor Countries (HIPC) Initiative, which saw Somalia's debt ratio fall dramatically, from 64% of GDP at the end of 2018 to just 6% at the HIPC Completion Point in early 2023.

Alongside these advancements, Somalia has demonstrated firm commitment to the Public Finance Management Law and its associated regulations. Since 2018, the Federal Government has consistently published Annual Financial Audit and Compliance Reports as required by law. These publications also include quarterly financial reports and detailed accounts of international assistance received. All reports have adhered to internationally recognized accounting and reporting standards. Furthermore, in 2024, the Government enacted the Audit Regulation, reinforcing the implementation of the Audit Law and laying a stronger foundation for transparency and accountability in public financial management.

To broaden the taxpayer base and promote compliance with tax and revenue laws, the Federal Government introduced a Financial Regulation expanding the scope of the Sales Tax Law. This regulation brings a wider range of businesses and companies under the tax umbrella, as part of broader efforts to diversify revenue sources. Its implementation, carried out in partnership with other government agencies, has led to notable improvements in sales tax collection.

Building on the momentum of 2023, the Ministry of Finance has further strengthened adherence to financial management procedures governing tax exemptions. In 2024, quarterly reports detailing tax exemptions were submitted to both Houses of the Federal Parliament and made publicly available on the Ministry's and the State Attorney General's official websites. Additionally, comprehensive information on all tax exemptions granted was submitted each month to both the Council of Ministers and the Office of the Auditor General, reinforcing our commitment to transparency in the management of tax incentives.

In closing, I wish to extend my sincere appreciation to the Accountant General and the dedicated staff of the Office of the Accountant General. Their diligence in preparing the Government's accounts in accordance with international standards, and submitting them within the timeframes required by law, has been essential to our financial governance.

Yours sincerely,



H.E. Bihi Iman Egeh
Minister of Finance



Statement of Responsibilities

The financial statements presented from page 4 to page 93 have been prepared in accordance with the provisions of the Public Financial Management Act 2019 (PFM Act 2019). They are aligned with the International Public Sector Accounting Standards (IPSAS), Cash Basis, 2017.

Article 45(3) of the Public Financial Management Act states: **"The Accountant General shall prepare an unaudited Annual Financial Report of the National Consolidated Fund and submit it to the Auditor General not later than four months after the end of that financial year."**

Article 43(3) also provides that the Accountant General shall advise all government agencies, local governments, and state-owned enterprises on implementing the accounting systems. In line with this mandate, the Accountant General has adopted internationally recognized accounting frameworks, specifically, the International Public Sector Accounting Standards (IPSAS), Cash Basis, 2017, for preparing government accounts.

The Office of the Accountant General consistently prepares the Government's accounts to include all relevant information and details necessary for a comprehensive understanding of the financial statements and the Government's financial transactions.

Accordingly, I certify that all figures and records presented in these financial statements are consistent with the government's official books and financial records.

Furthermore, I confirm that the financial statements of the Federal Government of Somalia for the fiscal year ending 31 December 2024 have been prepared in compliance with the Public Financial Management Act, 2019 and the Public Financial Management Act, 2022, as well as the International Public Sector Accounting Standards (IPSAS), Cash Basis, 2017.


Abdirahman Mohamed Anas
Xisaabiyaha Guud ee Dawladda



Executive Commentary

Overview of the Financial Statements

This report, together with the accompanying financial statements, forms part of the Government's annual financial reporting package. It presents the Government's financial activities for the fiscal year ending 31 December 2024, as outlined in the Statement of Receipts and Payments and the comparison with actual results. Additionally, the report provides a comprehensive overview of the Government's financial operations and position as of the end of the 2024 fiscal year.

The Office of the Accountant General has consolidated financial data from all government ministries and agencies to prepare and issue this report.

The financial closure for the 2024 fiscal year has been finalized and includes transactions related to the Government's approved annual budget for 2024, as enacted by both houses of the Somali Parliament. In line with Clause 1.4.8 of the International Public Sector Accounting Standards (IPSAS), Cash Basis (2017), this report strictly covers income and expenditure recorded within the scope of the approved budget. It also includes extrabudgetary revenue transactions and expenditures incurred by Ministries, Department and agencies, particularly those arising during the fiscal year 2024.

This report presents budget estimates and actual government revenues and expenditures results, providing a foundation for informed decision-making. It supports the Federal Government of Somalia in developing national economic strategies and long-term plans that advance its overall development objectives.

For further clarification on the government entities included in the budget allocations covered by this report, please refer to section 8.1.1 (c).

Format of the financial statements and additional disclosure

The federal government's financial statements have been prepared per the Cash Basis International Public Sector Accounting Standards (IPSAS), 2017. The government's accounting records are primarily cash-based, meaning financial transactions are recognized only when cash is received or paid.

Accordingly, these financial statements have been presented in compliance with Part 1 of the Cash Basis IPSAS (2017), which outlines the mandatory disclosures required under this standard

Statement of cash Receipts and Payments

Under the Cash Basis IPSAS (2017), specifically paragraphs 1.3.12 and 1.3.13, the Statement of Receipts and Payments is required to present the aggregate receipts and payments of the Federal Government of Somalia. Additionally, the difference between total revenues and expenditure for the year is reported to reflect the resulting treasury balance either a surplus or a deficit. The statement also details the sources of government revenue, and the expenditure incurred in carrying out its activities.

Statement of comparison of budget and actual amounts by economic nature

This statement compares the government's estimated budget allocations, and the actual revenue received. It highlights the total revenue collected by the Government and how those funds were utilized in accordance with the budget approved by both houses of Parliament.

The *original budget* refers to the initial budget approved by Parliament without any adjustments. In contrast, the *final budget* reflects the approved budget after adjustments, including transfers between budget heads or reallocations among government Ministries, Departments, and Agencies (MDAs)

Accounting Policies

These represent the rules, conventions, principles, and legal frameworks specific to the Federal Government of Somalia that were applied in the preparation and submission of the government's financial statements.

Explanatory Notes to the Financial Statements

The explanatory notes accompanying the financial statements help readers gain a deeper understanding of the information presented. They form an integral part of the overall financial report.

Additional disclosures

This section outlines key accounting policies and additional explanatory details that support understanding the financial statements. It also provides evidence of compliance with the requirements of the International Public Sector Accounting Standards (Cash Basis IPSAS, 2017). The information presented below offers further context essential for enhancing the accountability and transparency of the government's financial reporting.

Annual Budget 2024

Actual Revenue and Annual Budget 2024

Description	Actual 2024	Original Budget	% Perf
Total domestic revenue and external grants	\$ 912,715,718	\$ 1,040,840,400	88%
Domestic revenue	369,353,791	346,183,627	107%
Taxation	266,763,916	241,427,153	110%
Tax on Income, Profit and Capital Gain	36,170,675	23,220,403	156%
Taxes on Goods and Services	51,419,944	46,640,000	110%
Customs and other import duties	168,875,350	164,520,000	103%
Other Taxes	10,297,947	7,046,750	146%
Other revenue	102,589,875	104,756,475	98%
External grants	543,361,927	694,623,255	78%
Budget Support	186,892,475	184,967,520	101%
Projects support	356,469,452	509,655,735	70%
Disposals of Nonfinancial Assets	0	33,518	0%

Table 1: Actual Revenue and Annual Budget, 2024

As presented in Table 1, the Government generated a total revenue of \$913 million during the 2024 fiscal year, representing 88% of the total budgeted revenue. Domestic revenue collections amounted to \$369 million, exceeding the target by achieving 107% of the budgeted estimate. In contrast, external grants totaled \$543 million, accounting for 78% of the projected amount in the 2024 fiscal year.

External grants are classified into two main categories: budget and project support. In 2024, budget support grants amounted to \$187 million, exceeding the target by reaching 101% of the budgeted amount. Project support receipts totaled \$356 million, representing 70% of the annual budget for project support.

Domestic revenue collections in 2024 exceeded the annual budget forecast by 7%. Tax revenue outperformed the budget estimate by 10%, while other revenues fell short by 2%. Conversely, external grants received were 22% below the projected amount for the year 2024.

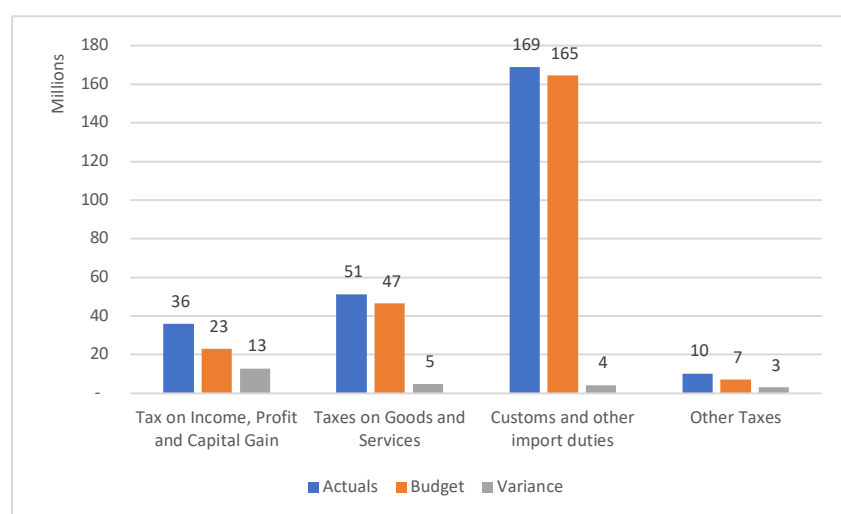


Figure 1: Comparison of Actual and Budgeted Tax Revenue (2024)

Total domestic was derived from two main categories: tax revenue and other revenues. Tax revenue amounted to \$267 million, representing 72% of total domestic revenue, while other revenues contributed \$103 million, accounting for the remaining 28%.

Figure 1 presents a comparative analysis of actual collections versus budgeted amounts across

key tax revenue categories. Revenue from tax on income, profits and capital gain exceeded the budget by \$13 million, reflecting a 56% surplus. Taxes on goods and services also

outperformed expectations, generating \$5 million more than the target, 10% above the 2024 budget estimate. Customs duties nearly met projections, with actual receipts totaling \$169 million compared to the budget \$165 million. Other taxes brought in \$10 million, surpassing the budget by \$3 million, representing a 46% increase over the annual estimate.

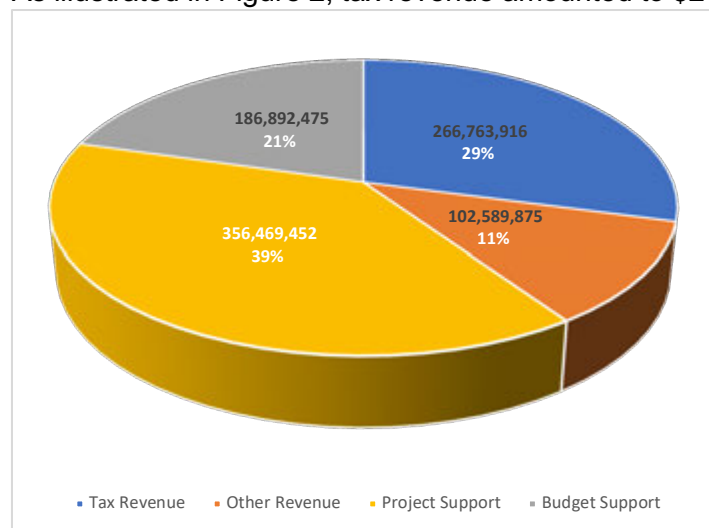
Grants Received	Budget Support	Project Support	Total Grants	% Total
Government of Turkey	15,000,000	-	15,000,000	3%
Government of the United Arab Emirates	14,698,555	-	14,698,555	3%
World Bank	144,245,950	345,844,651	490,090,601	90%
African Development Bank	-	7,160,945	7,160,945	1%
European Union	9,917,970	-	9,917,970	2%
Organization of the Petroleum Exporting Countries	3,030,000	-	3,030,000	1%
GPE - Global Partnership for Education	-	3,463,856	3,463,856	1%
Total	\$186,892,475	\$356,469,452	\$543,361,927	100%
%	34%	66%	100%	

Table 2: Budget and Project Support Grants 2024

Grants received in 2024 were classified into two main categories: budget support and project funding. Budget support constituted 34% of total grants and was allocated to finance recurrent government expenditures, including employee salaries and other operational costs. The remaining 66% was provided as project funding.

The World Bank was the most significant contributor, providing \$490 million, equivalent to 90% of the total grants received by the government in 2024. Additionally, the Governments of Turkey and the United Arab Emirates each contributed 3% of the total grant inflows. Further details are presented in Table 2.

As illustrated in Figure 2, tax revenue amounted to \$267 million, representing 29% of the total government revenue in 2024. Other revenues contributed \$103 million, accounting for 11% of the total government revenue.



Other revenues contributed \$103 million, accounting for 11% of the total government revenue.

External grants are classified into two main components: budget support and project funding. 2024 project funding totaled \$356 million, accounting for 39% of government revenue. Budget support amounted to \$187 million, representing 21% of total government revenue for the year.

Budget and Actual Expenditure – 2024

Descriptions	Actual Expenditures	Final Budget	Original Budget	% Performance
Total Expenditures	\$ 905,202,987	\$1,079,315,784	\$1,079,315,784	84%
Recurrent Expenditures	537,268,137	589,088,549	569,660,049	91%
Compensation of Employees	338,162,791	357,198,186	356,841,930	95%
Use of Goods and Services	110,245,946	126,339,438	118,545,473	87%
Interest	5,824,192	7,549,171	9,800,000	77%
Subsidies	-	-	-	0%
Grants	78,952,554	89,940,093	73,277,418	88%
Social Benefits	-	-	-	0%
Nonfinancial Assets	2,403,115	8,061,661	11,195,229	30%
Repayment of principal	1,679,539	-	-	0%
Expenditure on Projects	367,934,850	490,227,235	509,655,735	75%
Compensation of Employees	3,411,947	5,129,568	4,112,813	67%
Use of Goods and Services	94,257,415	149,845,582	208,967,431	63%
Subsidies	8,952,366	13,610,000	13,160,000	66%
Grants	81,386,248	115,278,995	145,213,297	71%
Social Benefits	153,810,594	161,561,956	85,598,481	95%
Acquisition of Nonfinancial Assets	26,116,280	44,801,133	52,603,712	58%

Table 3: Comparison of Actual Expenditure and Annual Budget – 2024

In 2024, the government's expenditure analysis indicates that total spending reached 84% of the budget. Recurrent expenditures were well-managed, with 91% of allocated funds utilized. This strong performance was driven primarily by high spending on salaries (95%). Operational spending on goods and services was also substantial, reaching 87%. Notably, no expenditure was recorded for subsidies and social benefits under the recurrent budget.

Development (project) expenditure was comparatively lower, with 75% of the planned budget utilized. Within this category, spending on social benefits was 95% of the approved budget, while payment for goods and services (63%) and grants (71%) showed lower execution rates. Investment in nonfinancial assets recorded the lowest spending levels, 30% within the recurrent budget and 58% under project expenditure.

Institutions	Actual Expenditures	Final Budget	Original Budget	% Perf. Final Budget
Total Expenditures	\$ 905,202,987	\$ 1,079,315,784	\$ 1,079,315,784	84%
Recurrent Expenditures	537,268,137	589,088,549	569,660,049	91%
Administrative Sector	227,443,462	244,986,911	226,434,343	93%
Security Sector	235,280,151	256,201,790	255,626,335	92%
Economic Sector	36,934,465	44,285,370	44,163,667	83%
Social Sector	37,610,060	43,614,478	43,435,703	86%
Project Expenditure	367,934,850	490,227,235	509,655,735	75%
Administrative Sector	93,722,633	135,008,728	156,473,428	69%
Security Sector	-	-	-	0%
Economic Sector	92,394,309	133,122,427	187,942,863	69%
Social sector	181,817,908	222,096,080	165,239,444	82%

Table 4: Actual Expenditure vs. Sectoral Budget – 2024

As presented in Table 4, recurrent expenditures in 2024 achieved an overall execution rate of 91%, with \$537.3 million spent on a final budget of \$589.1 million. This strong performance in day-to-day operational spending was evident across key sectors. The Administrative Sector executed 93% of its budget, spending \$227.4 million out of \$245.0 million. The Security Sector followed closely, achieving a 92% execution rate with expenditures totaling \$235.3 million from a \$256.2 million allocation. The Economic Sector recorded an 83% execution rate, spending \$36.9 million of its \$44.3 million budget, while the Social Sector utilized 86% of its allocation, spending \$37.6 million out of \$43.6 million. These figures reflect generally effective resource allocation and utilization in support of the Government's core functions.

In contrast, the execution of development (project) expenditures was lower, with an overall execution rate of 75%, reflecting actual spending of \$367.9 million against a final budget of \$490.2 million. This suggests challenges in the timely implementation and disbursement of funds for planned development initiatives. Among the sectors, the Social Sector led with an execution rate of 82%, spending \$181.8 million of its \$222.1 million annual budget. However, the Administrative and Economic sectors recorded lower execution rates of 69% each, spending \$93.7 million of \$135.0 million and \$92.4 million of \$133.1 million, respectively. Notably, the Security Sector reported no expenditure on development projects during the 2024 fiscal year.

Recurrent Expenditure

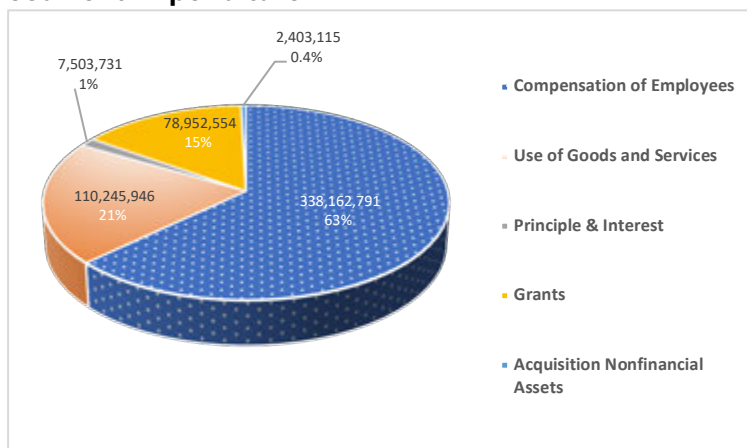


Figure 3: Actual Recurrent Expenditure by Type in 2024

The Recurrent Expenditures Budget is designed to finance the operational costs of government Ministries, Departments, and Agencies (MDAs), including employee compensation and other operational expenses. The recurrent budget is primarily funded through the government's internally generated revenue and budgetary support from

external grants. In 2024, compensation for civil servants amounted to \$338 million, representing 63% of total recurrent expenditures. This includes salaries for civil servants and military personnel and allowances for political officeholders. Expenditure on goods and services totaled \$110 million, accounting for 21% of total recurrent spending. These expenditures covered operational costs of government institutions, including rations and fuel for troops, travel expenses, and other procured services. Debt service payments reached \$8 million, 1% of the total recurrent expenditure. In addition, \$78 million equivalent to 15% of the total recurrent budget was disbursed as grants to the Federal Member States. The acquisition of nonfinancial assets was relatively minimal, totaling \$2 million and funded from the recurrent budget allocation for that purpose

Project Expenditure

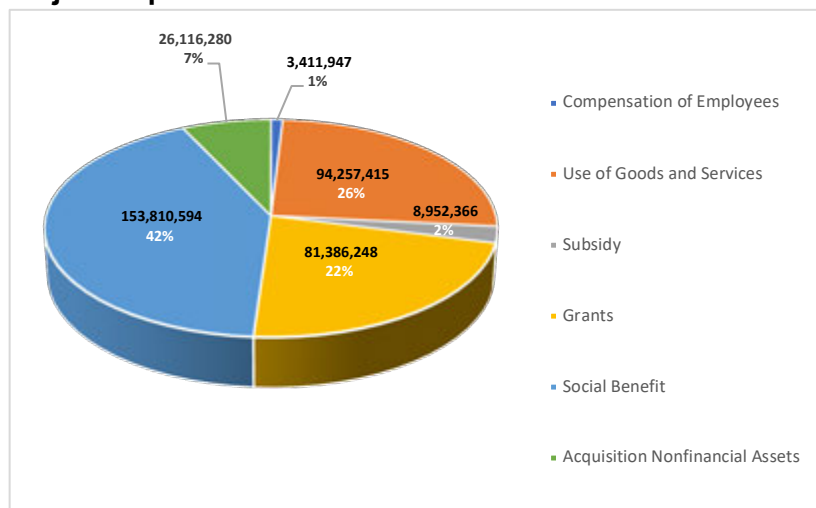


Figure 4: Actual Project Expenditure by Type - 2024

Figure 4 illustrates the breakdown of project expenditures disbursed in 2024 by their respective categories. Personnel costs, primarily covering staff salaries, amounted to \$3 million, representing 1% of total project expenditure. Spending on goods and services totaled \$94 million, accounting for 26% of the overall project expenditure.

A significant portion of these funds were allocated to consulting services, including payments to individual consultants, project coordinators, and government-affiliated consulting firms.

In 2024, subsidies disbursed under project expenditures totaled \$9 million, representing 2% of total project spending. Grants provided amounted to \$81 million, accounting for 22% of total project expenditure. Notably, \$42 million or 52% of the total grants disbursed was allocated to healthcare services implemented across the five Federal Member States under projects overseen by the Ministry of Health.

Expenditure on social benefits was the most significant component, totaling \$154 million and representing 42% of total project expenditure. These funds were directed toward various social services delivered across the country's regions, including cash transfers to vulnerable populations in the capital and rural areas and providing essential water and healthcare services to communities. The acquisition of nonfinancial assets accounted for \$26 million, making up 7% of the total project expenditure for the year.

Trends in Government Revenue -2020-2024

Description	2020 USD	2021 USD	2022 USD	2023 USD	2024 USD
Domestic Revenue	211,233,845	229,561,321	262,669,745	329,491,711	369,353,791
External Grants	285,493,117	146,975,019	459,241,797	408,531,180	543,361,927
Total Domestic Revenue	496,726,961	376,536,340	721,911,542	738,022,892	912,715,718
Loan / Advances	-	96,365,574	44,040,950	8,000,000	-
Disposal of Assets	-	-	3,285,354	12,500	-
Total Financing	-	96,365,574	47,326,304	8,012,500	-
Grand Total	496,726,961	472,901,913	769,237,846	746,035,392	912,715,718

Table 5: Actual Government Revenue - 2020-2024

In 2024, the total government revenue collected reached \$913 million, marking a 24% increase from the \$736 million received in 2023. As shown in Table 5, which outlines government revenue from 2020 to 2024, the most substantial year-on-year growth occurred in 2022, when revenue rose to \$722 million an increase of over 92% compared to the \$376 million collected in 2021.

Table 5 also presents the government's borrowings and advances between 2021 and 2023, which were utilized to finance essential government expenditures. In 2021, the government secured \$96 million in total, comprising a \$22 million advance from the Central Bank and repaid within the same year and reflected in the expenditure section of this report and \$74 million in Special Drawing Rights (SDRs) from the International Monetary Fund (IMF), based on the USD exchange rate at the time.

The IMF provides an equal portion of assets and allocation of SDRs. When the government requests to exchange the asset portion of SDRs for cash, the asset balance decreases, and the government becomes liable for interest charges until the exchanged portion is replenished. Currently, the government makes quarterly interest payments to the IMF. In 2022, a further SDR conversion occurred, valued at \$44 million in USD equivalent. In 2023, the government obtained and fully repaid advances from the Central Bank within the same fiscal year.

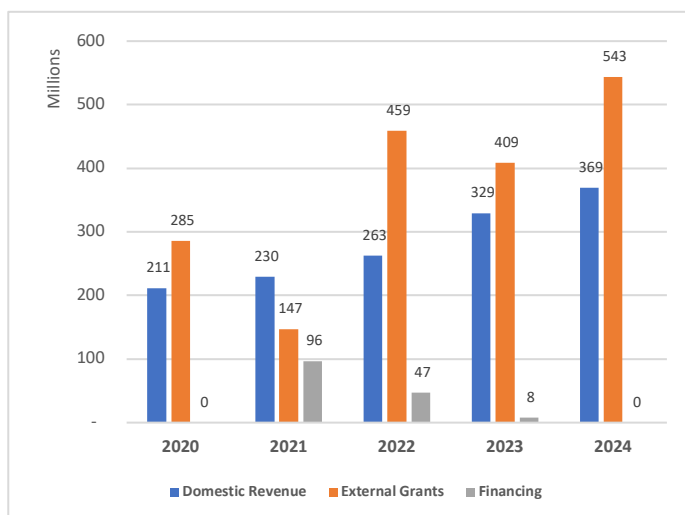


Figure 5: Actual Revenue – Domestic, External & Financing 2020–2024

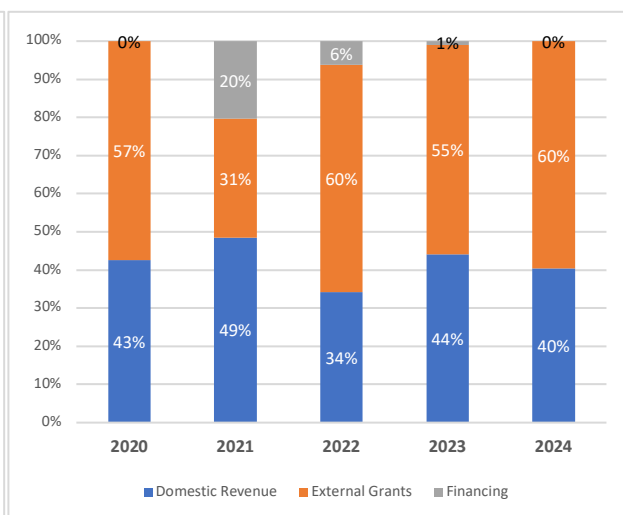


Figure 6: Share of Actual Revenue, External Grants & Financing 2020–2024

Figure 6, which illustrates the composition of government revenue from 2020 to 2024, reveals notable shifts in funding sources over the five years. In 2024, domestic revenue accounted for 40% of total government revenue, while external grants made up the remaining 60%.

This contrasts sharply with the distribution in 2021 when domestic revenue contributed 49%, external grants comprised 31%, and financing was 20% of the total receipt. The relatively lower proportion of external grants in 2021 was primarily due to a significant reduction in budget support, with most grants allocated to earmarked project-based funds during that year.

Domestic Revenue

Domestic revenue has consistently increased year over year. It remains the most critical funding source for government operations, supporting key expenditures such as employee salaries and other operational costs of government ministries, departments, and agencies. It is categorized into two main components: Tax Revenue and Other Revenue. 2024 domestic revenue grew by 12% compared to the previous year. The most significant annual growth occurred in 2023, when total domestic revenue accounted for over 25% increase of the total domestic revenue collected that year, reflecting the government's continued efforts to strengthen domestic resource mobilization.

Type	2020	2021	2022	2023	2024
Tax Revenue	139,529,217	162,766,910	181,691,842	224,631,762	266,763,916
Other Revenues	71,704,628	66,794,410	80,977,903	104,859,950	102,589,875
Total Domestic Revenue	\$211,233,845	\$229,561,321	\$262,669,745	\$329,491,711	\$369,353,791
% Surplus/Deficit	-8%	9%	14%	25%	12%

Table 6: Actual Domestic Revenue Components 2020–2024

As presented in Table 6, tax revenue collected in 2024 totaled \$267 million, reflecting a 19% increase compared to the amount collected in 2023. In contrast, other revenues generated \$103 million in 2024, representing a 2% decrease from the previous year.

In terms of composition, tax revenue comprised 72% of the total domestic revenue in 2024, while other revenues accounted for the remaining **28%**, highlighting the government’s continued reliance on taxation as the primary source of domestic revenue.

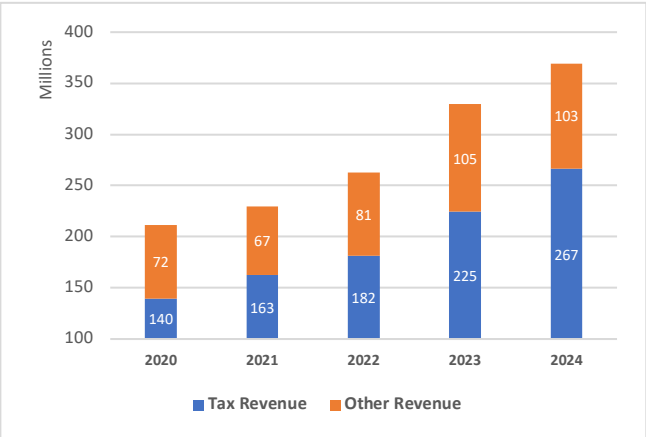


Figure 8: Actual Tax and Other Revenue 2020-2024

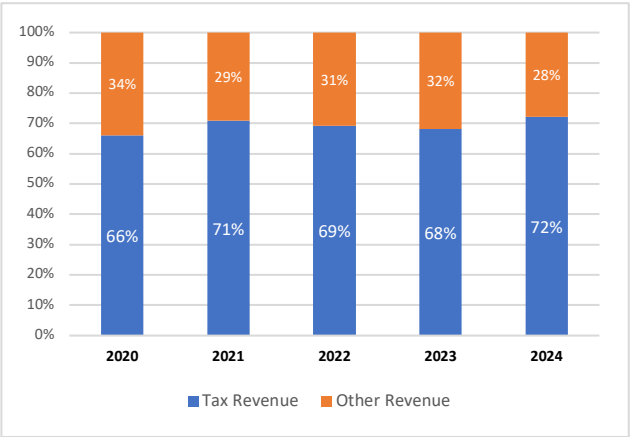


Figure 7: Share of tax and Other Revenue 2020-2024

As depicted in Figure 8, tax revenue was the main component of domestic revenue, contributing an average of 70% to the total domestic revenue collected between 2020 and 2024. In comparison, other revenues accounted for the remaining 30% on average during the same period.

Figure 9 presents the quarterly distribution of total domestic revenue collected from 2020 to 2024. Notably, in the first quarter of 2020, domestic revenue amounted to \$59 million, whereas by the first quarter of 2024, it had increased to \$92 million—a 55% increase over the four years.

Figure 10 illustrates the year-over-year quarterly trend in total domestic revenue collection, providing insights into the growth or decline in each quarter compared to the same quarter of the previous year. In 2020, except for the first quarter, the second, third, and fourth quarters recorded lower domestic revenue collections compared to the corresponding quarters of 2019. Most notably, the second quarter of 2020 saw a 19% decline compared to Q2 2019. In contrast, 2023 demonstrated a strong positive trend, with each quarter recording higher domestic revenue than the same period in 2022, signaling a sustained improvement in revenue collection performance.

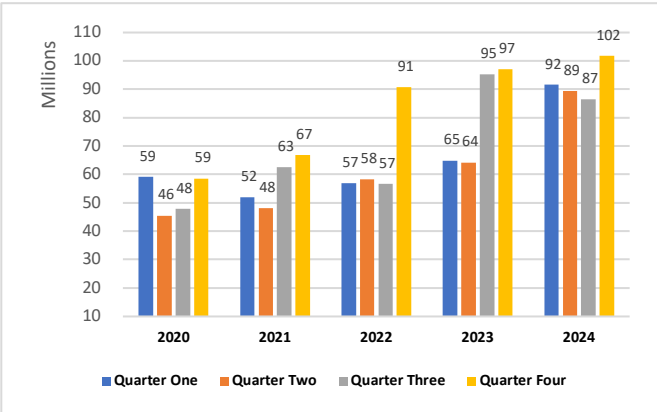


Figure 9:Quarterly collection of Domestic Revenue - 2020-2024

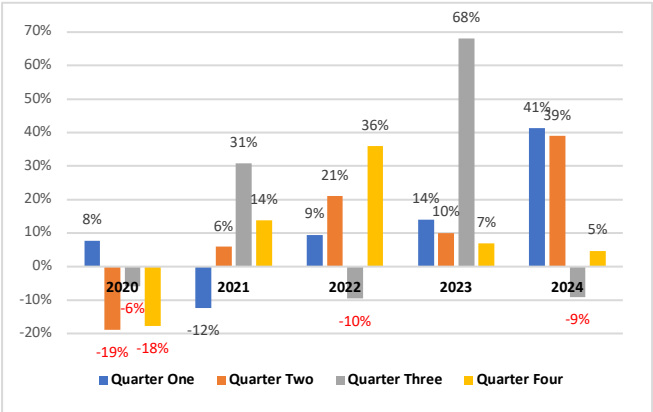


Figure 10: Increase/Decrease Quarterly collection, Domestic Revenue 2020-2024

Tax Revenue

Tax Description	2020	2021	2022	2023	2024
Tax on Income, Profit and Capital Gain	16,154,238	15,789,362	18,662,241	24,384,014	36,170,675
Taxes on Goods and Services	21,293,612	23,429,410	32,778,666	38,614,823	51,419,944
Customs and other import duties	91,054,110	108,974,991	116,169,148	154,082,799	168,875,350
Other Taxes	11,027,257	14,573,148	14,081,788	7,550,126	10,297,947
Total Tax Revenue	\$139,529,217	\$162,766,910	\$181,691,842	\$224,631,762	\$266,763,916
% Increase/Decrease	-10%	17%	12%	24%	19%

Table 7: Actual Tax Revenue - 2020-2024

As shown in Table 7, tax revenue collected in 2024 exceeded the total tax revenue collected in 2023 by 19%. The most significant contributor to tax revenue in 2024 was customs duty, which amounted to \$169 million, representing 63% of the total tax revenue. Taxes on goods and services generated \$51 million, accounting for 19% of the total.

All classifications of tax revenue experienced growth in 2024. Tax on Income, profits and capital gain revenue reached \$36 million, marking a 48% increase over 2023. Similarly, other taxes generated \$10 million, a 36% increase compared to the previous year.

An analysis of the tax revenue composition from 2020 to 2024 reveals a continued and

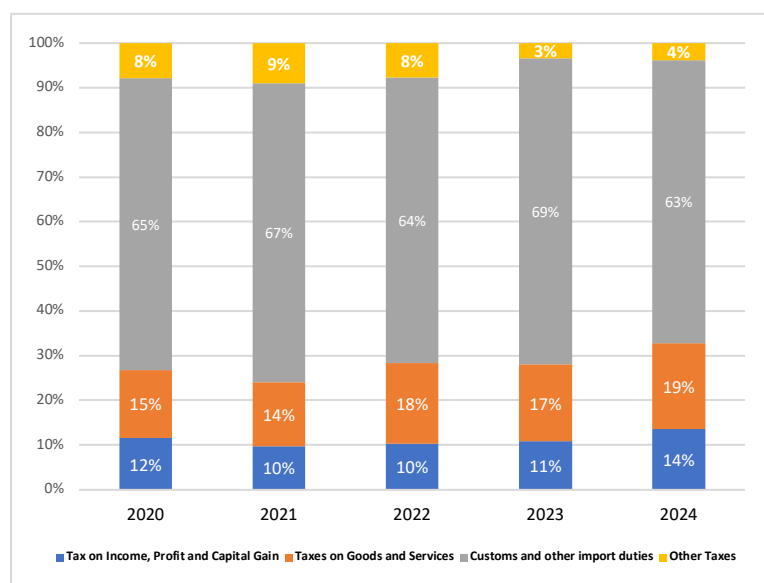


Figure 11: Share of Tax Revenue composition 2020-2024

This reflects a substantial revenue base derived from domestic consumption and service-related economic activities. Tax on Income, Profits and capital gain, while comprising a smaller share ranging from 10% to 14% of total tax revenue over the analyzed period serves as a critical indicator of overall economic performance, particularly regarding business profitability and individual income levels.

Monitoring these three primary tax categories Customs Duty, Taxes on Goods and Services, and Tax on Income and Profits Tax is vital for accurate revenue forecasting and formulating sustainable fiscal policies.

Other Revenues

As indicated in Table 8, the total Other Revenues received in 2024 were slightly lower than in the previous year, declining by less than 2% compared to 2023. The most notable growth in this revenue category occurred in 2023 when Other Revenues increased by 29% relative to 2022.

The largest component of Other Revenues is derived from the sale of goods and services, primarily generated through government administrative activities. These include revenues from visa issuance to foreign nationals, business licensing, passport issuance, fees levied on airlines operating in Somali airspace, and service charges at the Mogadishu seaport and airport. This revenue stream highlights the Government's role as a service provider and underscores the importance of strengthening administrative efficiency to enhance other revenue generations.

Tax Description	2020	2021	2022	2023	2024
Property Income	0	0	169,600	3,134,409	685,884
Sales of Goods and Services	71,704,628	66,794,410	80,808,303	101,663,364	101,335,226
Fines, Penalties and Forfeits	-	-	-	62,178	568,764
Total other Revenue	\$71,704,628	\$66,794,410	\$80,977,903	\$104,859,950	\$102,589,875
% Increase/Decrease	-4%	-7%	21%	29%	-2%

Table 8: Other Revenue - 2020-2024

In 2024, revenue generated from administrative fees at the Port and Aden Adde International Airport in Mogadishu totaled \$43 million, accounting for 42% of the total Other Revenues. Additionally, fees levied on airlines traversing Somali airspace contributed \$22 million, representing 22% of the total other revenue collected. These three sources the Port, Aden Adde International Airport, and Somali airspace usage fees generated \$65 million, which comprises 63% of all Other Revenues received in 2024.

External Grants

Description	2020	2021	2022	2023	2024
Bilateral Grants	15,000,000	2,500,000	37,100,000	8,304,387	29,698,555
Multilateral Grants	270,493,117	144,475,019	422,141,797	400,226,793	513,663,372
Total Grants	\$285,493,117	\$146,975,019	\$459,241,797	\$408,531,180	\$543,361,927
%Increase/Decrease	156%	-49%	212%	-11%	33%

Table 9: External Grants 2020-2024

Foreign grants received in 2024 increased by 33% compared to 2023, with **multilateral** grants making up the largest share. In contrast, 2023 saw a decline of 11% in total grant inflows compared to 2022. Notably, multilateral grants are primarily directed toward project-related expenditures, underscoring their role in supporting development initiatives and infrastructure investments.

Bilateral Grants	2020	2021	2022	2023	2024
Turkey	15,000,000	2,500,000	27,500,000	7,500,000	15,000,000
United Arab Emirates (UAE)	-	-	9,600,000	-	14,698,555
China	-	-	-	804,387	-
Total	\$15,000,000	\$2,500,000	\$37,100,000	\$8,304,387	\$29,698,555

Table 9: Bilateral Grants, 2020-2024

Table 9 presents the bilateral grants received by the Government between 2020 and 2024, sourced primarily from Turkey, the United Arab Emirates (UAE), and China. The highest levels of bilateral assistance were recorded in 2022 and 2024. In 2022, the Government of Turkey contributed a grant totaling \$26 million; in 2024, Turkish bilateral support amounted to \$15 million.

Multilateral Grants	2020	2021	2022	2023	2024
World Bank – IDA	119,115,917	84,717,185	235,595,301	234,966,508	269,437,181
World Bank - MPF and DPO	111,927,716	53,491,117	165,520,428	133,640,921	220,653,420
African Development Bank	27,798,673	4,122,061	4,082,403	6,503,745	5,524,125
African Development Fund	69,970	161,224	854,774	938,403	1,636,819
European Union	7,664,241	-	13,717,520	22,293,681	9,917,970
United Nations Agencies (UN)	2,477,962	-	-	-	-
Global Partnership for Education	1,438,636	1,983,433	2,371,371	1,883,536	3,463,856
OPEC	-	-	-	-	3,030,000
Total Grants	\$270,493,117	\$144,475,019	\$422,141,797	\$400,226,793	\$513,663,372
% Increase/Decrease	260%	-47%	192%	-5%	28%

Table 10: Multilateral Grants, 2020-2024

In 2024, total multilateral aid increased by 28% compared to the previous year, 2023. As detailed in Table 10, the World Bank, through its IDA and MPF programs, was the most significant contributor, providing \$490 million, which accounted for 90% of the total multilateral grants received by the government. The European Union contributed \$10 million, representing 2%, while OPEC provided \$3 million, equivalent to 1% of the total. Additionally, the African Development Bank disbursed \$7 million in grants, also accounting for 1% of the total multilateral aid received in 2024.

Description	2020	2021	2022	2023	2024
Budget Support	153,419,841	29,569,562	176,655,196	128,314,697	186,892,475
Project Support	132,073,276	117,405,457	282,586,602	280,216,483	356,469,452
Total	\$285,493,117	\$146,975,019	\$459,241,797	\$408,531,180	\$543,361,927

Table 11: Budget support vs. project support

In 2024, 34% of the external grants received by the government were allocated as budget support aimed at financing recurrent expenditures. These funds offered the government flexibility in allocation and utilization in line with its priorities and strategic plans. The remaining 66% of the grants were designated project support, earmarked explicitly for developmental initiatives. As shown in Table 11, the government received the lowest total grants in the five years in 2021, with only \$30 million, representing 20% of the total grants received that year.

Domestic Revenues Vs. Government Operating Expense 2020-2024

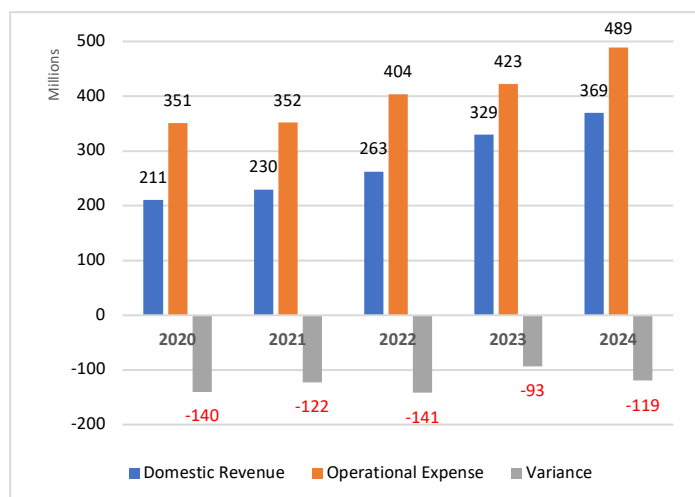


Table 12: Domestic Revenue Vs Recurrent Expenditure, 2020-2024

Description	2020	2021	2022	2023	2024
Domestic Revenue	211,233,845	229,561,321	262,669,745	329,491,711	369,353,791
Operating Expense	350,999,703	351,864,040	404,148,790	422,819,961	488,547,927
Surplus / Deficit	60%	65%	65%	78%	76%

Table 13: Domestic Revenue Vs Recurrent Expenditure, 2020-2024

Chart 13 compares domestic revenue collected and the government's operational expenses from 2020 to 2024.

In 2024, total government expenditure amounted to \$369 million, of which 76% was funded by domestic revenue, while the remaining 24%, equivalent to \$119 million, was financed through budget support grants. In 2023, domestic revenue covered 78% of government expenditure. During 2021 and 2022, domestic revenue funded 65% of the total spending, whereas in 2020, it accounted for 60%. The remaining portions in each of these years were covered by external grants provided as budget support.

Description	2020	2021	2022	2023	2024
Domestic Revenue	211,233,845	229,561,321	262,669,745	329,491,711	369,353,791
Compensation of Employee	223,603,508	247,830,243	257,943,107	290,114,157	338,162,791
Surplus / Deficit	\$(12,369,664)	\$(18,268,922)	\$4,726,638	\$39,377,554	\$31,191,000
% Surplus / Deficit	-6%	-7%	2%	14%	9%

Table 14: Domestic Revenue Vs. Compensation of Employee, 2020-2024

Table 14 highlights the extent to which Domestic Revenue covered government employee salaries from 2020 to 2024. Between 2022 and 2024, domestic revenue fully funded the compensation of employees. In 2024, \$31 million of domestic revenue was funded to cover the other operating expenses. Notably, in both 2022 and 2023, domestic revenue exceeded the total payment for the compensation of employees.

In contrast, during 2020 and 2021, employee salaries were partially financed by external grants provided as budgetary support. Specifically, in 2020, \$18 million government salaries were funded through external budget support, while in 2021, \$12 million was financed from budget support to pay salaries.

Public Debt 2020-2024

Government debt is composed of two main categories. The first category includes funds borrowed by the government in recent years to finance recurrent expenditures within the government budget during the respective years of borrowing. The second category consists of long-term debt accumulated by previous administrations before 1991.

Description	2020	2021	2022	2023	2024
Domestic Debt	-	21,992,191	-	8,000,000	-
External Debt	-	74,373,383	44,040,950	-	-
Total	-	\$96,365,574	\$44,040,950	\$8,000,000	-

Table 15: Public Debt

Table 15 presents the loans and advances received by the government between 2020 and 2024, which were utilized to finance expenditures outlined in the government budget. In this context, external debt refers to the amount obtained by the government through the exchange of Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).

The IMF provides these SDRs in two equal portions: an asset holding and an allocation. When the government exchanges the SDR asset portion for a specific currency, the USD equivalent of the withdrawn SDR asset is recorded as part of the government's external debt. This mechanism was used to finance the government's recurrent expenditures in 2021 and 2022.

Domestic loans consist of advances obtained by the Ministry of Finance from the Central Bank, primarily to facilitate the timely payment of government employee salaries. Notably, all advances received from the Central Bank were repaid within the same fiscal year they were acquired and are reflected in the government's expenditure records.

Loan

Long-term loans originated from debt incurred by the Somali government before 1991. These loans were intended to finance development projects across the country, focusing on building critical economic infrastructure, advancing the agricultural sector, and supporting other initiatives considered essential for national progress.

Creditors	2020	2021	2022	2023	2024
Commercial Debt	2.39	2.44	2.53	2.60	2.67
Multilateral Debt	1,114.32	1,080.68	1,039.48	669.47	685.10
Non-Paris Club Creditors	719.99	724.77	735.49	764.38	779.32
Paris Club Creditors	2,692.04	2,678.03	2,662.25	1,381.22	48.26
Total	4,528.74	4,485.92	4,439.75	2,817.67	1,515.35
% Surplus/Deficit	-14%	-1%	-1%	-37%	-46%

Table 16: Loan (Billions)

Table 16 in this report provides a comprehensive overview of the Government's external debt, originating from records that date back to the administration prior to 1991. This debt includes the principal amounts due and the accrued interest that has been increasing since the commencement of the loans. As of 2024, the most significant portion of this debt, totaling \$779.32 million and accounting for 51% of the government's total public debt, is owed to official non-Paris Club creditors. Furthermore, multilateral institutions are owed \$685.10 million, which represents 45% of the overall debt as of the end of 2024.

Since 2016, the government has benefited from a debt relief program, in collaboration with the International Monetary Fund (IMF) under the HIPC initiative. In 2020, 14% of the total debt owed at the end of 2019 was forgiven by the International Financial Institutions (IFIs) and the Paris Club, respectively. The most substantial debt relief was achieved in 2023 and 2024, with the government's debt decreased 34% according to the debt stock as of the end of 2020, and this resulted from huge debt relief received by the government in the years of 2023 and 2024.

The cumulative debt relief obtained in 2023 and 2024 reached \$3.1 billion, equivalent to 70% of the total long-term debt owed at the end of 2022.

It is essential to highlight that all Paris Club respective creditors, with the exception of minor debts owed to Russians (which include blocked funds and short-term obligations) not covered by the HIPC initiative, as well as the outstanding debt of Spain currently under negotiation for a debt swap initiative, have forgiven their debts to Somalia. In contrast, the remaining non-Paris Club and multilateral creditors have not granted any debt relief, resulting in an annual increase in their total debt due to the compounding interest and fluctuations in exchange rates. Comprehensive details regarding the debt portfolio and its changes from 2020 to 2024 can be found in Appendix 4 of the report.

Expenditure Trends, 2020-2024

Description	2020	2021	2022	2023	2024
Administrative Sector	226,270,558	215,394,136	306,256,885	304,128,632	321,166,095
Security Sector	145,274,453	159,984,079	169,968,796	191,551,570	235,280,151
Economic Sector	32,006,687	40,026,607	56,987,807	78,274,154	129,328,774
Social Sector	81,735,548	80,437,924	198,221,377	154,325,069	219,427,968
Total	\$485,287,247	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987
% increase/ Decrease	52%	2%	48%	0%	24%

Table 17: Actual Sectoral Expenditure, 2020-2024

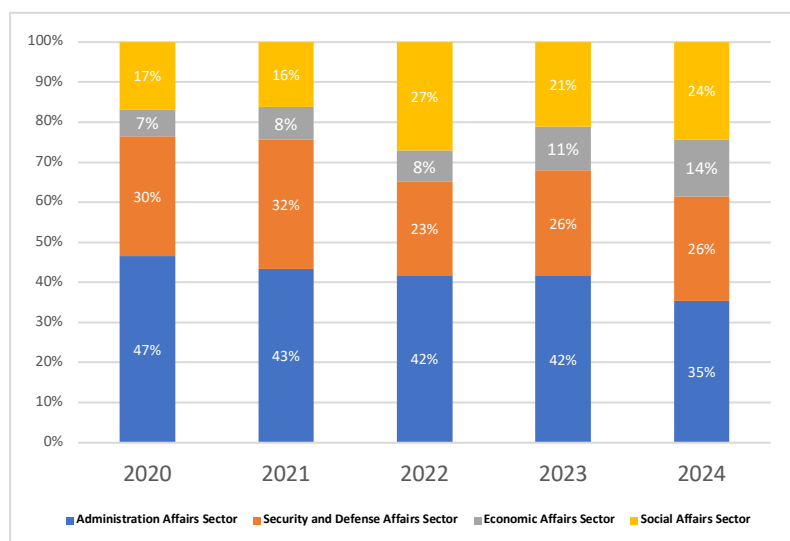


Figure 12: % of Expenditure by Sector 2020-2024

As shown in Table 17, the total expenditure incurred in 2024 exceeded the total expenditure in 2023 by more than 24%. Of the expenditures in 2024, 59% were recurrent expenditures, while 41% were project expenses financed by project support received by the government in 2024. In contrast, in 2023, there was no increase in total spending compared to the spending levels recorded in 2022. As illustrated in Figure 13, the distribution of government expenditure among its sectoral classification for the years 2020 – 2024 is presented. Over the past five years, an average of 41% of total government spending was dispersed to the Administrative Sector, 27% to the Security Sector, 10% to the Economic Sector, and 22% to the Social Service Sector.

Expenditure Category

Expenditure Type	2020	2021	2022	2023	2024
Compensation of Employees	227,014,247	250,099,404	259,578,811	292,244,712	341,574,738
Use of Goods and Services	80,687,430	106,055,549	140,670,111	138,201,059	204,503,361
Interest	1,810,065	1,535,754	693,046	2,354,470	5,824,192
Subsidies	2,161,914	1,271,695	5,115,305	5,400,231	8,952,366
Grants	80,283,381	45,850,523	111,242,917	126,273,305	160,338,802
Social Benefits	62,135,152	39,864,848	188,936,115	130,554,139	153,810,594
Nonfinancial Assets	18,560,276	16,103,418	13,200,988	14,407,773	28,519,394
Repayment of principal	12,634,782	35,061,554	11,997,573	18,843,737	1,679,539
Total	\$485,287,247	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987

Table 18: Expenditure by Type, 2020-2024

As indicated in Table 18, which details the categories of expenditures from 2020 to 2024, government employee salaries paid in 2024 amounted to \$342 million, representing 38% of the total expenditures for that year. Expenditures on Goods and Services totaled \$205 million, accounting for 23% of the total expenditures in 2024. Government grants disbursed to the country's regional governments reached \$160 million, equivalent to 18% of government expenditures in 2024.

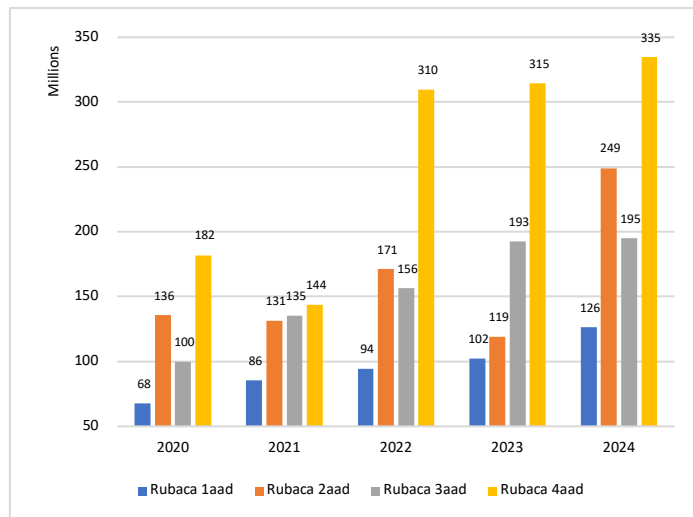


Figure 14: Quarterly Expenditure, 2020-2024

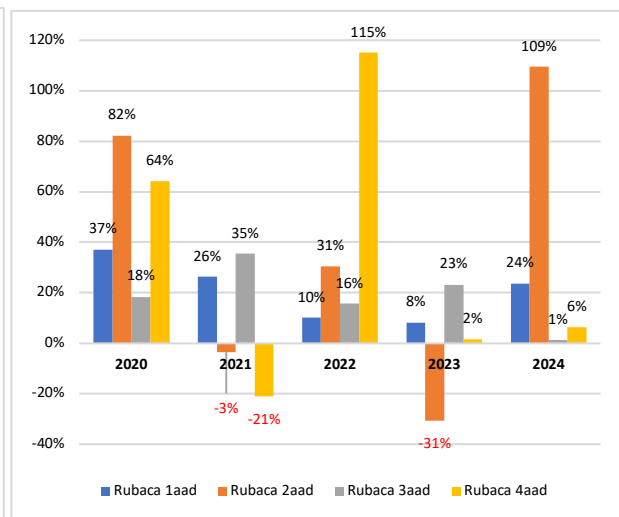


Figure 13: % increase/Decrease of Quarterly Expenditure ah 2020-2024

Figure 14 presents the expenditures disbursed within year from 2020 to 2024. Over all five years, the most significant expenditure occurred in the fourth quarter of each year. In 2024, the fourth quarter expenditure totaled \$335 million, representing 37% of the total expenditure for the year. In 2023, in the fourth quarter expenditure was \$315 million, accounting for 43% of the total expenditure in that year. Similarly, in 2022, the fourth quarter expenditure reached \$310 million, equivalent to 42% of the total expenditure in 2022.

Figure 15 illustrates the increases and decreases in expenditure each year for 2020–2024. It compares the current year's quarterly expenditure to the preceding year's corresponding quarters. The fourth quarter of 2022 recorded the most significant increase in expenditure over the past five years compared to the fourth quarter of 2021. Conversely, the most significant decrease in quarterly expenditure occurred in 2023, with a 31% reduction compared to the second quarter of 2022.

Compensation of Employees

Description	2020	2021	2022	2023	2024
Wages, Salaries in Cash	140,980,460	150,268,709	154,445,010	166,440,783	196,909,725
Allowances in Cash	72,092,051	83,953,941	89,665,201	104,614,514	116,369,839
Other Employees Costs	13,941,736	15,876,754	15,468,601	21,189,415	28,295,174
Total	\$227,014,247	\$250,099,404	\$259,578,811	\$292,244,712	\$341,574,738
% increase/ Decrease	39%	10%	4%	13%	17%

Table 19: Compensation of Employees, 2020-2024

An in-depth analysis of government employee compensation expenditures from 2020 to 2024 reveals a significant and consistent upward trend across all major categories: Wages and Salaries in Cash, Allowances in Cash, and Other Employee Costs. Over this period, total employee compensation increased from \$227 million in 2020 to \$342 million in 2024, reflecting a substantial cumulative rise driven by government employee expansion.

A closer examination of the components shows that Wages and Salaries in Cash consistently served as the primary driver of employee expenditure, growing from \$141.0 million in 2020 to \$196.9 million in 2024. Allowances in Cash, the second-largest category, also experienced notable growth, increasing from \$72.1 million in 2020 to \$116.4 million in 2024. Other Employee Costs, although comprising the smallest share of total compensation, exhibited a significant percentage increase from \$13.9 million in 2020 to \$28.3 million in 2024.

Description	2020	2021	2022	2023	2024
Security Sector	118,881,504	129,314,838	134,197,275	153,519,424	186,477,532
Non-security	108,132,743	120,784,566	125,381,536	138,725,288	155,097,206
Total	227,014,247	\$250,099,404	\$259,578,811	\$292,244,712	\$341,574,738

Table 20: Compensation of Employees; Security Sector and Other Sectors

Table 20 outlines the government's salary expenditure classified into Security Sector Agencies and other government sectors from 2020 to 2024. Throughout these five years, both categories recorded consistent year-on-year increases in salary disbursements. Security Sector Agencies consistently received a larger share, with salary expenses rising from \$118.9 million in 2020 to \$186.5 million in 2024 a growth of approximately 57%. Similarly, salary expenditures for other government sectors grew from \$108.1 million in 2020 to \$155.1 million in 2024, reflecting an increase of about 43%.

Overall, total government salary expenditures expanded progressively from \$227.0 million in 2020 to \$341.6 million in 2024, signaling a substantial rise in personnel costs.

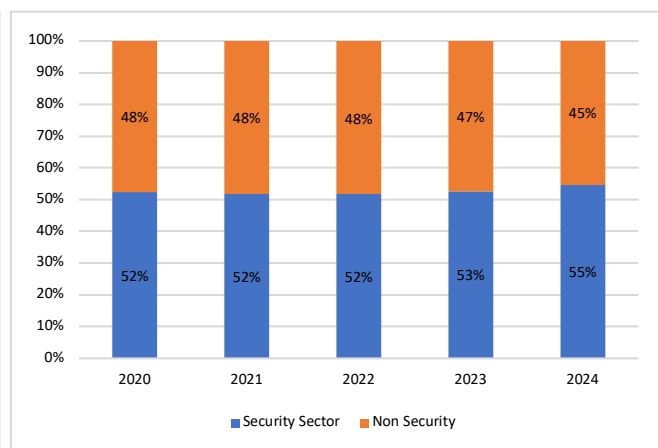
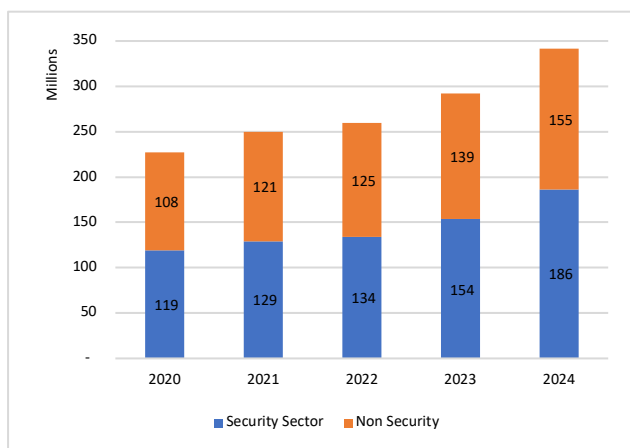


Figure 16: Compensation of employee Security vs non-security 2020-20204 **Figure 15: % Compensation of employee Security vs non-security 2020-20204**

As illustrated in Figure 16, salary expenditure for Security Sector Agencies in 2024 reached \$186 million, representing a 21% increase compared to 2023. In 2023, salary expenditure for these agencies stood at \$154 million, marking a 14% rise from the amount disbursed in 2022.

Similarly, salary expenditure for other government sectors in 2024 amounted to \$155 million, reflecting a 12% increase compared to the \$139 million spent in 2023. The 2023 expenditure for these agencies was 11% higher than the corresponding figure in 2022.

The other sectors category includes most government entities, excluding the eight agencies categorized under Security Sector Agencies. In total, 68 government agencies were included in the 2024 budget.

Goods and Services Expenditure

Description	2020	2021	2022	2023	2024
Travel and Conference	6,474,966	5,742,417	10,888,143	12,512,933	15,842,280
Travel and Conference	6,474,966	5,742,417	10,888,143	12,512,933	15,842,280
Operating Expenses	14,998,299	16,364,332	26,288,354	21,330,342	33,651,123
Utilities	4,308,504	4,043,631	5,712,650	4,923,288	5,763,053
Communications	0	0	315,589	594,107	1,148,354
Fuel and Lubricants	5,260,571	5,843,470	7,987,866	7,740,361	9,541,614
Materials and Supplies	3,068,013	3,875,697	6,852,946	6,027,532	14,052,052
Maintenance and Repairs	2,361,211	2,601,534	5,419,303	2,045,055	3,146,050
Rent	1,987,329	2,158,553	2,704,079	2,656,414	6,520,917
Rent	1,987,329	2,158,553	2,704,079	2,656,414	6,520,917
Other Operating Expenses	22,566,519	36,284,996	56,146,683	59,530,952	97,300,893
Education and Training Expense	2,754,173	3,769,304	4,328,632	2,393,235	3,160,521
Consulting and Professional	13,434,158	27,284,515	43,515,965	45,605,920	81,102,044
Bank Services	6,362,038	5,228,749	8,095,411	8,174,839	11,910,486
Advertisement and Subscriptions	0	0	172,073	299,578	957,655
General Life Insurance	16,150	2,428	34,601	3,057,380	170,187
Army Operations	10,264,731	14,886,013	4,253,752	6,821,082	5,597,070
Police - Materials, Supplies and Services	7,381,311	6,817,660	120,000	220,000	360,000
NISA - Materials, Supplies and Services	1,804,022	7,171,655	3,593,752	5,281,082	3,637,070
Military - Materials, supplies and services	1,079,398	896,698	540,000	1,320,000	1,600,000
Other General Expenses	24,395,587	30,619,238	40,389,100	35,349,335	45,591,078
Other General Expenses in Goods and Services	24,395,587	30,619,238	40,389,100	35,349,335	45,591,078
Grand Total	\$80,687,430	\$106,055,549	\$140,670,111	\$138,201,059	\$204,503,361
% Increase/Decrease	-24%	31%	33%	-2%	48%

Table 21: Use of Goods and Services, 2020-2024

As shown in Table 21, expenditure on use of goods and services in 2024 exceeded the corresponding expenditure in 2023 by 48%. In 2023, the expenditure on use of goods and services totaled \$138 million, which was 2% lower than the amount spent in 2022.

Of the total Supplies and Services expenditure in 2024, \$110 million (54%) was allocated to recurrent expenditures, while \$94 million (46%) was directed toward project expenditures.

The recurrent expenditure on the use of goods and services in 2024 amounted to \$110 million, representing a 15% increase compared to 2023. Meanwhile, project-related expenditure on use of goods and services reached \$94 million in 2024, marking a 122% increase over the corresponding figure in 2023.

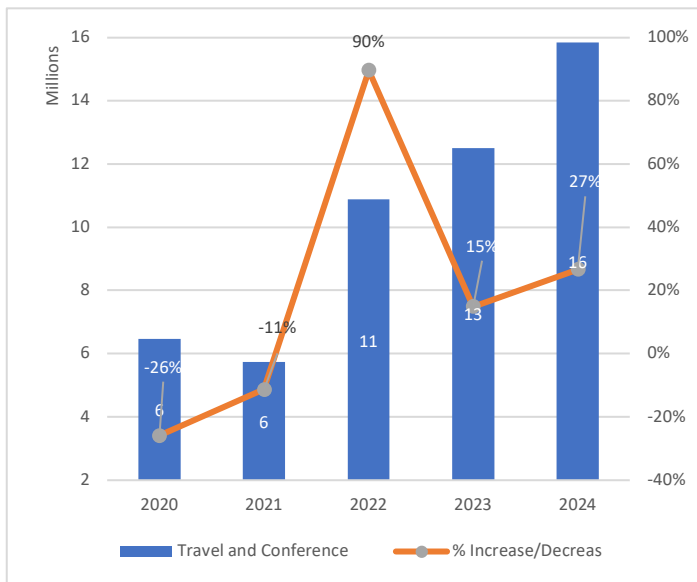


Figure 17: Travel and Conference Expense 2020-2024

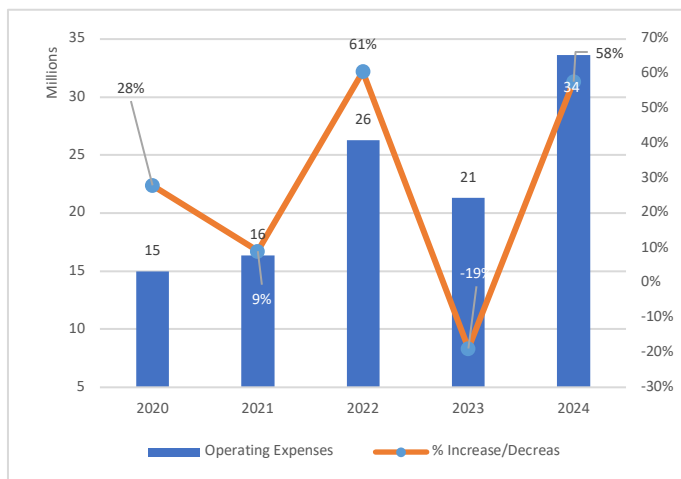


Figure 18: Operating Expenses 2020-2024

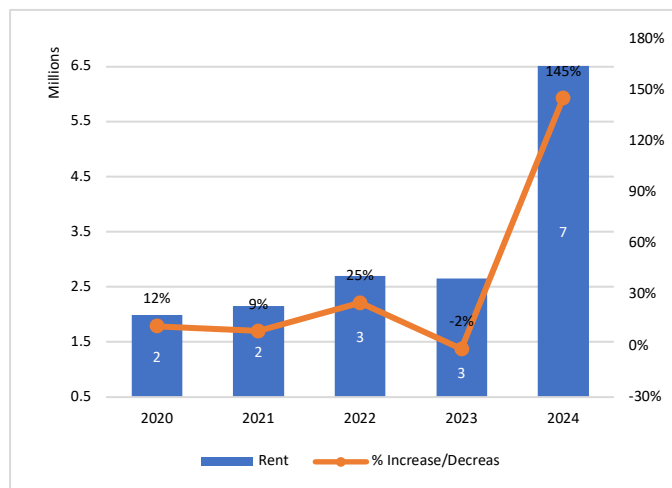


Figure 19: Rental Expense 2020-2024

The most significant rise was observed in the consultancy services budget line, where an additional \$35 million was spent compared to 2023. This increase alone accounted for 53% of the overall use of goods and services expenditure in 2024.

In 2024, expenditure on Travel and Conferences reached \$16 million, marking a 27% increase compared to 2023. This category accounted for 8% of the total expenditure on goods and services in 2024. Travel and Conference costs also saw a 15% increase in 2023 compared to 2022.

Of the \$16 million spent on Travel and Conferences in 2024, \$7 million (46%) was paid from recurrent expenditure, while \$9 million (54%) was paid from project-related expenses.

The operating expenses paid in 2024 amounted to \$34 million, representing a 34% increase compared to those paid in 2023. In 2023, \$21 million was paid, 19% lower than the operating expenses paid in 2022.

The operating expenses paid in 2024 account for 3% of the total operating expenses for the year. Of the total operating expenses, \$22 million (66%) was for recurrent expenditure, while \$12 million (34%) was allocated project-related costs.

Rental expenses incurred in 2024 totaled \$7 million, marking an increase of over 145% compared to the rental costs paid in 2023. The rental expenses in 2023 were slightly less than 2% lower than those in 2022. These rental expenses accounted for just 3% of the total cost of Goods and Services incurred in 2024.

Of the \$7 million in rental expenses, \$3 million, representing 45%, were classified as recurrent expenditure. The remaining \$4 million, equivalent to 55%, was allocated to project expenses.

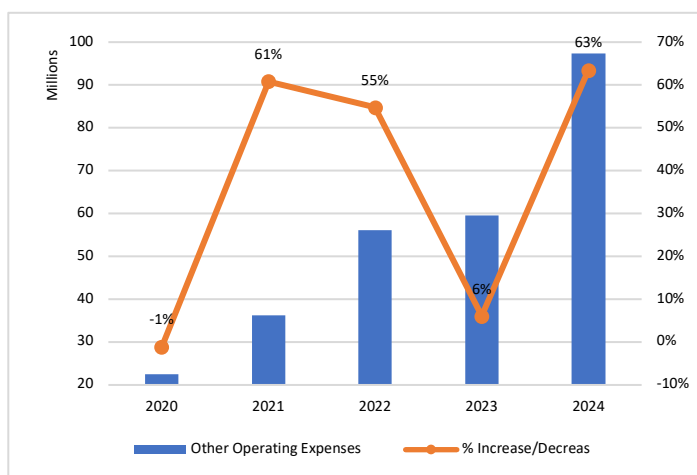


Figure 20: Other operating Expense

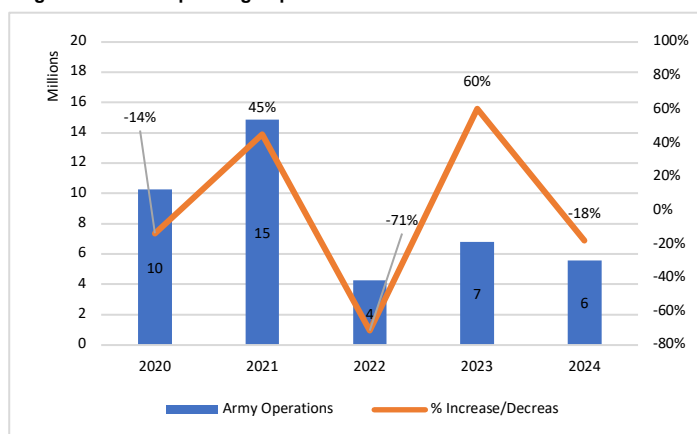


Figure 21: Army operations

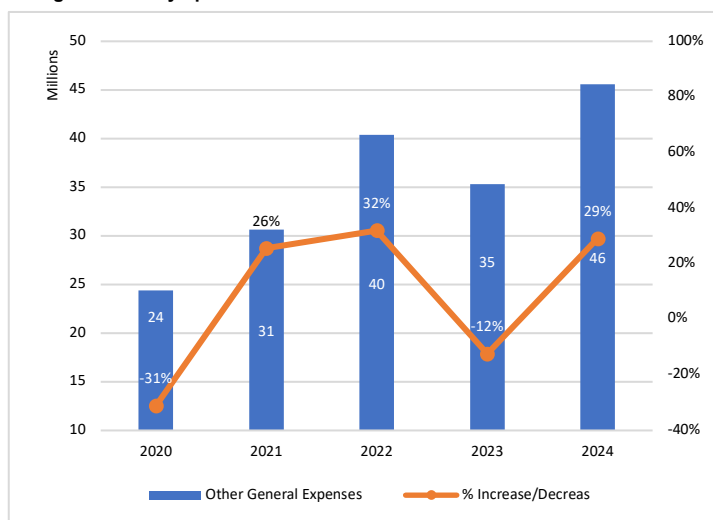


Figure 22: Other General Expense 2020-2024

Other operating expenses in 2023 were 6% higher than those incurred in 2022. In 2024, other operating expenses accounted for the largest single category within Goods and Services expenses, representing 48% of the total expenditure in this category.

Of the other operating expenses incurred in 2024, \$27 million, or 28%, were classified as recurrent expenditure. The remaining \$70 million, 72%, was allocated to project-related expenses.

Expenditure on military operations in 2024 amounted to \$6 million, reflecting an 18% decrease compared to the operational costs allocated in 2023. Notably, the operational costs for military operations in 2023 increased significantly by 60% compared to the allocation in 2022. These expenses were funded from the recurrent budget.

Other General expenditures in 2024 totaled \$46 million, marking a 29% increase compared to the \$35 million spent in 2023. The \$35 million in Other General expenditures in 2023 was 12% lower than the \$40 million in 2022. These expenditures were paid from the government recurrent budget.

Interest Expense

Description	2020	2021	2022	2023	2024
Interest Payable to Nonresidents	1,810,065	1,175,043	693,046	2,354,470	5,824,192
Interest Payable to Residents Other Than General Government		360,711	0	0	0
Total Interest	\$ 1,810,065	\$ 1,535,754	\$ 693,046	\$ 2,354,470	\$ 5,824,192

Table 22: Interest Expense, 2020-2024

Table 22 presents the government's interest payments on long-term international debt from 2020 to 2024. These payments peaked at \$6 million in 2024, accounting for 0.6% of total government expenditure. Interest payments fluctuated over the years, decreasing between 2021 and 2022 before rising again in 2024, likely to reflect changes in debt levels or global interest rates. Notably, a one-time payment to residents occurred in 2021. The table provides insight into the government's international debt servicing costs and their share of total spending.

Subsidies

Description	2020	2021	2022	2023	2024
Private nonfinancial enterprises	2,161,914	1,271,695	5,115,305	5,400,231	8,952,366
Total Subsidies	\$ 2,161,914	\$ 1,271,695	\$ 5,115,305	\$ 5,400,231	\$ 8,952,366

Table 23: Subsidy, 2020-2024

Table 23 presents the expenditure on investment subsidies provided to small businesses operating within the country. Projects financed by the World Bank fund these subsidies. In 2024, the disbursed amount reached \$9 million, representing 1% of total expenditures for the year. This figure marks a 66% increase from the total subsidies disbursed in 2023, which amounted to \$5.4 million. This increase indicates a significant rise in the financial support directed towards domestic small businesses through World Bank-funded initiatives in 2024 compared to the previous year. The fluctuating subsidy amounts across the years reflect varying levels of investment in these initiatives over the observed period.

Grants

Description	2020	2021	2022	2023	2024
Current Grants to International organizations	619,908	1,197,901	1,342,666	33,859,553	42,620,246
Current Grants to Other General Government Unit	79,663,473	44,652,622	100,513,688	77,599,121	97,157,159
Capital Grants to Other General Government Unit	0	0	9,386,564	14,814,631	20,561,396
Total Grants	\$ 80,283,381	\$ 45,850,523	\$ 111,242,917	\$ 126,273,305	\$ 160,338,802
% increase/ Decrease	66%	-43%	143%	14%	27%

Table 24: Grants, 2020-2024

Government grant expenditures disbursed to Federal Member States, the Banadir Region, and international organizations of which the government is a member amounted to a substantial \$160 million in 2024, signifying a notable commitment to these recipients and constituting 18% of the total government expenditure for that fiscal year.

This significant allocation represents a robust 27% increase compared to the grant disbursements in 2023, indicating a growing emphasis on intergovernmental fiscal transfers and support for membership in international organizations. The preceding year also witnessed a considerable rise of 14% in total grants from 2022, suggesting a consistent upward trend in this category of government spending, primarily driven by increased fiscal transfers to sub-national government entities.

A more granular breakdown of the 2024 grant distribution reveals a near balance between recurrent expenditures, totaling \$79 million (49%), and project-related grants, amounting to \$81 million (51%), suggesting a dual focus on both operational support and longer-term development initiatives for the recipient entities. Notably, the government's recurrent grants to international organizations reached \$43 million in 2024. The funding for these grants was facilitated mainly through World Bank-financed projects, with the Ministry of Health playing a crucial role in administering these funds to international organizations tasked with implementing essential healthcare services nationwide. This was done based on contracts awarded to ensure basic healthcare delivery in various regions. This highlights the government's reliance on collaborative partnerships with international bodies to achieve its healthcare objectives.

Government Agencies	2020	2021	2022	2023	2024
Development Bank of Somalia	384,241	528,434	555,816	728,532	807,808
Chamber of Commerce	384,241	528,434	555,816	728,532	807,808
Somaliland State of Somalia	396,550	18,000	12,763,000	28,000	0
Puntland State of Somalia	17,825,991	7,822,910	20,588,798	6,528,636	16,376,387
Jubaland State of Somalia	8,023,557	6,014,444	13,859,217	17,518,935	14,071,823
South West State of Somalia	10,609,600	6,325,581	18,027,674	15,659,062	22,191,403
Galmudug State of Somalia	12,340,274	4,329,093	13,656,929	11,466,183	15,414,983
Hirshabelle State of Somalia	9,604,196	3,232,734	10,383,632	10,902,089	14,014,906
Benadir Regional Administration and LG	20,094,824	15,852,993	18,209,372	28,853,784	34,033,437
Total	\$ 79,663,473	\$ 44,652,622	\$ 108,600,252	\$ 92,413,752	\$ 117,718,556
% increase/ Decrease	64%	-44%	143%	-15%	27%

Table 25: Transfers, 2020-2024

The table above illustrates the government's fiscal transfers to various sub-national entities and agencies from 2020 to 2024. In 2024, the total disbursements to the Federal Member States and the Banadir Regional Administration reached \$118 million. This transfer constituted 13% of the government's overall expenditure for that year, underscoring the financial importance of these transfers. Notably, the 2024 figure represents a substantial 27% increase compared to the \$92 million allocated in 2023, highlighting a growing trend in government support to these regional and local bodies. These grants are funded through a combination of the government's internally generated revenue and resources from projects financed by the World Bank, indicating a multi-faceted approach to fiscal decentralization and regional support.

Social Benefits

Description	2020	2021	2022	2023	2024
Social Security Benefits in Cash	46,850,834	6,149,166	96,941,343	78,710,424	114,464,338
Social Security Benefits in Kind	0	0	24,241,281	25,843,715	0
Social Assistance Benefit in Cash	15,284,318	33,715,682	61,753,491	0	0
Social Assistance Benefits in kind	0	0	6,000,000	26,000,000	39,346,256
Total Social Benefits	\$ 62,135,152	\$ 39,864,848	\$ 188,936,115	\$ 130,554,139	\$ 153,810,594

Table 26: Social Benefit, 2020-2024

Referring to the data presented in Table 26, which details government expenditures on Social Benefits, 2024 saw a total expenditure of approximately \$154 million (derived from \$153,810,594). This amount constituted 17% of the total government spending for that year, highlighting the significant allocation towards social welfare programs. As indicated in the provided context, these funds, distributed as either cash transfers or in-kind assistance, are facilitated through grants from the World Bank to the government. The primary beneficiaries of these expenditures are internally displaced people and vulnerable families residing within the country. The fluctuating figures across the years suggest varying levels of focus and resource allocation towards these crucial social support initiatives over the five years.

Nonfinancial Assets

Description	2020	2021	2022	2023	2024
Buildings and Structures	2,253,915	2,120,088	930,992	477,784	128,980
Machinery and Equipment	8,014,071	7,035,990	4,220,699	10,066,564	16,737,751
Other Fixed Assets	8,292,290	6,947,340	8,049,297	3,863,425	11,347,663
Weapons Systems	-	-	-	-	105,000
Intangible Nonreduced Assets	-	-	-	-	200,000
Total Nonfinancial Assets	18,560,276	16,103,418	13,200,988	14,407,773	28,519,394
% Increase/Decrease	47662%	-13%	-18%	9%	98%

Table 27: Nonfinancial Asset, 2020-2024

Table 27 details the government's capital expenditure on acquiring fixed assets from 2020 to 2024. In 2024, approximately \$29 million (specifically \$28,519,394) was allocated for this purpose, representing 3% of the total government expenditure for the fiscal year. This capital expenditure marked a significant 98% increase compared to 2023.

Recurrent expenditure related to the acquisition of fixed assets in 2024 amounted to \$2 million, constituting 8% of the total capital expenditure. Conversely, project-related capital expenditure for fixed asset acquisition totaled \$26 million, accounting for 92% of the total in 2024.

The most significant increase in acquisition of nonfinancial assets in 2024 was linked to a project under the Ministry of Agriculture. This project experienced an expenditure increase of over \$12 million compared to 2023, with funds primarily used to procure seeds and agricultural equipment to support the development of the nation's agricultural sector.

Repayments

Expense type	2020	2021	2022	2023	2024
Loan Repayments	12,634,782	35,061,554	11,997,573	18,843,737	1,679,539
Total	\$ 12,634,782	\$ 35,061,554	\$ 11,997,573	\$ 18,843,737	\$ 1,679,539

Table 28: Repayments 2020-2024

Table 28 shows that government loan repayments reached their lowest point in 2024, totaling \$1.68 million over the five years analyzed. The peak in repayments occurred in 2021, when the government repaid \$35.06 million, including a significant \$22 million repayment of an advance from the Central Bank. The remaining repayments in 2021, as well as most repayments in other years, were primarily directed toward the World Bank. Notably, the 2023 repayment figures included an \$8 million repayment to the Central Bank.

The fluctuation in annual repayment amounts likely reflects the scheduled terms and maturity dates of various loan agreements and potential active debt management strategies implemented by the government. The substantial decrease in repayments observed in 2024 is primarily attributed to the forgiveness of a considerable portion of the outstanding debt during 2023 and 2024. This debt relief directly eliminated obligations that would have otherwise been due, resulting in a significantly lower repayment figure in 2024. Therefore, the marked reduction in 2024 can be seen as a direct outcome of these debt relief measures, fundamentally altering the government's debt servicing profile.

Utilization of Recurrent Budgeted by the MDAs - 2024

Government Institutions	Actual Payments	Final Budget	Original Budget	% Performance
Administration Sector	227,443,462	244,986,911	226,434,343	93%
Office of the Presidency	11,968,251	12,077,569	11,527,780	99%
Office of the Parliament - Peoples' House	27,333,206	27,954,786	27,831,101	98%
Members of Parliament Senate	7,055,560	7,138,210	7,055,560	99%
Office of the Prime Minister	10,493,598	10,510,077	9,056,897	100%
Ministry of Foreign Affairs & Int. Cooperation	3,513,565	3,966,188	3,893,903	89%
Embassies	5,040,480	5,412,779	5,433,329	93%
Ministry of Finance	15,816,574	15,934,412	13,266,757	99%
Office of the Accountant General	3,315,761	3,414,154	3,357,124	97%
General Activities for the Government	97,008,135	102,727,414	91,299,756	94%
Directorate of Financial Reporting Center	774,058	944,452	944,452	82%
Ministry of Planning, Investment and Economic Development	2,415,307	2,759,828	2,759,678	88%
National Statistics Agency	1,082,693	1,307,805	1,311,585	83%
Ministry of Interior, Federal Affairs and Reconciliation	2,408,411	8,367,875	8,367,200	29%
Somali Refugee and IDPs Commission	796,242	846,490	856,840	94%
National ID Authority DADSOM	1,164,855	1,982,655	1,959,240	59%
Somali Disaster and Humanitarian Management Agency	4,804,235	5,114,425	3,164,698	94%
Ministry of Religious Affairs and Endowment	3,187,196	3,378,527	3,363,497	94%
Ministry of Justice and Constitution	2,136,921	2,490,530	2,474,915	86%
Custodian Corps	11,231,376	11,429,440	11,429,440	98%
Supreme Court	2,376,537	2,675,547	2,715,177	89%
Banadir Regional Court	1,947,745	2,053,474	2,110,504	95%
Appeal Court	836,675	923,094	937,179	91%

Judiciary Service Committee	132,822	205,497	227,592	65%
Office of the Attorney General	1,670,574	1,813,283	1,809,548	92%
Office of the Solicitor General	658,400	706,400	706,400	93%
Office of the Auditor General	3,920,429	3,967,819	3,716,171	99%
Boundaries and Federation Commission	338,680	400,360	400,360	85%
National Reconciliation Commission	459,572	489,872	482,972	94%
National Independent Electoral Commission	1,190,427	1,320,560	1,320,560	90%
Independence Constitution Review and Imp. Commission	797,690	958,186	947,836	83%
National Civil Service Commission	1,423,486	1,571,084	1,562,174	91%
The Independent Commission for Combating Corruption	144,000	144,120	144,120	100%
Security and Defense Affairs Sector	235,280,151	256,201,790	255,626,335	92%
Ministry of Defense	1,351,202	3,744,210	3,768,855	36%
Somali Armed Forces	152,329,193	170,370,555	170,540,555	89%
Military Court	3,738,252	3,740,000	3,740,000	100%
Disabled and Orphans Organization	60,000	93,000	93,000	65%
Ministry of Internal Security	1,218,633	1,609,679	1,614,089	76%
Somali Police Force	46,846,533	46,901,986	46,741,986	100%
National Security Force	24,326,720	24,326,720	23,712,210	100%
Immigration and Citizenship Agency	5,409,617	5,415,640	5,415,640	100%
Economic Affairs Sector	36,934,465	44,285,370	44,163,667	83%
Ministry of Water and Energy	1,506,440	1,605,082	1,601,812	94%
Ministry of Petroleum and Mineral	1,526,374	2,231,219	2,205,884	68%
Somalia Petroleum Authority	814,322	1,062,440	1,044,620	77%
Ministry of Agriculture and Irrigation	1,809,523	1,878,499	1,848,376	96%
Ministry of Livestock and Forestry	1,310,757	1,489,167	1,488,312	88%
Ministry of Fishery and Blue Economy	1,422,700	1,538,110	1,508,520	92%
Somali Marine Research	582,206	631,358	621,968	92%
Offshore and Fisheries Development Project	67,477	112,776	112,776	60%
Ministry of Information, Culture and Tourism	4,769,288	6,305,539	6,308,974	76%
Ministry of Communications and Technology	1,781,930	1,819,482	1,857,347	98%
National Communication Agency	685,477	863,379	871,884	79%
Ministry of Public Work & Reconstruction	1,865,360	2,024,071	1,940,644	92%
Ministry of Transportation and Aviation	2,022,262	3,332,606	3,319,376	61%
Civil Aviation and Metro-Authority	9,116,732	9,662,284	9,662,284	94%
Ministry of Transport and Ports	1,538,224	2,533,219	2,542,804	61%
Hamar Port Authority	930,200	1,032,200	1,032,200	90%
Ministry of Commerce & Industry	2,574,044	2,696,127	2,724,054	95%
Somali Quality Assurance Agency	1,264,866	2,003,166	2,007,576	63%
Ministry of Environment and Climate Change	1,346,282	1,464,646	1,464,256	92%
Social Affairs Sector	37,610,060	43,614,478	43,435,703	86%
Ministry of Health & Human Services	3,508,027	3,918,877	3,880,312	90%
Ministry of Education, Culture and Higher Education	19,659,646	24,459,325	24,511,735	80%
Somali National University	8,078,656	8,272,680	8,272,680	98%
Somali Academy of Sciences and Arts	1,187,323	1,318,267	1,311,352	90%
Intergovernmental Academy of Somali Language	235,589	342,256	342,256	69%
Ministry of Labor and Social Affairs	2,180,612	2,272,200	2,271,720	96%
Ministry of Youth and Sport	1,193,735	1,239,263	1,050,948	96%
Ministry of Women and Human Rights Development	1,020,814	1,149,594	1,152,684	89%
Somali Disable Agency	545,659	642,016	642,016	85%
Total Recurrent Expenditures	\$537,268,137	\$589,088,549	\$569,660,049	91%

Table 29: MDA Actual Expense Vs. Annual Budget – 20204

Utilization of Project Budgeted by MDAs - 2024

Institutions	Actual Payments	Final Budget	Original Budget	% Performance
Administration Affairs Sector	93,722,633	135,008,728	156,473,428	69%
Ministry of Finance	70,185,511	95,681,667	115,646,367	73%
Ministry of Planning, Investment and Economic Development	10,285,543	20,683,645	20,683,645	50%
National Statistics Agency	9,627,305	11,204,865	11,204,865	86%
Ministry of Interior, Federal Affairs and Reconciliation	3,624,275	7,438,552	8,938,552	49%
Economic Affairs Sector	92,394,309	133,122,427	187,942,863	69%
Ministry of Water and Energy	7,905,666	11,232,791	62,796,277	70%
Ministry of Agriculture and Irrigation	31,675,734	48,313,693	48,313,693	66%
Ministry of Livestock and Forestry	525,146	2,059,090	6,731,040	26%
Ministry of Fishery and Marine Resource	1,155,618	8,046,390	8,071,390	14%
Ministry of Communications and Technology	813,325	5,049,955	9,500,000	16%
Ministry of Public Work & Reconstruction	50,318,820	58,420,508	52,530,463	86%
Social Affairs Sector	181,817,908	222,096,080	165,239,444	82%
Ministry of Health & Human Services	52,426,147	63,204,059	48,489,600	83%
Ministry of Education, Culture and Higher Education	7,439,142	24,397,517	40,634,300	30%
Ministry of Labor and Social Affairs	121,952,619	134,494,504	76,115,545	91%
Total Project Expenditures	\$367,934,850	\$490,227,235	\$509,655,735	75%

Table 30: MDA Actual Expense Vs. Annual budget 2024

Functions of Government

Developed by the OECD, the Classification of the Functions of Government (COFOG) classifies government expenditure data for which Ministries, Departments, and Agencies use the funds. All expenditure relating to a particular function is aggregated into one category regardless of the economic nature of the expenditure.

Services	Actual Payments 2020	Actual Payments 2021	Actual Payments 2022	Actual Payments 2023	Actual Payments 2024
General Public Services	201,183,566	191,850,162	256,829,675	247,410,293	285,041,115
Defense	98,156,644	111,029,042	118,660,980	138,895,581	181,805,368
Security and Public Order	62,021,975	66,903,615	70,469,319	72,046,491	74,465,833
Economic Affairs	32,139,299	37,867,825	51,196,601	51,768,887	99,882,097
Environmental Protection	-	-	-	1,136,010	1,346,282
Health	6,235,712	21,163,991	11,375,284	41,471,281	55,934,174
Culture and Religious Affairs	7,365,000	8,429,928	10,261,921	10,523,915	10,573,131
Education	13,673,359	16,116,204	18,663,237	24,397,741	35,177,444
Social Affairs	64,511,690	42,481,978	193,977,848	140,629,225	160,977,544
Total Expenditures	\$485,287,246	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987

Table 31: Summary of Expenditure by Functions of Government, 2020-2024

As shown in Table 31, which outlines government expenditures across government functions from 2020 to 2024, the data reveals evolving fiscal priorities and allocation strategies. Expenditures in the General Government Services exhibit a generally increasing trend, reaching their highest level in 2024. This pattern may indicate either the expansion of core administrative functions or rising operational costs.

The expenditure on Defense displays a consistent and significant upward trajectory in allocations, culminating in a sharp increase in 2024. This trend underscores a heightened focus on national security. Likewise, the Security and Rule of Law records a steady, though moderate, rise in spending over the five-year period, suggesting a continued commitment to internal stability and judicial system enhancement.

Economic Affairs maintains relatively stable expenditure levels until a substantial increase in 2024, potentially signaling a concentrated governmental effort toward economic stimulus, infrastructure development, or targeted sectoral support initiatives.

Notably, Environmental Protection emerges as a funded sector only in the latter two years, with increasing allocations in 2023 and 2024, suggesting a growing governmental recognition of environmental concerns and an emerging commitment to ecological preservation.

The health sector displays considerable budgetary volatility, marked by a significant increase in 2021, a subsequent contraction in 2022, and substantial growth in 2023 and 2024. This pattern likely reflects dynamic responses to health crises, evolving policy priorities, or increased investments in healthcare infrastructure and service delivery.

Service	2020	2021	2022	2023	2024
General Public Services	41%	39%	35%	34%	31%
Defense	20%	22%	16%	19%	20%
Security and Public Order	13%	13%	10%	10%	8%
Economic Affairs	7%	8%	7%	7%	11%
Environmental Protection	0%	0%	0%	0%	0%
Health	1%	4%	2%	6%	6%
Culture and Religious Affairs	2%	2%	1%	1%	1%
Education	3%	3%	3%	3%	4%
Social Affairs	13%	9%	27%	19%	18%
% Total Expenditure	100%	100%	100%	100%	100%

Table 32: % Expenditure by Functions of Government - 2020-2024

Table 32 provides a detailed comparative analysis of government expenditures across various functions of government from 2020 to 2024. The data reveals a consistent prioritization of General Government Services, which utilized the largest share of funding throughout the period, highlighting its central role in public administration. Although the proportion allocated to this sector experienced a slight contraction from 34% (\$247 million) in 2023 to 31% (\$285 million) in 2024, it remains the most heavily funded area.

Defense occupies the second-highest funding position, with its share increasing from 19% (\$139 million) in 2023 to 20% (\$182 million) in 2024. This upward trend reflects a notable rise in expenditure, potentially signifying evolving security priorities.

Conversely, Social Affairs experienced a marginal decrease in funding, shifting from 19% (\$141 million) in 2023 to 18% (\$161 million) in 2024. Although the change is modest, it may warrant closer examination to assess potential impacts on social programs and broader policy objectives.

Economic Affairs witnessed a substantial increase in budgetary allocation, rising from 7% (\$52 million) in 2023 to 11% (\$100 million) in 2024. This expansion suggests a potential strategic emphasis on economic development, infrastructure investment, and other initiatives to foster sustained economic growth.

Salary Arrears

Salary arrears for government employees refer to unpaid wages not disbursed by the government in previous years and are recognized as liabilities. These arrears stem from unpaid salaries for 2013, 2015, and 2016. The total outstanding amount is \$52,795,274, covering unpaid salaries for civil servants, members of the armed forces, and the House of the People.

Partial payments were made toward the arrears owed to the House of the People during 2019 and 2020. Further details are provided in Annex 5 of this report

Extrabudgetary Transactions

Revenue

Table 33 presents the excess revenue collected by government institutions. The highest excess revenue was collected by the Somali National University, generated from various sources such as student charges, fees and service charges paid by different institutions that received services from the university. In the fiscal year 2024, the university collected \$3.3 million, accounting for 35% of the total excess revenue collected in 2024.

The Ministry of Health collected \$2.2 million, representing 23% of the total excess revenue collected in the fiscal year 2024.

MDA Descriptions	Revenue 2024	Beginning Balance
Somali National University	3,275,817	415,032
Ministry of Health & Human Services	2,185,465	
National Statistics Agency	1,235,586	
Office of the Parliament - Peoples' House	305,986	
Members of Parliament Senate	51,590	
Ministry of Agriculture and Irrigation	1,543,763	201,739
Somali Refugee and IDPs Commission	800,000	
Total Revenue	\$ 9,398,207	\$ 616,771

Table 33: Extrabudgetary – Revenue 2024

Table 33 also presents the carryover balances from the year 2023. The Ministry of Agriculture and the Somali National University reported unspent funds carried forward into 2024.

Expenditure

Table 34 presents the additional expenditures made by government institutions in the fiscal year 2024.

Expenditure Type	Actual
Compensation of Employees	4,247,335
Use of Goods and Services	4,067,765
Acquisition of Nonfinancial Asset	1,172,584
Total Expenditure	\$9,487,684

Table 34: Extrabudgetary – Expenditure 2024

A total of \$4.2 million, representing 45% of the total expenditure, was spent on employee salaries, while \$4 million, representing 43%, was used for service and supply expenses. An additional \$1.2 million, equivalent to 12%, was spent on acquiring nonfinancial assets.

Details of the sources of extrabudgetary revenue transactions collected by the MDAs and the utilization of the revenues will be detailed in Annexes 6 and 7 of the report.

FEDERAL GOVERNMENT OF SOMALIA
Statement of Payments by Functions of Government
2020-2024

	Actual Payments 2020	Actual Payments 2021	Actual Payments 2022	Actual Payments 2023	Actual Payments 2024
	US \$	US \$	US \$	US \$	US \$
Recurrent Expenditures					
Services					
General Public Services	189,441,769	182,300,012	249,581,772	234,361,998	275,511,537
Defense	98,156,644	110,982,282	118,660,980	138,895,581	181,805,368
Public order and safety	62,021,975	66,708,815	70,339,087	72,022,491	74,465,833
Economic Affairs	27,479,353	36,819,028	46,891,365	50,522,004	81,712,737
Environmental Protection	-	-	-	1,136,010	1,346,282
Health	4,243,864	16,653,105	10,685,854	41,471,281	55,146,629
Recreation, Culture, and Religion	7,307,027	8,411,128	9,989,431	10,523,915	10,573,131
Education	13,564,649	15,382,979	18,107,540	24,309,146	35,144,532
Social Security and Welfare	64,511,690	42,481,978	193,977,848	140,629,225	160,977,544
Total Payments-Operating Ex	466,726,971	479,739,327	718,233,878	713,871,652	876,683,593
Expenditure on Acquisition of Fixed Assets					
General Public Service	11,741,798	9,550,150	7,247,903	13,048,295	9,529,578
Defense	-	46,760	-	-	-
Public Order and Safety	-	194,800	130,232	24,000	-
Economic Affairs	4,659,946	1,048,797	4,305,235	1,246,883	18,169,360
Environmental Protection	-	-	-	-	-
Health	1,991,848	4,510,885	689,430	-	787,544
Recreation, Culture, and Religion	57,973	18,800	272,490	-	-
Education	108,710	733,226	555,698	88,595	32,912
Social Security and Welfare	-	-	-	-	-
Total Payments-Capital	18,560,276	16,103,418	13,200,988	14,407,773	28,519,394
Total Payments	\$485,287,246	\$495,842,745	\$731,434,866	\$728,279,425	\$905,202,987

The statement outlines government expenditures from 2020 to 2024 for services provided by the government. It classifies these expenditures into two main categories: recurrent expenditures and expenditures related to acquiring nonfinancial assets during the years covered in the analysis.

FEDERAL GOVERNMENT OF SOMALIA
Statement of Cash Receipts and Payments
For the Year ended 31 December 2024

		2024	2023	%
	Notes	Receipt & Payments	Receipt & Payments	Surplus/ Deficit
RECEIPTS				
Total Domestic Revenue		369,353,791	329,491,711	12%
Tax Revenue		266,763,916	224,631,762	19%
Tax on Income, Profit and Capital Gain	1	36,170,675	24,384,014	48%
Taxes on Goods and Services	2	51,419,944	38,614,823	33%
Customs and other import duties	3	168,875,350	154,082,799	10%
Other Taxes	4	10,297,947	7,550,126	36%
Other Revenue	5	102,589,875	104,859,950	-2%
Donations, Grants, and other aid		543,361,927	408,531,180	33%
Multilateral grants	6	29,698,555	8,304,387	258%
Bilateral grants	7	513,663,372	400,226,793	28%
Capital Receipts		-	12,500	-100%
Proceeds from disposal of plant and equipment	8	-	12,500	-100%
Loans		-	8,000,000	-100%
Domestic Loans	9	-	8,000,000	-100%
External Loans		-	-	
Total Receipts		912,715,718	746,035,392	22%
PAYMENTS				
Operating Expense				
Compensation of Employees	10	341,574,738	292,244,712	17%
Use of goods and services	11	204,503,361	138,201,059	48%
Social benefit	12	153,810,594	130,554,139	18%
Subsidy	13	8,952,366	5,400,231	66%
Total Operating payment		708,841,060	566,400,140	25%
Transfers				
Grants	14	117,718,556	92,413,752	27%
Other transfer payments	15	42,620,246	33,859,553	26%
Total transfer payments		160,338,802	126,273,305	27%
Capital payments				
Acquisition of Nonfinancial Asset	16	28,519,394	14,407,773	98%
Total capital payments		28,519,394	14,407,773	98%
Loan and Interest repayments				
Loan repayment	17	1,679,539	18,843,737	-91%
Interest payment	18	5,824,192	2,354,470	147%
Total loan and Interest repayments		7,503,731	21,198,207	-65%
TOTAL PAYMENTS		905,202,987	728,279,425	24%
Increase/(Decrease) in Cash		7,512,730	17,755,967	-58%
Cash at the beginning of the Year		98,757,409	81,001,443	22%
Increase/(Decrease) in Cash		7,512,730	17,755,967	-58%
Cash at the end of the Year	19	\$ 106,270,139	\$ 98,757,409	8%

According to note Number 19, funds amounting to **US\$37,153,432** and **US\$50,066,619** in the government's account balances statement at the end of **2024** and **2023**, respectively, are allocated explicitly for foreign-funded projects. These funds are subject to restricted usage and cannot be used for purposes other than those agreed upon with the donors.

FEDERAL GOVERNMENT OF SOMALIA
Statement of Comparison of Budget and Actual Amount
For the Year ended 31 December 2024

	Actual 2024 USD\$	Final Budget USD\$	Original Budget USD\$	Differences: Final budget & Actual
Receipts (Inflows)				
Tax Receipts	266,763,916	241,427,153	241,427,153	25,336,763
Other Revenue	102,589,875	104,756,475	104,756,475	(2,166,600)
Bilateral Sources-Grants	29,698,555	68,121,168	68,121,168	(38,422,613)
Multilateral Sources-Grants	513,663,372	626,502,087	626,502,087	(112,838,715)
Asset Proceeds	-	33,518	33,518	(33,518)
Total Cash Receipts	912,715,718	1,040,840,401	1,040,840,401	(128,124,683)
Payment (outflows)				
Compensation of Employees	341,574,738	362,327,754	360,954,743	20,753,016
Use of goods and services	204,503,361	276,185,020	327,512,904	71,681,659
Interest	5,824,192	7,549,171	9,800,000	1,724,979
Subsidies	8,952,366	13,610,000	13,160,000	4,657,634
Grants Paid	160,338,802	205,219,088	218,490,715	44,880,285
Social Security Benefits	153,810,594	161,561,956	85,598,481	7,751,362
Loan repayment	1,679,539			
Nonfinancial Asset	876,683,593	1,026,452,989	1,015,516,842	151,448,935
Nonfinancial Asset				
Nonfinancial Assets	28,519,394	52,862,794	63,798,941	24,343,400
Total Nonfinancial Asset	28,519,394	52,862,794	63,798,941	24,343,400
Total Cash Expenditure	\$905,202,987	\$1,079,315,784	\$1,079,315,784	\$175,792,335
NET CASH FLOWS	7,512,730	-38,475,383	-38,475,383	-

The accounting policies and accompanying notes to the financial statements, outlined from **page 4 to page 97**, are integral to the reporting and financial closure process. This section provides the necessary framework and context for understanding how the financial data was prepared and presented, ensuring transparency and accountability in the final financial report.

Accounting Policies

General Information

The Federal Government of Somalia has its seat in Mogadishu, the capital of the Federal Republic of Somalia. The principal address of the reporting entity is:

The Office of the Accountant General
Building of the Ministry of Finance

Shangani
District
Mogadishu
Somalia

The principal activities of the government and its controlled entities aim to create value for its people, including but not limited to providing health, education, defense, security, economic, social, administration, and other general public services.

The main laws and regulations for public expenditure management accountability and reporting on the public finances of the Federal Government of Somalia include the following:

1. Budget Appropriation Law 2024
2. Public Financial Management Law, 2019 and its Regulations, 2022
3. Public Procurement Act, 2016.

In December 2019, the Parliament of the Federal Government of Somalia enacted the Public Financial Management Law, and its corresponding Regulations were also enacted in 2022. This new Public Financial Management Law supersedes the previous Government Financial Procedures and Accounting Law of 1961, later amended in 1971. The new legislation reinforces the financial reporting requirements established by its predecessor. Specifically, it states that the Financial Statements are prepared in accordance with International Public Sector Accounting Standards, as stipulated in Article 94, paragraph 2. Furthermore, Article 103 of the new Law expands the additional disclosures required to accompany the Financial Statements.

Significant Accounting Policies

These are the specific principles, bases, conventions, rules, and practices adopted by the Federal Government of the Republic of Somalia in preparing and presenting the financial statements. The principal accounting policies adopted in preparing these financial statements are set out below. These policies have been consistently applied to all transactions unless otherwise stated. The following specific policies have been used:

a) Basis of Preparation

The financial statements have been prepared in accordance with the following:

- Public Financial Management Act (2019) and related legal framework, and
- International Public Sector Accounting Standards (IPSAS), Cash Basis of Accounting (2017)

According to Paragraph (1) and in accordance with article (43) (2) of the PFM Act, the financial statements have been prepared using the International Public Sector Accounting Standards (IPSAS), Financial Reporting under the Cash Basis of Accounting (2017), issued by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants.

Using the Cash Basis IPSAS, the primary financial statements include the following:

- The Statement of Cash Receipts and Payments.
- The Statement of Comparison of Budget and Actual Amounts.
- Accounting Policies and Explanatory Notes

These primary financial statements have been supplemented with additional disclosures and include the following: -

- The Statement of Cash Flows.
- Statement of Payments by Functions of Government.
- Statement of Extrabudgetary Receipts and payments.
- Statement of Expenditure Arrears.
- Statement of External Debt; and
- Statement of non-current assets.

b) Going Concern

The financial statements have been prepared on a going concern basis, and accounting policies have been applied consistently throughout the period.

c) Reporting Entity

The reporting entity is the Federal Government of Somalia (FGS). The Office of the Accountant General has prepared the Financial Statements for the FGS according to Article 45 (1) of the PFM Act (2019), which empowers the Accountant General to prepare the Annual Financial Statements of the Federal Government of Somalia.

In line with paragraph 1.4.8 of the Cash Basis IPSAS, these financial statements for the Federal Government of Somalia include transactions with Federal Government entities, Federal Member States, Development Partners, etc., as specified in the Appropriation Act, 2022, the budget sector entities for that year.

Budgeted Entities for the Fiscal Year 2024

S.N	ADMINISTRATION AFFAIRS SECTOR
1.	Office of the Presidency
2.	Office of the Parliament - Peoples' House
3.	Members of Parliament Senate
4.	Office of the Prime Minister
5.	Ministry of Foreign Affairs & Int. Cooperation
6.	Embassies
7.	Ministry of Finance
8.	Office of the Accountant General
9.	General Activities for the Government
10.	Directorate of Financial Reporting Center
11.	Ministry of Planning, Investment and Economic Development
12.	National Statistics Agency
13.	Ministry of Interior, Federal Affairs and Reconciliation
14.	Somali Refugee and IDPs Commission
15.	National ID Authority DADSOM
16.	Somali Disaster and Humanitarian Management Agency
17.	Ministry of Religious Affairs and Endowment
18.	Ministry of Justice and Constitution
19.	Custodian Corps
20.	Supreme Court
21.	Banadir Regional Court
22.	Appeal Court
23.	Judiciary Service Committee
24.	Office of the Attorney General
25.	Office of the Solicitor General
26.	Office of the Auditor General
27.	Boundaries and Federation Commission
28.	National Reconciliation Commission
29.	National Independent Electoral Commission
30.	Independence Constitution Review and Imp. Commission
31.	National Civil Service Commission
32.	The Independent Commission for Combating Corruption
	SECURITY AND DEFENSE AFFAIRS SECTOR
33.	Ministry of Defense
34.	Somali Armed Forces
35.	Military Court
36.	Disabled and Orphans Organization
37.	Ministry of Internal Security
38.	Somali Police Force
39.	National Security Force
40.	Immigration and Citizenship Agency
	ECONOMIC AFFAIRS SECTOR
41.	Ministry of Water and Energy
42.	Ministry of Petroleum and Mineral
43.	Somalia Petroleum Authority
44.	Ministry of Agriculture and Irrigation
45.	Ministry of Livestock and Forestry
46.	Ministry of Fishery and Blue Economy
47.	Somali Marine Research
48.	Offshore and Fisheries Development Project
49.	Ministry of Information, Culture and Tourism
50.	Ministry of Communications and Technology
51.	National Communication Agency

52.	Ministry of Public Work & Reconstruction
53.	Ministry of Transportation and Aviation
54.	Civil Aviation and Metro-Authority
55.	Ministry of Transport and Ports
56.	Hamar Port Authority
57.	Ministry of Commerce & Industry
58.	Somali Quality Assurance Agency
59.	Ministry of Environment and Climate Change
	SOCIAL AFFAIRS SECTOR
60.	Ministry of Health & Human Services
61.	Ministry of Education, Culture and Higher Education
62.	Somali National University
63.	Somali Academy of Sciences and Arts
64.	Intergovernmental Academy of Somali Language
65.	Ministry of Labor and Social Affairs
66.	Ministry of Youth and Sport
67.	Ministry of Women and Human Rights Development
68.	Somali Disable Agency

d) Reporting Currency

The functional currency of the Federal Government of Somalia is the United States Dollar (USD\$) because (a) government revenues and expenditures are transacted in that currency; (b) the majority of financing is provided in that currency; and (c) bank transactions and balances are principally in the USD \$ (United States Dollar). The reporting currency is the United States Dollar (USD\$), rounded to the nearest dollar (\$).

e) Reporting Period

The Federal Government of Somalia's fiscal and financial year covers the period from 1st January to 31st December, the calendar year. These financial statements are from 1st January 2024 to 31st December 2024. The comparative figures reflect the 12 months ended 31st December 2023.

f) Revenue Recognition

Receipts represent cash received by the FGS during the financial year and comprise tax revenue, non-tax revenue, grants, and external assistance. These receipts are recognized and included in the financial statements only when received as cash or cash equivalent by the FGS or on behalf of the FGS. It does not include other receipts by ministries, departments, and agencies of the Federal Government of Somalia outside the Treasury Single Account.

- (i) Tax Revenues are recognized when cash and cash equivalents are received. Cash is considered as received when notification of tax remittance is received.
- (ii) Other Revenue represent domestic revenues collected by the FGS other than taxes, and these are recognized in the financial statements at the time associated with cash and cash equivalents are received.

- (iii) External Assistance is received through grants from multilateral and bilateral donor agencies under agreements specifying the purposes for which the assistance will be utilized. This represents grants received from the donor community that will not be repayable. The amounts in the statement of cash receipts and payments are only recognized when received by and are under the control of the FGS.
- (iv) Borrowings on a cash basis include Special Drawing Rights (SDR) and are recognized in the financial statements when associated cash and cash equivalents are received.

g) Recognition of Expenditure

Payments represent outlays of cash, and cash equivalents are made by the FGS or other agencies for and on behalf of the FGS. The financial statements recognize and include all payments when cash or cash equivalent is paid out.

- (i) Compensation of Employees includes employee benefits such as salaries, allowances, and other related employment costs, and these benefits are recognized in the financial statements only when cash payments are made.
- (ii) Use of Goods and Services are recognized as cash payments made in the period for the goods/services consumed and paid for. If not paid for when goods/services are consumed, they shall be included in the financial assets and liabilities (Balance sheet) statement as financial liabilities with supporting schedules (detailed notes).
- (iii) Property, Plant, Equipment, and other non-current assets (Capital items) comprise land, buildings, plant, vehicles, equipment, and other capital assets controlled by the Federal Government of Somalia. Under the cash basis of accounting, acquisition of property, plant, equipment, and other non-current assets have been expensed entirely in the year of purchase. However, these assets are recorded in the government's Asset Register at historical cost as a memorandum record.

h) Social Benefits

Under financing agreements with IDA – World Bank, social benefits were paid during the financial year with the following objectives.

- (i) To provide cash transfers to targeted poor and vulnerable households and establish the key building blocks of a national shock-responsive safety net system.
- (ii) To respond to the threat posed by the locust outbreak and strengthen systems for preparedness.
- (iii) To support immediate crisis recovery and longer-term resilience building against natural and manmade shocks in Somalia.

The financial statements recognize and include all social benefits when cash or cash equivalent is paid out.

i) Subsidies

Under a financing agreement with IDA – World Bank, subsidies were paid under the Somalia Capacity Advancement, Livelihoods, and Entrepreneurship through Digital Uplift Project (SCALED-UP) to support progress toward increased access to basic digital financial and government services targeting entrepreneurship and employment, particularly for women.

The financial statements recognize and include all subsidies when cash or cash equivalent is paid out.

j) Cash and Cash Equivalents

Cash and cash equivalents are reported in the financial statements at cost. For the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

This comprises the cash and bank balances of all bank accounts operated by the Treasury of the Federal Government of Somalia with the Central Bank of Somalia under the Treasury Single Account (TSA) framework. This includes balances on the primary Treasury Single Account, MDA TSA sub-accounts, and the project-designated accounts, which are also TSA sub-accounts. It also includes deposit accounts, revenue collection bank accounts with commercial banks, and petty cash balances held by the ministries, departments, and agencies at the end of the financial year.

k) Fiscal Buffer Account

The Government established a Fiscal Buffer Account following guidance provided by the IMF under the SMP IV program to sustain critical expenditures in the face of volatile revenues. In accordance with the Fiscal Buffer Account Guidelines, the fiscal buffer account shall be built from any surplus revenue realized during a financial year from taxes, non-tax revenues, grants, or any other fund sources with these funds deposited (via the Treasury Single Account) into the fiscal buffer account to be utilized for the sole purpose of financing the FGS annual budget either in the current year or in the future financial year(s) to meet periods of revenue shortfalls and depending on the needs of critical expenditures, amounts are transferred from the Fiscal Buffer Account to general budget support (TSA main account) to finance appropriated expenditure.

l) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period.

Funds held in the Fiscal Buffer Account may only be used to fund any financing gaps where revenue shortfalls are experienced in the FGS annual budget during the year. Funds utilized are not to exceed the current year's budget amount authorized by Parliament in the Appropriation Act or Supplementary Budget.

The money withdrawal from the fiscal buffer account shall only be made to finance the FGS budget.

Funds held in other TSA sub-bank accounts are to be spent according to the project they relate to and as outlined in the financing agreement and/or memorandum of understanding between the donor and the Federal Government of Somalia.

m) Original and final approved budget and comparison of budget and actual amounts

The approved national budget of the FGS was prepared on the same accounting cash basis, consistent with the accounting basis of these financial statements. The budget used the same classification basis using the Government Financial Statistics, 2014 (GFSM2014) economic classification for the same period (1st January 2024 to 31st December 2024) as the financial statements. It encompasses the same budget sector entities of the Federal Government of

Somalia as identified under accounting policy 1.2(c) and section III, providing additional closure on the externally financed projects that use country systems i.e., “On-Budget,” “on-Treasury” and “on-Account.”

Parliament approved the original budget of USD \$1,079,315,784 million before 31st December 2023 under an Act of Parliament cited as **"The 2024 fiscal year Budget Act No.00023/2024"** moreover, there was no supplementary appropriation to increase the budget.

The original budget's objectives and policies and the material differences between the budget and actual amounts are explained in the executive commentary provided as part of these financial statements and also with further details in other budget performance reports published online: <https://mof.gov.so/publications/appropriation-act-2024-budget>.

n) Foreign Currency Transactions and Foreign Operations

Foreign currency transactions denominated in foreign currencies are recorded in United States Dollars (USD\$) at the exchange rate ruling on the transaction date. Balances of cash, other assets, and liabilities denominated in other foreign currencies at the year-end are translated into US Dollars (USD\$) at the closing rate of exchange, with the resulting exchange gains/(losses), if any, dealt with as a reconciling item through changes in net assets or deficits. There were no cash, assets, or liabilities balances held in other foreign currencies during the reporting period.

o) Exchange Rates

All monetary values in these financial statements are expressed in United States Dollars (USD), which serves as the transaction and reporting currency. The closing exchange rates for the USD (Central Bank of Somalia middle rate) were as follows:

Currency	2024 USD\$	2023 USD\$
Shillin Soomaali (SOS)	22,500	22,500

Functions of Government

For the presentation of certain information in the financial statements by functions of government, the Government Finance Statistics [GFS] as developed by the Organization for Economic Cooperation and Development [the OECD] and as published by the International Monetary Fund [IMF], 2014 has been used.

p) Contingencies

A contingent liability is either a possible obligation arising from past events and depending on future events not under an entity's control or a present obligation not recognized because the entity cannot measure the obligation or settlement is not probable. Some examples of contingent liabilities include bank, or any other guarantee issued, pending legal proceedings, court awards appealed by the government, and contingent liabilities arising out Public Private Partnerships (PPPs). Contingent liabilities are recorded and disclosed when the contingency becomes evident. Contingent assets are neither recognized nor disclosed. Contingent liabilities are aggregated when reported by the individual public bodies and disclosed. No contingent liabilities were reported at the end of the year.

q) Commitments

In accordance with the PFM Act 2019, commitments mean a legally enforceable obligation to make payments to another party. During the financial year, all commitments that were due for payment were recorded and settled.

r) Extrabudgetary transactions

Extra-budgetary funds are receipts, payments, and account balances outside the National Budget, i.e., not appropriated. These are not included in the primary financial statements but are disclosed separately in a statement of extra-budgetary funds as a summary of transactions reported by the individual entities. The list of reporting entities included in the financial statements is provided under Annex B.

s) Expenditure Arrears and other payables

An expenditure arrear is a sub-set of accounts payable past its due date. Expenditure arrears are included in the Balance Sheet as a separate account payable when duly verified and certified.

Other payables relate to outstanding bills that are not due for payment. There were no outstanding bills at the closure of the financial year.

t) Payments by Third Parties

The Federal Government of Somalia may also benefit from goods and services purchased on its behalf due to cash payments made to third parties during the period. Requests for third-party payments are processed through the use of country systems. At the request of the government, the donor makes payment directly to a third party (e.g., supplier, contractor, and consultant) for eligible expenditures. An example is the direct payments processed by the World Bank/African Development Bank upon requests from the FGS, which are formally advised and verified by the government and included in the financial statements.

On the other hand, and through direct execution, third parties, including donors, may pay external suppliers outside the country's systems and provide goods and services, including in-kind donations, e.g., food aid, big contracts of work, vehicles, equipment, technical assistance, or personnel services. The payments made by third parties outside the country's systems do not constitute cash receipts or payments managed by the government, even though it does benefit from such payments. Such payments are, therefore, not included in the statement of cash receipts and payments but are reported and disclosed where the financial value of the goods and services received can be reliably verified and determined by the government. No direct execution transactions have been reported during the financial year.

u) Authorization Date

The financial statements were authorized and submitted for audit on 30th April 2024 by Mr. *Bihi Eman Ige* the Minister of Finance and Mr. *Abdirahman Mohamed Anas*, the *Accountant General* of the Federal Government of Somalia.

Explanatory Notes to the Financial Statements

1. Tax on Income, profit, and capital gain

Tax on Income, Profit and capital gain is levied on an individual's earnings within the taxable period. The table below details the Income and Profit Tax collected by the government in 2024 and 2023. It also shows the percentage increase or decrease in tax revenue between the two years.

Income and Profits Tax	2024	2023	%
	USD\$	USD\$	Increase/ Decrease
Government Employee Salary Tax	10,047,180	8,858,963	13%
Private Sector Employee Salary Tax	15,156,415	10,851,912	40%
Personal Income Tax on Property Income	6,665,436	1,170,972	469%
Corporate Income Tax	4,301,643	3,502,167	23%
Total Income and Profit Tax Revenue	\$ 36,170,675	\$ 24,384,014	48%

2. Taxes on Goods and Services

The tax imposed on goods and services is levied on businesses within the country, including sales tax, and notary fees. The tax is contingent on purchase; when a business sells goods, 5% is deducted from the goods sold or the service provided.

Taxes on Goods and Services	2024	2023	%
	USD\$	USD\$	Increase /Decrease
Sales Tax - Hotels	2,024,022	1,814,737	12%
Sales Tax - Telecommunications	4,831,959	1,900,000	154%
Sales Tax - Electricity and Power Companies	1,061,775	55,000	1831%
Sales Tax - Airline Tickets	6,443,571	6,066,745	6%
Sales Tax - Television Service Providers	2,674	1,614	66%
Sales Tax - Small Industries	5,555	-	0%
Sales Tax - Pharmacies	6,092	1,390	338%
Sales Tax - Other Sales Taxes	4,325,060	221,342	1854%
Sales Tax - Other Imported Goods	28,126,574	24,671,937	14%
Excise Tax - Profits	-	167,000	-100%
Excise Tax - Soft Drinks	10	17,607	-100%
Excise Tax - Clothing and Textiles	360	-	0%
Excise Tax - Electricity and Electronic Equipment	27	-	0%
Excise Tax - Road Usage (Trimestral)	2,603,340	1,456,754	79%
Excise Tax - Stamp Duty Collection	1,988,924	2,240,698	-11%
Total Taxes on Goods and Services	\$ 51,419,944	\$ 38,614,823	33%

3. Customs Duties

The following table details the customs duties collected on various categories of imported and exported goods for the fiscal years 2024 and 2023, along with the percentage change between the two periods. These duties represent a significant component of the government's international trade revenue.

Custom Duties	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Tax on Essential Food Items	52,853,238	48,341,564	9%
Tax on Construction Materials	20,020,892	19,210,194	4%
Tax on Electricity and Electronics	8,892,417	7,967,374	12%
Tax on Vehicles and Spare Parts	7,202,389	7,703,688	-7%
Tax on Cosmetics and Fragrances	1,593,470	1,286,038	24%
Tax on Khat	17,148,222	17,212,173	0%
Tax on Cigarettes and Tobacco Products	3,177,288	3,207,058	-1%
Tax on Fuel and Oils	25,869,124	21,714,413	19%
Tax on Clothing and Shoes	12,390,799	10,671,863	16%
Tax on Soap	3,053,266	2,759,113	11%
Tax on Plastic and Rubber Products	827,624	760,352	9%
Tax on Other Imported Goods	245,426	263,713	-7%
Tax on Gold	3,536	18,521	-81%
Tax on Household Goods	11,188,031	9,118,739	23%
Tax on Medicine & Medical Equipment	2,533,942	2,230,643	14%
Tax on Office Supplies	672,920	580,980	16%
Tax on Livestock Production	145,707	62,870	132%
Tax on Agricultural Produce	434,889	303,044	44%
Tax on Seafood	22,399	35,307	-37%
Tax on Gum Arabic and Resins	24,342	23,126	5%
Tax on Other Exported Goods	575,429	612,026	-6%
TOTAL CUSTOM DUTIES	\$168,875,350	\$154,082,799	10%

Total customs duties revenue increased by 10%, from \$154.08 million in 2023 to \$168.88 million in 2024. This overall growth was driven by notable increases in revenue from several key import categories, including Essential Food Items (9%), Electricity and Electronics (12%), Cosmetics and Fragrances (24%), Fuel and Oils (19%), Clothing and Shoes (16%), Soap (11%), Plastic and Rubber Products (9%), Household Goods (23%), Medicine and Medical Equipment (14%), Office Supplies (16%), and notably Livestock Production (132%) and Agricultural Produce (44%).

Conversely, specific categories experienced declines in customs revenue, including Vehicles and Spare Parts (-7%), Cigarettes and Tobacco Products (-1%), Other Imported Goods (-7%), Seafood (-37%), and most notably Tax on Gold (-81%). Revenue from Tax on Khat remained relatively stable during the period.

The substantial overall increase in customs duties suggests a rise in import volumes for several key consumption and production-related goods, alongside significant growth in the taxation of livestock production and agricultural produce, reflecting broader economic activity trends

4. Other Taxes

Other taxes include franchise taxes collected from customs, government-issued contracts, government expense invoices, and vehicle safety inspections. Details of other taxes collected in 2024 and 2023 are shown in the table below.

Other Taxes	2024	2023	%
	USD\$	USD\$	Increase /Decrease
Customs Franchise Tax	3,541,590	3,199,745	11%
Vehicle Safety Inspection Tax - Galawito	242,215	91,542	165%
Stamp Duty on Invoices and Contracts	5,005,896	2,311,504	117%
Food Product Stamp Duty	1,508,246	1,947,334	-23%
TOTAL OTHER TAX	\$10,297,947	\$7,550,126	36%

5. Other Revenues – Fees

Other revenue or non-tax revenue is the income the government receives from the services it provides that are not taxed. The table below shows details of the revenue received from the services provided by the Government in 2024 and 2023.

Other Revenue	2024	2023	% Surplus/ Deficit
	USD\$	USD\$	
Lease of Land Resources	-	2,674,732	-100%
Lease of Land and Buildings	685,884	459,677	49%
Visa Fees	8,257,310	8,686,762	-5%
Passport Fees	10,102,170	9,617,092	5%
Work Permit Tax	2,979,685	2,496,361	19%
Airport Departure Tax	4,006,136	3,972,500	1%
Air Navigation Charges (IATA)	22,103,470	20,482,759	8%
Business and Professional Licenses	1,132,009	1,827,451	-38%
Radio and Television Licenses	8,400	26,700	-69%
Registration Fees for Local NGOs	405,792	342,260	19%
Registration Fees for Local Companies	488,506	233,800	109%
Agricultural Fees	64,050	26,610	141%
Service Fees	524,830	676,800	-22%
Fishing License Fees	1,371,088	26,000	5173%
Driving License Fees	972,958	119,105	717%
Vehicle Registration Plate Fees	2,101,821	2,542,712	-17%
National Identification Card Fees	134,367	72,590	85%
Educational Service Fees	233,175	218,150	7%
Security Company Fees	40,450	94,890	-57%
Telecommunication Fees	5,447,836	8,435,277	-35%
Other License Fees	58,390	87,565	-33%
Voter Registration Fees	270,000	35,000	671%
Police Clearance Certificate Fees	901,270	869,200	4%

Court Application Filing Fees	1,028,121	828,930	24%
Port Fees - Albayrak	28,204,067	30,288,871	-7%
Port Fees - Customs	7,069,607	6,403,586	10%
Air Passenger Service Charges	2,315,302	2,132,510	9%
Cargo Inspection Fees	37,966	36,094	5%
Registration Fees for Ships and Aircraft (PRTNZ/ARVO	1,076,450	1,083,791	-1%
Penalties	568,764	62,178	815%
Total	\$102,589,875	\$104,859,950	-2%

6. Bilateral Grants

Foreign governments provide bilateral grants to support the government's budget. These grants are formalized through agreements between the Federal Government's Ministry of Finance and the Ministry of Finance of the donor government. Grant revenue is recognized in the financial statements upon the receipt of cash and its deposit into the Central Bank of the Government. Details of the bilateral grants received during 2024 and 2023 are presented in the table below.

Bilateral Grants	2024	2023	% Surplus/ Deficit
	USD\$	USD\$	
Turki Government	15,000,000	7,500,000	100%
China Government	-	804,387	-100%
United Arab Emirates	14,698,555	-	0%
Total Bilateral Grants	\$ 29,698,555	\$ 8,304,387	258%

7. Multilateral Grants

Multilateral grants are funds organizations from multiple countries or international institutions provide to the government. These grants consist of both budget support and project-specific funding. Details of the entities that provided funding to the government are presented in the table below.

Multilateral Grants	2024	2023	% Surplus/ Deficit
	USD\$	USD\$	
World Bank	490,090,601	368,607,429	33%
African Development Bank	7,160,945	7,442,149	-4%
European Union (EU)	9,917,970	22,293,681	-56%
Global Partnership for Education	3,463,856	1,883,536	84%
OPEC Fund for International Development	3,030,000	-	0%
Total Multilateral Grants	513,663,372	400,226,793	28%

8. Asset Proceeds

Revenue from the disposal of assets is recorded from the sale of government assets. In 2024, no funds from the sale of government assets were recorded.

Asset Disposal	2024	2023	% Surplus/ Deficit
	USD\$	USD\$	
Asset Disposal Revenue	-	12,500	-100%
Total Asset Proceeds	-	\$ 12,500	-100%

9. Loan/Advance Repayment

Government advances are recorded as short-term loans obtained by the government from the Central Bank. In 2024, the government did not take any advances. Details of government advances for previous years are provided in the table below.

Advances	2024	2023	%
	USD\$	USD\$	Increase /Decrease
Loan Repayment	-	8,000,000	-100%
Total Loan/Advance Repayments		\$ 8,000,000	-100%

10. Compensation of employees

The following table provides a detailed breakdown of government expenditure on personnel emoluments, including salaries paid to military personnel, civil servants, and political appointees.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Wages and Salaries in Cash	196,909,725	166,440,783	18%
Allowances in Cash	116,369,839	104,614,514	11%
Other employee costs	28,295,174	21,189,415	34%
Total	\$ 341,574,738	\$ 292,244,712	17%

Other personnel-related expenses include the salaries of staff formerly associated with the concluded CIM (Centre for International Migration and Development) project, which have since been integrated into the government's payroll system, and incentive allowances provided to educators under the Ministry of Education.

11. Use of Goods and Services

The subsequent table presents the detailed breakdown of expenditure incurred on the utilization of goods and services for the fiscal years concluding on December 31, 2024, and December 31, 2023.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Travel and Conference Expenses	15,842,280	12,512,933	27%
Utilities	5,763,053	4,923,288	17%
Communications	1,148,354	594,107	93%
Fuel and Lubricants	9,541,614	7,740,361	23%
Materials and Supplies	14,052,052	6,027,532	133%
Maintenance and Repairs	3,146,050	2,045,055	54%
Rent	6,520,917	2,656,414	145%
Education and Training Expense	3,160,521	2,393,235	32%
Consulting and Professional Expense	81,102,044	45,605,920	78%
Bank Services	11,910,486	8,174,839	46%
Advertisement and Subscriptions	957,655	299,578	220%
General Life Insurance	170,187	3,057,380	-94%
Police - Materials, Supplies and Services	360,000	220,000	64%
Peace and Resolution Services	3,637,070	5,281,082	-31%
Military - Materials, supplies and services	1,600,000	1,320,000	21%
Other General Expenses in Goods and Services	45,591,078	35,349,335	29%
Total Use of Goods and Services	\$204,503,361	\$138,201,059	48%

12. Social Benefits

The expenditures in the table below represent disbursements made to vulnerable populations in cash or equivalent. These expenditures are funded through projects financed by the World Bank.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Social Security Benefits in Cash	114,464,338	78,710,424	45%
Social Security Benefits in Kind	-	25,843,715	-100%
Social Assistance Benefits in Cash	-	-	
Social Assistance Benefits in kind	39,346,256	26,000,000	51%
Total Social Benefits	\$ 153,810,594	\$ 130,554,139	18%

13. Subsidies

The following table outlines expenditures dedicated to providing financial incentives for small and medium-sized enterprises (SMEs). Notably, the disbursements in 2024 exceeded those recorded in 2023.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
To nonfinancial private enterprises	8,952,366	5,400,231	66%
Total Subsidies	\$ 8,952,366	\$ 5,400,231	66%

14. Transfers to the Federal Member States and other institutions

Grants allocated to the Federal Member States and the Benadir Regional Administration are intended to supplement their respective budgets and have been authorized for transfer by both Houses of the Somali Federal Parliament.

The Federal Government of Somalia has disbursed the grants, which are detailed in the following table, which provides a breakdown of allocations to individual Federal Member States for the years 2024 and 2023.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Development Bank of Somalia	807,808	728,532	11%
Chamber of Commerce	807,808	728,532	11%
Somaliland State of Somalia	-	28,000	-100%
Puntland State of Somalia	16,376,387	6,528,636	151%
Jubaland State of Somalia	14,071,823	17,518,935	-20%
South West State of Somalia	22,191,403	15,659,062	42%
Galmudug State of Somalia	15,414,983	11,466,183	34%
Hirshabelle State of Somalia	14,014,906	10,902,089	29%
Benadir Regional Administration and LG	34,033,437	28,853,784	18%
Total Grants Paid	\$ 117,718,556	\$ 92,413,752	27%

15. Other Transferer

Most of the transferred funds over the two years were allocated to healthcare services provided to the domestic population, with the Ministry of Health administering these disbursements. These transfers also include funds allocated to international agencies and organizations of which the Federal Government of Somalia is a member.

In 2024, the Ministry of Health disbursed \$42 million, constituting 95% of the total expenditure on membership contributions. These funds were channeled through contracts awarded to international organizations to implement healthcare services across the nation's regions. Similarly, in 2023, the Ministry disbursed \$32 million, representing 93% of the total expenditure on membership contributions to international organizations, facilitating the delivery of healthcare services within the Federal Member States.

Expenditure on Membership Contributions to International Organizations includes various costs, such as membership fees (e.g., contributions to the United Nations), healthcare service delivery implemented by international organizations across the country's regions, and contributions to other international bodies of which different government agencies are members.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Membership Contributions to International Organizations	42,620,246	33,859,553	26%
Total Membership Contribution	\$ 42,620,246	\$ 33,859,553	26%

16. Acquisition of Nonfinancial Assets (Capital Expenditure)

The data presented below on capital asset acquisitions for fiscal years 2024 and 2023 reveals a significant 98% increase in overall expenditure, rising from \$14.41 million to \$28.52 million. This substantial growth, however, reflects contrasting trends across different asset categories. Specifically, investment in Buildings and Infrastructure experienced a considerable 73% decrease, potentially indicating a shift in strategic priorities or the completion of major projects. In contrast, significant increases were recorded in Equipment and Machinery (66%) and Other Fixed Assets (194%), suggesting a growing emphasis on enhancing operational capabilities and investing in other non-current assets.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Buildings and Structures	128,980	477,784	-73%
Equipment and Machinery	16,737,751	10,066,564	66%
Other Fixed Assets	11,347,663	3,863,425	194%
Weapons Systems	105,000	-	0%
Intangible Nonreduced Assets	200,000	-	-
Total Acquisition	\$ 28,519,394	\$ 14,407,773	98%

17. Loan Repayment

Repayments to the World Bank occurred during the fiscal years 2024 and 2023. The 2023 repayment includes an \$8 million repayment to the Central Bank, representing a development advance obtained by the Ministry of Finance within that fiscal year.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Loan repayment	1,679,539	18,843,737	-91%
Total Loan Repayment	\$ 1,679,539	\$18,843,737	-91%

18. Interest Expense

The data reveals a marked increase in government expenditure on loan interest between fiscal years 2023 and 2024. Total interest payments rose to \$4,605,227 in 2024, a substantial 96% increase from the \$2,354,470 disbursed in 2023. This rise includes approximately 1.5 million Special Drawing Rights (SDR) in charges regularly remitted to the International Monetary Fund (IMF), highlighting a significant component of the government's overall debt servicing costs.

Description	2024	2023	% Increase /Decrease
	USD\$	USD\$	
Loan Interest	5,824,192	2,354,470	96%
Total Interest Expense	\$ 5,824,192	\$ 2,354,470	96%

19. Cash and Cash Equivalent

Cash holdings represent the closing residual balances within the Treasury Single Account (TSA) held at the Central Bank as of the end of fiscal years 2024 and 2023. They also include the closing residual balances of government entities operating under the TSA and the closing residual balances of project accounts and government agencies as of the end of fiscal year 2024.

Account Descriptions	2024	2023
	USD\$	USD\$
Government Main Account	\$10,219,060	\$5,771,018
African Development Bank	\$0.19	\$0
RCRF Phase 2 Regions	\$0.00	\$0
PFM Phase 2 Scale-Up	\$0.03	\$0
Capacity Injection Project	(\$0.04)	\$0
ICT Phase 2	\$0.00	\$0
SFF-LD UN Bank A/c	\$0.00	\$211,505
SFF-LD WB Bank A/c	\$103.81	\$104
ICT Phase 2 (Puntland)	\$0.00	\$0
SCORE Project	\$0.04	\$0
RCRF WB Surge Support	\$0.02	\$0
African Development Bank Phase II	\$0.79	\$1
Somalia Urban Resilience Project	\$0.06	\$0
Somali Petroleum Technical Assistance Project	\$5.07	\$5
Support to Stabilization project PH 2	\$0.41	\$0
Education Sector Program Implementation Grant (ESPIG)	\$1,700,257.67	\$0
SEAP Project	\$0.59	\$1
SUIPP-AF PROJECT	\$0.37	\$0
SIEPMID PROJECT	\$320.82	\$394
European Union - Budget Support	\$0.00	\$0
Saudi Arabia	\$0.00	\$0
Qatar	\$0.00	\$0
SCALED-UP	\$89,166.51	\$116,914
GARGAARA Co. LTD	\$276,795.71	\$3,979,748
Civil Aviation external	(\$0.49)	\$0
Road Infrastructure Programme (ADF Grant)	\$14,371.80	\$14,372
Road Infrastructure Programme (TSF Grant)	\$0.00	\$0
Shock Responsive Safety Net for Human Capital	\$152,849.47	\$331,316
SCAA	\$0.00	\$1,021
Fishing Revenue	\$309,290.00	\$0
Water For Agro-Pastoral Productivity and Resilience (Biyoole)	\$0.00	\$0
- B		

Water For Agro-Pastoral Productivity and Resilience (Biyoole) - A	\$0.02	\$0
DPO	\$49,770,768.65	\$18,315,662
Buffer Acc.	\$0.00	\$0
Somalia Crisis Recovery Project-DA-A	\$11,703,330.48	\$14,574,763
SISEPCB Project	\$413,568.08	\$349,124
Somali Urban Resilience Proj- Ph-2	\$220,869.57	\$530,459
TSF - Crisis Response Programme for National and Regional Mitigation Of Covid-19 Impact	\$4,504.82	\$4,505
ADF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact	\$18,297.57	\$18,298
Somalia Shock Responsive safety net for locust responsive project (SNLRP)	\$0.02	\$62,138
SURP PHASE II FMS	\$546,295.49	\$417,118
RCRF Phase III - DA-A	\$1,928,999.77	\$1,443,774
RCRF Phase III - DA-B	\$168,587.28	\$407,035
La Falgelidda Covid-19	\$0.00	\$0
TA Regulatory Authority Energy Sector	\$7,808.08	\$1,773
SDR	\$113,908.55	\$113,909
DEVELOPMENT POLICY OPERATIONS - DPO- INTERNAL	\$5,000,000.00	\$5,000,000
Special Emergency Assistance Fund for D & F	\$6,015.52	\$6,016
GOV. INTERNAL USD-SDR TEMPORARY	\$169,741.73	\$169,742
MoF Turkey Budget Support	\$0.00	\$7,387,500
UAE-Grants	\$0.00	\$1,920,098
Road Infrastructure Programme (EU-PAGODA)	\$54,128.02	\$131,913
Performance Based Fund	\$50,164.89	\$0
Somalia Electricity Sector Reco Pro	\$36,376.47	\$443,012
EU-Budget Internal Account	\$0.00	\$1,352,996
Resilience for Food & Nutr Secu HOA - ADF	\$50,051.33	\$8,153
Resilience for Food & Nutr Secu HOA - TSF	\$914.04	\$28,314
Strengthening Public Management & DMP	\$20,254.98	\$116,909
Somalia Edu for Hum Capi Dev SEHCD	\$678,382.35	\$810,700
Damal Cafimaad FGS-DA-A	\$372,483.32	\$2,224
Statistics Deve Support Project Som	\$281,849.56	\$148,369
Sagal Project	\$72.56	\$270,286
Drive Project	\$475,769.01	\$610,200
Somalia Edu for Hum Capi Dev B	\$3,258,653.93	\$2,235,220
Petroleum Revenue	\$0.02	\$2,634,611
Ground Water for Resilience-A	\$477,497.12	\$74,272
Petty Cash	\$0.00	\$0
Travel advance	\$0.00	\$0
MDA Advance	\$0.00	\$0
Damal Caafimaad FMS-DA-B	\$88,105.94	\$150,488
SWRR-FGS A	\$740,030.41	\$455,141

COVID19 Emergency Vaccine Project FGS(D -A)	\$49,627.75	\$397,852
SWRR-FMS B	\$2,172,089.06	\$2,952,535
Additional Financing Resilience for F & Nutr Sec HoA-TSF	\$98,921.09	\$98,921
Eastern Africa Regional Digital Integration Project (EA-RDIP)	\$2,318,341.38	\$131,666
Gound Water for Resilience-B	\$96,334.83	\$92,485
National Communication Agency (NCA)	\$330,636.33	\$4,995,112
Rajo Kaaba	\$1,917,555.71	\$985,000
SOMALIAHORN OF AFRICA INFRASTRUCTURE INTEGRATION (SHIP)	\$1,527,167.61	\$2,610,529
Food System Resilience Program For E and S African DA-A FGS	\$1,371,253.11	\$4,235,062
Food System Resilience Program For E and S African (B)DA-B FGS	\$946,383.83	\$9,850,000
SEIP Project Fund	\$147,979.80	\$2,781
SEIP Project TSF Fund	\$77,688.10	\$54,404
SOMALI SUSTAINABLE FISHERIES DEVELOPMENT PROJECT	\$1,307.84	\$288,395
SETS Project	\$50.00	\$50
Somalia Enhancing Public Resource Management Project	\$279,178.64	\$819,410
Somali Disaster and Humanitarian Management Agency	\$0.00	\$0
Education Performance Based Conditions (PBG)	\$0.00	\$622,086
United Arab Emirates-Budget Support (CXDS)	\$0.00	\$0
Somalia Enhancing Public Resource Management Project	\$1,374,417.01	\$0
ISEGP-ADF	\$218,002.43	\$0
ISEGP-TSF	\$141,824.00	\$0
Food Sysytem Resilernce Proga For ABDS Africa 3	\$2,891.36	\$0
HAREACT PROJECT	\$147,158.00	\$0
LUUK-DOLLOW ROAD-ADF	\$45,024.10	\$0
OPEC DEVELOPMENT FUND	\$2,984,550.00	\$0
ACCELERATING SUST & CLEAN ENERGY ACCESS TRANSF PRO	\$438,595.00	\$0
financial Sector Developmant Project TSF (FSDPTSF)	\$99,485.00	\$0
financial Sector Developmant Project TSF (FSDP-ADF)	\$64,025.00	\$0
Total Cash balances	\$106,270,139	\$98,757,409

The table reflects earmarked residual balances of US\$37,153,432 for fiscal year 2024 and US\$50,066,619 for fiscal year 2023. These balances are restricted in their utilization to the specific purposes outlined and agreed upon with the respective project-funding agencies. Any residual balance exceeding these amounts are available for discretionary use by the government in alignment with its planned objectives.

END

Appendix 1: Detailed Breakdown of Recurrent Budget Utilization by MDAs 2024

Code	Descriptions	Actual 2024	Final Budget	Original Budget
010100	Office of the Presidency	11,968,251	12,077,569	11,527,780
21	Compensation of Employees	6,560,714	6,604,968	6,613,536
2111	Wages, Salaries in Cash	1,010,355	1,012,719	1,014,672
2113	Allowances in Cash	5,493,119	5,535,009	5,541,624
2114	Other Employees Costs	57,240	57,240	57,240
22	Use of Goods and Services	5,407,537	5,472,601	4,914,244
2211	Travel and Conference Expenses	1,495,000	1,559,750	1,325,000
2221	Utilities	323,484	323,492	122,320
2223	Fuel and Lubricants	573,963	574,000	374,000
2224	Materials and Supplies	18,696	18,700	18,700
2225	Maintenance and Repairs	36,000	36,000	59,022
2231	Rent	60,000	60,000	60,000
2242	Consulting and Professional Expense	2,251,000	2,251,200	2,251,200
2261	Other General Expenses in Goods and Services	649,395	649,459	704,002
010201	Office of the Parliament - Peoples' House	27,333,206	27,954,786	27,831,101
21	Compensation of Employees	22,198,532	22,320,795	22,300,860
2111	Wages, Salaries in Cash	2,082,047	2,088,975	2,069,040
2113	Allowances in Cash	20,116,485	20,231,820	20,231,820
22	Use of Goods and Services	4,586,275	4,598,226	4,494,476
2211	Travel and Conference Expenses	763,750	763,750	720,000
2221	Utilities	273,791	285,250	415,250
2223	Fuel and Lubricants	491,520	491,520	491,520
2224	Materials and Supplies	305,196	305,200	175,200
2225	Maintenance and Repairs	251,519	251,526	191,526
2231	Rent	243,600	243,600	243,600
2241	Education and Training Expense	-	-	-
2261	Other General Expenses in Goods and Services	2,256,899	2,257,380	2,257,380
31	Nonfinancial Assets	548,399	1,035,765	1,035,765
3113	Other Fixed Assets	548,399	1,035,765	1,035,765
010202	Members of Parliament Senate	7,055,560	7,138,210	7,055,560
21	Compensation of Employees	4,693,014	4,705,660	4,705,660
2111	Wages, Salaries in Cash	157,305	161,280	161,280
2113	Allowances in Cash	4,535,709	4,544,380	4,544,380
22	Use of Goods and Services	2,302,546	2,328,550	2,245,900
2211	Travel and Conference Expenses	214,450	214,450	148,800
2221	Utilities	147,600	147,600	147,600
2223	Fuel and Lubricants	267,000	267,000	267,000
2224	Materials and Supplies	334,200	360,200	259,200
2225	Maintenance and Repairs	-	-	84,000
2231	Rent	194,400	194,400	194,400
2261	Other General Expenses in Goods and Services	1,144,896	1,144,900	1,144,900
31	Nonfinancial Assets	60,000	104,000	104,000
3113	Other Fixed Assets	60,000	104,000	104,000
010300	Office of the Prime Minister	10,493,598	10,510,077	9,056,897
21	Compensation of Employees	3,678,777	3,689,067	3,688,212
2111	Wages, Salaries in Cash	920,885	927,771	925,332
2113	Allowances in Cash	2,740,892	2,740,896	2,742,480
2114	Other Employees Costs	17,000	20,400	20,400
22	Use of Goods and Services	6,814,821	6,821,010	5,368,685
2211	Travel and Conference Expenses	1,432,450	1,432,450	720,000
2221	Utilities	399,365	399,400	360,000
2223	Fuel and Lubricants	619,747	619,748	480,000

2224	Materials and Supplies	220,244	220,244	200,244
2225	Maintenance and Repairs	39,650	40,001	79,321
2231	Rent	-	-	99,828
2242	Consulting and Professional Expense	2,730,200	2,736,000	2,136,000
2261	Other General Expenses in Goods and Services	1,373,165	1,373,167	1,293,292
31	Nonfinancial Assets	-	-	-
3113	Other Fixed Assets	-	-	-
010400	Ministry of Foreign Affairs & Int. Cooperation	3,513,565	3,966,188	3,893,903
21	Compensation of Employees	2,472,650	2,488,605	2,416,320
2111	Wages, Salaries in Cash	1,642,810	1,645,665	1,563,180
2113	Allowances in Cash	829,840	842,940	853,140
22	Use of Goods and Services	1,040,915	1,477,583	1,477,583
2211	Travel and Conference Expenses	319,619	480,000	480,000
2221	Utilities	130,213	132,083	132,083
2223	Fuel and Lubricants	15,978	96,000	96,000
2224	Materials and Supplies	40,598	97,500	97,500
2225	Maintenance and Repairs	2,658	16,160	16,160
2231	Rent	40,500	81,000	81,000
2242	Consulting and Professional Expense	475,695	480,840	480,840
2261	Other General Expenses in Goods and Services	15,654	94,000	94,000
010401	Embassies	5,040,480	5,412,779	5,433,329
21	Compensation of Employees	4,507,015	4,549,350	4,569,900
2111	Wages, Salaries in Cash	1,727,120	1,738,905	1,781,640
2113	Allowances in Cash	2,779,895	2,810,445	2,788,260
22	Use of Goods and Services	533,465	863,429	863,429
2211	Travel and Conference Expenses	40,000	124,000	264,000
2221	Utilities	32,700	96,925	166,925
2223	Fuel and Lubricants	-	59,327	159,327
2224	Materials and Supplies	-	59,327	89,327
2231	Rent	44,000	86,925	86,925
2261	Other General Expenses in Goods and Services	416,765	436,925	96,925
010500	Ministry of Finance	15,816,574	15,934,412	13,266,757
21	Compensation of Employees	10,941,716	11,032,650	10,177,092
2111	Wages, Salaries in Cash	4,007,948	4,029,798	3,988,452
2113	Allowances in Cash	6,684,778	6,708,492	5,894,280
2114	Other Employees Costs	248,990	294,360	294,360
22	Use of Goods and Services	4,167,202	4,190,781	2,357,217
2211	Travel and Conference Expenses	725,555	743,800	480,000
2221	Utilities	669,035	670,320	480,000
2222	Communications	59,006	59,007	-
2223	Fuel and Lubricants	197,802	198,001	76,167
2224	Materials and Supplies	837,988	838,507	189,200
2225	Maintenance and Repairs	247,207	247,599	72,000
2231	Rent	256,388	256,413	72,000
2241	Education and Training Expense	-	1,000	59,000
2242	Consulting and Professional Expense	66,000	66,000	-
2243	Bank Services	2,490	2,490	-
2261	Other General Expenses in Goods and Services	1,105,731	1,107,644	928,850
31	Nonfinancial Assets	707,657	710,981	732,448
3112	Machinery and Equipment	707,657	708,286	-
3113	Other Fixed Assets	-	2,695	732,448
010501	Office of the Accountant General	3,315,761	3,414,154	3,357,124
21	Compensation of Employees	2,688,245	2,713,350	2,626,320
2111	Wages, Salaries in Cash	739,985	765,090	743,100
2113	Allowances in Cash	1,515,840	1,515,840	1,450,800

2114	Other Employees Costs	432,420	432,420	432,420
22	Use of Goods and Services	627,516	700,804	730,804
2211	Travel and Conference Expenses	42,537	46,874	36,874
2221	Utilities	188,940	188,950	198,950
2223	Fuel and Lubricants	19,446	55,050	72,050
2224	Materials and Supplies	280,926	280,930	287,930
2225	Maintenance and Repairs	9,345	15,000	15,000
2231	Rent	35,220	48,000	48,000
2261	Other General Expenses in Goods and Services	51,103	66,000	72,000
010502	General Activities for the Government	97,008,135	102,727,414	91,299,756
22	Use of Goods and Services	9,573,524	9,652,383	10,563,968
2243	Bank Services	9,573,524	9,638,782	7,298,154
2261	Other General Expenses in Goods and Services	-	11,254	265,814
2291	Contingency	-	2,347	3,000,000
24	Interest	7,503,731	7,549,171	9,800,000
2411	Interest Payable to Nonresidents	7,503,731	7,549,171	9,800,000
26	Grants	78,952,554	84,540,093	67,877,418
2621	Current Grants to International organizations	1,943,753	1,943,755	1,094,000
2631	Current Grants to Other General Government Unit	77,008,801	82,596,338	66,783,418
31	Nonfinancial Assets	978,326	985,767	3,058,370
3111	Buildings and Structures	-	3,642	356,760
3112	Machinery and Equipment	387,626	390,000	390,000
3113	Other Fixed Assets	285,700	286,875	1,911,610
3114	Weapons Systems	105,000	105,250	200,000
3144	Intangible Nonreduced Assets	200,000	200,000	200,000
010503	Directorate of Financial Reporting Center	774,058	944,452	944,452
21	Compensation of Employees	651,077	688,452	688,452
2111	Wages, Salaries in Cash	234,842	243,252	243,252
2113	Allowances in Cash	416,235	445,200	445,200
22	Use of Goods and Services	122,981	256,000	256,000
2211	Travel and Conference Expenses	30,003	120,000	120,000
2221	Utilities	59,988	60,000	60,000
2223	Fuel and Lubricants	5,000	15,000	15,000
2224	Materials and Supplies	9,990	24,000	24,000
2225	Maintenance and Repairs	-	1,000	1,000
2231	Rent	18,000	36,000	36,000
010600	Ministry of Planning, Investment and Economic Development	2,415,307	2,759,828	2,759,678
21	Compensation of Employees	1,886,231	1,941,666	1,941,516
2111	Wages, Salaries in Cash	892,026	938,346	935,376
2113	Allowances in Cash	857,450	862,800	865,620
2114	Other Employees Costs	136,755	140,520	140,520
22	Use of Goods and Services	529,076	818,162	818,162
2211	Travel and Conference Expenses	10,000	121,500	121,500
2221	Utilities	85,484	114,000	114,000
2223	Fuel and Lubricants	18,000	24,000	24,000
2224	Materials and Supplies	18,000	24,000	24,000
2225	Maintenance and Repairs	-	2,666	2,666
2231	Rent	-	96,000	96,000
2242	Consulting and Professional Expense	295,595	300,000	300,000
2261	Other General Expenses in Goods and Services	101,997	135,996	135,996
010601	National Statistics Agency	1,082,693	1,307,805	1,311,585
21	Compensation of Employees	278,590	284,400	284,400
2113	Allowances in Cash	278,590	284,400	284,400

22	Use of Goods and Services	804,103	1,023,405	1,027,185
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	4,704	20,000	20,000
2223	Fuel and Lubricants	1,666	20,000	20,000
2224	Materials and Supplies	1,666	20,000	20,000
2231	Rent	-	48,000	48,000
2242	Consulting and Professional Expense	794,390	871,280	875,060
2261	Other General Expenses in Goods and Services	1,677	20,125	20,125
010700	Ministry of Interior, Federal Affairs and Reconciliation	2,408,411	8,367,875	8,367,200
21	Compensation of Employees	1,711,716	1,754,823	1,754,148
2111	Wages, Salaries in Cash	1,173,756	1,181,013	1,184,748
2113	Allowances in Cash	537,960	573,810	569,400
22	Use of Goods and Services	696,695	1,213,052	1,213,052
2211	Travel and Conference Expenses	29,875	36,000	36,000
2221	Utilities	63,960	80,408	80,408
2223	Fuel and Lubricants	8,324	88,200	88,200
2224	Materials and Supplies	8,240	54,004	54,004
2225	Maintenance and Repairs	-	3,800	3,800
2231	Rent	28,500	120,000	120,000
2242	Consulting and Professional Expense	535,410	560,640	560,640
2261	Other General Expenses in Goods and Services	22,386	270,000	270,000
26	Grants	-	5,400,000	5,400,000
2631	Current Grants to Other General Government Unit	-	5,400,000	5,400,000
010701	Somali Refugee and IDPs Commission	796,242	846,490	856,840
21	Compensation of Employees	770,247	773,490	783,840
2111	Wages, Salaries in Cash	342,366	342,366	352,716
2113	Allowances in Cash	427,881	431,124	431,124
22	Use of Goods and Services	25,995	73,000	73,000
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	24,000	24,000	24,000
2223	Fuel and Lubricants	995	12,000	12,000
2224	Materials and Supplies	1,000	12,000	12,000
2225	Maintenance and Repairs	-	1,000	1,000
010702	National ID Authority DADSOM	1,164,855	1,982,655	1,959,240
21	Compensation of Employees	266,820	274,395	254,760
2113	Allowances in Cash	266,820	274,395	254,760
22	Use of Goods and Services	898,035	1,126,260	1,122,480
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	47,000	72,000	12,000
2223	Fuel and Lubricants	-	12,000	12,000
2224	Materials and Supplies	3,000	12,000	12,000
2225	Maintenance and Repairs	-	2,000	2,000
2231	Rent	16,000	100,840	100,840
2242	Consulting and Professional Expense	832,035	858,300	839,640
2261	Other General Expenses in Goods and Services	-	45,120	120,000
31	Nonfinancial Assets	-	582,000	582,000
3112	Machinery and Equipment	-	270,000	270,000
3113	Other Fixed Assets	-	312,000	312,000
010703	Somali Disaster and Humanitarian Management Agency	4,804,235	5,114,425	3,164,698
21	Compensation of Employees	1,692,853	1,714,323	1,739,328
2111	Wages, Salaries in Cash	776,407	791,127	809,232
2113	Allowances in Cash	217,820	218,820	218,820

2114	Other Employees Costs	698,626	704,376	711,276
22	Use of Goods and Services	3,111,382	3,400,102	1,425,370
2211	Travel and Conference Expenses	-	120,000	120,000
2221	Utilities	16,000	24,000	24,000
2223	Fuel and Lubricants	-	24,000	24,000
2224	Materials and Supplies	-	24,000	24,000
2225	Maintenance and Repairs	-	4,750	4,750
2231	Rent	-	16,500	16,500
2242	Consulting and Professional Expense	800,650	892,120	892,120
2261	Other General Expenses in Goods and Services	2,294,732	2,294,732	320,000
010800	Ministry of Religious Affairs and Endowment	3,187,196	3,378,527	3,363,497
21	Compensation of Employees	1,672,381	1,717,081	1,968,596
2111	Wages, Salaries in Cash	714,721	726,606	711,576
2113	Allowances in Cash	957,660	990,475	1,257,020
22	Use of Goods and Services	1,514,815	1,661,446	1,394,901
2211	Travel and Conference Expenses	141,050	177,050	177,050
2221	Utilities	12,498	36,000	36,000
2223	Fuel and Lubricants	-	30,000	30,000
2224	Materials and Supplies	39,988	71,988	71,988
2225	Maintenance and Repairs	-	1,000	1,000
2231	Rent	402,819	418,863	418,863
2242	Consulting and Professional Expense	918,460	926,545	660,000
010900	Ministry of Justice and Constitution	2,136,921	2,490,530	2,474,915
21	Compensation of Employees	1,387,599	1,443,711	1,428,096
2111	Wages, Salaries in Cash	599,271	600,483	593,868
2113	Allowances in Cash	261,420	261,420	252,420
2114	Other Employees Costs	526,908	581,808	581,808
22	Use of Goods and Services	749,322	860,879	818,879
2211	Travel and Conference Expenses	20,390	36,000	36,000
2221	Utilities	49,075	61,000	28,000
2223	Fuel and Lubricants	2,330	28,000	28,000
2224	Materials and Supplies	13,647	50,000	28,000
2225	Maintenance and Repairs	-	3,667	3,667
2231	Rent	78,000	78,000	36,000
2242	Consulting and Professional Expense	585,880	589,212	589,212
2261	Other General Expenses in Goods and Services	-	15,000	70,000
31	Nonfinancial Assets	-	185,940	227,940
3113	Other Fixed Assets	-	185,940	227,940
010901	Custodian Corps	11,231,376	11,429,440	11,429,440
21	Compensation of Employees	8,469,960	8,552,960	8,652,960
2111	Wages, Salaries in Cash	7,346,850	7,400,840	7,485,840
2113	Allowances in Cash	1,123,110	1,152,120	1,167,120
22	Use of Goods and Services	2,761,416	2,876,480	2,776,480
2211	Travel and Conference Expenses	10,944	11,000	11,000
2221	Utilities	33,000	33,000	33,000
2223	Fuel and Lubricants	315,996	316,000	316,000
2224	Materials and Supplies	165,000	165,000	165,000
2225	Maintenance and Repairs	87,996	88,000	88,000
2261	Other General Expenses in Goods and Services	2,148,480	2,263,480	2,163,480
011001	Supreme Court	2,376,537	2,675,547	2,715,177
21	Compensation of Employees	2,031,166	2,051,166	2,086,896
2111	Wages, Salaries in Cash	458,352	460,662	496,392
2113	Allowances in Cash	1,035,214	1,052,904	1,052,904
2114	Other Employees Costs	537,600	537,600	537,600
22	Use of Goods and Services	345,371	624,381	628,281

2211	Travel and Conference Expenses	51,834	110,000	110,000
2221	Utilities	30,404	31,000	31,000
2223	Fuel and Lubricants	18,602	28,000	28,000
2224	Materials and Supplies	122,531	147,895	147,895
2225	Maintenance and Repairs	-	4,125	4,125
2231	Rent	54,000	55,000	55,000
2241	Education and Training Expense	68,000	248,361	252,261
011002	Banadir Regional Court	1,947,745	2,053,474	2,110,504
21	Compensation of Employees	1,708,058	1,711,974	1,769,004
2111	Wages, Salaries in Cash	1,104,773	1,108,314	1,165,344
2113	Allowances in Cash	603,285	603,660	603,660
22	Use of Goods and Services	239,687	341,500	341,500
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	43,463	43,500	43,500
2223	Fuel and Lubricants	14,619	19,500	19,500
2224	Materials and Supplies	32,992	36,000	36,000
2225	Maintenance and Repairs	14,987	36,000	36,000
2231	Rent	36,000	36,000	36,000
2261	Other General Expenses in Goods and Services	97,626	146,500	146,500
011003	Appeal Court	836,675	923,094	937,179
21	Compensation of Employees	655,179	660,219	674,304
2111	Wages, Salaries in Cash	304,839	309,879	321,084
2113	Allowances in Cash	350,340	350,340	353,220
22	Use of Goods and Services	181,496	262,875	262,875
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	70,747	91,500	91,500
2223	Fuel and Lubricants	46,125	61,500	61,500
2224	Materials and Supplies	36,000	48,000	48,000
2225	Maintenance and Repairs	4,624	13,875	13,875
2231	Rent	24,000	24,000	24,000
011005	Judiciary Service Committee	132,822	205,497	227,592
21	Compensation of Employees	132,822	136,497	158,592
2111	Wages, Salaries in Cash	107,118	110,793	129,288
2113	Allowances in Cash	25,704	25,704	29,304
22	Use of Goods and Services	-	69,000	69,000
2221	Utilities	-	30,000	30,000
2223	Fuel and Lubricants	-	18,000	18,000
2224	Materials and Supplies	-	18,000	18,000
2225	Maintenance and Repairs	-	3,000	3,000
011100	Office of the Attorney General	1,670,574	1,813,283	1,809,548
21	Compensation of Employees	1,393,128	1,408,383	1,404,648
2111	Wages, Salaries in Cash	735,363	738,303	734,568
2113	Allowances in Cash	657,765	670,080	670,080
22	Use of Goods and Services	277,446	404,900	404,900
2211	Travel and Conference Expenses	16,000	24,000	24,000
2221	Utilities	55,980	93,600	93,600
2223	Fuel and Lubricants	74,250	99,000	99,000
2224	Materials and Supplies	45,538	55,000	55,000
2225	Maintenance and Repairs	19,328	58,000	58,000
2231	Rent	60,000	60,000	60,000
2261	Other General Expenses in Goods and Services	6,350	15,300	15,300
011200	Office of the Solicitor General	658,400	706,400	706,400
21	Compensation of Employees	480,900	482,400	482,400
2111	Wages, Salaries in Cash	303,204	303,204	303,204
2113	Allowances in Cash	177,696	179,196	179,196

22	Use of Goods and Services	177,500	224,000	224,000
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	22,000	24,000	24,000
2223	Fuel and Lubricants	10,000	12,000	12,000
2224	Materials and Supplies	115,500	126,000	126,000
2225	Maintenance and Repairs	-	2,000	2,000
2231	Rent	30,000	36,000	36,000
011300	Office of the Auditor General	3,920,429	3,967,819	3,716,171
21	Compensation of Employees	2,386,783	2,407,125	2,413,740
2111	Wages, Salaries in Cash	824,838	834,393	841,008
2113	Allowances in Cash	1,278,196	1,286,532	1,286,532
2114	Other Employees Costs	283,749	286,200	286,200
22	Use of Goods and Services	1,533,645	1,560,693	1,302,430
2211	Travel and Conference Expenses	220,175	242,200	242,200
2221	Utilities	80,973	81,000	81,000
2223	Fuel and Lubricants	62,992	63,000	63,000
2224	Materials and Supplies	122,391	122,500	97,000
2225	Maintenance and Repairs	53,899	53,900	6,000
2231	Rent	49,440	49,500	75,000
2242	Consulting and Professional Expense	574,505	579,293	368,930
2261	Other General Expenses in Goods and Services	369,271	369,300	369,300
012100	Boundaries and Federation Commission	338,680	400,360	400,360
21	Compensation of Employees	252,480	252,480	252,480
2111	Wages, Salaries in Cash	142,365	142,365	141,600
2113	Allowances in Cash	110,115	110,115	110,880
22	Use of Goods and Services	86,200	147,880	147,880
2221	Utilities	5,400	22,080	22,080
2223	Fuel and Lubricants	2,000	24,000	24,000
2224	Materials and Supplies	2,000	24,000	24,000
2225	Maintenance and Repairs	-	1,000	1,000
2242	Consulting and Professional Expense	76,800	76,800	76,800
012200	National Reconciliation Commission	459,572	489,872	482,972
21	Compensation of Employees	445,457	445,872	438,972
2111	Wages, Salaries in Cash	68,807	69,222	66,732
2113	Allowances in Cash	376,650	376,650	372,240
22	Use of Goods and Services	14,115	44,000	44,000
2221	Utilities	12,323	22,000	22,000
2223	Fuel and Lubricants	900	11,000	11,000
2224	Materials and Supplies	892	11,000	11,000
012300	National Independent Electoral Commission	1,190,427	1,320,560	1,320,560
21	Compensation of Employees	1,182,005	1,207,560	1,207,560
2111	Wages, Salaries in Cash	13,800	13,800	13,800
2113	Allowances in Cash	1,168,205	1,193,760	1,193,760
22	Use of Goods and Services	8,422	113,000	113,000
2221	Utilities	8,422	36,000	36,000
2223	Fuel and Lubricants	-	36,000	36,000
2224	Materials and Supplies	-	36,000	36,000
2225	Maintenance and Repairs	-	5,000	5,000
012500	Independence Constitution Review and Imp. Commission	797,690	958,186	947,836
21	Compensation of Employees	786,609	867,186	856,836
2111	Wages, Salaries in Cash	84,786	84,786	74,436
2113	Allowances in Cash	701,823	782,400	782,400
22	Use of Goods and Services	11,081	91,000	91,000
2211	Travel and Conference Expenses	-	24,000	24,000

2221	Utilities	7,585	24,000	24,000
2223	Fuel and Lubricants	1,997	24,000	24,000
2224	Materials and Supplies	1,499	18,000	18,000
2225	Maintenance and Repairs	-	1,000	1,000
012600	National Civil Service Commission	1,423,486	1,571,084	1,562,174
21	Compensation of Employees	1,360,629	1,409,214	1,400,304
2111	Wages, Salaries in Cash	248,484	251,424	225,204
2113	Allowances in Cash	697,515	699,435	704,460
2114	Other Employees Costs	414,630	458,355	470,640
22	Use of Goods and Services	62,857	161,870	161,870
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	23,326	37,570	25,570
2223	Fuel and Lubricants	11,186	27,500	27,500
2224	Materials and Supplies	17,234	30,800	30,800
2225	Maintenance and Repairs	7,211	18,000	6,000
2231	Rent	3,900	24,000	24,000
2241	Education and Training Expense	-	-	-
2261	Other General Expenses in Goods and Services	-	-	24,000
31	Nonfinancial Assets	-	-	-
012700	The Independent Commission for Combating Corruption	144,000	144,120	144,120
21	Compensation of Employees	144,000	144,120	144,120
2111	Wages, Salaries in Cash	144,000	144,120	144,120
020100	Ministry of Defense	1,351,202	3,744,210	3,768,855
21	Compensation of Employees	1,097,336	1,109,427	1,134,072
2111	Wages, Salaries in Cash	348,936	357,027	376,872
2113	Allowances in Cash	748,400	752,400	757,200
22	Use of Goods and Services	253,866	1,492,521	1,134,783
2211	Travel and Conference Expenses	1,100	66,000	66,000
2221	Utilities	11,976	36,000	36,000
2223	Fuel and Lubricants	4,580	27,500	27,500
2224	Materials and Supplies	8,949	393,738	36,000
2225	Maintenance and Repairs	-	1,375	1,375
2231	Rent	7,332	22,000	22,000
2252	National Security - Materials, supplies and services	-	465,908	465,908
2261	Other General Expenses in Goods and Services	219,929	480,000	480,000
31	Nonfinancial Assets	-	1,142,262	1,500,000
3112	Machinery and Equipment	-	1,142,262	1,500,000
020101	Somali Armed Forces	152,329,193	170,370,555	170,540,555
21	Compensation of Employees	126,223,109	139,607,163	139,607,163
2111	Wages, Salaries in Cash	108,026,429	120,543,313	122,608,143
2113	Allowances in Cash	18,196,680	19,063,850	16,999,020
22	Use of Goods and Services	26,106,084	30,763,392	30,933,392
2211	Travel and Conference Expenses	540,000	540,002	360,002
2221	Utilities	120,000	120,000	60,000
2223	Fuel and Lubricants	2,684,075	2,684,169	1,830,527
2224	Materials and Supplies	950,000	950,000	696,000
2225	Maintenance and Repairs	884,000	884,000	648,000
2253	Military - Materials, supplies and services	1,600,000	2,556,526	4,140,168
2261	Other General Expenses in Goods and Services	19,328,009	23,028,695	23,198,695
020102	Military Court	3,738,252	3,740,000	3,740,000
21	Compensation of Employees	1,604,004	1,604,004	1,604,000
2113	Allowances in Cash	1,604,004	1,604,004	1,604,000
22	Use of Goods and Services	2,134,248	2,135,996	2,136,000

2211	Travel and Conference Expenses	249,261	250,996	251,000
2221	Utilities	84,000	84,008	84,008
2223	Fuel and Lubricants	301,999	302,000	302,000
2224	Materials and Supplies	93,992	93,992	93,992
2225	Maintenance and Repairs	69,000	69,000	69,000
2261	Other General Expenses in Goods and Services	1,335,996	1,336,000	1,336,000
020103	Disabled and Orphans Organization	60,000	93,000	93,000
21	Compensation of Employees	60,000	60,000	60,000
2113	Allowances in Cash	60,000	60,000	60,000
22	Use of Goods and Services	-	33,000	33,000
2221	Utilities	-	11,000	11,000
2223	Fuel and Lubricants	-	11,000	11,000
2224	Materials and Supplies	-	11,000	11,000
020200	Ministry of Internal Security	1,218,633	1,609,679	1,614,089
21	Compensation of Employees	980,031	1,010,646	1,015,056
2111	Wages, Salaries in Cash	605,631	618,246	622,656
2113	Allowances in Cash	374,400	392,400	392,400
22	Use of Goods and Services	238,602	599,033	599,033
2211	Travel and Conference Expenses	20,000	36,000	36,000
2221	Utilities	27,990	28,000	22,000
2223	Fuel and Lubricants	2,750	33,000	33,000
2224	Materials and Supplies	1,832	22,000	22,000
2225	Maintenance and Repairs	-	1,833	1,833
2231	Rent	1,830	22,000	22,000
2242	Consulting and Professional Expense	124,200	124,200	124,200
2261	Other General Expenses in Goods and Services	60,000	332,000	338,000
020201	Somali Police Force	46,846,533	46,901,986	46,741,986
21	Compensation of Employees	38,282,820	38,317,940	38,576,190
2111	Wages, Salaries in Cash	32,551,890	32,564,060	32,822,310
2113	Allowances in Cash	5,730,930	5,753,880	5,753,880
22	Use of Goods and Services	8,563,713	8,584,046	8,165,796
2211	Travel and Conference Expenses	-	11,000	11,000
2223	Fuel and Lubricants	847,800	857,088	857,088
2224	Materials and Supplies	403,756	403,760	429,760
2251	Police - Materials, Supplies and Services	360,000	360,000	120,000
2261	Other General Expenses in Goods and Services	6,952,157	6,952,198	6,747,948
020202	National Security Force	24,326,720	24,326,720	23,712,210
21	Compensation of Employees	14,335,392	14,335,392	14,335,392
2113	Allowances in Cash	14,335,392	14,335,392	14,335,392
22	Use of Goods and Services	9,991,328	9,991,328	9,376,818
2211	Travel and Conference Expenses	403,000	403,000	372,000
2221	Utilities	252,240	252,240	209,820
2223	Fuel and Lubricants	1,950,000	1,950,000	1,800,000
2224	Materials and Supplies	208,858	208,858	192,800
2252	National Security - Materials, supplies and services	3,637,070	3,637,070	5,002,198
2261	Other General Expenses in Goods and Services	3,540,160	3,540,160	1,800,000
020203	Immigration and Citizenship Agency	5,409,617	5,415,640	5,415,640
21	Compensation of Employees	3,894,840	3,900,840	3,900,840
2111	Wages, Salaries in Cash	3,894,840	3,900,840	3,900,840
22	Use of Goods and Services	1,514,777	1,514,800	1,514,800
2211	Travel and Conference Expenses	198,000	198,000	198,000
2221	Utilities	604,784	604,800	604,800
2223	Fuel and Lubricants	118,800	118,800	118,800
2224	Materials and Supplies	131,997	132,000	132,000

2225	Maintenance and Repairs	21,996	22,000	22,000
2231	Rent	79,200	79,200	79,200
2261	Other General Expenses in Goods and Services	360,000	360,000	360,000
31	Nonfinancial Assets	-	-	-
3113	Other Fixed Assets	-	-	-
030100	Ministry of Water and Energy	1,506,440	1,605,082	1,601,812
21	Compensation of Employees	1,483,462	1,490,082	1,486,812
2111	Wages, Salaries in Cash	803,262	805,062	806,592
2113	Allowances in Cash	426,040	429,360	422,760
2114	Other Employees Costs	254,160	255,660	257,460
22	Use of Goods and Services	22,978	115,000	115,000
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	17,978	36,000	36,000
2223	Fuel and Lubricants	2,000	24,000	24,000
2224	Materials and Supplies	3,000	18,000	18,000
2225	Maintenance and Repairs	-	1,000	1,000
030200	Ministry of Petroleum and Mineral	1,526,374	2,231,219	2,205,884
21	Compensation of Employees	1,002,108	1,124,559	1,099,224
2111	Wages, Salaries in Cash	698,807	713,187	685,872
2113	Allowances in Cash	303,301	411,372	413,352
22	Use of Goods and Services	524,266	1,106,660	1,106,660
2211	Travel and Conference Expenses	12,000	36,000	36,000
2221	Utilities	10,434	22,000	22,000
2223	Fuel and Lubricants	1,375	16,500	16,500
2224	Materials and Supplies	2,747	11,000	11,000
2225	Maintenance and Repairs	137,460	451,832	451,832
2231	Rent	18,000	36,000	36,000
2242	Consulting and Professional Expense	342,250	533,328	533,328
030201	Somalia Petroleum Authority	814,322	1,062,440	1,044,620
21	Compensation of Employees	328,510	358,860	341,040
2113	Allowances in Cash	328,510	358,860	341,040
22	Use of Goods and Services	455,812	503,580	503,580
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	21,980	22,000	22,000
2223	Fuel and Lubricants	2,750	16,500	16,500
2224	Materials and Supplies	1,832	11,000	11,000
2231	Rent	36,000	36,000	36,000
2242	Consulting and Professional Expense	393,250	394,080	394,080
31	Nonfinancial Assets	30,000	200,000	200,000
3112	Machinery and Equipment	30,000	200,000	200,000
030300	Ministry of Agriculture and Irrigation	1,809,523	1,878,499	1,848,376
21	Compensation of Employees	1,585,364	1,595,499	1,565,376
2111	Wages, Salaries in Cash	886,289	889,194	852,456
2113	Allowances in Cash	402,710	404,820	404,820
2114	Other Employees Costs	296,365	301,485	308,100
22	Use of Goods and Services	224,159	283,000	283,000
2211	Travel and Conference Expenses	-	-	36,000
2221	Utilities	69,662	90,000	54,000
2223	Fuel and Lubricants	4,496	18,000	18,000
2224	Materials and Supplies	6,000	18,000	18,000
2225	Maintenance and Repairs	-	1,000	1,000
2242	Consulting and Professional Expense	144,000	144,000	144,000
2261	Other General Expenses in Goods and Services	-	12,000	12,000
030400	Ministry of Livestock and Forestry	1,310,757	1,489,167	1,488,312
21	Compensation of Employees	1,284,842	1,291,167	1,290,312

2111	Wages, Salaries in Cash	644,032	647,067	643,332
2113	Allowances in Cash	640,810	644,100	646,980
22	Use of Goods and Services	25,915	198,000	198,000
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	15,000	30,000	30,000
2223	Fuel and Lubricants	1,500	18,000	18,000
2224	Materials and Supplies	9,415	113,000	113,000
2225	Maintenance and Repairs	-	1,000	1,000
2261	Other General Expenses in Goods and Services	-	-	-
030500	Ministry of Fishery and Blue Economy	1,422,700	1,538,110	1,508,520
21	Compensation of Employees	1,368,660	1,381,110	1,376,520
2111	Wages, Salaries in Cash	780,145	781,710	774,240
2113	Allowances in Cash	588,515	599,400	602,280
22	Use of Goods and Services	54,040	157,000	132,000
2211	Travel and Conference Expenses	29,040	36,000	36,000
2221	Utilities	-	36,000	36,000
2223	Fuel and Lubricants	-	36,000	36,000
2224	Materials and Supplies	25,000	49,000	24,000
2261	Other General Expenses in Goods and Services	-	-	-
030501	Somali Marine Research	582,206	631,358	621,968
21	Compensation of Employees	524,518	527,358	517,968
2111	Wages, Salaries in Cash	229,314	230,154	220,764
2113	Allowances in Cash	295,204	297,204	297,204
22	Use of Goods and Services	57,688	104,000	104,000
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	19,858	22,000	22,000
2223	Fuel and Lubricants	915	11,000	11,000
2224	Materials and Supplies	915	11,000	11,000
2231	Rent	36,000	36,000	36,000
030502	Offshore and Fisheries Development Project	67,477	112,776	112,776
21	Compensation of Employees	55,776	55,776	55,776
2111	Wages, Salaries in Cash	37,776	37,776	37,776
2113	Allowances in Cash	18,000	18,000	18,000
22	Use of Goods and Services	11,701	57,000	57,000
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	9,870	11,000	11,000
2223	Fuel and Lubricants	916	11,000	11,000
2224	Materials and Supplies	915	11,000	11,000
030600	Ministry of Information, Culture and Tourism	4,769,288	6,305,539	6,308,974
21	Compensation of Employees	3,215,290	3,298,161	3,301,596
2111	Wages, Salaries in Cash	2,064,540	2,110,521	2,111,856
2113	Allowances in Cash	1,150,750	1,187,640	1,189,740
22	Use of Goods and Services	1,553,998	2,682,020	2,628,320
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	250,758	415,520	415,520
2223	Fuel and Lubricants	460,320	488,400	488,400
2224	Materials and Supplies	22,100	265,200	265,200
2225	Maintenance and Repairs	20,590	27,600	27,600
2231	Rent	735,300	803,700	750,000
2241	Education and Training Expense	-	-	-
2261	Other General Expenses in Goods and Services	64,930	645,600	645,600
31	Nonfinancial Assets	-	325,358	379,058
3113	Other Fixed Assets	-	325,358	379,058
030700	Ministry of Communications and Technology	1,781,930	1,819,482	1,857,347
21	Compensation of Employees	1,222,812	1,226,487	1,231,812

2111	Wages, Salaries in Cash	922,722	926,397	938,952
2113	Allowances in Cash	300,090	300,090	292,860
22	Use of Goods and Services	559,118	592,995	625,535
2211	Travel and Conference Expenses	30,980	33,792	36,000
2221	Utilities	36,000	36,000	36,000
2223	Fuel and Lubricants	13,493	24,143	34,143
2224	Materials and Supplies	23,995	25,000	36,000
2225	Maintenance and Repairs	-	-	1,832
2242	Consulting and Professional Expense	448,660	450,060	445,560
2261	Other General Expenses in Goods and Services	5,990	24,000	36,000
030701	National Communication Agency	685,477	863,379	871,884
21	Compensation of Employees	517,375	560,379	568,884
2113	Allowances in Cash	517,375	560,379	568,884
22	Use of Goods and Services	168,102	303,000	303,000
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	24,700	36,000	36,000
2223	Fuel and Lubricants	4,485	18,000	18,000
2224	Materials and Supplies	11,173	36,000	36,000
2225	Maintenance and Repairs	-	2,000	2,000
2231	Rent	108,000	108,000	108,000
2261	Other General Expenses in Goods and Services	19,744	79,000	79,000
030800	Ministry of Public Work & Reconstruction	1,865,360	2,024,071	1,940,644
21	Compensation of Employees	1,822,011	1,837,071	1,813,644
2111	Wages, Salaries in Cash	757,321	758,151	734,724
2113	Allowances in Cash	978,830	993,060	993,060
2114	Other Employees Costs	85,860	85,860	85,860
22	Use of Goods and Services	43,349	187,000	127,000
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	27,862	54,000	30,000
2223	Fuel and Lubricants	4,490	54,000	30,000
2224	Materials and Supplies	10,997	42,000	30,000
2225	Maintenance and Repairs	-	1,000	1,000
030900	Ministry of Transportation and Aviation	2,022,262	3,332,606	3,319,376
21	Compensation of Employees	1,634,121	1,678,506	1,665,276
2111	Wages, Salaries in Cash	905,301	920,766	907,536
2113	Allowances in Cash	728,820	757,740	757,740
2114	Other Employees Costs	-	-	-
22	Use of Goods and Services	388,141	554,100	554,100
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	41,196	104,100	104,100
2223	Fuel and Lubricants	2,000	24,000	24,000
2224	Materials and Supplies	15,715	27,000	27,000
2225	Maintenance and Repairs	-	3,000	3,000
2261	Other General Expenses in Goods and Services	329,230	360,000	360,000
31	Nonfinancial Assets	-	1,100,000	1,100,000
3112	Machinery and Equipment	-	1,100,000	1,100,000
030901	Civil Aviation and Metro-Authority	9,116,732	9,662,284	9,662,284
21	Compensation of Employees	6,728,387	6,852,036	6,852,036
2111	Wages, Salaries in Cash	6,298,189	6,414,192	6,414,192
2113	Allowances in Cash	430,198	437,844	437,844
22	Use of Goods and Services	2,309,612	2,540,660	1,954,600
2211	Travel and Conference Expenses	29,895	30,000	120,000
2221	Utilities	671,781	736,360	480,000
2223	Fuel and Lubricants	62,226	68,000	68,000
2224	Materials and Supplies	217,290	220,000	156,000

2225	Maintenance and Repairs	137,270	138,050	150,600
2243	Bank Services	740	9,600	20,000
2261	Other General Expenses in Goods and Services	1,190,410	1,338,650	960,000
31	Nonfinancial Assets	78,733	269,588	855,648
3111	Buildings and Structures	-	120,000	120,000
3112	Machinery and Equipment	-	-	-
3113	Other Fixed Assets	78,733	149,588	735,648
031000	Ministry of Transport and Ports	1,538,224	2,533,219	2,542,804
21	Compensation of Employees	1,413,212	1,437,039	1,431,804
2111	Wages, Salaries in Cash	896,592	901,119	899,004
2113	Allowances in Cash	516,620	535,920	532,800
22	Use of Goods and Services	125,012	196,180	211,000
2211	Travel and Conference Expenses	-	21,180	36,000
2221	Utilities	20,021	30,000	30,000
2223	Fuel and Lubricants	1,498	18,000	18,000
2224	Materials and Supplies	7,493	18,000	18,000
2225	Maintenance and Repairs	-	1,000	1,000
2231	Rent	96,000	108,000	108,000
31	Nonfinancial Assets	-	900,000	900,000
3112	Machinery and Equipment	-	900,000	900,000
031001	Hamar Port Authority	930,200	1,032,200	1,032,200
21	Compensation of Employees	915,800	916,800	916,800
2113	Allowances in Cash	915,800	916,800	916,800
22	Use of Goods and Services	14,400	115,400	115,400
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	-	33,000	33,000
2223	Fuel and Lubricants	-	33,000	33,000
2224	Materials and Supplies	-	11,000	11,000
2242	Consulting and Professional Expense	14,400	14,400	14,400
031100	Ministry of Commerce & Industry	2,574,044	2,696,127	2,724,054
21	Compensation of Employees	2,509,054	2,520,669	2,548,596
2111	Wages, Salaries in Cash	1,290,353	1,295,418	1,212,240
2113	Allowances in Cash	1,218,701	1,225,251	1,336,356
22	Use of Goods and Services	64,990	175,458	175,458
2211	Travel and Conference Expenses	-	18,000	18,000
2221	Utilities	40,500	54,000	54,000
2223	Fuel and Lubricants	1,498	18,000	18,000
2224	Materials and Supplies	7,992	24,000	24,000
2225	Maintenance and Repairs	-	1,458	1,458
2231	Rent	15,000	60,000	60,000
031101	Somali Quality Assurance Agency	1,264,866	2,003,166	2,007,576
21	Compensation of Employees	1,076,108	1,085,766	1,090,176
2113	Allowances in Cash	1,076,108	1,085,766	1,090,176
22	Use of Goods and Services	188,758	397,400	397,400
2211	Travel and Conference Expenses	-	24,000	24,000
2221	Utilities	17,890	24,000	24,000
2223	Fuel and Lubricants	1,996	24,000	24,000
2224	Materials and Supplies	1,999	24,000	24,000
2225	Maintenance and Repairs	-	2,500	2,500
2231	Rent	6,000	72,000	72,000
2242	Consulting and Professional Expense	156,000	168,000	168,000
2261	Other General Expenses in Goods and Services	4,872	58,900	58,900
31	Nonfinancial Assets	-	520,000	520,000
3112	Machinery and Equipment	-	520,000	520,000
031200	Ministry of Environment and Climate Change	1,346,282	1,464,646	1,464,256

21	Compensation of Employees	892,221	909,846	909,456
2111	Wages, Salaries in Cash	283,851	287,526	289,056
2113	Allowances in Cash	608,370	622,320	620,400
2114	Other Employees Costs	-	-	-
22	Use of Goods and Services	454,061	554,800	554,800
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	36,000	36,000	36,000
2223	Fuel and Lubricants	2,999	36,000	36,000
2224	Materials and Supplies	5,999	24,000	24,000
2225	Maintenance and Repairs	-	2,000	2,000
2231	Rent	120,000	120,000	120,000
2242	Consulting and Professional Expense	288,000	288,000	288,000
2261	Other General Expenses in Goods and Services	1,063	12,800	12,800
040100	Ministry of Health & Human Services	3,508,027	3,918,877	3,880,312
21	Compensation of Employees	3,136,776	3,171,017	3,132,452
2111	Wages, Salaries in Cash	1,023,966	1,035,726	998,916
2113	Allowances in Cash	166,615	167,021	155,996
2114	Other Employees Costs	1,946,195	1,968,270	1,977,540
22	Use of Goods and Services	371,251	747,860	747,860
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	150,391	152,000	152,000
2223	Fuel and Lubricants	-	24,000	24,000
2224	Materials and Supplies	-	87,000	87,000
2231	Rent	-	108,000	108,000
2242	Consulting and Professional Expense	220,860	220,860	220,860
2261	Other General Expenses in Goods and Services	-	120,000	120,000
040200	Ministry of Education, Culture and Higher Education	19,659,646	24,459,325	24,511,735
21	Compensation of Employees	18,479,916	22,400,350	22,452,760
2111	Wages, Salaries in Cash	1,144,251	1,196,310	1,220,340
2113	Allowances in Cash	1,121,110	1,184,820	1,213,200
2114	Other Employees Costs	16,214,555	20,019,220	20,019,220
31	Nonfinancial Assets	1,179,730	2,058,975	2,058,975
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	3,000	36,000	36,000
2223	Fuel and Lubricants	3,000	36,000	36,000
2224	Materials and Supplies	1,750	21,000	21,000
2241	Education and Training Expense	1,171,980	1,929,975	1,929,975
040201	Somali National University	8,078,656	8,272,680	8,272,680
21	Compensation of Employees	5,382,969	5,385,720	5,385,720
2111	Wages, Salaries in Cash	369,201	369,201	359,616
2113	Allowances in Cash	80,400	80,400	73,200
2114	Other Employees Costs	4,933,368	4,936,119	4,952,904
22	Use of Goods and Services	2,695,686	2,886,960	2,886,960
2221	Utilities	-	37,500	37,500
2223	Fuel and Lubricants	-	19,800	19,800
2224	Materials and Supplies	1,190	24,000	24,000
2242	Consulting and Professional Expense	2,694,496	2,805,660	2,805,660
040202	Somali Academy of Sciences and Arts	1,187,323	1,318,267	1,311,352
21	Compensation of Employees	1,171,576	1,197,351	1,190,436
2111	Wages, Salaries in Cash	222,421	225,741	203,916
2113	Allowances in Cash	949,155	971,610	986,520
22	Use of Goods and Services	15,747	120,916	120,916
2211	Travel and Conference Expenses	2,500	24,000	24,000
2221	Utilities	6,331	36,000	36,000

2223	Fuel and Lubricants	1,916	23,000	23,000
2224	Materials and Supplies	5,000	36,000	36,000
2225	Maintenance and Repairs	-	1,916	1,916
040203	Intergovernmental Academy of Somali Language	235,589	342,256	342,256
21	Compensation of Employees	206,796	245,196	245,196
2111	Wages, Salaries in Cash	-	-	-
2113	Allowances in Cash	206,796	245,196	245,196
22	Use of Goods and Services	28,793	97,060	97,060
2211	Travel and Conference Expenses	-	-	-
2221	Utilities	8,610	12,000	12,000
2222	Communications	-	-	-
2223	Fuel and Lubricants	1,000	12,000	12,000
2224	Materials and Supplies	19,183	46,060	46,060
2225	Maintenance and Repairs	-	3,000	3,000
2231	Rent	-	24,000	24,000
040300	Ministry of Labor and Social Affairs	2,180,612	2,272,200	2,271,720
21	Compensation of Employees	1,936,890	1,945,800	1,945,320
2111	Wages, Salaries in Cash	1,340,825	1,347,240	1,360,860
2113	Allowances in Cash	503,720	504,720	490,620
2114	Other Employees Costs	92,345	93,840	93,840
22	Use of Goods and Services	243,722	326,400	326,400
2211	Travel and Conference Expenses	-	-	36,000
2221	Utilities	30,999	66,000	36,000
2223	Fuel and Lubricants	14,991	36,000	36,000
2224	Materials and Supplies	21,332	46,000	24,000
2225	Maintenance and Repairs	-	2,000	2,000
2231	Rent	-	-	16,000
2242	Consulting and Professional Expense	176,400	176,400	176,400
040400	Ministry of Youth and Sport	1,193,735	1,239,263	1,050,948
21	Compensation of Employees	958,873	967,893	948,948
2111	Wages, Salaries in Cash	441,045	442,515	424,020
2113	Allowances in Cash	208,060	213,210	194,400
2114	Other Employees Costs	309,768	312,168	330,528
22	Use of Goods and Services	234,862	271,370	102,000
2211	Travel and Conference Expenses	153,420	153,420	36,000
2221	Utilities	24,992	30,000	30,000
2223	Fuel and Lubricants	1,500	18,000	18,000
2224	Materials and Supplies	54,950	69,950	18,000
040500	Ministry of Women and Human Rights Development	1,020,814	1,149,594	1,152,684
21	Compensation of Employees	810,734	814,734	817,824
2111	Wages, Salaries in Cash	532,374	532,374	548,664
2113	Allowances in Cash	278,360	282,360	269,160
22	Use of Goods and Services	210,080	334,860	334,860
2211	Travel and Conference Expenses	-	36,000	36,000
2221	Utilities	5,650	30,000	30,000
2223	Fuel and Lubricants	3,000	36,000	36,000
2224	Materials and Supplies	2,500	30,000	30,000
2242	Consulting and Professional Expense	198,930	202,860	202,860
040501	Somali Disable Agency	545,659	642,016	642,016
21	Compensation of Employees	533,745	543,600	543,600
2113	Allowances in Cash	533,745	543,600	543,600
22	Use of Goods and Services	11,914	98,416	98,416
2211	Travel and Conference Expenses	-	24,000	24,000

2221	Utilities	5,250	21,000	21,000
2223	Fuel and Lubricants	4,998	20,000	20,000
2224	Materials and Supplies	1,666	20,000	20,000
2225	Maintenance and Repairs	-	1,416	1,416
2231	Rent	-	12,000	12,000
	Grand Total	\$537,268,137	\$589,088,549	\$569,660,049

Appendix 2: Detailed Breakdown of Project Budget Utilization by MDAs 2024

Object	Descriptions	Actual - 2024	Final Budget	Original Budget
010500	Ministry of Finance	70,185,511	95,681,667	115,646,367
70202	Special Financing Facility (WB-MPTF and UN)	211,505	211,505	-
22	Use of Goods and Services	211,505	211,505	-
2243	Bank Services	211,505	211,505	-
70214	Somali Capacity Advancement, Livelihoods & Entrepreneurship, Through Digital Uplift (SCALED - UP) Project	20,022,018	22,099,116	19,100,000
21	Compensation of Employees	55,350	60,000	60,000
2113	Allowances in Cash	55,350	60,000	60,000
22	Use of Goods and Services	7,650,408	9,144,116	8,040,000
2211	Travel and Conference Expenses	1,274,391	1,350,000	600,000
2221	Utilities	71,011	185,000	35,000
2222	Communications	103,514	270,593	80,593
2223	Fuel and Lubricants	26,914	75,000	35,000
2224	Materials and Supplies	275,987	365,592	65,592
2225	Maintenance and Repairs	21,263	32,000	32,000
2231	Rent	280,364	356,915	256,915
2241	Education and Training Expense	227,992	400,000	200,000
2242	Consulting and Professional Expense	5,077,869	5,630,000	6,400,000
2243	Bank Services	204,175	304,616	230,000
2244	Advertisement and Subscriptions	28,685	57,000	32,000
2245	General Life Insurance	49,500	82,500	27,500
2261	Other General Expenses in Goods and Services	8,744	34,900	45,400
25	Subsidies	8,952,366	9,250,000	9,000,000
2521	Private nonfinancial enterprises	8,952,366	9,250,000	9,000,000
31	Nonfinancial Assets	3,363,893	3,645,000	2,000,000
3112	Machinery and Equipment	2,375,997	2,645,000	1,000,000
3113	Other Fixed Assets	987,896	1,000,000	1,000,000
70215	Somalia Strengthening Institution for Economic Policy Mgmt and Infrastructure Development (SIEPMID)	508,880	827,560	830,050
21	Compensation of Employees	3,600	3,600	3,600
2113	Allowances in Cash	3,600	3,600	3,600
22	Use of Goods and Services	505,280	820,960	823,450
2211	Travel and Conference Expenses	-	5,000	5,000
2221	Utilities	-	3,000	3,000
2222	Communications	7,013	10,000	2,000
2224	Materials and Supplies	394	8,000	8,000
2225	Maintenance and Repairs	-	5,000	5,000
2231	Rent	-	1,000	1,000
2242	Consulting and Professional Expense	497,707	779,450	787,450
2243	Bank Services	167	2,510	5,000
2244	Advertisement and Subscriptions	-	3,000	3,000
2261	Other General Expenses in Goods and Services	-	4,000	4,000
31	Nonfinancial Assets	-	3,000	3,000
3112	Machinery and Equipment	-	3,000	3,000
70219	Regulatory Authority for Energy Sector Project	273,432	700,038	700,038
21	Compensation of Employees	6,600	12,000	12,000
2113	Allowances in Cash	6,600	12,000	12,000
22	Use of Goods and Services	237,915	658,038	658,038
2211	Travel and Conference Expenses	-	30,000	30,000
2223	Fuel and Lubricants	5,695	6,000	6,000
2224	Materials and Supplies	1,556	12,000	12,000

2242	Consulting and Professional Expense	229,950	605,038	605,038
2243	Bank Services	714	5,000	5,000
31	Nonfinancial Assets	28,917	30,000	30,000
3112	Machinery and Equipment	28,917	30,000	30,000
70221	Somali Crises Recovery (SCR) Project	37,771,077	53,698,290	70,000,000
21	Compensation of Employees	8,000	50,000	50,000
2113	Allowances in Cash	8,000	50,000	50,000
22	Use of Goods and Services	19,544,096	24,759,152	25,178,409
2211	Travel and Conference Expenses	193,603	337,250	437,250
2221	Utilities	-	80,000	80,000
2222	Communications	34,632	46,993	106,000
2223	Fuel and Lubricants	10,706	140,000	140,000
2224	Materials and Supplies	30,388	498,000	586,000
2225	Maintenance and Repairs	157,331	330,000	350,000
2231	Rent	-	62,750	140,000
2241	Education and Training Expense	54,033	97,726	97,726
2242	Consulting and Professional Expense	18,838,403	22,941,433	22,941,433
2243	Bank Services	225,000	225,000	300,000
26	Grants	9,467,207	16,165,783	32,048,236
2631	Current Grants to Other General Government Unit	592,503	3,536,000	3,536,000
2632	Capital Grants to Other General Government Unit	8,874,704	12,629,783	28,512,236
27	Social Benefits	6,346,256	8,200,000	8,200,000
2722	Social Assistance Benefit in Kind	6,346,256	8,200,000	8,200,000
31	Nonfinancial Assets	2,405,518	4,523,355	4,523,355
3111	Buildings and Structures	-	1,885,000	1,885,000
3112	Machinery and Equipment	2,405,518	2,438,355	2,438,355
3113	Other Fixed Assets	-	200,000	200,000
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	3,644,744	4,428,753	5,016,740
21	Compensation of Employees	14,400	18,000	30,000
2113	Allowances in Cash	14,400	18,000	30,000
22	Use of Goods and Services	3,570,579	4,322,953	4,826,740
2211	Travel and Conference Expenses	457,333	580,000	590,000
2222	Communications	317,233	413,000	130,000
2223	Fuel and Lubricants	17,975	30,000	20,000
2224	Materials and Supplies	91,733	126,740	126,740
2225	Maintenance and Repairs	28,054	40,000	30,000
2241	Education and Training Expense	166,603	445,000	670,000
2242	Consulting and Professional Expense	1,844,068	2,008,000	2,960,000
2243	Bank Services	486,970	518,213	250,000
2244	Advertisement and Subscriptions	160,609	162,000	50,000
31	Nonfinancial Assets	59,765	87,800	160,000
3112	Machinery and Equipment	59,765	87,800	160,000
70230	DE-RISKING, INCLUSION AND VALUE ENHANCEMENT OF PASTORAL ECONOMIES IN THE HORN OF AFRICA PROJECT	1,702,473	2,921,107	8,855,000
21	Compensation of Employees	10,300	25,000	25,000
2113	Allowances in Cash	10,300	25,000	25,000
22	Use of Goods and Services	1,548,022	2,586,107	4,030,000
2211	Travel and Conference Expenses	451,560	550,000	200,000
2221	Utilities	-	20,000	30,000
2222	Communications	2,322	60,000	60,000
2223	Fuel and Lubricants	-	25,000	25,000
2224	Materials and Supplies	29,437	80,000	40,000
2225	Maintenance and Repairs	1,642	35,000	35,000

2231	Rent	29,940	200,000	200,000
2241	Education and Training Expense	10,673	150,000	150,000
2242	Consulting and Professional Expense	948,459	1,263,500	3,063,500
2243	Bank Services	20,912	41,107	150,000
2244	Advertisement and Subscriptions	23,740	105,000	25,000
2245	General Life Insurance	27,500	46,500	16,500
2261	Other General Expenses in Goods and Services	1,838	10,000	35,000
25	Subsidies	-	-	4,000,000
2521	Private nonfinancial enterprises	-	-	4,000,000
31	Nonfinancial Assets	144,151	310,000	800,000
3112	Machinery and Equipment	143,051	245,000	500,000
3113	Other Fixed Assets	1,100	65,000	300,000
70234	Somalia Strengthening Accountability and Debt Management Project (SADMS)	1,062,150	1,741,208	1,741,208
21	Compensation of Employees	26,900	30,000	30,000
2113	Allowances in Cash	26,900	30,000	30,000
22	Use of Goods and Services	995,360	1,645,208	1,645,208
2211	Travel and Conference Expenses	3,810	45,000	45,000
2221	Utilities	-	3,000	3,000
2222	Communications	7,200	7,200	7,200
2223	Fuel and Lubricants	878	6,000	6,000
2224	Materials and Supplies	14,496	20,000	15,000
2225	Maintenance and Repairs	2,340	4,000	4,000
2231	Rent	-	6,000	6,000
2242	Consulting and Professional Expense	935,691	1,514,008	1,533,008
2243	Bank Services	13,070	15,000	11,000
2244	Advertisement and Subscriptions	-	5,000	5,000
2261	Other General Expenses in Goods and Services	17,875	20,000	10,000
31	Nonfinancial Assets	39,890	66,000	66,000
3112	Machinery and Equipment	39,890	66,000	66,000
70238	Somalia Enhancing Public Resource Management Project	4,348,551	7,650,759	8,000,000
21	Compensation of Employees	5,600	14,500	14,500
2113	Allowances in Cash	5,600	14,500	14,500
22	Use of Goods and Services	2,958,919	5,136,259	4,785,500
2211	Travel and Conference Expenses	786,997	1,036,200	500,000
2221	Utilities	-	90,000	120,000
2222	Communications	5,150	40,000	70,000
2223	Fuel and Lubricants	-	60,000	60,000
2224	Materials and Supplies	25,979	60,000	60,000
2225	Maintenance and Repairs	49,760	90,000	60,000
2231	Rent	35,844	70,000	-
2241	Education and Training Expense	458,959	600,000	250,000
2242	Consulting and Professional Expense	1,411,262	2,726,000	3,476,000
2243	Bank Services	67,771	84,559	60,000
2244	Advertisement and Subscriptions	117,197	214,500	64,500
2261	Other General Expenses in Goods and Services	-	65,000	65,000
26	Grants	1,113,020	1,500,000	2,200,000
2631	Current Grants to Other General Government Unit	1,113,020	1,350,000	1,500,000
2632	Capital Grants to Other General Government Unit	-	150,000	700,000
31	Nonfinancial Assets	271,011	1,000,000	1,000,000
3111	Buildings and Structures	-	250,000	250,000
3112	Machinery and Equipment	271,011	700,000	700,000
3113	Other Fixed Assets	-	50,000	50,000

70247	INSTITUTIONAL SUPPORT FOR ECONOMIC GOVERNANCE PROJECT (ISEGP)	640,681	1,403,331	1,403,331
21	Compensation of Employees	3,600	53,000	53,000
2113	Allowances in Cash	3,600	53,000	53,000
22	Use of Goods and Services	634,214	922,067	842,067
2211	Travel and Conference Expenses	126,744	175,000	40,000
2221	Utilities	-	2,000	2,000
2222	Communications	2,867	6,000	6,000
2223	Fuel and Lubricants	-	2,000	2,000
2224	Materials and Supplies	4,930	10,000	10,000
2225	Maintenance and Repairs	-	9,000	9,000
2241	Education and Training Expense	11,400	30,000	10,000
2242	Consulting and Professional Expense	471,833	634,067	714,067
2243	Bank Services	12,940	15,000	10,000
2244	Advertisement and Subscriptions	3,500	24,000	24,000
2261	Other General Expenses in Goods and Services	-	15,000	15,000
31	Nonfinancial Assets	2,867	428,264	508,264
3111	Buildings and Structures	-	304,654	304,654
3112	Machinery and Equipment	1,142	2,000	2,000
3113	Other Fixed Assets	1,725	121,609	201,609
010600	Ministry of Planning, Investment and Economic Development	10,285,543	20,683,645	20,683,645
70239	Barwaaqo (SOMALIA WATER FOR RURAL RESILIENCE PROJECT)	10,285,543	20,683,645	20,683,645
21	Compensation of Employees	182,580	200,000	200,000
2113	Allowances in Cash	182,580	200,000	200,000
22	Use of Goods and Services	2,590,779	5,671,316	5,671,316
2211	Travel and Conference Expenses	72,316	365,000	365,000
2221	Utilities	-	50,000	50,000
2222	Communications	51,506	55,000	50,000
2223	Fuel and Lubricants	-	10,000	10,000
2224	Materials and Supplies	29,399	90,000	90,000
2225	Maintenance and Repairs	159,900	172,000	172,000
2231	Rent	-	-	-
2241	Education and Training Expense	12,000	170,000	170,000
2242	Consulting and Professional Expense	2,132,016	4,336,316	4,336,316
2243	Bank Services	133,642	300,000	300,000
2244	Advertisement and Subscriptions	-	28,000	28,000
2261	Other General Expenses in Goods and Services	-	95,000	100,000
26	Grants	7,383,204	14,382,329	14,382,329
2631	Current Grants to Other General Government Unit	6,957,004	8,625,060	8,625,060
2632	Capital Grants to Other General Government Unit	426,199	5,757,269	5,757,269
31	Nonfinancial Assets	128,980	430,000	430,000
3111	Buildings and Structures	128,980	250,000	250,000
3112	Machinery and Equipment	-	180,000	180,000
010601	National Statistics Agency	9,627,305	11,204,865	11,204,865
70222	Somali Integrated Statistics and Economic Capacity Building Project	7,994,978	8,759,721	8,759,721
21	Compensation of Employees	66,300	68,600	67,800
2113	Allowances in Cash	66,300	68,600	67,800
22	Use of Goods and Services	7,143,608	7,830,034	8,308,840
2211	Travel and Conference Expenses	888,537	1,128,409	1,042,568
2221	Utilities	9,054	13,944	11,400
2222	Communications	65,950	73,500	51,600
2223	Fuel and Lubricants	48,236	63,293	34,800

2224	Materials and Supplies	80,294	86,488	73,200
2225	Maintenance and Repairs	9,124	30,650	27,600
2231	Rent	57,156	85,080	28,200
2241	Education and Training Expense	26,104	70,000	260,000
2242	Consulting and Professional Expense	5,893,645	6,133,317	6,674,076
2243	Bank Services	54,091	80,411	42,396
2244	Advertisement and Subscriptions	11,417	61,942	48,000
2261	Other General Expenses in Goods and Services	-	3,000	15,000
31	Nonfinancial Assets	785,070	861,087	383,081
3112	Machinery and Equipment	785,070	861,087	383,081
70236	Statistics Development Support Project for Somalia	1,632,327	2,445,143	2,445,143
22	Use of Goods and Services	1,627,193	2,426,843	2,426,843
2211	Travel and Conference Expenses	16,047	67,560	37,560
2221	Utilities	11,000	12,000	12,000
2224	Materials and Supplies	64,101	104,000	104,000
2231	Rent	6,000	6,000	3,000
2241	Education and Training Expense	52,880	142,000	142,000
2242	Consulting and Professional Expense	1,459,323	2,054,314	2,087,314
2243	Bank Services	16,592	38,969	38,969
2244	Advertisement and Subscriptions	1,250	2,000	2,000
31	Nonfinancial Assets	5,134	18,300	18,300
3112	Machinery and Equipment	5,134	18,300	18,300
010700	Ministry of Interior, Federal Affairs and Reconciliation	3,624,275	7,438,552	8,938,552
70218	Somalia Urban Resilience Project PH2 (PCU)	3,624,275	7,438,552	8,938,552
22	Use of Goods and Services	12,958	45,000	45,000
2243	Bank Services	12,958	45,000	45,000
26	Grants	3,611,317	7,393,552	8,893,552
2631	Current Grants to Other General Government Unit	875,943	877,982	872,362
2632	Capital Grants to Other General Government Unit	2,735,374	6,515,570	8,021,190
030100	Ministry of Water and Energy	7,905,666	11,232,791	62,796,277
70231	Somali Electricity Sector Recovery Project (SESRP)	5,306,206	6,553,164	54,000,000
21	Compensation of Employees	147,814	156,835	300,000
2113	Allowances in Cash	147,814	156,835	300,000
22	Use of Goods and Services	2,304,507	3,246,329	37,929,820
2211	Travel and Conference Expenses	201,743	231,646	2,550,000
2221	Utilities	3,242	12,200	7,200
2222	Communications	3,000	26,400	26,400
2223	Fuel and Lubricants	14,985	24,000	12,000
2224	Materials and Supplies	19,051	31,600	21,600
2225	Maintenance and Repairs	5,816	10,000	-
2231	Rent	54,540	55,200	37,200
2241	Education and Training Expense	16,873	52,940	130,000
2242	Consulting and Professional Expense	1,939,534	2,698,493	34,892,920
2243	Bank Services	39,157	83,510	225,000
2244	Advertisement and Subscriptions	1,380	3,840	27,500
2245	General Life Insurance	5,187	16,500	-
31	Nonfinancial Assets	2,853,884	3,150,000	15,770,180
3111	Buildings and Structures	-	-	-
3112	Machinery and Equipment	2,853,884	3,150,000	10,770,180
3113	Other Fixed Assets	-	-	5,000,000
70232	Ground Water for Resilience Project (GW4R)	2,091,265	3,509,412	6,663,412
21	Compensation of Employees	13,500	23,000	108,000
2113	Allowances in Cash	13,500	23,000	108,000
22	Use of Goods and Services	1,260,853	1,901,412	3,220,412

2211	Travel and Conference Expenses	66,118	95,000	120,000
2221	Utilities	-	17,412	32,412
2222	Communications	8,649	14,400	23,400
2223	Fuel and Lubricants	5,850	21,600	21,600
2224	Materials and Supplies	10,044	24,000	34,000
2225	Maintenance and Repairs	25,456	34,000	34,000
2231	Rent	-	3,000	18,000
2241	Education and Training Expense	10,333	19,000	19,000
2242	Consulting and Professional Expense	1,085,929	1,580,000	2,780,000
2243	Bank Services	37,475	70,000	100,000
2244	Advertisement and Subscriptions	-	5,000	20,000
2245	General Life Insurance	11,000	18,000	18,000
26	Grants	648,151	1,300,000	3,050,000
2631	Current Grants to Other General Government Unit	523,776	950,000	1,800,000
2632	Capital Grants to Other General Government Unit	124,375	350,000	1,250,000
31	Nonfinancial Assets	168,762	285,000	285,000
3111	Buildings and Structures	-	-	-
3112	Machinery and Equipment	168,762	285,000	285,000
3113	Other Fixed Assets	-	-	-
70242	Households Access to Renewable Energy and Advanced Cooking Technologies	446,790	1,014,200	1,596,265
21	Compensation of Employees	9,000	13,200	23,200
2113	Allowances in Cash	9,000	13,200	23,200
22	Use of Goods and Services	391,965	953,000	1,493,065
2211	Travel and Conference Expenses	-	11,000	11,000
2221	Utilities	2,894	6,000	6,000
2223	Fuel and Lubricants	-	6,000	6,000
2224	Materials and Supplies	-	6,000	6,000
2225	Maintenance and Repairs	-	55,000	-
2242	Consulting and Professional Expense	382,502	854,000	1,224,000
2243	Bank Services	6,389	10,000	20,000
2244	Advertisement and Subscriptions	180	5,000	-
2261	Other General Expenses in Goods and Services	-	-	220,065
31	Nonfinancial Assets	45,825	48,000	80,000
3112	Machinery and Equipment	45,825	48,000	80,000
70250	Accelerating Sustainable and Clean Energy Access Transformation in Somalia (ASCENT) project	61,405	156,015	536,600
21	Compensation of Employees	-	-	4,800
2113	Allowances in Cash	-	-	4,800
22	Use of Goods and Services	61,405	156,015	531,800
2211	Travel and Conference Expenses	53,905	148,515	50,000
2221	Utilities	-	-	2,400
2222	Communications	-	-	9,000
2223	Fuel and Lubricants	-	-	3,000
2224	Materials and Supplies	-	-	8,400
2242	Consulting and Professional Expense	-	-	450,000
2243	Bank Services	7,500	7,500	6,000
2244	Advertisement and Subscriptions	-	-	3,000
030300	Ministry of Agriculture and Irrigation	31,675,734	48,313,693	48,313,693
70245	Somali Food Systems Resilience Project	31,675,734	48,313,693	48,313,693
21	Compensation of Employees	1,093,995	1,254,640	154,640
2113	Allowances in Cash	1,093,995	1,254,640	154,640
22	Use of Goods and Services	15,517,219	19,639,586	15,267,586
2211	Travel and Conference Expenses	1,554,098	1,640,975	488,455
2222	Communications	297,000	600,000	1,000,000

2223	Fuel and Lubricants	43,600	152,800	52,800
2224	Materials and Supplies	7,905,622	7,992,640	287,640
2225	Maintenance and Repairs	69,815	133,600	33,600
2231	Rent	2,532,200	2,700,620	28,620
2241	Education and Training Expense	2,030	1,040,780	2,606,800
2242	Consulting and Professional Expense	2,171,260	4,343,275	10,343,275
2243	Bank Services	360,000	393,756	393,756
2244	Advertisement and Subscriptions	581,594	641,140	32,640
25	Subsidies	-	4,360,000	160,000
2533	Subsidies Payable to Other General Government Units, to Non-Profit institutions Serving Households and to Household in Their Capacity as Producers	-	4,360,000	160,000
26	Grants	2,903,616	6,036,827	29,208,827
2631	Current Grants to Other General Government Unit	2,903,616	4,558,407	26,340,407
2632	Capital Grants to Other General Government Unit	-	1,478,420	2,868,420
31	Nonfinancial Assets	12,160,904	17,022,640	3,522,640
3111	Buildings and Structures	-	1,659,240	1,659,240
3112	Machinery and Equipment	3,264,804	6,430,000	230,000
3113	Other Fixed Assets	8,896,100	8,933,400	1,633,400
030400	Ministry of Livestock and Forestry	525,146	2,059,090	6,731,040
70235	Program To Build Resilience for Food and Nutrition Security in The Horn of Africa	525,146	2,059,090	6,731,040
21	Compensation of Employees	-	32,000	32,000
2113	Allowances in Cash	-	32,000	32,000
22	Use of Goods and Services	525,146	2,027,090	1,027,090
2211	Travel and Conference Expenses	44,551	137,000	57,000
2221	Utilities	-	56,000	36,000
2223	Fuel and Lubricants	-	31,000	31,000
2224	Materials and Supplies	4,110	55,000	36,000
2231	Rent	-	8,000	8,000
2241	Education and Training Expense	-	133,000	23,000
2242	Consulting and Professional Expense	472,690	1,488,090	723,090
2243	Bank Services	2,535	32,000	26,000
2244	Advertisement and Subscriptions	-	36,000	36,000
2261	Other General Expenses in Goods and Services	1,260	51,000	51,000
26	Grants	-	0	5,671,950
2621	Current Grants to International organizations	-	0	5,671,950
030500	Ministry of Fishery and Blue Economy	1,155,618	8,046,390	8,071,390
70246	Somali Sustainable Fisheries Development Project	1,155,618	8,046,390	8,071,390
21	Compensation of Employees	7,600	18,000	18,000
2113	Allowances in Cash	7,600	18,000	18,000
22	Use of Goods and Services	1,148,018	4,517,710	4,542,710
2211	Travel and Conference Expenses	230,285	500,000	500,000
2221	Utilities	1,027	24,000	24,000
2222	Communications	18,000	24,000	24,000
2223	Fuel and Lubricants	10,879	13,200	13,200
2224	Materials and Supplies	22,781	59,000	84,000
2225	Maintenance and Repairs	-	60,000	60,000
2231	Rent	19,995	36,000	36,000
2241	Education and Training Expense	4,060	300,000	300,000
2242	Consulting and Professional Expense	819,860	3,247,060	3,247,060
2243	Bank Services	12,704	244,450	244,450
2244	Advertisement and Subscriptions	8,428	10,000	10,000
26	Grants	-	355,680	355,680

2631	Current Grants to Other General Government Unit	-	355,680	355,680
31	Nonfinancial Assets	-	3,155,000	3,155,000
3111	Buildings and Structures	-	2,000,000	2,000,000
3112	Machinery and Equipment	-	810,000	810,000
3113	Other Fixed Assets	-	345,000	345,000
030700	Ministry of Communications and Technology	813,325	5,049,955	9,500,000
70241	Eastern Africa Regional Digital Integration Project (EA-RDIP)	813,325	5,049,955	9,500,000
21	Compensation of Employees	13,673	19,050	35,000
2113	Allowances in Cash	13,673	19,050	35,000
22	Use of Goods and Services	616,969	3,390,905	5,980,000
2211	Travel and Conference Expenses	156,378	347,486	350,000
2221	Utilities	5,800	44,350	25,000
2222	Communications	3,996	10,000	40,000
2223	Fuel and Lubricants	2,148	4,800	35,000
2224	Materials and Supplies	3,700	60,000	22,000
2225	Maintenance and Repairs	2,478	139,800	32,000
2231	Rent	8,730	9,030	72,000
2241	Education and Training Expense	4,688	30,000	150,000
2242	Consulting and Professional Expense	332,081	2,470,319	4,714,500
2243	Bank Services	45,000	75,000	300,000
2244	Advertisement and Subscriptions	17,724	20,000	32,000
2245	General Life Insurance	11,000	110,000	27,500
2261	Other General Expenses in Goods and Services	23,245	70,120	180,000
21	Compensation of Employees	-	-	900,000
2631	Current Grants to Other General Government Unit	-	-	700,000
2632	Capital Grants to Other General Government Unit	-	-	200,000
31	Nonfinancial Assets	182,683	1,640,000	2,585,000
3112	Machinery and Equipment	182,683	1,640,000	1,085,000
3113	Other Fixed Assets	-	-	1,500,000
030800	Ministry of Public Work & Reconstruction	50,318,820	58,420,508	52,530,463
70217	Road Infrastructure Programme (RIP)	818,986	3,794,463	10,530,463
21	Compensation of Employees	-	117,920	117,920
2113	Allowances in Cash	-	117,920	117,920
22	Use of Goods and Services	818,986	2,067,545	2,803,545
2211	Travel and Conference Expenses	118,284	429,612	829,612
2221	Utilities	-	10,200	10,200
2222	Communications	-	7,200	7,200
2223	Fuel and Lubricants	1,883	3,000	27,000
2224	Materials and Supplies	15,440	35,400	47,400
2225	Maintenance and Repairs	9,275	27,000	27,000
2231	Rent	-	30,000	30,000
2241	Education and Training Expense	-	50,908	50,908
2242	Consulting and Professional Expense	664,376	1,358,225	1,658,225
2243	Bank Services	9,730	13,000	13,000
2244	Advertisement and Subscriptions	-	48,000	48,000
2261	Other General Expenses in Goods and Services	-	55,000	55,000
31	Nonfinancial Assets	-	1,608,998	7,608,998
3111	Buildings and Structures	-	1,608,998	7,608,998
70218	Somalia Urban Resilience Project PH2 (PCU)	48,416,473	51,650,045	30,000,000
21	Compensation of Employees	12,350	13,950	10,800
2111	Wages, Salaries in Cash	-	-	-
2113	Allowances in Cash	12,350	13,950	10,800
22	Use of Goods and Services	4,986,991	6,117,433	2,839,344
2211	Travel and Conference Expenses	158,574	196,519	70,145

2221	Utilities	3,069	8,400	4,200
2222	Communications	7,200	12,000	12,000
2223	Fuel and Lubricants	14,181	16,700	7,200
2224	Materials and Supplies	1,749	24,000	12,000
2225	Maintenance and Repairs	2,193	262,000	251,200
2231	Rent	157,370	164,470	147,060
2241	Education and Training Expense	51,022	122,700	42,700
2242	Consulting and Professional Expense	4,542,142	5,168,554	2,201,450
2243	Bank Services	49,492	137,118	87,917
2244	Advertisement and Subscriptions	-	2,500	1,000
2245	General Life Insurance	-	2,472	2,472
2261	Other General Expenses in Goods and Services	-	-	-
26	Grants	10,402,652	12,498,181	9,744,775
2631	Current Grants to Other General Government Unit	2,001,908	2,104,384	1,434,384
2632	Capital Grants to Other General Government Unit	8,400,744	10,393,797	8,310,391
27	Social Benefits	33,000,000	33,000,001	17,398,481
2722	Social Assistance Benefit in Kind	33,000,000	33,000,001	17,398,481
31	Nonfinancial Assets	14,480	20,480	6,600
3113	Other Fixed Assets	14,480	20,480	6,600
70229	Somalia - Horn of Africa Infrastructure Integration Project (SHIIP)	1,083,361	2,976,000	12,000,000
21	Compensation of Employees	113,100	138,000	108,000
2113	Allowances in Cash	113,100	138,000	108,000
22	Use of Goods and Services	851,281	2,582,000	11,616,000
2211	Travel and Conference Expenses	209,113	300,000	150,000
2221	Utilities	4,495	36,000	30,000
2222	Communications	20,990	42,000	12,000
2223	Fuel and Lubricants	6,146	36,000	6,000
2224	Materials and Supplies	16,382	50,000	50,000
2225	Maintenance and Repairs	-	20,000	20,000
2231	Rent	110,900	150,000	150,000
2241	Education and Training Expense	33,994	50,000	50,000
2242	Consulting and Professional Expense	448,782	1,753,000	11,003,000
2243	Bank Services	-	100,000	100,000
2244	Advertisement and Subscriptions	480	25,000	25,000
2261	Other General Expenses in Goods and Services	-	20,000	20,000
26	Grants	-	126,000	216,000
2631	Current Grants to Other General Government Unit	-	126,000	216,000
31	Nonfinancial Assets	118,980	130,000	60,000
3112	Machinery and Equipment	118,980	130,000	60,000
040100	Ministry of Health & Human Services	52,426,147	63,204,059	48,489,600
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	5,289,969	5,413,800	4,792,600
21	Compensation of Employees	480,920	486,520	522,400
2114	Other Employees Costs	480,920	486,520	522,400
22	Use of Goods and Services	4,805,549	4,922,280	4,270,200
2211	Travel and Conference Expenses	263,313	344,216	261,000
2221	Utilities	-	-	7,000
2222	Communications	17,860	18,363	35,040
2223	Fuel and Lubricants	7,716	8,716	21,000
2224	Materials and Supplies	5,412	5,412	10,000
2225	Maintenance and Repairs	4,218	5,233	12,000
2241	Education and Training Expense	234,800	253,611	479,057
2242	Consulting and Professional Expense	4,272,230	4,286,728	3,445,103
31	Nonfinancial Assets	3,500	5,000	-

3112	Machinery and Equipment	3,500	5,000	-
70227	Improving Healthcare Services (Damal Caafimad) Project	37,042,808	39,094,290	25,000,000
21	Compensation of Employees	116,274	178,800	100,800
2113	Allowances in Cash	116,274	178,800	100,800
2114	Other Employees Costs	-	-	-
22	Use of Goods and Services	2,024,097	2,708,230	7,287,200
2211	Travel and Conference Expenses	273,655	430,000	1,080,000
2221	Utilities	2,400	48,000	66,000
2222	Communications	7,430	20,400	20,400
2223	Fuel and Lubricants	-	18,000	18,000
2224	Materials and Supplies	35,417	42,800	42,800
2225	Maintenance and Repairs	-	20,000	20,000
2231	Rent	67,950	80,000	180,000
2241	Education and Training Expense	133,587	210,000	540,000
2242	Consulting and Professional Expense	1,424,753	1,760,000	5,260,000
2243	Bank Services	78,906	79,030	60,000
2244	Advertisement and Subscriptions	-	-	-
26	Grants	34,812,127	36,102,260	17,507,000
2621	Current Grants to International organizations	33,426,493	34,332,660	15,937,400
2631	Current Grants to Other General Government Unit	1,385,633	1,769,600	1,569,600
31	Nonfinancial Assets	90,310	105,000	105,000
3112	Machinery and Equipment	90,310	105,000	105,000
70228	COVID-19 Emergency Vaccination Project	10,093,370	18,695,970	18,697,000
21	Compensation of Employees	75,000	85,200	75,600
2113	Allowances in Cash	75,000	85,200	75,600
2114	Other Employees Costs	-	-	-
22	Use of Goods and Services	2,074,636	9,542,294	8,252,924
2211	Travel and Conference Expenses	102,791	170,000	370,000
2221	Utilities	4,548	48,000	48,000
2222	Communications	8,307	8,400	8,400
2223	Fuel and Lubricants	-	36,000	36,000
2224	Materials and Supplies	38,659	127,200	127,200
2225	Maintenance and Repairs	498,906	710,000	710,000
2231	Rent	70,500	126,000	126,000
2241	Education and Training Expense	19,651	160,000	160,000
2242	Consulting and Professional Expense	1,310,522	7,989,724	6,499,324
2243	Bank Services	20,122	76,970	78,000
2244	Advertisement and Subscriptions	630	90,000	90,000
26	Grants	7,250,000	7,268,476	8,268,476
2621	Current Grants to International organizations	7,250,000	7,268,476	7,268,476
2631	Current Grants to Other General Government Unit	-	-	1,000,000
31	Nonfinancial Assets	693,735	1,800,000	2,100,000
3112	Machinery and Equipment	693,735	1,800,000	2,100,000
040200	Ministry of Education, Culture and Higher Education	7,439,142	24,397,517	40,634,300
70225	Somalia Recurrent Cost and Reform Financing Project - Phase III	798,735	1,892,000	1,892,000
21	Compensation of Employees	504,156	1,317,933	1,447,933
2111	Wages, Salaries in Cash	-	-	-
2113	Allowances in Cash	176,436	861,153	961,153
2114	Other Employees Costs	327,720	456,780	486,780
22	Use of Goods and Services	294,579	574,067	444,067
2211	Travel and Conference Expenses	44,614	138,000	68,000
2223	Fuel and Lubricants	2,585	4,200	5,000

2224	Materials and Supplies	9,854	39,287	9,287
2225	Maintenance and Repairs	800	800	-
2241	Education and Training Expense	17,200	101,000	1,000
2242	Consulting and Professional Expense	219,526	290,780	360,780
70226	Somalia Education for Human Capital Development Project	4,807,570	10,500,000	10,500,000
22	Use of Goods and Services	1,642,552	3,176,838	3,934,823
2211	Travel and Conference Expenses	260,075	768,755	859,055
2221	Utilities	-	16,015	18,000
2222	Communications	-	1,500	6,000
2223	Fuel and Lubricants	-	1,800	7,200
2224	Materials and Supplies	6,034	200,280	206,880
2225	Maintenance and Repairs	-	-	3,600
2231	Rent	-	-	18,000
2242	Consulting and Professional Expense	1,290,543	2,029,788	2,558,400
2243	Bank Services	85,480	157,500	256,488
2244	Advertisement and Subscriptions	420	1,200	1,200
26	Grants	3,165,018	7,011,612	6,243,177
2631	Current Grants to Other General Government Unit	3,165,018	4,862,862	2,643,177
2632	Capital Grants to Other General Government Unit	-	2,148,750	3,600,000
31	Nonfinancial Assets	-	311,550	322,000
3112	Machinery and Equipment	-	277,050	299,000
3113	Other Fixed Assets	-	34,500	23,000
70233	Empowering Women through Education and Skills (Rajo Kaaba)	158,911	4,760,000	4,760,000
22	Use of Goods and Services	154,551	1,737,435	1,737,435
2211	Travel and Conference Expenses	40,898	332,100	332,100
2221	Utilities	-	12,000	12,000
2222	Communications	-	6,000	6,000
2223	Fuel and Lubricants	-	7,200	7,200
2224	Materials and Supplies	4,584	178,250	178,250
2225	Maintenance and Repairs	-	3,000	3,000
2241	Education and Training Expense	-	50,000	50,000
2242	Consulting and Professional Expense	92,278	985,600	985,600
2243	Bank Services	16,372	162,085	162,085
2244	Advertisement and Subscriptions	420	1,200	1,200
26	Grants	-	2,957,515	2,957,515
2631	Current Grants to Other General Government Unit	-	1,745,280	1,745,280
2632	Capital Grants to Other General Government Unit	-	1,212,235	1,212,235
31	Nonfinancial Assets	4,360	65,050	65,050
3112	Machinery and Equipment	4,360	35,000	35,000
3113	Other Fixed Assets	-	30,050	30,050
70240	Strengthening Education and Training in Somalia	250,000	500,000	500,000
21	Compensation of Employees	246,250	338,820	338,820
2113	Allowances in Cash	246,250	338,820	338,820
22	Use of Goods and Services	3,750	161,180	161,180
2224	Materials and Supplies	-	36,000	36,000
2231	Rent	-	119,430	119,430
2243	Bank Services	3,750	5,750	5,750
70244	GPE System Capacity Grant (SCG)	225,908	611,550	725,300
21	Compensation of Employees	79,200	107,000	30,000
2113	Allowances in Cash	79,200	107,000	30,000
22	Use of Goods and Services	146,708	489,229	628,229
2211	Travel and Conference Expenses	2,480	97,055	97,055
2221	Utilities	-	13,400	13,400

2222	Communications	-	355	24,355
2223	Fuel and Lubricants	-	375	18,375
2224	Materials and Supplies	-	7,705	7,705
2225	Maintenance and Repairs	-	10,050	10,050
2241	Education and Training Expense	10,575	74,757	344,757
2242	Consulting and Professional Expense	129,000	270,653	70,653
2243	Bank Services	4,653	9,879	36,879
2261	Other General Expenses in Goods and Services	-	5,000	5,000
26	Grants	-	1,921	36,921
2631	Current Grants to Other General Government Unit	-	1,921	36,921
31	Nonfinancial Assets	-	13,400	30,150
3111	Buildings and Structures	-	-	10,050
3112	Machinery and Equipment	-	13,400	13,400
3113	Other Fixed Assets	-	-	6,700
70248	GPE Girls Education Accelerator (GEA)	304,802	1,379,293	5,626,000
21	Compensation of Employees	-	50,000	50,000
2113	Allowances in Cash	-	50,000	50,000
22	Use of Goods and Services	53,250	725,549	4,232,005
2211	Travel and Conference Expenses	-	77,889	727,889
2221	Utilities	-	30,502	100,502
2222	Communications	-	74,397	82,663
2223	Fuel and Lubricants	-	-	152,814
2224	Materials and Supplies	-	27,788	57,788
2225	Maintenance and Repairs	-	-	75,376
2241	Education and Training Expense	2,040	385,678	2,385,678
2242	Consulting and Professional Expense	46,500	99,899	299,899
2243	Bank Services	4,710	9,396	279,396
2261	Other General Expenses in Goods and Services	-	20,000	70,000
26	Grants	223,000	467,860	1,117,860
2631	Current Grants to Other General Government Unit	223,000	350,000	500,000
2632	Capital Grants to Other General Government Unit	-	117,860	617,860
31	Nonfinancial Assets	28,552	135,884	226,135
3111	Buildings and Structures	-	55,376	75,376
3112	Machinery and Equipment	28,552	80,508	100,508
3113	Other Fixed Assets	-	-	50,251
70249	GPE - System transformation grants (STG) Project	893,217	4,754,674	16,631,000
22	Use of Goods and Services	486,281	2,469,956	13,089,282
2211	Travel and Conference Expenses	22,620	158,058	1,858,058
2221	Utilities	-	30,000	286,097
2222	Communications	-	-	150,981
2223	Fuel and Lubricants	-	23,810	223,810
2224	Materials and Supplies	29,977	94,505	274,505
2225	Maintenance and Repairs	-	64,572	214,572
2241	Education and Training Expense	354,184	1,679,564	8,179,564
2242	Consulting and Professional Expense	42,000	294,447	944,447
2243	Bank Services	37,500	75,000	807,248
2261	Other General Expenses in Goods and Services	-	50,000	150,000
2291	Contingency	-	-	-
26	Grants	406,936	1,711,000	2,411,000
2631	Current Grants to Other General Government Unit	406,936	1,411,000	1,911,000
2632	Capital Grants to Other General Government Unit	-	300,000	500,000
31	Nonfinancial Assets	-	573,718	1,130,718
3111	Buildings and Structures	-	164,572	214,572
3112	Machinery and Equipment	-	123,097	773,097
3113	Other Fixed Assets	-	286,049	143,049

040300	Ministry of Labor and Social Affairs	121,952,619	134,494,504	76,115,545
70216	Shock-Responsive Social Safety Net for human Capital (Baxnaano Project)	112,381,940	123,736,354	69,428,193
21	Compensation of Employees	115,885	244,000	44,000
2111	Wages, Salaries in Cash	-	-	-
2113	Allowances in Cash	115,885	244,000	44,000
22	Use of Goods and Services	3,819,707	8,346,206	6,360,000
2211	Travel and Conference Expenses	261,049	515,000	465,000
2221	Utilities	36,450	162,000	92,000
2222	Communications	79,861	180,000	80,000
2223	Fuel and Lubricants	22,850	95,000	35,000
2224	Materials and Supplies	98,730	235,000	115,000
2225	Maintenance and Repairs	-	100,000	25,000
2231	Rent	127,250	288,000	198,000
2241	Education and Training Expense	4,060	75,000	30,000
2242	Consulting and Professional Expense	3,036,918	6,126,206	5,000,000
2243	Bank Services	43,039	240,000	120,000
2244	Advertisement and Subscriptions	-	50,000	40,000
2245	General Life Insurance	66,000	90,000	40,000
2261	Other General Expenses in Goods and Services	43,500	190,000	120,000
27	Social Benefits	106,224,338	112,121,955	60,000,000
2711	Social Security Benefits in Cash	106,224,338	112,121,955	60,000,000
31	Nonfinancial Assets	2,222,009	3,024,193	3,024,193
3111	Buildings and Structures	-	-	-
3112	Machinery and Equipment	1,825,659	2,381,467	1,381,467
3113	Other Fixed Assets	396,350	642,726	1,642,726
70224	Somalia Emergency Locust Response Project (SELRP)	8,824,235	8,910,425	2,485,000
21	Compensation of Employees	-	-	45,000
2113	Allowances in Cash	-	-	45,000
22	Use of Goods and Services	369,000	455,190	2,140,000
2211	Travel and Conference Expenses	155,263	184,385	150,000
2221	Utilities	18,900	20,100	100,000
2222	Communications	19,670	19,970	590,000
2223	Fuel and Lubricants	8,582	11,600	60,000
2224	Materials and Supplies	81,645	119,195	70,000
2225	Maintenance and Repairs	44,140	44,140	50,000
2231	Rent	14,000	19,500	90,000
2241	Education and Training Expense	800	800	30,000
2242	Consulting and Professional Expense	-	-	800,000
2243	Bank Services	-	-	50,000
2244	Advertisement and Subscriptions	-	-	30,000
2245	General Life Insurance	-	5,500	40,000
2261	Other General Expenses in Goods and Services	26,000	30,000	80,000
27	Social Benefits	8,240,000	8,240,000	-
2711	Social Security Benefits in Cash	8,240,000	8,240,000	-
31	Nonfinancial Assets	215,235	215,235	300,000
3112	Machinery and Equipment	138,055	138,055	200,000
3113	Other Fixed Assets	77,180	77,180	100,000
70237	Social Transfers to Vulnerable People (SAGAL) Project	359,886	392,874	51,258
22	Use of Goods and Services	359,886	392,874	51,258
2211	Travel and Conference Expenses	109,158	139,380	-
2224	Materials and Supplies	9,000	9,000	9,000
2225	Maintenance and Repairs	8,801	8,801	-

2231	Rent	14,750	14,750	14,750
2242	Consulting and Professional Expense	216,832	216,832	26,750
2243	Bank Services	1,345	4,112	758
70243	Somalia - Skill, Employability, Inclusion and Productivity Project	386,559	1,454,850	4,151,094
22	Use of Goods and Services	308,694	1,365,670	1,846,045
2211	Travel and Conference Expenses	9,150	34,048	63,048
2223	Fuel and Lubricants	-	3,600	3,600
2224	Materials and Supplies	8,682	13,692	13,692
2225	Maintenance and Repairs	-	3,372	3,372
2241	Education and Training Expense	-	113,867	386,361
2242	Consulting and Professional Expense	283,495	1,187,312	1,369,193
2243	Bank Services	7,367	9,780	6,780
31	Nonfinancial Assets	77,865	89,180	2,305,049
3111	Buildings and Structures	-	-	1,585,900
3112	Machinery and Equipment	77,865	89,180	719,149
	Total Project Expenditure	\$367,934,850	\$490,227,235	\$509,655,735

Appendix 3: Detailed Breakdown of total Budget Utilization by MDAs 2024

Code	Descriptions	Actuals-2024	Final Budget	Original Budget	% Perce
01	Administration Sector	321,166,095	379,995,638	382,907,771	85%
010100	Office of the Presidency	11,968,251	12,077,569	11,527,780	99%
010201	Office of the Parliament - Peoples' House	27,333,206	27,954,786	27,831,101	98%
010202	Members of Parliament Senate	7,055,560	7,138,210	7,055,560	99%
010300	Office of the Prime Minister	10,493,598	10,510,077	9,056,897	100%
010400	Ministry of Foreign Affairs & Int. Cooperation	3,513,565	3,966,188	3,893,903	89%
010401	Embassies	5,040,480	5,412,779	5,433,329	93%
010500	Ministry of Finance	86,002,085	111,616,078	128,913,123	77%
010501	Office of the Accountant General	3,315,761	3,414,154	3,357,124	97%
010502	General Activities for the Government	97,008,135	102,727,414	91,299,756	94%
010503	Directorate of Financial Reporting Center	774,058	944,452	944,452	82%
010600	Ministry of Planning, Investment and Economic Development	12,700,850	23,443,473	23,443,323	54%
010601	National Statistics Agency	10,709,998	12,512,670	12,516,450	86%
010700	Ministry of Interior, Federal Affairs and Reconciliation	6,032,685	15,806,427	17,305,752	38%
010701	Somali Refugee and IDPs Commission	796,242	846,490	856,840	94%
010702	National ID Authority DADSOM	1,164,855	1,982,655	1,959,240	59%
010703	Somali Disaster and Humanitarian Management Agency	4,804,235	5,114,425	3,164,698	94%
010800	Ministry of Religious Affairs and Endowment	3,187,196	3,378,527	3,363,497	94%
010900	Ministry of Justice and Constitution	2,136,921	2,490,530	2,474,915	86%
010901	Custodian Corps	11,231,376	11,429,440	11,429,440	98%
011001	Supreme Court	2,376,537	2,675,547	2,715,177	89%
011002	Banadir Regional Court	1,947,745	2,053,474	2,110,504	95%
011003	Appeal Court	836,675	923,094	937,179	91%
011005	Judiciary Service Committee	132,822	205,497	227,592	65%
011100	Office of the Attorney General	1,670,574	1,813,283	1,809,548	92%
011200	Office of the Solicitor General	658,400	706,400	706,400	93%
011300	Office of the Auditor General	3,920,429	3,967,819	3,716,171	99%
012100	Boundaries and Federation Commission	338,680	400,360	400,360	85%
012200	National Reconciliation Commission	459,572	489,872	482,972	94%
012300	National Independent Electoral Commission	1,190,427	1,320,560	1,320,560	90%
012500	Independence Constitution Review and Imp. Commission	797,690	958,186	947,836	83%
012600	National Civil Service Commission	1,423,486	1,571,084	1,562,174	91%
012700	The Independent Commission for Combating Corruption	144,000	144,120	144,120	100%
02	Security and Defense Affairs Sector	235,280,151	256,201,790	255,626,335	92%
020100	Ministry of Defense	1,351,202	3,744,210	3,768,855	36%
020101	Somali Armed Forces	152,329,193	170,370,555	170,540,555	89%
020102	Military Court	3,738,252	3,740,000	3,740,000	100%
020103	Disabled and Orphans Organization	60,000	93,000	93,000	65%
020200	Ministry of Internal Security	1,218,633	1,609,679	1,614,089	76%
020201	Somali Police Force	46,846,533	46,901,986	46,741,986	100%
020202	National Security Force	24,326,720	24,326,720	23,712,210	100%
020203	Immigration and Citizenship Agency	5,409,617	5,415,640	5,415,640	100%
03	Economic Affairs Sector	129,328,774	177,407,797	232,106,530	73%

030100	Ministry of Water and Energy	9,412,106	12,837,873	64,398,089	73%
030200	Ministry of Petroleum and Mineral	1,526,374	2,231,219	2,205,884	68%
030201	Somalia Petroleum Authority	814,322	1,062,440	1,044,620	77%
030300	Ministry of Agriculture and Irrigation	33,485,257	50,192,192	50,162,069	67%
030400	Ministry of Livestock and Forestry	1,835,903	3,548,257	8,219,352	52%
030500	Ministry of Fishery and Blue Economy	2,578,318	9,584,500	9,579,910	27%
030501	Somali Marine Research	582,206	631,358	621,968	92%
030502	Offshore and Fisheries Development Project	67,477	112,776	112,776	60%
030600	Ministry of Information, Culture and Tourism	4,769,288	6,305,539	6,308,974	76%
030700	Ministry of Communications and Technology	2,595,255	6,869,437	11,357,347	38%
030701	National Communication Agency	685,477	863,379	871,884	79%
030800	Ministry of Public Work & Reconstruction	52,184,180	60,444,579	54,471,107	86%
030900	Ministry of Transportation and Aviation	2,022,262	3,332,606	3,319,376	61%
030901	Civil Aviation and Metro-Authority	9,116,732	9,662,284	9,662,284	94%
031000	Ministry of Transport and Ports	1,538,224	2,533,219	2,542,804	61%
031001	Hamar Port Authority	930,200	1,032,200	1,032,200	90%
031100	Ministry of Commerce & Industry	2,574,044	2,696,127	2,724,054	95%
031101	Somali Quality Assurance Agency	1,264,866	2,003,166	2,007,576	63%
031200	Ministry of Environment and Climate Change	1,346,282	1,464,646	1,464,256	92%
04	Social Affairs Sector	219,427,968	265,710,558	208,675,147	83%
040100	Ministry of Health & Human Services	55,934,174	67,122,936	52,369,912	83%
040200	Ministry of Education, Culture and Higher Education	27,098,788	48,856,842	65,146,035	55%
040201	Somali National University	8,078,656	8,272,680	8,272,680	98%
040202	Somali Academy of Sciences and Arts	1,187,323	1,318,267	1,311,352	90%
040203	Intergovernmental Academy of Somali Language	235,589	342,256	342,256	69%
040300	Ministry of Labor and Social Affairs	124,133,231	136,766,704	78,387,265	91%
040400	Ministry of Youth and Sport	1,193,735	1,239,263	1,050,948	96%
040500	Ministry of Women and Human Rights Development	1,020,814	1,149,594	1,152,684	89%
040501	Somali Disable Agency	545,659	642,016	642,016	85%
	Grand Totals	\$905,202,987	\$1,079,315,784	\$1,079,315,784	84%

Appendix 4: Details of Public Debts

Creditor Category / Creditor Name	2020	2021	2022	2023	2024
GRAND TOTAL	4,528.74	4,485.92	4,439.75	2,817.67	1,515.35
Commercial	2.39	2.44	2.53	2.60	2.67
Government of Serbia	2.39	2.44	2.53	2.6	2.67
Multilateral	1,114.32	1,080.68	1,039.48	669.47	685.10
African Development Bank (AfDB)	26.27	23.80	21.08	-	-
Arab Fund for Economic and Social Dev.	186.95	189.78	190.82	198.95	201.61
Aab Monetary Fund	309.48	304.60	300.50	307.33	304.92
Int. Fund for Agricultural Development	33.13	32.28	31.02	2.55	2.05
International Development Association (IDA)	138.28	121.83	104.86	-	-
International Monetary Fund	370.77	359.36	342.60	96.60	113.46
Islamic Development Bank	13.52	13.11	12.50	27.44	26.67
OPEC Fund for Int. Dev.	35.92	35.92	36.10	36.59	36.39
Non-Paris Club	719.99	724.77	735.49	764.38	779.32
Abu Dhabi Fund for Development	245.99	247.55	251.64	262.95	266.72
Government of Algeria	1.56	1.56	1.56	1.56	1.56
Government of Bulgaria	10.71	10.83	10.99	11.37	11.49
Government of Iraq	192.06	192.15	192.24	202.01	212.57
Government of Libya	33.90	34.91	36.20	40.36	41.90
Government of Romania	2.52	2.52	2.52	2.52	2.52
Kuwait Fund for Econ. Dev	120.71	121.94	125.32	124.75	123.70
Saudi Fund for Development	112.54	113.31	115.02	118.86	118.86
Paris Club	2,692.04	2,678.03	2,662.25	1,381.22	48.26
European Economic Community (EEC)	0.37	0.35	0.33	0.34	-
Government of Denmark	3.08	2.97	2.89	2.93	-
Government of France	166.42	154.21	145.30	152.22	-
Government of Italy	624.11	624.11	620.31	-	-
Government of Japan	135.65	121.60	110.76	110.89	-
Government of Netherlands	2.40	2.23	2.10	2.18	-
Government of Norway	0.68	0.66	0.61	0.58	-
Government of Russia	696.22	708.81	716.94	49.02	7.36
Government of Spain	40.90	40.90	40.90	40.90	40.90
Government of UK	30.40	30.38	30.30	30.35	-
United States of America	991.81	991.81	991.81	991.81	-

Appendix 5: Salary Arears as 31st of December 2024

Salary and Allowances 2013														
No	Name of entity	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Civil Servant Employee												904,301.70	904,301.70
	Total	-	-	-	-	-	-	-	-	-	-	-	904,301.70	904,301.70
Salary and Allowances 2015														
No	Name of Entity	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Military Forces									1,779,100.00	1,779,100.00	1,779,100.00	1,779,100.00	7,116,400.00
2	Custodian Corps									216,500.00	216,500.00	216,500.00	216,500.00	866,000.00
3	National Intelligence Security Agency												457,333.33	457,333.33
4	Civil Servant Employee											2,117,678.00	2,117,678.00	4,235,356.00
5	Temporary Staff											1,031,067.00	1,031,067.00	2,062,134.00
	Total	-	-	-	-	-	-	-	-	1,995,600.00	1,995,600.00	5,144,345.00	5,601,678.33	14,737,223.33
Salary and Allowances 2016														
No	Name of entity	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Military Forces				1,042,900.00	1,770,700.00	1,770,700.00	1,770,700.00	1,770,700.00	1,895,700.00	1,895,700.00	1,895,700.00	1,895,700.00	15,708,500.00
2	Police Forces							466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	2,798,100.00
3	Custodian Corps								216,500.00	216,500.00	216,500.00	216,500.00	216,500.00	1,082,500.00
4	National Intelligence Security Agency											457,333.33	457,333.33	914,666.66
5	Civil Servant Employee									2,573,322.00	2,573,322.00	2,573,322.00	2,573,322.00	10,293,288.00
6	Temporary Staff									897,869.00	1,005,805.20	1,005,805.20	1,005,805.20	3,915,284.60
7	Members of the Parliament								918,600.00	918,601.00	918,602.00	918,603.00	918,604.00	4,593,000.00
	Total	-	-	-	1,042,900.00	1,770,700.00	1,770,700.00	2,237,050.00	2,453,550.00	6,968,342.00	7,076,279.20	7,533,613.53	7,533,614.53	39,305,339.26
													Summary	
													Total Expenditure Arrears verified	54,946,864.29
													Total paid in 2019	1,326,590.00
													Opening Balance 2020	53,620,274.29
													Total in Paid 2020	825,000.00
													Opening Balance 2021	52,795,274.29
													Total Paid in 2021	-
													Total Paid in 2022	-
													Total Paid in 2023	-
													Closing Balance 2023	52,795,274.29

Appendix 6: Extrabudgetary Transactions - Revenue 2024

Sources of Revenue	Amount	Beginning Balance
Descriptions	Amount	2024
Somali National University		
Service Based Revenue		
Technical Diploma in Journalism	32,318	
FOA (Research)	56,191	
LQAS (Research)	93,160	
Ministry of Energy & Water Resource (Master Pr)	55,750	
Ministry of Religious (Master of Da'awah)	166,045	
World Vision (Green House)	7,000	
UNDP (Research)	120,000	
Ministry of Education (Somali Study)	140,000	
Total	670,465	
Others		
Charges	2,602,544	
Other Revenue	2,809	
Total	2,605,353	
Total Revenue - SNU	3,275,817	415,032
Ministry of Health & Human Services		
Descriptions	Amount	
UNICEF	1,704,289	
FOA	7,461	
WFP	230,849	
World Vision	237,866	
TROCAIRE	5,000	
Total - MHHS	2,185,465	
National Statistics Agency		
Descriptions	Amount	
UNICEF	1,112,200	
UNFPA	123,386	
Total - NSA	1,235,586	
Office of the Parliament - Peoples' House		
Descriptions	Amount	
UNDP	238,822	
UNICEF	67,164	
Total - PH	305,986	
Members of Parliament Senate		
Descriptions	Amount	
UNICEF	51,590	
Total PS	51,590	
Ministry of Agriculture and Irrigation		
Descriptions	Amount	
UNFAO	1,383,593	
UNWFP	80,170	
SSG	80,000	
Total MAI	1,543,763	\$201,739
Somali Refugee and IDPs Commission		
Descriptions	Amount	
UNHCR	800,000	
Total - SRIC	800,000	
Grand Total	\$9,398,207	\$616,771

Appendix 7: Extrabudgetary transactions - Expenditure

Description	Amount
Somali National University	
Expenditure Type	Amount
Compensation of Employees	732,739
Use of Goods and Services	1,387,572
Acquisition of Nonfinancial Asset	1,172,584
Total - SNU	3,292,895
Ministry of Health & Human Services	
Expenditure Type	Amount
Compensation of Employees	1,089,793
Use of Goods and Services	1,095,672
Total - MHHS	2,185,465
National Statistics Agency	
Expenditure Type	Amount
Compensation of Employees	1,172,300
Use of Goods and Services	63,286
Total - NSA	1,235,586
Office of the Parliament - Peoples' House	
Expenditure Type	Amount
Use of Goods and Services	305,985
Total - HP	305,985
Members of Parliament Senate	
Expenditure Type	Amount
Use of Goods and Services	51,590
Total - PS	51,590
Ministry of Agriculture and Irrigation	
Expenditure Type	Amount
Compensation of Employees	695,739
Use of Goods and Services	920,424
Total - MAI	1,616,163
Somali Refugee and IDPs Commission	
Expenditure Type	Amount
Compensation of Employees	556,764
Use of Goods and Services	243,236
Total - SRIC	800,000
Grand Total	\$9,487,684



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