



Federal Government of Somalia

Office of the Accountant General



Government Financial Statements

QUARTERLY FINANCIAL REPORT

SECOND QUARTER

APRIL-JUNE

2018

Introduction and Background

The Office of the Accountant General (OAG) is responsible for the preparation of accounts and financial reports to provide such information as may be necessary to show the results of the management of the national budget that include a comparison between the estimated and actual revenue and expenditure and any other information prescribed in the Financial and Accounting Procedures of the State of 1961 (as amended in 1971).

In this summary report, the Office of the Accountant General (OAG) accordingly presents the fiscal performance of the Federal Government of Somalia for the period relating to the second quarter of the Fiscal Year (FY) 2018. Areas included in the report are;

- Dashboards for a commentary on FGS fiscal performance for the period;
- Fiscal Summary report of FGS revenue and expenditure;
- Revenue performance for the details of the revenues collected by the revenue collection authorities;
- Budget utilization comparing, by economic nature, the details of the budget and expenditure incurred by the ministries, departments and agencies (MDAs) of the Federal Government; and
- An analysis of payments made to MDAs, Suppliers, Consultants and employees.

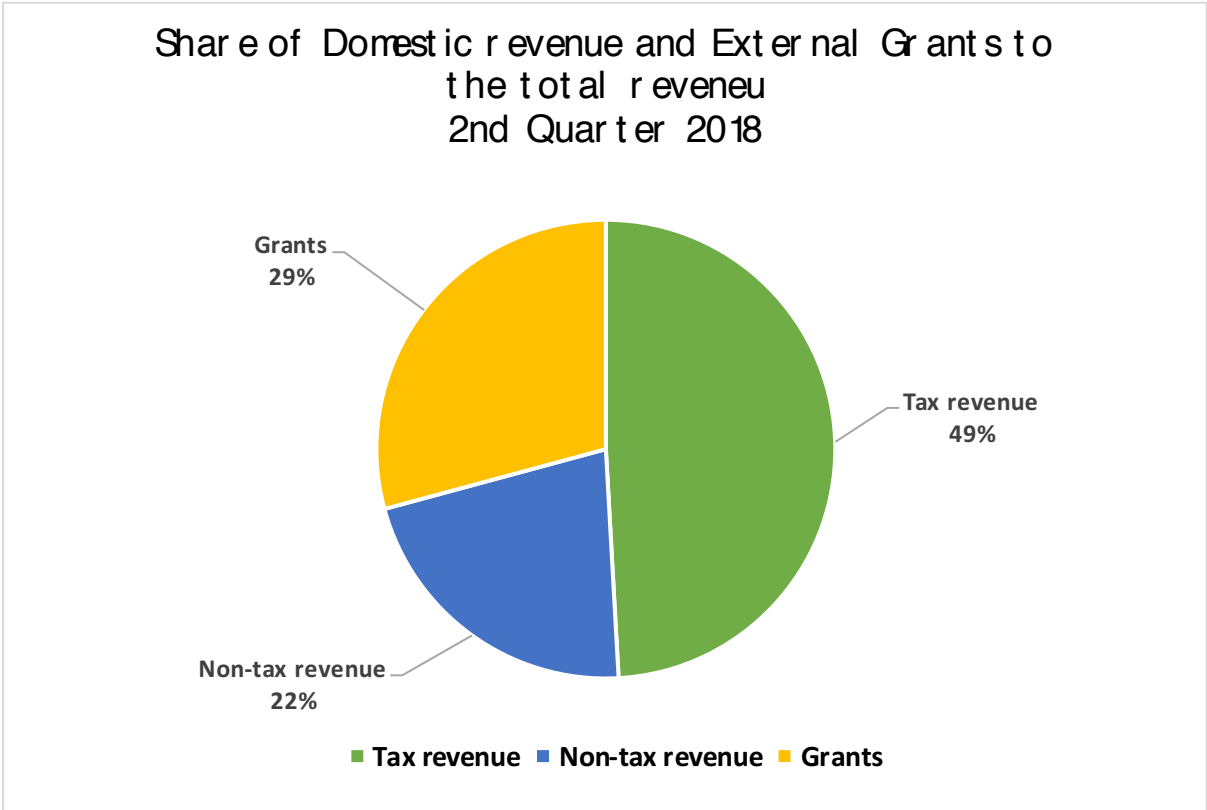
The table below shows main sources of revenues and types of expenditure of the Federal Government of Somalia in line with the Budget Appropriation Act of 2018.

Table: FGS sources of revenue and types of expenditure.

Sources of Revenue
<ul style="list-style-type: none">• Domestic Revenue in the form of Taxes and Non – tax revenue• Grants (External Donor Funds)
Types of Expenditure
<ul style="list-style-type: none">• Compensation to employees (salary and allowances)• Use of Goods and Services• Grants (Transfers to Federal Member States)• Capital Expenditure and• Other expenses (Contingency)

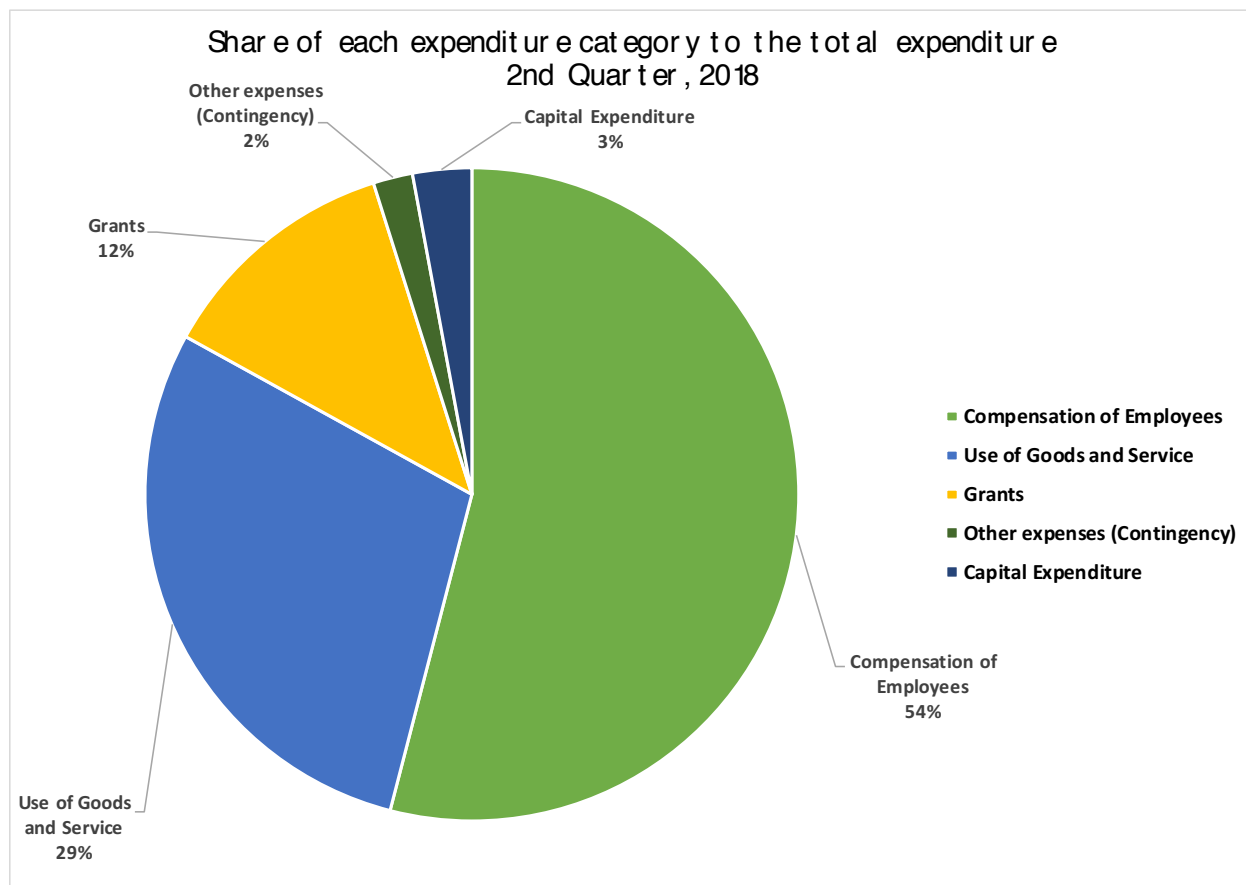
It is important to note that following the implementation of the Somali Financial Management Information System (SFMIS) in 2014 by the FGS in order to enhance accountability and transparency in the management of the public money and to increase the level of accuracy of financial data and information,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

Comparison between FGSs' main revenue source Categories.



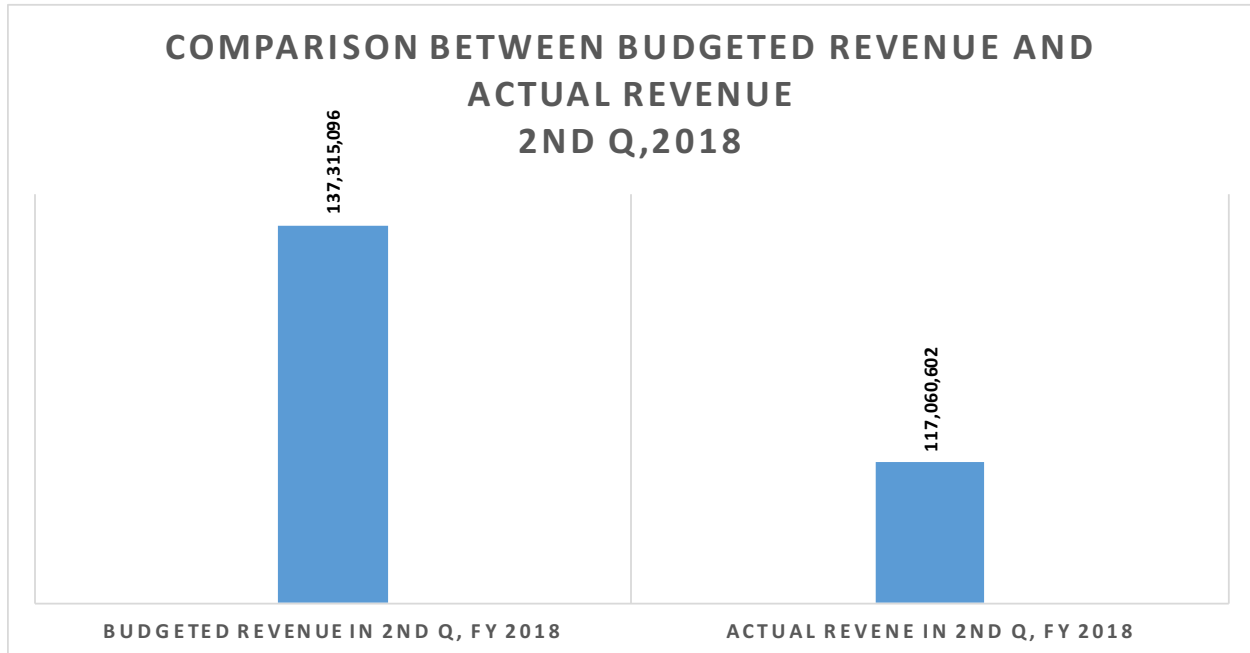
- As shown in this chart, the share of each category of revenue of the total revenue collected during the first quarter of 2018 is provided and the Tax revenue component accounted for the highest contribution with 49% of the total revenue followed by External Grants at 29% and then Non-tax revenue at 22%.
-

Comparison between FGSs' Categories of Expenditure



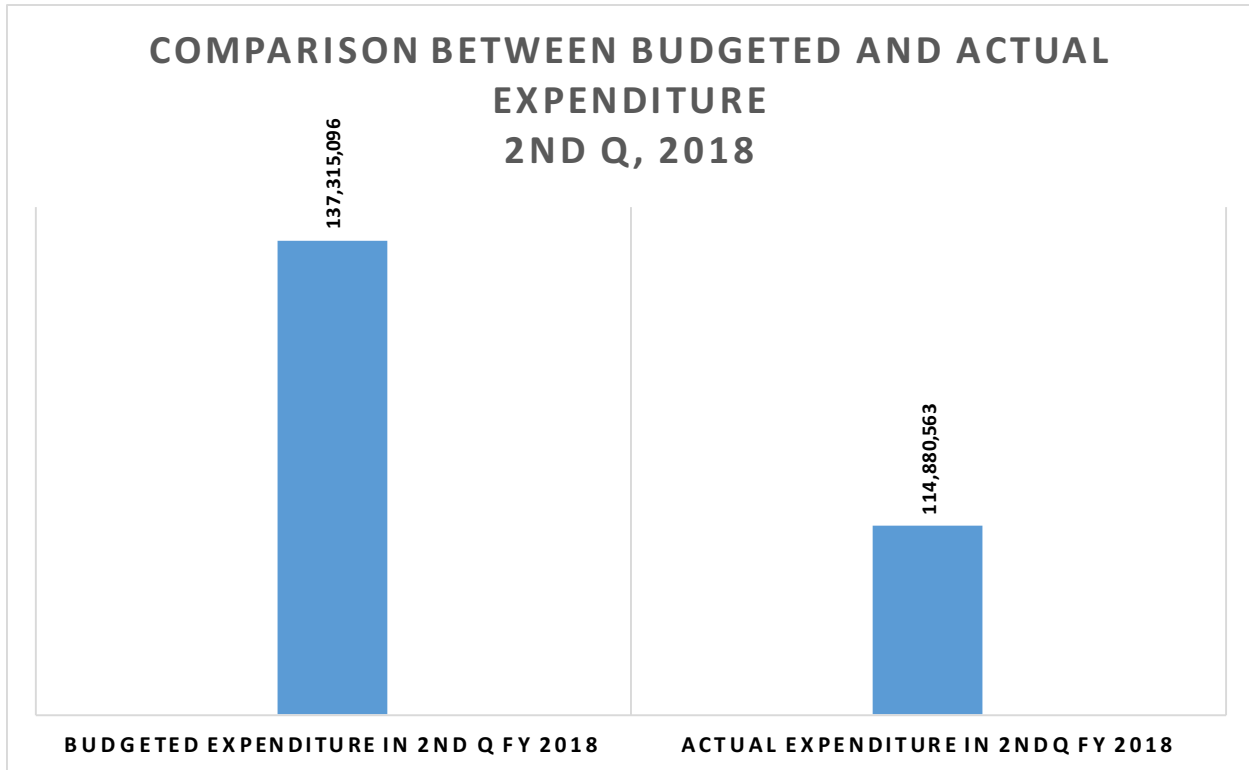
- From the Budget Appropriations Act of 2018, FGS expenditure is classified under the following categories;
 - **Compensation of Employees:** which is payments of salary and allowances for the benefit of the civil servants. This category remains the highest with **54%** of the total expenditure as per the chart above.
 - **Use of Goods and Service:** this category turned out as the second most incurred expenditure category after employees' cost and accounted for **29%** of the total expenditure.
 - **Grants (Transfers to the Federal Member States) (TFMSs):** as the name suggests this category is used by the FGS to make Government budgetary support to the Federal Member States; Puntland State, Jubbaland state, Southwest state, Galmudug State, Hirshabelle State and Benadir region. This category represented the third highest percentage of **12%** of the total quarter one expenditure.
 - **Capital Expenditure:** is used to fund FGSs' National Development Plans and as shown in the chart above, only **3%** of the total expenditure was incurred during the period.
 - **Other expenses (Contingency expenditure):** represents only **2%** of the total expenditure of the period from January to March of 2018.

Actual and Budgeted Revenue in Comparison



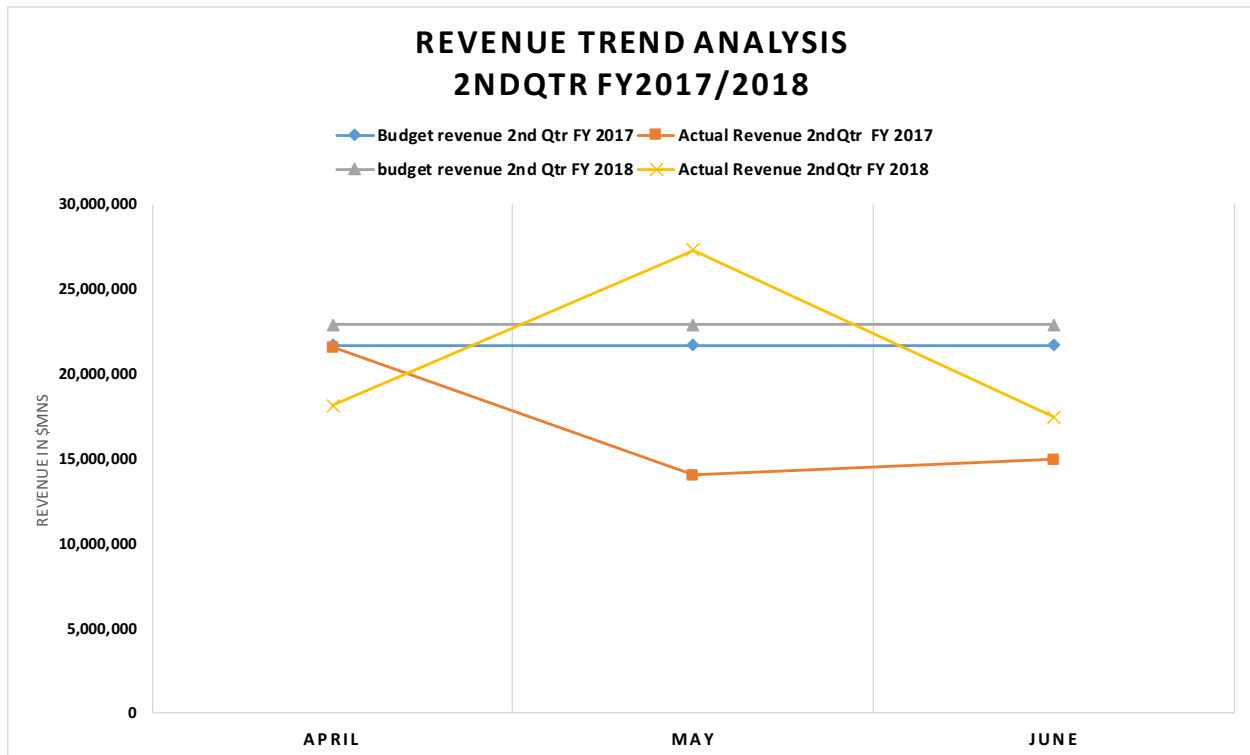
- Above graph depicts the comparison between budgeted revenues (pro-rata basis) planned for collection in the 2nd Qtr of the 2018FY, against the actual outturn for the same period (quarter two 2018FY).
- The actual amount collected represents **85%** of the budgeted amount, indicating a short fall of **15%**.

Comparison between Actual Amounts of Expenditure against Budgeted Amounts for 2nd Qtr, 2018FY.

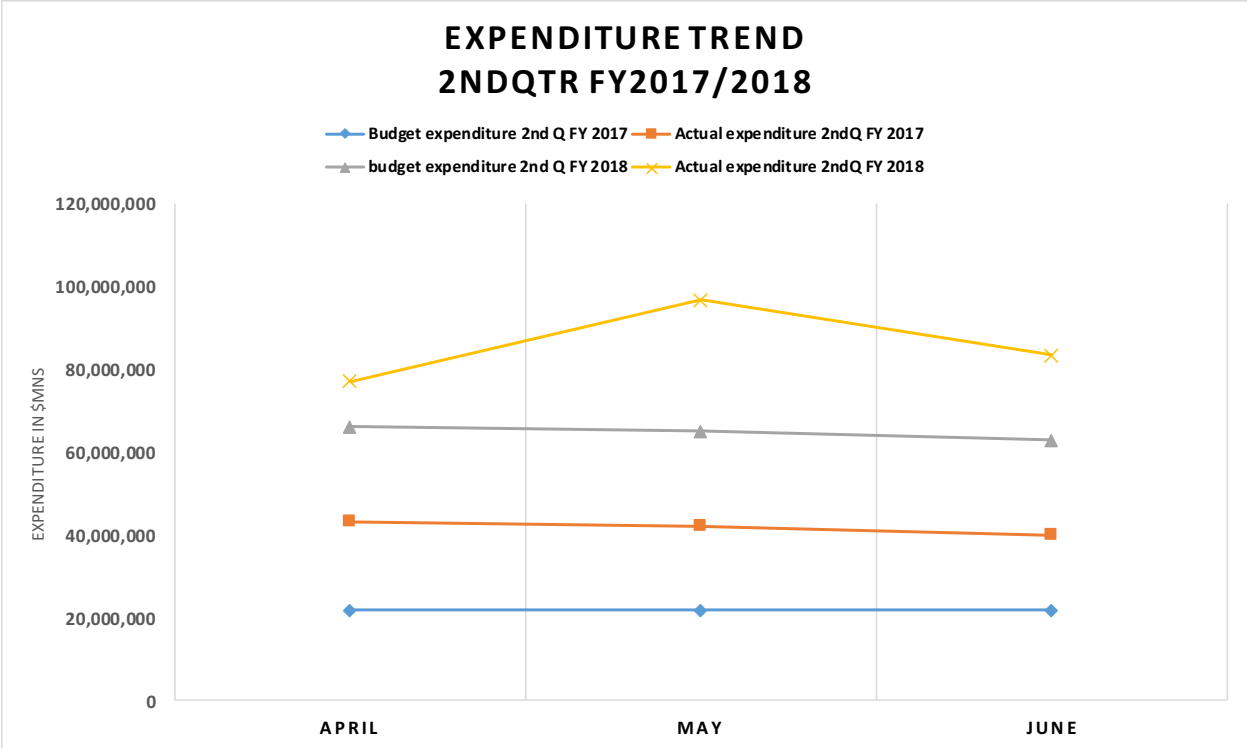


- The above graph compares the amounts of expenditure budgeted for spending during the second quarter of the 2018FY against actual expenses incurred by the FGS during the same period.
- Actual expenditure was below 2nd Qtr budget by **16%** representing a lower level of budget utilization during the period.

Revenue and Expenditure Trend Analysis (2nd Qtr 2017FY/2018FY)



- As can be seen from the trend analysis shown from the graph, revenue actually collected in the 2nd quarter of 2018 is much higher than that collected in same period in 2017FY.
- Revenue increases have mainly been attributed to efficiency gains arising out of several Public Finance Management “PFM” reform initiatives.



- The trend analysis shows payments made during the period April - June, 2018FY with monthly expenditures higher for the months of May and June compared to the corresponding periods of the previous FY 2017.
- Also the comparison above (chart) sand based on pro-rata budget figures, shows budget utilization pattern by the MDAs in the second quarter of 2018FY is generally higher than rate of budget utilizationby the MDAs in the same period of the previous 2017FY.

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



Federal Government of Somalia

Summary of Government Revenue and Expenditure as of June, 2018

Description	Budget / Estimate	For the Month of June, 2018	YTD Actuals	Performance %
Total Domestic Revenue	156,027,305	15,008,863	82,875,507	53%
Tax revenue	114,180,000	10,409,801	57,493,507	50%
Non-tax revenue	41,847,305	4,599,062	25,382,000	61%
Total External Grants	118,602,886	2,443,413	34,185,095	29%
Current	61,072,000		15,962,259	26%
Capital				#NUM!
Current (Bi-lateral)	57,530,886	2,443,413	18,222,836	32%
Capital (Multi-lateral)				#NUM!
Total Revenue and Grants	274,630,191	17,452,276	117,060,602	43%
Total Recurrent Expenditure	257,102,330	19,426,379	111,528,585	43%
Compensation of employees	136,917,539	10,091,703	62,068,287	45%
Use of goods and services	92,041,554	6,500,537	33,309,704	36%
Grants	23,727,500	2,670,322	13,904,864	59%
Other expenses	4,415,737	163,817	2,245,731	51%
Total Capital Expenditure	17,527,861	1,173,704	3,351,978	19%
Consumption of fixed capital	17,527,861	1,173,704	3,351,978	19%
Total Expenditure	274,630,191	20,600,083	114,880,563	42%
Financing Gap / Surplus (-) or (+)		-3,147,807	2,180,039	

Source: Somalia Financial Management Information System.



Federal Government of Somalia

Revenue Performance Report as of June, 2018

Description	Budget / Estimate	For the Month of June, 2018	YTD Actuals	Performance %
1111 Payable by individuals	4,850,000	724,615	2,655,498	55%
111101 Wages and salaries (Public Sector Payees)	3,900,000	311,376	1,621,360	42%
111102 Wages and salaries (Private Sector Employees)	950,000	413,239	1,034,138	109%
1112 Payable by corporations	2,080,000	74,578	1,299,625	62%
111201 Corporate profit tax	1,240,000	59,464	1,051,700	85%
111204 Rental income	840,000	15,114	247,925	30%
1141 General taxes on goods and services	17,550,000	2,423,167	9,516,536	54%
114102 Hotels and tiket taxes	600,000	171,812	1,298,996	216%
114103 Telecommunications	3,500,000	1,298,205	2,996,411	86%
114104 Consumer Light Industries	450,000			0%
114105 Consumer Water Industries				
114106 Sales tax on imported goods	13,000,000	953,150	5,221,129	40%
114108 Turnover tax on Money transfer companies				
114109 Turnover tax on Consumer light industries				
114110 Turnover tax on Consumer water industries				
1149 Excise taxes (domestic)				
114901 Mineral Water				
1151 Customs and other import duty	81,000,000	6,589,914	39,774,870	49%
115000 Customs from the Port (Summary)	81,000,000			0%
115101 Custom taxes on petroleum		514,412	3,910,147	
115102 Custom taxes on export goods		11,761	191,765	
115103 Road vehicles (salon cars)		480,121	3,731,003	
115104 Import tax on sugar		672,695	4,107,744	
115106 Import tax on tobacco and matches		60,190	668,566	
115108 Flour		340,849	1,389,987	
115109 Construction of electronic materials		394,365	2,138,567	
115110 Cereal products, spaghetti etc		1,997	96,578	

115111	Vegetable oils		336,363	1,492,846	
115112	Soap and cleaning products		95,493	698,619	
115113	Apparel, clothing, textile yarn		298,270	1,571,844	
115114	Footwear		101,941	624,394	
115115	Tea		6,488	57,187	
115116	Vegetables and fruits		295,547	1,964,918	
115117	Plastic materials		9,471	50,975	
115118	Rubber tyers		40,692	180,286	
115119	Poultry and edible offals		24,351	130,645	
115120	Building materials		281,314	1,839,996	
115121	Electronic materials		324,644	1,965,672	
115122	Food items /rice, spaghetti. etc		704,929	3,683,549	
115123	Household materials		228,714	1,376,445	
115124	Cosmetics & perfume		22,172	167,540	
115125	Others		1,343,135	7,735,597	
1152	Import tax on khat	16,000,000	1,133,057	6,353,794	40%
115201	Import tax on khat	16,000,000	1,133,057	6,353,794	40%
1155	Other taxes on int. trade and transactions				
115501	Other taxes on inte. trade and transactions				
1161	Stamp Sales and Duty	5,700,000	417,619	3,114,314	55%
116102	Stamp duties of invoices and contaracts (notary)	2,600,000	214,651	1,259,399	48%
116104	Road tax	1,600,000	37,148	991,551	62%
116105	Other stamp duty	1,500,000	162,618	857,692	57%
116108	Stamp duties of other invoices		3,202	5,672	
1311	Current	61,072,000		15,962,259	26%
131101	Current (Turkey)	20,000,000		12,500,000	63%
131102	Current (Saudi Arabia)	30,412,000			0%
131103	Current (Qatar)	10,000,000		3,462,259	35%

131104	Current (UAE)	660,000			0%
131105	Current (Norway)				
1312	Capital				
131204	UAE				
1321	Current (Bi-lateral)	57,530,886	2,443,413	18,222,836	32%
132101	WB - Multi-partner Trust Fund	2,213,753	324,392	1,061,556	48%
132102	WB - Capacity Injection Project	7,638,433	107,458	1,511,217	20%
132103	WB - Public Financial Management	3,975,000	227,366	982,336	25%
132104	WB - ICT Sector Support	2,127,974	932,084	1,166,743	55%
132105	SCORE (World Bank)	1,815,053	15,000	515,916	28%
132106	RCRF - Salary	28,230,000	694,190	6,294,469	22%
132110	RCRF - sub-National			3,075,391	
132111	RCRF - Project expenses		142,924	492,821	
132112	AfDB - Economic and Financial Governance	2,020,000		486,120	24%
132113	UN Window (PBF)				
132114	Urban Investment Planning Project	3,097,425		100,975	3%
132115	District Rehabilitation Project (UN)	939,600		535,292	57%
132116	European Union	4,008,000			0%
132118	WB Surge Support			2,000,000	
132402	OB of Project accounts	1,465,648			0%
1332	Capital (Multi-lateral)				
133201	Capital (World Bank)				
1421	Administrative fees and charges	607,305	289,512	2,662,253	438%
142101	Administrative charges	147,305	217,612	2,354,053	1598%
142204	Ministry of Commerce	460,000	71,900	308,200	67%
1422	Immigration Fees	5,780,000	684,280	4,828,565	84%
142201	Visa Charges and Passports	4,880,000	684,280	4,828,565	99%
142203	Departure Fees	900,000			0%
1424	Ministry of Labour worker registration fees	460,000	66,180	425,430	92%
142401	Ministry of Labour worker registration fees	460,000	66,180	425,430	92%
1425	Harbour Fees	22,000,000	2,605,940	12,244,623	56%
142501	Harbour Fees	22,000,000	2,605,940	12,244,623	56%
1427	Sales of Public Goods and Services				
142701	Sales of Public Goods and Services				
Grand Total		274,630,191	17,452,276	117,060,602	



Federal Government of Somalia

Expenditures Report as of June, 2018

	Description	Budget / Estimate	For the Month of June, 2018	YTD Actuals	Variance
21	Compensation of employees	136,917,539	10,091,703	62,068,287	45%
2111	Mushaarka Shaqaalaha Joogtada ah	41,185,357	2,954,292	19,157,500	47%
2112	Gunno	87,347,904	6,757,595	40,961,442	47%
2121	Qoondaha Dhabta ah ee Bulshada	352,680		306,060	87%
2131	Kharashaadka kale ee Shaqaalaha	7,021,678	379,816	1,643,285	23%
2151	Arrears on Salaries and Allowances	1,009,920			0%
22	Use of goods and services	92,041,554	6,500,537	33,309,704	36%
2211	Hawlaha Guud	6,039,697	309,967	1,891,782	31%
2212	Kiro	1,529,604	84,357	533,285	35%
2213	Shidaal & Saliid	5,464,949	408,861	1,794,835	33%
2214	Dayactir & Hagaajin	1,906,769	73,172	508,978	27%
2215	Alaabta Xafiiska iyo Agabyada kale	3,978,969	160,199	1,006,510	25%
2216	Kharashaadka Socdaalka	6,208,766	342,633	1,694,475	27%
2221	Kharashaadka Waxbarashada	1,263,022		425,836	34%
2222	Kharashaadka Tababarada	3,368,234	184,215	459,399	14%
2231	Adeegga Latalinta iyo Xirfadaha	9,224,360	669,370	3,360,799	36%
2232	Adeegga Hanti-dhwrka	558,000	93,319	93,319	17%
2241	Khidmadda Bangiga	3,524,013	312,380	2,130,027	60%
2243	Lacagaha Caymiska	13,000		5,320	41%
2251	Caafimaadka & Fayadhowrka	2,379,000	130,000	471,834	20%
2253	Adeegga, Alaabta iyo Qalabka Militariga	1,717,200	136,000	680,000	40%
2255	Alaabaha & Adeegga kale ee Gaarka ah	2,140,031	30,800	484,007	23%
2256	Adeegga Howlgaladda Gaarka ah	4,970,133	384,178	2,010,779	40%
2261	Kharashaadka kale	37,755,806	3,181,088	15,758,519	42%
2271	Arrears - Use of Goods & Services				
23	Consumption of fixed capital	17,527,861	1,173,704	3,351,978	19%
2312	Machinery, furniture and equipment	3,000			0%
2313	Information and Communication Technology (ICT)	741,884			0%
2314	Raasumaalka	16,782,977	1,173,704	3,351,978	20%
26	Grants	23,727,500	2,670,322	13,904,864	59%
2621	Current	672,500	12,500	570,599	85%
2631	Subventions to MDAs (Current)	125,000	9,000	73,000	58%
2640	Deeqaha Maamulka Goboladda				
2661	Maamulka Soomaaliland	200,000			0%
2662	Maamulka Puntland	2,120,000	401,932	905,873	43%
2663	Maamul Goboleedka Jubba land	1,850,000	115,091	1,156,407	63%
2664	Maamul Goboleedka Koofur Galbeed	2,920,000	230,418	1,566,806	54%
2665	Maamul Goboleedka Galmudug	2,720,000	189,396	1,282,474	47%
2666	Maamulka Gobolka Banaadir	10,530,000	1,411,985	6,979,704	66%
2667	Maamul Goboleedka Hirsabelle	2,590,000	300,000	1,370,000	53%
28	Other expenses	4,415,737	163,817	2,245,731	51%
2821	Contingency Items - Operating & Capital Expenses	4,415,737	163,817	2,245,731	51%
Grand Total		274,630,191	20,600,083	114,880,563	42%

Payments made to MDAs, Suppliers, Consultants



Federal Government of Somalia

Ministry of Finance

Payment Analysis Report

For the Period 2018-04 to 2018-06

Cost Centre	Ministry / Dept. / Agency			Supplier			Consultant			Employee			Total	
	Total Payments	%	No. of Payments	Total Payments	%	No. of Payments	Total Payments	%	No. of Payments	Total Payments	%	No. of Payments	Total Payments	No. of Payments
Office of the Presidency	236,418.74	54%	4	198,468.75	46%	6	0.00	0%	0	0.00	0%	0	434,887.49	10
Office of the Parliament	230,670.00	61%	6	150,384.00	39%	11	0.00	0%	0	0.00	0%	0	381,054.00	17
Members of Parliament (Allowance)	201,600.00	100%	6	0.00	0%	0	0.00	0%	0	0.00	0%	0	201,600.00	6
Members of Parliament (Allowance) Senate	150,249.96	100%	2	0.00	0%	0	0.00	0%	0	0.00	0%	0	150,249.96	2
Office of the Prime Minister	373,333.32	59%	8	260,778.50	41%	17	0.00	0%	0	0.00	0%	0	634,111.82	25
Environmental Directorate	20,832.00	78%	5	5,970.00	22%	6	0.00	0%	0	0.00	0%	0	26,802.00	11
Capacity Injection Project	9,329.81	2%	4	333,666.00	69%	8	139,270.00	29%	25	1,000.00	0%	1	483,265.81	38
Ministry of Foreign Affairs	160,373.20	74%	5	54,914.00	26%	9	0.00	0%	0	0.00	0%	0	215,287.20	14
Embassies	193,350.00	100%	25	0.00	0%	0	0.00	0%	0	0.00	0%	0	193,350.00	25
Ministry of Finance	377,675.50	63%	25	224,037.12	37%	17	0.00	0%	0	0.00	0%	0	601,712.62	42
Accountant General	37,300.00	33%	6	76,516.00	67%	11	0.00	0%	0	0.00	0%	0	113,816.00	17
General Activities for the Government	8,784,353.93	99%	66	92,600.20	1%	3	26,070.00	0%	1	0.00	0%	0	8,903,024.13	70
Special Financing Facility (SFF)	10,809.71	1%	4	598,258.37	50%	21	581,699.57	49%	43	0.00	0%	0	1,190,767.65	68
Public Finance Management (PFM)	1,636.02	2%	2	55,647.80	54%	15	42,927.00	42%	9	3,000.00	3%	1	103,210.82	27
Economic and Financial Governance (EFGP)	7,291.80	100%	1	0.00	0%	0	0.00	0%	0	0.00	0%	0	7,291.80	1
Recurrent Costs & Reform Financing Project (RCRF)	117,109.88	36%	12	36,759.00	11%	11	173,007.80	52%	15	3,000.00	1%	1	329,876.68	39
Somali Core Economic Institutions and Opp. Prg (SCORE)	2,250.00	1%	1	29,442.50	10%	7	264,573.74	89%	35	0.00	0%	0	296,266.24	43
Directorate of Financial Reporting Center	35,000.00	100%	2	0.00	0%	0	0.00	0%	0	0.00	0%	0	35,000.00	2
Ministry of Planning	57,500.00	81%	9	13,666.05	19%	7	0.00	0%	0	0.00	0%	0	71,166.05	16
Ministry of Interior and Federal Affairs	1,592,000.00	98%	13	26,946.00	2%	9	0.00	0%	0	0.00	0%	0	1,618,946.00	22
Somali Refugee and IDPs Commission	2,000.00	40%	1	3,000.00	60%	3	0.00	0%	0	0.00	0%	0	5,000.00	4
Support to Stabilization (S2S) Project	0.00	0%	0	95,482.00	63%	25	55,701.00	37%	38	0.00	0%	0	151,183.00	63
Somali Urban Investment Planning Project	2,143.67	2%	1	19,319.85	17%	7	93,791.35	81%	11	0.00	0%	0	115,254.87	19
Ministry of Religious Affairs	2,534.00	14%	2	15,954.00	86%	9	0.00	0%	0	0.00	0%	0	18,488.00	11
Ministry of Justice and Endowment	7,989.00	25%	3	23,578.60	75%	15	0.00	0%	0	0.00	0%	0	31,567.60	18
Custodian Corps	304,374.00	37%	6	511,814.70	63%	3	0.00	0%	0	0.00	0%	0	816,188.70	9
Banadir Court	2,000.00	8%	1	21,950.00	92%	4	0.00	0%	0	0.00	0%	0	23,950.00	5
Appeal Court	4,500.00	23%	2	15,000.00	77%	8	0.00	0%	0	0.00	0%	0	19,500.00	10
Judiciary Service Committee	0.00	0%	0	17,000.00	100%	7	0.00	0%	0	0.00	0%	0	17,000.00	7
Supreme Court	13,165.00	10%	3	122,475.00	90%	20	0.00	0%	0	0.00	0%	0	135,640.00	23
Attorney General	10,665.00	14%	5	67,316.50	86%	8	0.00	0%	0	0.00	0%	0	77,981.50	13
Solicitor General	7,000.00	20%	3	27,856.00	80%	6	0.00	0%	0	0.00	0%	0	34,856.00	9

Auditor General	163,050.00	67%	12	80,000.00	33%	13	0.00	0%	0	0.00	0%	0	243,050.00	25
Ministry of Humanitarian Affairs and Disaster Management	10,450.00	53%	2	9,125.00	47%	6	0.00	0%	0	0.00	0%	0	19,575.00	8
Somali Disaster Management Agency	5,500.00	50%	3	5,500.00	50%	4	0.00	0%	0	0.00	0%	0	11,000.00	7
Ministry of Constitution	603,500.00	98%	8	12,942.15	2%	8	0.00	0%	0	0.00	0%	0	616,442.15	16
Boundaries and Federation Commission	6,000.00	25%	3	18,000.00	75%	6	0.00	0%	0	0.00	0%	0	24,000.00	9
National Reconciliation Commission	1,800.00	40%	1	2,700.00	60%	3	0.00	0%	0	0.00	0%	0	4,500.00	4
National Independent Electoral Commission	70,000.00	55%	2	56,434.00	45%	6	0.00	0%	0	0.00	0%	0	126,434.00	8
Indep. Constitution Review and Imp. Commission	7,000.00	44%	3	8,938.50	56%	8	0.00	0%	0	0.00	0%	0	15,938.50	11
National Civil Service Commission	13,580.00	45%	5	16,650.60	55%	12	0.00	0%	0	0.00	0%	0	30,230.60	17
Ministry of Defence	53,666.00	54%	9	45,826.00	46%	7	0.00	0%	0	0.00	0%	0	99,492.00	16
Armed Forces	4,369,386.00	74%	7	1,504,848.00	26%	5	0.00	0%	0	0.00	0%	0	5,874,234.00	12
Military Court	84,833.34	100%	2	0.00	0%	0	0.00	0%	0	0.00	0%	0	84,833.34	2
Disabled and Orphans Organization	1,833.32	25%	2	5,499.60	75%	6	0.00	0%	0	0.00	0%	0	7,332.92	8
Ministry of National Security	171,000.00	95%	4	8,249.00	5%	4	0.00	0%	0	0.00	0%	0	179,249.00	8
Police Force	937,020.00	53%	9	837,509.64	47%	9	0.00	0%	0	0.00	0%	0	1,774,529.64	18
National Security Force	949,289.04	54%	3	804,300.00	46%	3	0.00	0%	0	0.00	0%	0	1,753,589.04	6
Immigration Department	239,800.00	100%	2	0.00	0%	0	0.00	0%	0	0.00	0%	0	239,800.00	2
Ministry of Water and Energy	2,000.00	31%	1	4,475.00	69%	4	0.00	0%	0	0.00	0%	0	6,475.00	5
Ministry of Mineral	47,229.51	90%	2	5,027.00	10%	4	0.00	0%	0	0.00	0%	0	52,256.51	6
Ministry of Agriculture	4,920.00	34%	3	9,688.00	66%	8	0.00	0%	0	0.00	0%	0	14,608.00	11
Ministry of Livestock and Forestry	7,499.00	34%	4	14,373.70	66%	6	0.00	0%	0	0.00	0%	0	21,872.70	10
Ministry of Fishery and Marine Resource	7,000.00	36%	3	12,496.50	64%	10	0.00	0%	0	0.00	0%	0	19,496.50	13
Somali Marine Research	1,833.00	24%	1	5,737.00	76%	4	0.00	0%	0	0.00	0%	0	7,570.00	5
Offshore and Fisheries Development Project	1,832.00	22%	2	6,379.00	78%	7	0.00	0%	0	0.00	0%	0	8,211.00	9
Ministry of Information	267,110.00	60%	13	181,505.00	40%	18	0.00	0%	0	0.00	0%	0	448,615.00	31
Ministry of Post and Telecommunication	13,200.00	23%	3	43,718.00	77%	7	0.00	0%	0	0.00	0%	0	56,918.00	10
ICT Sector Support	13,981.26	1%	1	932,553.89	84%	23	158,385.00	14%	46	3,000.00	0%	1	1,107,920.15	71
National Communication Agency	9,307.37	26%	1	25,998.00	74%	2	0.00	0%	0	0.00	0%	0	35,305.37	3
Ministry of Public Work & Reconstruction	7,500.00	63%	2	4,500.00	38%	4	0.00	0%	0	0.00	0%	0	12,000.00	6
Ministry of Transport and Aviation	108,800.00	72%	10	43,060.30	28%	10	0.00	0%	0	0.00	0%	0	151,860.30	20
Civil Aviation and Meteo-Authority	0.00	0%	0	8,000.00	100%	2	0.00	0%	0	0.00	0%	0	8,000.00	2
Ministry of Transport and Ports	11,500.00	56%	4	8,938.00	44%	8	0.00	0%	0	0.00	0%	0	20,438.00	12
Hamar Port	0.00	0%	0	15,583.50	100%	1	0.00	0%	0	0.00	0%	0	15,583.50	1
Ministry of Industry & Commerce	7,833.34	59%	2	5,402.75	41%	4	0.00	0%	0	0.00	0%	0	13,236.09	6
Ministry of Health	1,850.00	29%	1	4,623.40	71%	4	0.00	0%	0	0.00	0%	0	6,473.40	5
Ministry of Education and Higher Education	401,676.00	98%	3	9,276.00	2%	5	0.00	0%	0	0.00	0%	0	410,952.00	8
Somali National University	0.00	0%	0	13,000.00	100%	2	0.00	0%	0	0.00	0%	0	13,000.00	2
Somali Academy of Sciences and Arts	80,784.00	69%	6	36,500.00	31%	1	0.00	0%	0	0.00	0%	0	117,284.00	7
Intergovernmental Academy of Somali Language	22,000.00	100%	2	0.00	0%	0	0.00	0%	0	0.00	0%	0	22,000.00	2
Ministry of Labor and Social Affairs	6,737.00	53%	4	5,961.00	47%	5	0.00	0%	0	0.00	0%	0	12,698.00	9
Ministry of Youth and Sport	15,000.00	63%	4	8,932.00	37%	8	0.00	0%	0	0.00	0%	0	23,932.00	12
Ministry of Women and Human Rights Dev.	10,000.00	38%	4	16,445.00	62%	12	0.00	0%	0	0.00	0%	0	26,445.00	16
Grand Total:	21,692,754.72	69.6%	386	7,937,496.47	25.5%	532	1,535,425.46	4.9%	223	10,000.00	0.0%	4	31,175,676.65	1145

Source: Somalia Financial Management Information System.

Financial Statements of the FGS Ministry's Departments and Agencies

Federal Government of Somalia

Expenditures Report as of June, 2018



	Description	Budget / Estimate	For the Month of June, 2018	YTD Actuals	Variance
1	Administration & General	138,553,158	10,321,138	57,338,165	41%
10101	Office of the Presidency	4,818,640	206,730	1,986,456	41%
10201	Office of the Parliament	5,143,069	437,900	1,931,080	38%
10202	Members of Parliament (Allowance)	14,449,312	1,333,600	7,067,467	49%
10203	Members of Parliament (Allowance) Senate	3,983,520	247,400	1,746,608	44%
10301	Office of the Prime Minister	5,348,064	327,502	2,120,447	40%
10302	Environmental Directorate	518,351	32,991	222,543	43%
10303	Capacity Injection Project	7,638,433	167,553	1,603,176	21%
10401	Ministry of Foreign Affairs	2,779,891	160,525	1,107,779	40%
10402	Embassies	4,752,325	710,565	710,565	15%
10501	Ministry of Finance	7,959,072	569,340	3,891,922	49%
10502	Accountant General	1,603,205	121,129	762,022	48%
10503	General Activities for the Government	28,082,719	2,791,820	15,958,944	57%
10504	Special Financing Facility (SFF)	4,213,753	534,766	1,738,463	41%
10505	Public Finance Management (PFM)	2,975,000	241,771	992,684	33%
10506	Economic and Financial Governance (EFGP)	1,020,000		7,292	1%
10507	Recurrent Costs & Reform Financing Project (RCRF)	2,120,000	318,442	685,166	32%
10508	Somali Core Economic Institutions and Opp. Prg (SCORE)	1,815,053	127,951	708,054	39%
10509	Directoriate of Financial Reporting Center	660,000		233,842	35%
10601	Ministry of Planning	1,553,544	107,300	625,879	40%
10602	The National Wages Agency	288,000			0%
10701	Ministry of Interior and Federal Affairs	8,155,471	811,174	3,930,497	48%
10702	Somali Refugee and IDPs Commission	508,559	29,220	220,250	43%
10703	Support to Stabilization (S2S) Project	939,600	108,095	491,930	52%
10704	Somali Urban Investment Planning Project	3,097,425	17,282	156,103	5%
10801	Ministry of Religious Affairs	875,242	60,037	375,209	43%
10901	Ministry of Justice and Endowment	638,801	47,263	255,154	40%
10902	Custodian Corps	5,827,120	272,063	2,442,815	42%
10903	Banadir Court	1,414,232	102,491	670,121	47%
10904	Appeal Court	270,899	14,142	110,352	41%
10905	Judiciary Service Committee	188,792	8,316	68,896	36%
11001	Supreme Court	902,899	84,682	391,447	43%

Financial Statements of the FGS Ministry's Departments and Agencies

11101	Attorney General	1,073,394	59,268	449,085	42%
11201	Solicitor General	514,779	24,117	209,618	41%
11301	Auditor General	1,732,104	97,372	710,407	41%
11401	Ministry of Humanitarian Affairs and Disaster Management	731,510	23,510	149,580	20%
11402	Somali Disaster Management Agency	276,440	15,422	110,172	40%
11501	Ministry of Constitution	3,472,631	30,823	762,807	22%
11601	Boundaries and Federation Commission	644,928	8,344	255,064	40%
11602	National Reconciliation Commission	501,132	6,761	196,266	39%
11603	National Independent Electoral Commission	2,500,000		548,819	22%
11604	Human Rights Commission	468,000			0%
11605	Indep. Constitution Review and Imp. Commission	691,226	6,853	275,557	40%
11606	National Civil Service Commission	1,106,023	56,619	457,629	41%
11607	The Independent Commission for Combating Corruption	300,000			0%
2	Security Services	93,973,616	7,799,428	43,444,473	46%
20101	Ministry of Defence	2,632,015	63,352	484,726	18%
20102	Armed Forces	49,225,782	5,157,756	25,393,076	52%
20103	Military Court	1,456,000		602,083	41%
20104	Disabled and Orphans Organization	115,000		30,250	26%
20201	Ministry of National Security	1,986,659	154,693	834,989	42%
20202	Police Force	21,985,560	1,838,860	9,194,299	42%
20203	National Security Force	12,505,680	584,767	5,210,500	42%
20204	Immigration Department	4,066,920		1,694,550	42%
3	Economic Services	23,070,612	1,908,901	9,730,697	42%
30101	Ministry of Water and Energy	1,111,487	85,256	469,231	42%
30201	Ministry of Mineral	1,289,832	68,082	435,437	34%
30301	Ministry of Agriculture	1,182,088	105,068	523,300	44%
30401	Ministry of Livestock and Forestry	986,797	62,928	425,626	43%
30501	Ministry of Fishery and Marine Resource	1,192,018	76,050	469,592	39%
30502	Somali Marine Research	491,169	22,547	200,738	41%
30503	Offshore and Fisheries Development Project	99,340		32,199	32%
30601	Ministry of Information	4,110,086	282,282	1,831,127	45%
30701	Ministry of Post and Telecommunication	1,564,390	92,621	646,865	41%
30702	ICT Sector Support	2,127,974	568,085	1,318,851	62%
30703	National Communication Agency	1,088,000	9,307	35,305	3%
30801	Ministry of Public Work & Reconstruction	1,246,317	97,115	502,920	40%
30901	Ministry of Transport and Aviation	1,884,277	111,321	763,957	41%

Financial Statements of the FGS Ministry's Departments and Agencies

30902	Civil Aviation and Meteo-Authority	731,046	49,598	300,918	41%
31001	Ministry of Transport and Ports	1,213,873	83,919	533,452	44%
31002	Hamar Port	636,500		395,584	62%
31101	Ministry of Industry & Commerce	2,115,418	194,720	845,596	40%
4	Social Services	19,032,805	570,617	4,367,227	23%
40101	Ministry of Health	4,400,196	90,690	559,667	13%
40201	Ministry of Education and Higher Education	6,308,706	150,029	1,234,361	20%
40202	Somali National University	2,941,861	42,733	860,599	29%
40203	Somali Academy of Sciences and Arts	939,341	57,248	272,764	29%
40204	Intergovernmental Ackademy of Somali Language	1,324,260		90,500	7%
40301	Ministry of Labor and Social Affairs	1,490,615	98,431	606,687	41%
40401	Ministry of Youth and Sport	646,603	55,095	309,998	48%
40501	Ministry of Women and Human Rights Dev.	981,223	76,391	432,651	44%
Grand Total		274,630,191	20,600,083	114,880,563	42%