



Ministry of Finance Development

2020 FISCAL REPORT

Budget & Planning
Department

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Summary

Across 2020, the Government of Somaliland collected a total of 2.009 trillion SLSh in domestic revenue and received 1.050¹ billion SLSh from the World Bank for a talent management program. Total collection was therefore 2.010 trillion SLSh, equivalent to 287 million USD. Key revenue items for 2020 included taxes on imports and sales taxes, making up over 54% of total revenue between them. In spite of the global pandemic, total revenue collection was 12.4% or 221.5 billion SLSh higher than 2019 collections, primarily due to strong performance on import tax revenues (collecting an additional 86 billion SLSh in 2020) and tax on business income, which grew by 190% (or an additional 24 billion SLSh). Monthly revenue collections were lowest in the first part of the year, in line with previous trends but accentuated by the global downturn following the COVID-19 pandemic and the associated restrictions. Revenue collection patterns were otherwise similar to previous years, with Customs and IRD performance peaking in the fourth quarter of the year. In relation to meeting revenue targets, domestic revenue collection in 2020 was 30 billion SLSh (-1.5%) lower than the budget target. Inland Revenue collections were 10% higher than targeted, while Customs collections were 5% lower than the target largely due to their greater exposure to the effects of the pandemic (e.g. trade restrictions).

On the expenditure side, the government spent 1.962 trillion SLSh in 2020 from the General Government Fund, representing 95.9% of the 2.046 trillion SLSh Parliament approved Budget—or a 4.1% underspend. This underspend was a result of several factors that include the late recruitment of new employees given that most of the MDAs were operating at less than full capacity in the second quarter of the year—resulting in lower spending on compensation of employees and Use of Goods & Services. Moreover, 56.4 billion SLSh or 2.8% of the approved budget was restricted during the year. This was a precautionary measure by the Ministry of Finance to safeguard the fiscal health of the government in the event of unexpected expenses that might arise as a result of the COVID-19 pandemic².

In FY2020, a 55.6 billion SLSh supplementary budget was approved by the Parliament to support, among other things, the government’s response to the COVID-19 pandemic. The fiscal balance from previous years was used for the supplementary budget. The government allocated and spent 21.5 billion SLSh from the national reserve (contingency fund). Moreover, the government spent 29.6 billion SLSh to repay domestic loans, 1.2 billion SLSh as a budget subsidy and 2.8 billion SLSh to re-nationalize assets. These expenditures represent 99.3% of the supplementary Budget. The remaining balance on the supplementary budget is 394.1 million SLSh.

Grant receipts and expenditure from the World Bank funded projects in 2020 amounted to 24.7 billion SLSh. This was significantly below the 55.6 billion SLSh approved budget, representing a significant 55.6% underperformance. The CSSP, DRM & PFM, and the SEAP projects spent 7.2 billion SLSh, 11.9 billion SLSh and 3.7 billion SLSh—representing a 59%, 43% and 83% underspend, respectively. Delays or the non-realization in the procurement of high value contracts and assets as a result of COVID-19 induced supply chain disruptions and in one case due to Somaliland’s unrecognized status explains most of the underperformances. Furthermore, for the CSSP project, the budgeted amount for certain procurement needs was lower than the market value. Moreover, a few world bank funded consultants were unable to

¹ The government received 1.050 billion SLSh from the World Bank for a talent management project. This amount is directly paid to and managed by the government and excludes the World Bank grants for the DRM & PFM, CSSP and SEAP projects.

² Some of the restricted expenditure lines in 2020 will be realized in fiscal year 2021. This includes the wages and salaries of 300 new employees whose recruitment was postponed until 2021.

fulfill their contractual obligations and some budgets for international travel were not realized due to the COVID-19 pandemic.

The fiscal balance in 2020 was 47.8 billion SLSh (excl. the supplementary Budget) and 48.2 billion SLSh including the supplementary Budget. Figure 1 below shows the domestic revenue and expenditure (excl. supplementary budget and WB grants) of the government per year since 2014. Appendix 1 shows a similar trend for the inflation adjusted figures of revenue and expenditure. As can be seen, both revenue and expenditure have been increasing. However, the fiscal balance was in deficit in 2015, 2016 and 2017, resulting in a net deficit of 184.8 billion SLSh between 2014 and 2020. Appendix 1 shows a similar trend for the inflation adjusted figures of revenue and expenditure.

Table 1: 2020 and 2019 Fiscal summary, SLSh

	Fiscal Year	Annual Budget	Actual	Difference	Diff. (%)*
Domestic Revenue	2020	2,046,000,000,000	2,010,128,700,515	-35,871,299,485	-1.8%
	2019	1,782,154,460,000	1,788,647,491,490	6,493,031,490	0.4%
	% YoY	14.8%	12.4%		
Expenditure from General Government fund	2020	2,046,000,000,000	1,962,337,320,016	-83,662,679,984	-4.1%
	2019	1,782,154,460,000	1,737,854,117,239	-44,300,342,761	-2.5%
	% YoY	14.8%	12.9%		
Fiscal Balance	2020		47,791,380,499		
	2019		50,793,374,251		
Supplementary Budget**	2020	55,585,171,171	55,191,061,553	-394,109,618	-0.71%

*Difference is the Actual minus the Budget

**The supplementary Budget comes from the fiscal balance from previous fiscal years.

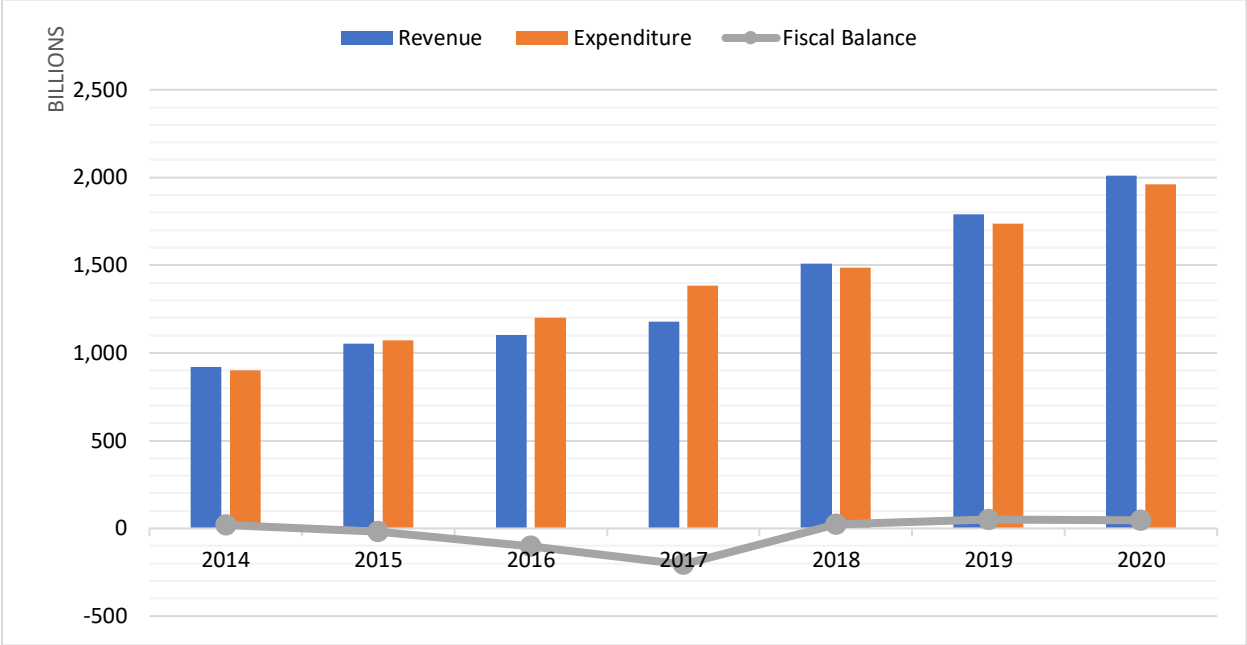
Table 2: 2020 Fiscal Summary, SLSh

	Fiscal Year	Annual Budget	Actual	Difference	Diff. (%)*
Revenue	Total Revenue	2,157,222,382,171	2,090,419,136,676	-66,803,245,495	-3.1%
	Domestic Revenue	2,046,000,000,000	2,010,128,700,515	-35,871,299,485	-1.8%
	World Bank Grants	55,637,211,000	24,705,264,990	-30,931,946,010	-55.6%
	Supplementary Budget**	55,585,171,171	55,585,171,171	0	0.0%
Expenditure	Total Expenditure	2,157,222,382,171	2,042,233,646,559	-114,988,735,612	-5.3%
	Government Fund	2,046,000,000,000	1,962,337,320,016	-83,662,679,984	-4.1%
	World Bank Projects	55,637,211,000	24,705,264,990	-30,931,946,010	-55.6%
	Supplementary Budget	55,585,171,171	55,191,061,553	-394,109,618	-0.7%
Fiscal Balance	Total balance		48,185,490,117		
	Government fund		47,791,380,499		
	World Bank projects		0		
	Supplementary Budget		394,109,618		

*Difference is the Actual minus the Budget

**The supplementary Budget comes from the fiscal balance from previous fiscal years.

Figure 1: Domestic revenue, expenditure and fiscal balance per year in nominal terms, Billions SLSh

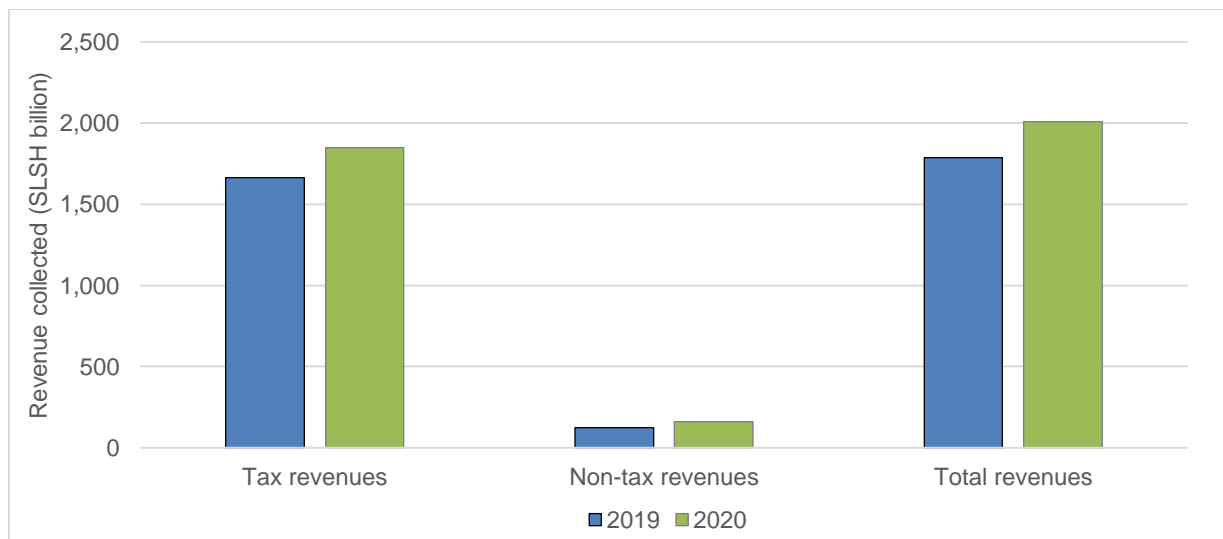


1. Revenue

1.1. Composition of Revenue Collection in 2020

In 2020, total domestic revenue collected in Somaliland was 2.009 trillion SLSh. This is an increase of 12.3% (or 220 billion SLSh) compared to 2019, where 1.789 trillion SLSh was collected.³ Revenue in 2020 was composed of 1.847 trillion SLSh of tax revenue (92%) and 162.5 billion SLSh of non-tax revenue (8%). Compared to 2019, non-tax revenue grew by 30%, while tax revenue grew by 11%. Both increases demonstrate the Government of Somaliland's continued efforts towards improving domestic revenue mobilization.

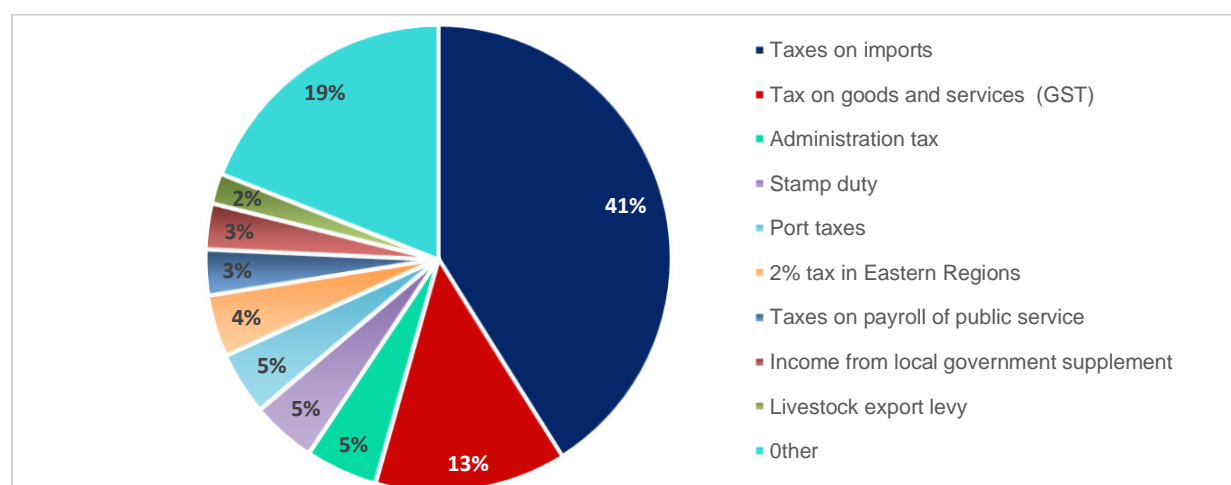
Figure 2: Tax and Non-Tax collection, 2019 & 2020 (SLSh billion)



The largest sources of government revenue for Somaliland in 2020 were taxes on imports, taxes on goods & services and administration taxes. Together, these taxes account for over 59% of total collections. Taxes on imports account for 41% (824 billion SLSh) of total revenue; Somaliland remains largely dependent on imports of goods, while exports remain small. The second largest component of revenue, the tax on goods and services, make up 13% (266 billion SLSh) of total revenue. Collections were marginally lower (1%) than 2019 collections, thought to be linked to Covid-19 restrictions. The third largest item, revenue from administration tax, accounts for 5% (100 billion SLSh) of total revenue. All other revenue items make up the remaining 41% (822 billion SLSh) of total revenue. The composition of revenue is largely unchanged compared to previous years. Notable differences compared to previous years include tax on business income, where the revenue share has increased from 0.7% of total in 2019 to 1.8% in 2020. Moving in the other direction we have GST, where the share declined from 15% to 13%; similarly, revenue from airport charges declined as a share of total. These declining contributions are largely the result of the the Covid19 pandemic.

³ All data in this report is presented in nominal terms unless otherwise stated.

Figure 3: Composition of revenue in Somaliland by tax category, 2020



Across the top five revenue earning items, collection has generally increased across 2020, with the exception of GST, as shown in Table 3 below.

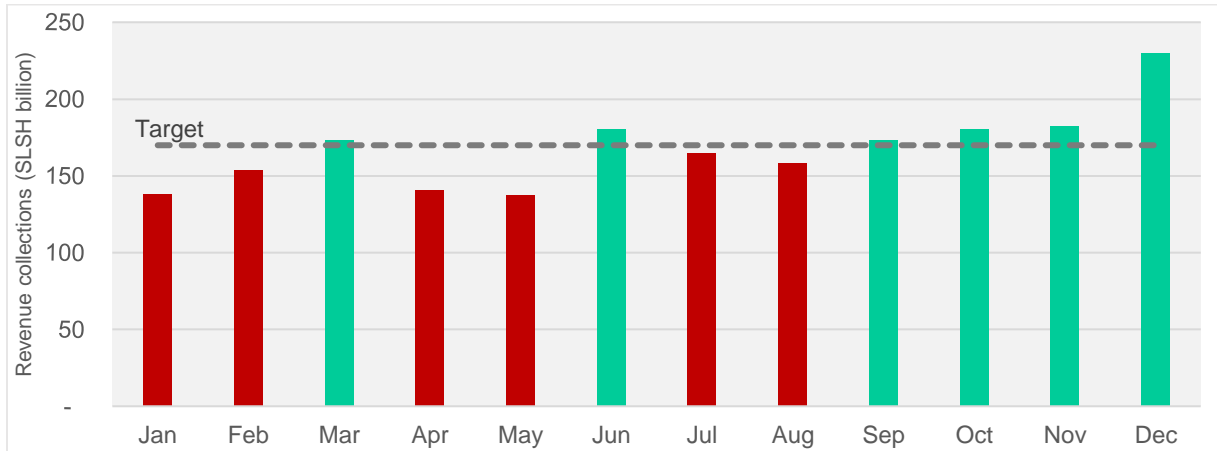
Table 3: 2019 and 2020 revenue collection, top five revenue items

Code	Description	2019 Collection	2020 Collection	Difference (SLSh)	(%)
1150101	Taxes on imports	737,937,645,941	823,937,974,067	86,000,328,126	12%
1140301	Tax on goods and services (GST)	270,102,141,142	266,269,730,785	- 3,832,410,357	-1%
1140821	Administration tax	94,203,563,784	99,972,677,184	5,769,113,400	6%
1140902	Stamp duty	79,649,702,914	89,479,380,127	9,829,677,213	12%
1150601	Port taxes	86,554,356,872	87,638,188,946	1,083,832,074	1%

1.2. 2020 revenue collections by month

Revenue collection was somewhat variable across 2020, particularly during the months of April and May due to the Covid-19 pandemic and some restrictions imposed by the government. In the first five months of 2020, collections were on average 13% below monthly targets, before increasing in the second part of the year. Collections grew on average by 8.5% per month between June and December 2020 and were on average 7% above target. As expected, the strongest performing month was December (SLSh 230 billion, with a close to 26% growth month on month increase). This bump in revenue was due to payment of the port rental fee (28bn), increased imports and additional revenue from other income from post and telecommunication. The final quarter of the year also saw sustained strong revenue collections, with significant increases in November, the second highest performing month, and October, the third highest performing month. The lowest monthly revenue was collected in May (137 billion SLSh, 17% below monthly collection targets).

Figure 4: Monthly revenue collection, total revenue 2020 (billion SLSh)



Comparing 2019 and 2020, as shown in Figure 5, monthly revenue collection in 2020 were on average 13% higher than those for 2019. Revenue collections were lower in April, May and July, linked to the impacts of the pandemic (trade and movement restrictions in April/May, and the cancellation of the Hajj which normally increases revenue over the summer period in Somaliland). As the two largest revenue items, the monthly trends for revenue from import tax and sales tax largely mirror the overall monthly revenue trend (see Figures 6 below). For both sales and import taxes, April and May were low-performing months. Similarly, October to December were the strongest performing months for both these taxes. For GST, the rebound following the weaker months was slower, with monthly revenue revenues only surpassing 2019 levels in November 2020.

Figure 5: Monthly revenue collection, total revenue 2019 and 2020 (billion SLSh)

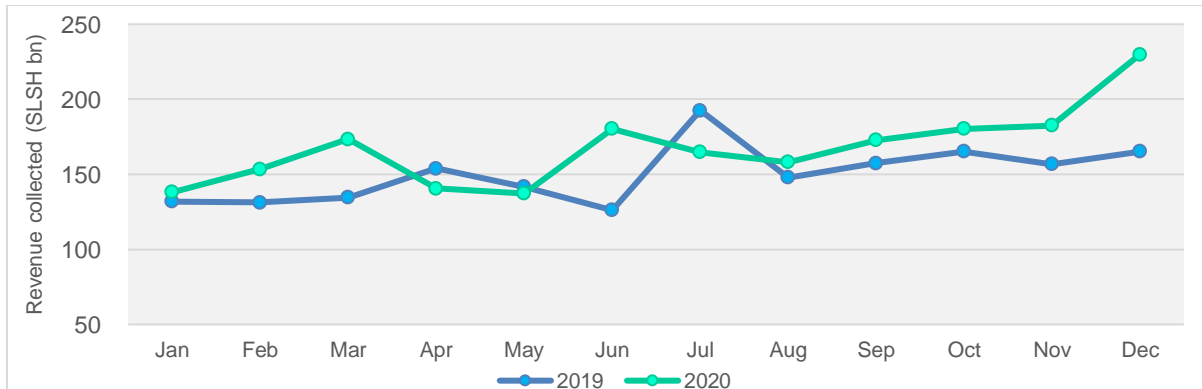


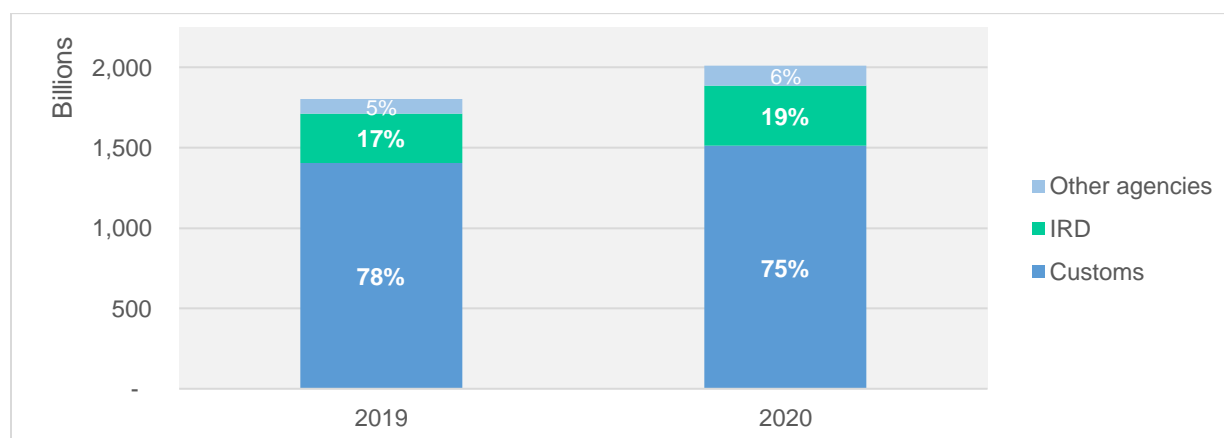
Figure 6: Monthly revenue collection for (left) import tax and (right) sales tax, 2019 and 2020



1.3. Revenue collection agencies

The two major revenue collecting authorities in Somaliland are the Ministry of Finance Development’s Customs and Inland Revenue (IRD) departments. In 2020, Customs collected 75% (1.5 trillion SLSh) of revenues and IRD collected 19% (372 billion SLSh) of total revenue; other agencies are responsible for the remaining 6%. As shown in Figure 7, compared to 2019, IRD has gained a slightly larger share of revenue in 2020, compared to 17% (306 billion SLSh) of revenues in 2019, while Customs saw their overall share decrease by 3 percentage points. Despite the reduction in share, Customs revenue collection still grew by 8% (106 billion SLSh) between 2019 and 2020, while revenue collection by IRD increased by 21% (66 billion SLSh) across the period.

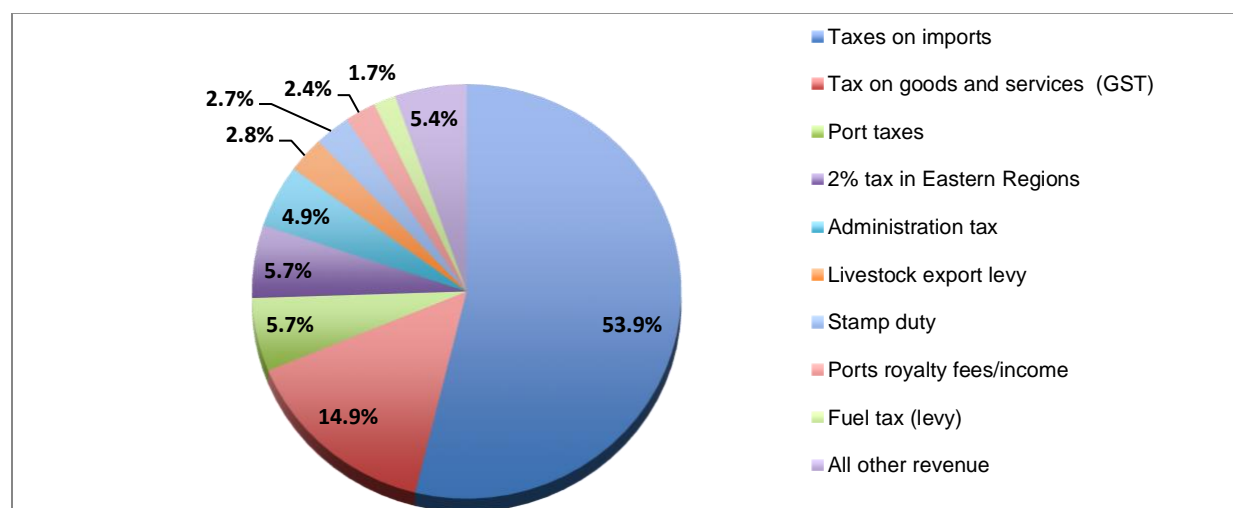
Figure 7: Revenue collected by Customs and IRD in SLSh (million) and % contribution to total, 2019 & 2020



The two largest revenue items for Customs are import tax and sales tax, in line with the overall composition of revenue. Figure 8 shows the composition of revenue collected by Customs for 20120. Although the value of revenues collected by Customs has increased significantly over the last year (8%), the composition of revenue remains largely unchanged from 2019, illustrating fairly equivalent growth across the larger tax

items within Customs, although the share of import taxes has increased, while GSTs share has reduced. The major revenue lines appear to have a slightly larger shares in 2020 compared to 2019.

Figure 8: Composition of revenue collected by the Customs Authority in Somaliland by tax category, 2020



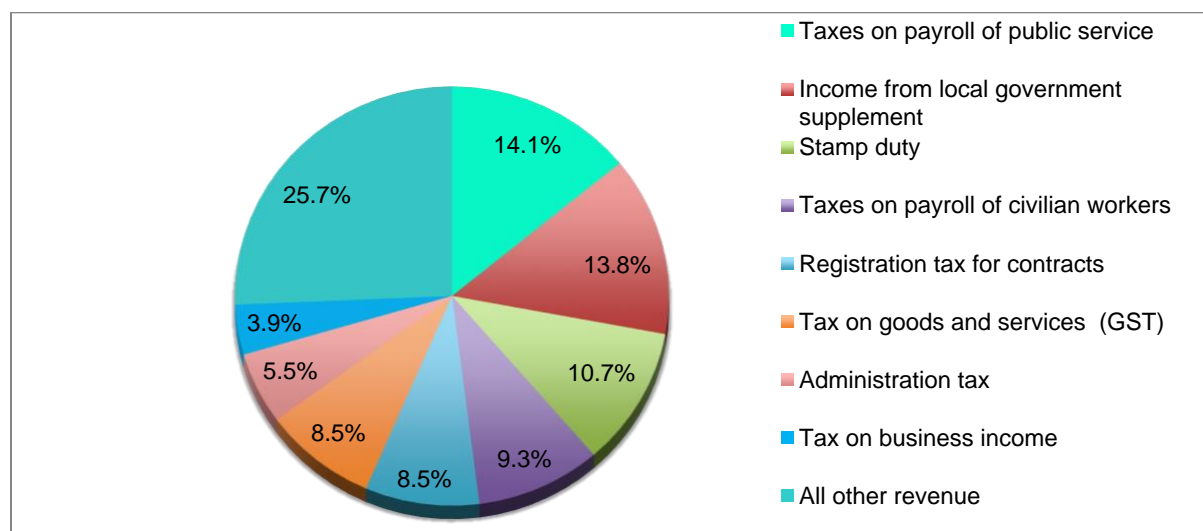
The majority of customs revenues continue to be collected by the Berbera customs station, at the port, where 66.5% of total customs revenues were collected in 2020. Kalabaydh remains the second largest contributor at 21.5% due to khat imports from Ethiopia. The other 18 customs stations collect the remaining 12% of customs revenue. Across 2020, quarter three (Q4) was the highest performing quarter in terms of revenue collection by Customs Stations, followed by the third quarter (Q3). The first two quarters saw significantly lower collections compared to the latter two, as shown in Table 4.

Table 4: Revenue Collection by Custom Stations in 2020

Stations	Q1	Q2	Q3	Q4	% of Total Customs
Berbera	238,165,455,272	243,130,392,202	252,125,480,282	283,548,888,676	66.5%
Kalabaydh	77,826,767,494	70,947,600,190	86,734,776,392	92,741,921,398	21.5%
Zaylac	20,953,403,399	21,580,829,468	23,391,369,036	24,838,829,987	5.9%
Hargeisa Airport	8,888,202,036	4,901,428,154	10,398,583,010	10,391,525,710	2.3%
Wajaale	4,760,484,202	5,077,995,524	4,059,852,698	4,934,293,186	1.2%
Borama	4,459,778,250	4,251,955,823	5,143,166,081	4,771,956,088	1.2%
Laascaanood	1,779,114,197	1,060,753,860	1,273,364,161	1,090,929,075	0.3%
Caasha-cado	462,218,653	1,852,053,193	947,963,183	421,194,473	0.2%
Caynabo	473,976,284	457,168,878	708,604,202	649,907,661	0.1%
Farawayne	493,358,893	330,953,343	783,228,635	584,558,008	0.1%
Sanaag	525,665,390	370,629,206	494,865,337	663,294,437	0.1%
Beer	816,980,133	222,415,046	209,251,881	247,543,095	0.1%
Buroa	192,964,974	145,683,889	504,908,856	392,435,720	0.1%
Bali-gubadle	400,040,466	232,167,359	362,400,769	64,014,458	0.1%
Hargeisa	335,374,571	304,809,114	192,585,061	190,358,500	0.1%
Allaybaday	180,228,545	50,328,493	138,381,101	233,115,730	0.0%
Xariirad	135,822,060	103,238,097	146,793,108	144,133,502	0.0%
Lug-haya	39,136,104	-	48,574,700	150,528,540	0.0%
Abaarso	74,305,063	36,610,261	45,546,749	27,912,198	0.0%
Dilla	5,736,939	1,132,432	11,622,644	4,407,393	0.0%
TOTAL	360,969,012,925	355,058,144,532	387,721,317,886	426,091,747,835	100%

For IRD, the largest revenue item collected in 2020 was taxes on payroll of the public sector, totaling 63.6 billion SLSh and accounting for 14.1% of total IRD collection due to the high number of people employed by the Government of Somaliland. The second largest item was income from the local government supplement at 62.5 billion SLSh. Most of the larger revenue items with IRD have witnessed a reduced share of total revenue, as a number of smaller items start to increase their share including GST, business income tax and administration tax.

Figure 9: Composition of revenue collected by IRD in Somaliland by tax category, 2020



As shown in Table 5, the majority of IRD revenues were collected by the Hargeisa office, accounting for over 75% of total collections in 2020. As the capital city, Hargeisa is where the majority of public sector workers in Somaliland are based, therefore the largest tax item for IRD, tax on payroll of public service, is highest in Hargeisa. Furthermore, Hargeisa is where most businesses are located, resulting in higher tax take in this area. Berbera comes second with over 14% of all revenues during this period, driven by revenue from sales tax, payroll tax from the private sector and vehicle registration. Other offices accounted for 11% of total IRD collections.

Table 5: Revenue Collection by IRD Offices in 2020

Stations	Q1	Q2	Q3	Q4	% of Total IRD
Hargeisa	72,941,330,649	75,191,077,586	77,628,230,835	132,224,623,942	75%
Berbera	15,992,174,066	15,686,092,071	16,719,279,823	20,315,852,579	14%
Burco	4,932,283,171	3,846,949,745	4,314,330,382	4,260,222,196	4%
Boorama	4,564,152,229	3,572,681,952	3,709,522,490	3,583,668,626	3%
Gabiley	2,322,117,261	1,932,394,195	2,279,713,548	2,543,003,388	2%
Ceerigaabo	673,534,578	1,137,944,680	1,299,583,957	1,587,448,145	1%
Laascaanood	935,600,600	787,323,356	829,207,108	1,055,892,740	1%
Saylac	292,624,104	289,202,931	472,439,801	425,969,616	0%
Caynabo	192,192,102	245,087,211	215,667,503	239,058,171	0%
TOTAL	102,846,008,760	102,688,753,727	107,467,975,447	166,235,739,403	100%

1.4. 2020 Revenue Collection compared to Revenue Targets

The Ministry of Finance Development sets revenue collection targets for each revenue item and for the Customs and IRD stations and offices. In 2020, the overall target for revenue was 2.042 trillion SLSh, including grants from the World Bank⁴, while 2.039 trillion SLSh, excluding grants from the World Bank. As this report is focusing on the performance of domestic revenue collection in 2020, grants from the World Bank will be excluded in this analysis.

Overall revenue collection in 2020 was 2.009 trillion SLSh, below the total collection target by 30.6 billion SLSh. Table 6 provides a summary of the actual performance of the major revenue categories for 2020, compared to their revenue targets. Tax revenue collections for 2020 were 1% (24.6 billion SLSh) below their target, while non-tax revenues saw a 4% (6 billion SLSh) shortfall.

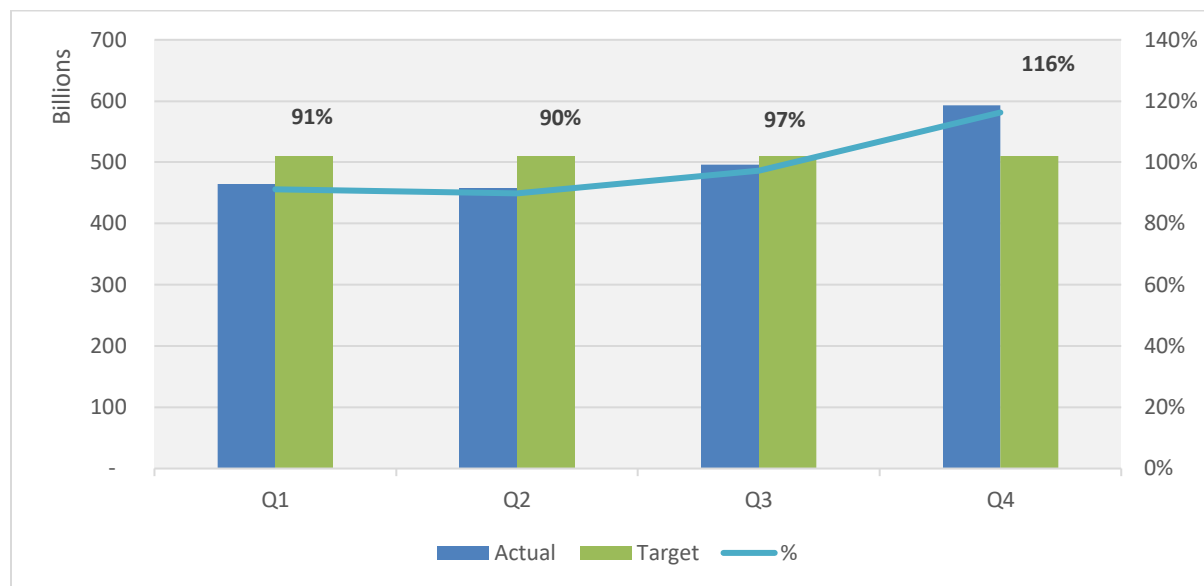
Table 6: Actual revenue collection compared to the budget targets, 2020

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection (to date)	Difference	%
Taxes	1,871,177,992,995	1,846,624,442,104	-24,553,550,891	-1%
Income and profits	45,366,371,939	50,257,066,552	4,890,694,613	11%
Payroll and workforce	93,307,587,842	105,681,955,835	12,374,367,993	13%
Goods and Services	603,962,756,750	640,549,233,768	36,586,477,018	6%
Sales tax	259,328,849,787	266,269,730,785	6,940,880,998	3%
Excise	7,111,033,619	10,924,338,820	3,813,305,201	54%
Registration taxes	51,565,277,435	55,864,611,652	4,299,334,217	8%
Other taxes on G&S	285,957,595,908	307,490,552,511	21,532,956,603	8%
International Trade	1,041,057,359,003	963,201,675,675	-77,855,683,328	-7%
Taxes on imports	872,198,720,274	823,937,974,067	-48,260,746,207	-6%
Taxes on exports	74,526,632,143	51,625,512,662	-22,901,119,481	-31%
Port taxes	94,332,006,586	87,638,188,946	-6,693,817,640	-7%
Other Taxes	87,483,917,461	86,934,510,274	-549,407,187	-1%
2% tax in Eastern Regions	86,712,472,911	86,703,672,851	-8,800,060	0%
Other	771,444,550	230,837,423	-540,607,127	-70%
Other Revenue	167,948,186,298	162,454,258,411	-5,493,927,887	-3%
Property Income	35,756,429,739	36,028,097,922	271,668,183	1%
Sales of Goods and Services	73,310,708,219	52,981,512,404	-20,329,195,815	-28%
Fines and Voluntary Transfers	7,748,463,592	10,974,930,367	3,226,466,775	42%
Transfers not classified elsewhere	51,132,584,747	62,469,717,718	11,337,132,971	22%
TOTAL	2,039,126,179,292	2,009,078,700,515	-30,047,478,777	-1.5%
Grants	3,150,000,000	1,050,000,000	-2,100,000,000	-66.7%
TOTAL	2,042,276,179,292	2,010,128,700,515	-32,147,478,777	-1.6%

Figure 10 shows the overall collection trend, with a gradual increase in collections across the first half of 2020, with collections exceeding the target in the second half of the year. Import duty, the largest revenue item in Somaliland, was the biggest underperformer of the 2020 at 48.2 billion SLSh below its target, linked to the effects of the global COVID-19 pandemic, which reduced international trade. This led to lower-than-average import volumes in the first and the second quarter of the year, as shown in Figure 10. The Government also introduced several measures in response to the COVID19 Pandemic in Q2; the lifting of these restrictions in Q3 led to increased revenue collection in the second half of the year.

⁴ The world Bank grants referred to here is for the talent management program directly managed by the government. It excludes the grants the World Bank provides to fund the DRM & PFM project, Civil Service Strengthening Project and the SEAP Project.

Figure 10: Revenue performance, actual collection compared to target by quarter, 2020(billion SLSh)



1.5. Revenue items

As shown in Table 7, the revenue line that most exceeded the target in 2020 was taxes on port royalty fees, over-performing against the target by 79% (56 billion SLSh). This is likely the result of increases destined for releasing boats for fisheries, as well as higher number of fisheries licenses. Other notable improvements, noted in Table 7, was on income from local government supplement, Registration for contracts, and GST where collections exceeded the revenue target by 3% (7 billion SLSh). Similarly, tax collection from the payroll of public sector workers performed strongly in 2019, collecting an additional 6.7 billion SLSh, 12% over the revenue target. This is likely the result of increased employment in the public sector with the government implementing a new policy to reduce unemployment, particularly youth unemployment. On private payroll tax, which over performed by 15%, early analysis suggests improved compliance from large taxpayers as a key driver.

Table 7: Top 5 over-performing revenue items in 2020

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection	Difference	%
Ports royalty fees/income	20,202,165,991	36,160,734,156	15,958,568,165	79%
Income from local govt supplement	51,132,584,747	62,469,717,718	11,337,132,971	22%
Registration tax for contracts	29,789,682,290	38,406,391,515	8,616,709,225	29%
Tax on goods and services (GST)	259,328,849,787	266,269,730,785	6,940,880,998	3%
Taxes on payroll of public service	56,844,920,789	63,592,316,520	6,747,395,731	12%

As shown in Table 8, the revenue line that underperformed most compared to target in 2020 was the import duty due to the COVID-19 pandemic impacting on international trade and some restriction imposed by the government to khat importations. The second largest underperforming revenue item was the Entry fee at Airport, performing 58% (16.3 billion SLSh) below target. Revenue from the entry fee at Egal international airport was affected by the COVID-19 pandemic and the resultant travel restrictions. Livestock export tax and livestock export levy were the third and fourth underperforming items due to the cancelation of hajj in 2020, again, a consequence of the global pandemic.

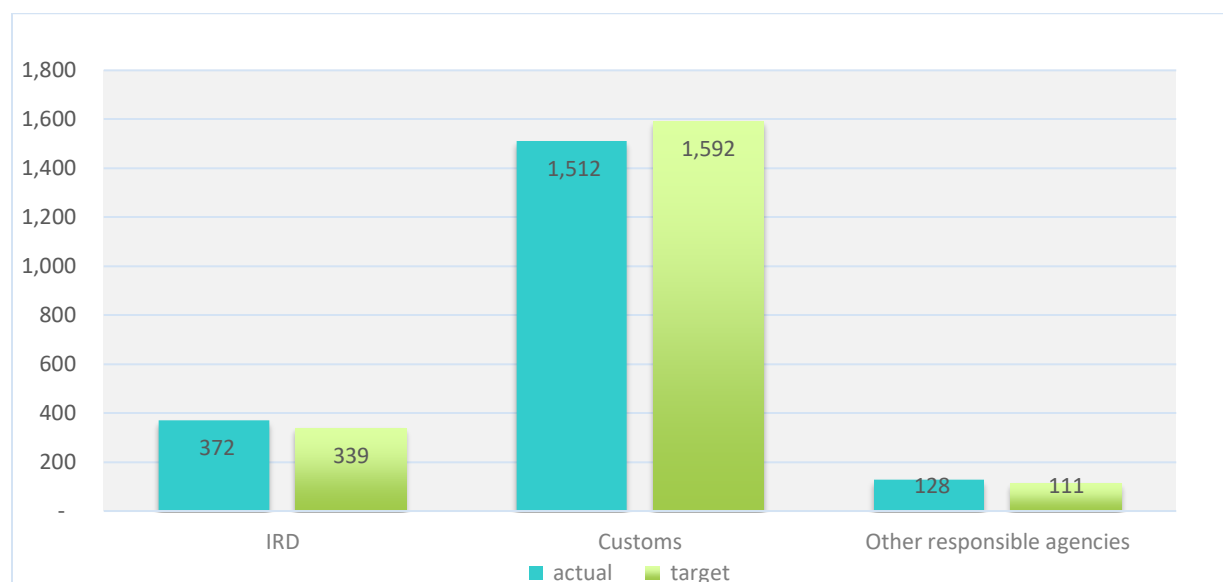
Table 8: Top 5 underperforming revenue items in 2020

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection	Difference	%
1 Taxes on imports	872,198,720,274	823,937,974,067	-48,260,746,207	-6%
2 Entry fee at airport (foreigners)	28,233,912,315	11,899,704,500	-16,334,207,815	-58%
3 Livestock Export taxes	21,759,160,326	7,674,763,944	-14,084,396,382	-65%
4 Livestock export levy	51,516,047,021	42,922,155,500	-8,593,891,521	-17%
5 Port taxes	94,332,006,586	87,638,188,946	-6,693,817,640	-7%

1.6. Targets for revenue agencies

In 2020, the IRD department exceeded its collection target by 10% or 33.4 billion SLSh. This strong performance is expected to be the result of improved efficiency of tax collections, as well as growth in the economy.

Figure 11: Revenue performance, actual collection compared to target for IRD and Customs and Agency billion SLSh



Customs experienced a small shortfall of 5% (80.5 billion SLSh) against their overall collections target for 2020. A range of revenue lines collected by customs underperformed, largely linked the pandemic – with all five top underperforming revenue lines under the responsibility of customs (see table 8). Other Agencies outperformed 15% or 16.6 billion SLSh) particularly Ministry of information and awareness, Ministry of fisheries and Ministry of telecommunication.

1.7. Regional performance

Table 9 shows the 2020 performance by each Customs Station in terms of revenue collection against target. Compared to previous year, Berbera strongly underperformed its annual revenue target following the cancellation of hajj and the low volume of imported goods affected by the pandemic. Saylac, Egal Airport in Hargeisa, and Asha Ado were the main underperforming customs stations. The impact of COVID19 pandemic and value of goods imported through Egal, as well as the growth in international arrivals was

lower than anticipated. For Baligubadle, the target was based on 2019 collections; however, 2019 collections were significantly lower since oil from Ethiopia is no longer imported through Baligubadle.

Table 9: Customs stations actual revenue collection vs Budget forecast in 2020

Stations	Budget Forecast (annual)	Actual revenue collection (Annual)	Difference	%
Berbera	1,070,402,574,292	1,007,879,692,250	-62,522,882,042	-6%
Seylac	110,307,031,525	89,007,660,330	-21,299,371,195	-19%
Hargeysa Airport	53,980,526,669	33,955,428,523	-20,025,098,146	-37%
C/Cado	18,475,827,436	3,680,949,842	-14,794,877,594	-80%
Wajaale	23,807,871,805	17,977,916,020	-5,829,955,785	-24%
B/Gubadle	4,699,255,026	1,038,747,552	-3,660,507,474	-78%
Las-Canod	7,977,406,685	4,957,653,268	-3,019,753,417	-38%
F/Weyne.	2,918,278,299	2,140,975,819	-777,302,480	-27%
Hargeysa	1,295,602,439	967,681,083	-327,921,356	-25%
A/Baday	674,544,184	548,719,093	-125,825,091	-19%
Abaarso	252,542,479	179,966,607	-72,575,872	-29%
Dilla	27,091,104	21,329,808	-5,761,296	-21%
L/Haya	3,767,972	56,644,844	52,876,872	1403%
Caynabo	2,031,547,308	2,212,086,525	180,539,217	9%
Beer	1,265,083,664	1,460,865,093	195,781,429	15%
Xariirad.	305,863,951	511,626,507	205,762,556	67%
Burco	617,050,610	1,211,543,839	594,493,229	96%
C/Gaabo	639,524,600	1,646,737,370	1,007,212,770	157%
Borama	17,000,009,302	18,310,403,742	1,310,394,440	8%
Kalabaydh	275,441,535,481	324,248,479,974	48,806,944,493	18%
Total	1,592,122,934,831	1,512,015,108,089	-80,107,826,742	-5%

Table 10 shows the 2020 performance by each IRD Office in terms of revenue collection compared to target. Performance within the IRD offices was much more varied than for Customs Stations. Hargeisa and Berbera were the main overperformers, with Hargeisa notably being more than SLSH 15 billion higher the annual target. This follows a rebalancing of revenue targets towards the capital, with most ambitious reform-led revenue increases expected to be delivered by head office.

Table 10: IRD Offices actual revenue collection vs Budget forecast in 2020

Stations	Budget Forecast (annual)	Actual revenue collection (to date)	Difference	%
Caynabo	836,659,143	881,216,937	44,557,794	5%
Seylac	1,240,331,499	1,388,935,452	148,603,953	12%
Borama	14,563,525,750	15,224,484,297	660,958,547	5%
Las-Canod	2,399,656,912	3,576,793,717	1,177,136,805	49%
C/Gaabo	2,587,345,779	4,627,819,360	2,040,473,581	79%
Gabiley	6,551,471,181	9,017,529,983	2,466,058,802	38%
Burco	14,184,997,056	16,798,396,322	2,613,399,266	18%
Berbera	59,618,445,877	67,593,152,539	7,974,706,662	13%
Hargeysa	236,981,187,115	253,247,762,115	16,266,575,000	7%
Total	338,963,620,313	372,356,090,722	33,392,470,409	10%

2. Expenditure

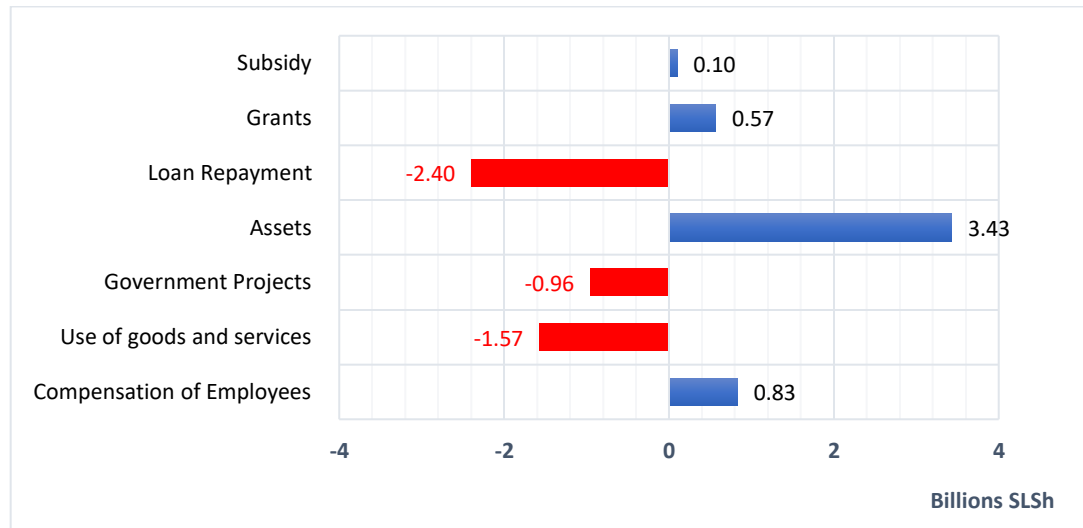
2.1. 2020 Budget and Virements

The 2020 Budget as approved by the Parliament stood at 2.046 trillion SLSh. Table 11 below shows the original Budget allocation by Chapter as approved by the Parliament, the net virements made during the year and the resulting revised allocations (revised budget). Virements allow MDAs to reallocate excess funds from one spending category to another under specific circumstances. As table 11 and Figure 12 show, the virements made in 2020 resulted in a decrease in the budget allocated to *Use of Goods and Services*, *Government projects* and *loan repayment*; while *Assets*, *Compensation of employees*, *grants* and *subsidy* saw their Budgets increase. Appendix 3 shows the specific sub-heads with virements.

Table 11: 2020 Budget and Virements, SLSh

Description	Original Budget	Virements	Revised Budget	Share of revised Budget
Compensation of Employees	985,749,643,006	830,067,872	986,579,710,878	48.2%
Use of goods and services	578,490,312,994	-1,573,200,000	576,917,112,994	28.2%
Government Projects	171,563,089,428	-956,250,000	170,606,839,428	8.3%
Assets	160,747,455,888	3,430,100,000	164,177,555,888	8.0%
Loan Repayment*	84,699,600,000	-2,400,000,000	82,299,600,000	4.0%
Grants	53,132,390,800	568,800,000	53,701,190,800	2.6%
Subsidy	6,617,507,884	100,482,128	6,717,990,012	0.3%
National Reserve	5,000,000,000		5,000,000,000	0.2%
Grand Total	2,046,000,000,000	0	2,046,000,000,000	100.0%

Figure 12: Virements made in 2020 by Chapter, Billions SLSh



2.2. Budget Restrictions

While domestic revenue collection performed really well against target with only a 1.5% deficit, the unprecedented nature of the COVID-19 pandemic led the MoFD, working in tandem with the rest of the government, to restrict several spending items. This was in anticipation of potential spending needs (e.g. health). Table 12 and 13 below lists the spending restrictions that were still in place at the end of the year

by Chapter and Sector, respectively. As can be seen, 56.4 billion SLSh or 2.8% of the National budget was restricted.

At the Chapter level, *Assets*, *Use of Goods & Services*, *Compensation of Employees* and *Government Projects* saw the biggest restrictions with 21.4 billion SLSh, 19.9 billion SLSh, 10.8 billion SLSh and 4.0 billion SLSh respectively. The Budget for Subsidy was also restricted by 476.2 million SLSh. The restricted amount on compensation of employees corresponds to the portion of the Budget that was allocated for the recruitment of 300 new teachers. Due to the COVID-19 pandemic, this recruitment was postponed to 2021. The restricted amounts on Assets and compensation of employees have been rolled over and added to the 2021 Budget for execution.

Table 12: Budget Restrictions in the 2020 Budget by Chapter, SLSh

Description	Revised Budget	Restricted Amount	Share of Budget (%)
Assets	164,177,555,888	21,360,880,246	13.0%
Use of goods and services	576,917,112,994	19,857,860,595	3.4%
Compensation of Employees	986,579,710,878	10,796,105,790	1.1%
Government Projects	170,606,839,428	4,003,224,660	2.3%
Subsidy	6,717,990,012	356,200,000	7.1%
Grants	53,701,190,800	0	0.0%
Loan Repayment	82,299,600,000	0	0.0%
National Reserve	5,000,000,000	0	0.0%
Total	2,046,000,000,000	56,374,271,291	2.8%

Table 13: Budget Restriction by Sector, SLSh

Sector	Budget	Restricted amount
Security	652,412,317,712	2,424,317,287
Governance	449,038,588,527	12,972,239,484
Economic	344,344,067,555	6,694,221,028
Education	196,847,233,514	6,633,837,153
Health	96,528,054,269	4,409,037,914
Other	96,009,113,469	6,749,657,276
Infrastructure	91,301,799,108	4,691,743,871
Production	54,254,418,603	4,160,719,817
Water	28,819,080,788	5,723,081,004
Environment	25,371,489,002	967,399,348
Energy	11,073,837,453	948,017,110
Total	2,046,000,000,000	56,374,271,291

2.3. Spend by Chapter

In FY2020, the government spent 962.9 billion SLSh on **compensation of employees**, representing 49.1% of its total expenditure. However, this was 12.9 billion SLSh below the allocated amount or a -1.3% underspend. A breakdown of this category shows that 954.1 billion SLSh was spent on Wages and Salaries, while 8.8 billion SLSh was spent on Social Contributions (i.e. health insurance and national social security schemes). About 98% of the underspend from this category came from wages and salaries. This is due to the fact that several new recruitments were delayed (e.g. to quarter 3 and 4) as a result of disruptions caused by the COVID-19 pandemic, among other things. Most MDAs were operating at less than full capacity for several months in order to enforce social distancing measures.

Expenditure on **Use of Goods and Services** amounted to 547.6 billion SLSh, against a 557.1 billion SLSh allocation—representing a 1.7% underspend. This was 27.9% of the government’s total spending in the year. Some of the underspend in this category reflect the social distancing measures enforced in most of the MDAs in order to mitigate the spread of the COVID-19.

Expenditure on the **Government Projects** was 165.0 billion SLSh against a 166.6 billion SLSh allocation, representing a -0.9% underspend.⁵

In FY2020, the government spent 139.9 billion SLSh on **Assets**, representing a 2.9 billion SLSh or 2% underspend against the allocated amount. A breakdown of this category shows that 85% of the spending on assets was on the construction of buildings, purchase of specialized plant, equipment and machinery, and on the purchase of vehicles and other transportation equipment. Spending on the construction of buildings accounted for 58% of the underspend (i.e. -1.7 billion SLSh).

In FY2020, the government spent almost all of the budget allocated for **Loan Repayment**. More specifically, the government spent 82.2 billion SLSh to repay loans, against an 82.3 billion SLSh target—representing a 0.1% or 75.7 million SLSh underspend.

Expenditure on **Grants** was 53.2 billion SLSh. This was 443.1 million SLSh below the allocated amount, representing a 0.8% underspend. A breakdown of this category shows that 47.4 billion SLSh was spent on *Other current grants and transfers*, 5.2 billion SLSh on *Emergency relief and refugee assistance*, and 1.0 billion SLSh on *Scholarships and other educational benefits*. Other Current Grants and Transfers consists of support to various associations and institutions (e.g. Orphan Schools, SOLJA).

The government spent all the amount allocated for **Subsidies** (6.4 billion SLSh) and the funds in the **National Reserve** fund (5 billion SLSh).

Table 14: Breakdown of Annual spend by Chapter, SLSh

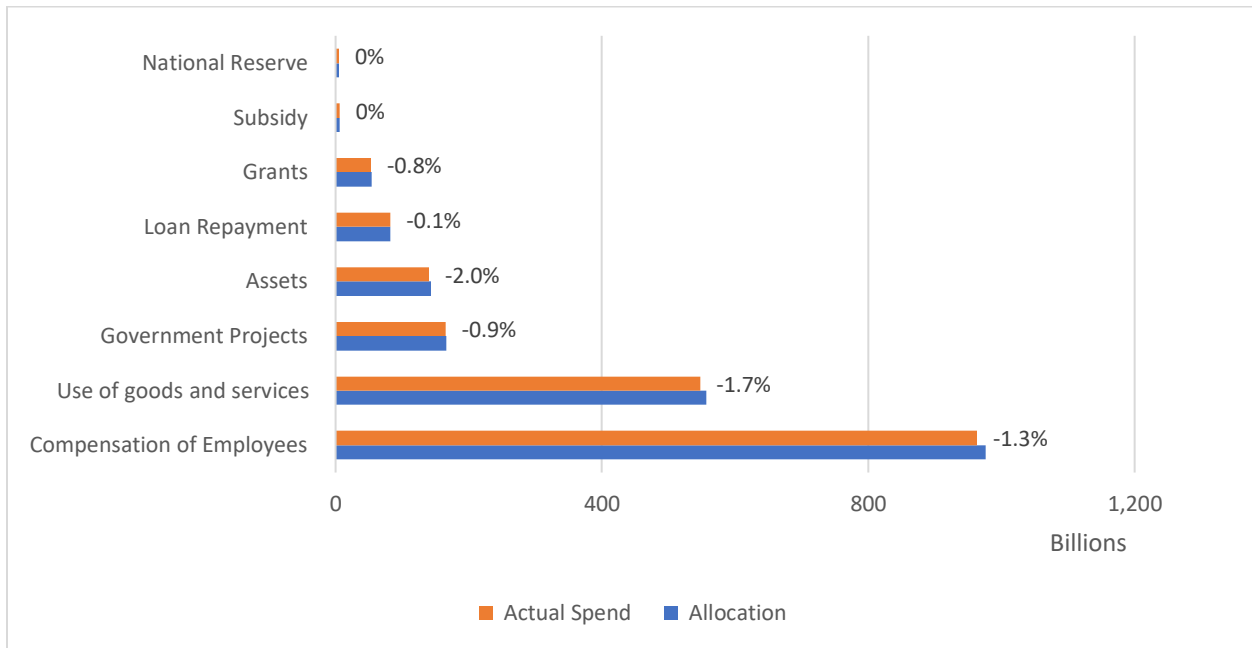
Description	Revised Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Compensation of Employees	986,579,710,878	975,783,605,088	962,906,831,277	-12,876,773,811	-1.3%	97.6%
Use of goods and services	576,917,112,994	557,059,252,399	547,636,141,759	-9,423,110,640	-1.7%	94.9%
Government Projects	170,606,839,428	166,603,614,768	165,026,585,176	-1,577,029,592	-0.9%	96.7%
Assets	164,177,555,888	142,816,675,642	139,923,982,385	-2,892,693,257	-2.0%	85.2%
Loan Repayment	82,299,600,000	82,299,600,000	82,223,904,603	-75,695,397	-0.1%	99.9%
Grants	53,701,190,800	53,701,190,800	53,258,084,804	-443,105,846	-0.8%	99.2%
Subsidy	6,717,990,012	6,361,790,012	6,361,790,012	0	0.0%	94.7%
National Reserve	5,000,000,000	5,000,000,000	5,000,000,000	0	0.0%	100.0%
Grand Total	2,046,000,000,000	1,989,625,728,709	1,962,337,320,016	-27,288,408,693	-1.4%	95.9%

*underspend is the difference between Actual Spend and Allocation.

Note: 56.5 billion SLSh of the Revised budget was restricted.

⁵ See section 1.5 below for further detail on the Government Projects.

Figure 13: Spend by Chapter in 2020, billions SLSh, percentages represent underspend against allocation



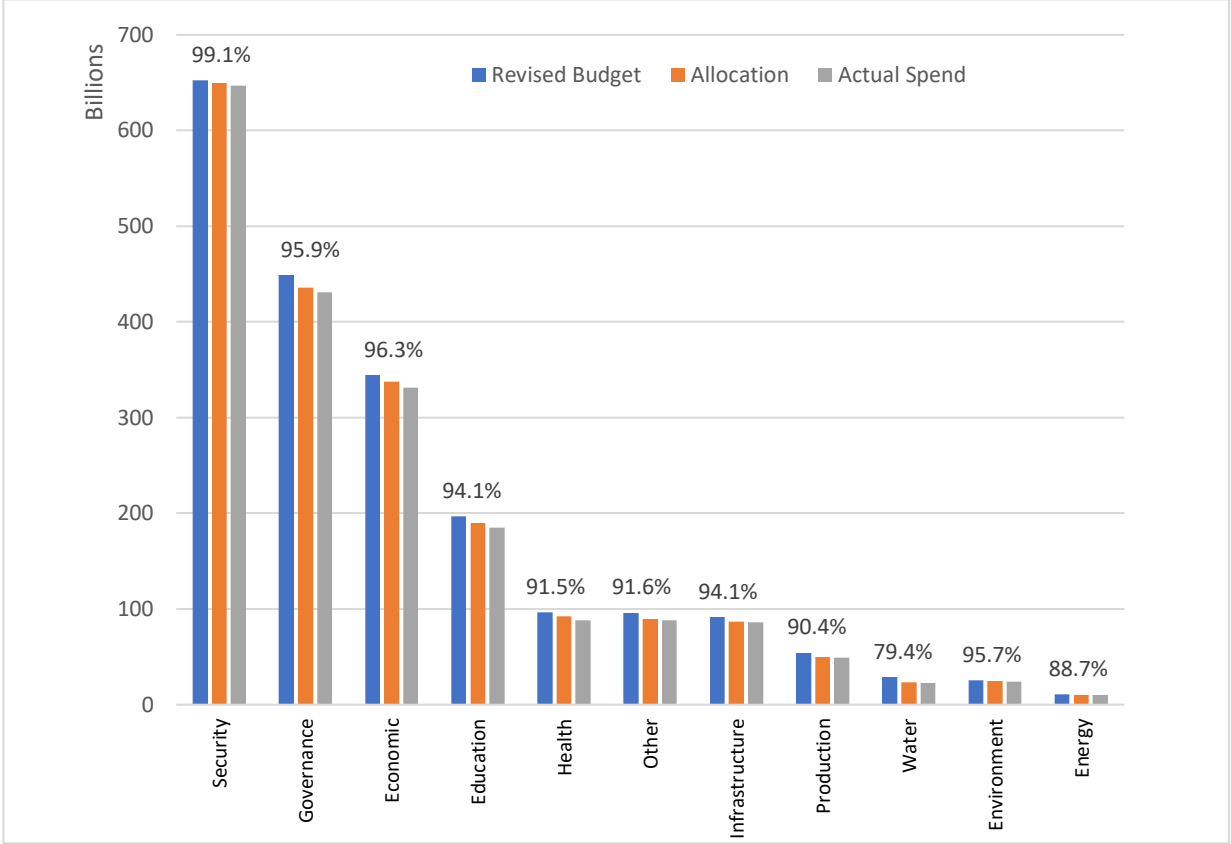
2.4. Spend by Sector

Expenditure at the sector level mirrored the performance at the Chapter level. The Security sector had the best execution against its target with 646.7 billion SLSh—representing a -0.5% underspend against allocation and 99.1% of the Parliament approved budget.

Table 15: Breakdown of Annual Spend by Sector, SLSh

Sector	Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Security	652,412,317,712	649,988,000,425	646,708,151,277	-3,279,849,148	-0.5%	99.1%
Governance	449,038,588,527	436,066,349,043	430,629,692,540	-5,436,656,504	-1.2%	95.9%
Economic	344,344,067,555	337,649,846,527	331,528,883,017	-6,120,963,510	-1.8%	96.3%
Education	196,847,233,514	190,213,396,361	185,307,875,257	-4,905,521,104	-2.6%	94.1%
Health	96,528,054,269	92,119,016,355	88,287,905,349	-3,831,111,006	-4.2%	91.5%
Other	96,009,113,469	89,259,456,193	87,922,398,637	-1,337,057,557	-1.5%	91.6%
Infrastructure	91,301,799,108	86,610,055,237	85,923,900,025	-686,155,212	-0.8%	94.1%
Production	54,254,418,603	50,093,698,787	49,055,004,678	-1,038,694,109	-2.1%	90.4%
Water	28,819,080,788	23,095,999,784	22,875,780,563	-220,219,221	-1.0%	79.4%
Environment	25,371,489,002	24,404,089,654	24,276,274,209	-127,815,445	-0.5%	95.7%
Energy	11,073,837,453	10,125,820,343	9,821,454,465	-304,365,878	-3.0%	88.7%
Grand Total	2,046,000,000,000	1,989,625,728,709	1,962,337,320,016	-27,288,408,693	-1.4%	95.9%

Figure 14: Spend by sector in 2020 (billions SLSH), percentages represent the Budget spent



2.5. Government Funded Projects

Expenditure on the Government funded projects performed very well against the allocated amounts and the Parliament approved Budget. The government spent 165.0 billion SLSh of the 166.6 billion SLSh allocated on the projects—representing a 0.9% underspend or -1.6 billion SLSh. About 92% of this underspend came from: the *Agriculture data collection project*, *JPLG support*, *Support for Dayaxa and Lasanood Schools*, and the *National service Program project*.

Table 16: Spend on Government Projects in 2020

	Project	Original Budget	Virement	Revised Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
1	Agriculture research and extension project	1,000,000,000	-	1,000,000,000	700,000,000	700,000,000	0	0.00%	70.0%
2	Country code sourcing	500,000,000	-	500,000,000	400,000,000	399,998,200	-1,800	0.00%	80.0%
3	Dates Project	87,000,000	-	87,000,000	21,750,000	21,750,000	0	0.00%	25.0%
4	Elections Expenses	28,800,000,000	-	28,800,000,000	28,800,000,000	28,800,000,000	0	0.00%	100.0%
5	expenditure Support for Youth Development	2,000,000,000	-	2,000,000,000	2,000,000,000	2,000,000,000	0	0.00%	100.0%
6	Fuel levy income	32,500,000,000	-	32,500,000,000	32,500,000,000	32,499,999,984	-16	0.00%	100.0%
7	Oil and Minerals research project	4,000,000,000	-	4,000,000,000	3,400,000,000	3,399,023,313	-976,687	0.00%	85.0%
8	Restocking Project	4,000,000,000	-	4,000,000,000	3,200,000,000	3,198,960,000	-1,040,000	0.00%	80.0%
9	Wildlife protection project	600,000,000	-	600,000,000	540,000,000	539,961,600	-38,400	0.00%	90.0%
10	Seasonal Range reserves Project	1,000,000,000	-	1,000,000,000	1,000,000,000	999,997,000	-3,000	0.00%	100.0%
11	e-Government implementation	2,000,000,000	-	2,000,000,000	1,800,000,000	1,799,067,700	-932,300	-0.10%	90.0%
12	Expenses for ICT Centers preparation	500,000,000	-	500,000,000	400,000,000	399,720,000	-280,000	-0.10%	79.9%
13	Reforestation Costs	200,000,000	-	200,000,000	180,000,000	179,760,000	-240,000	-0.10%	89.9%
14	Support for the Development of Eastern regions	24,000,000,000	-	24,000,000,000	24,000,000,000	23,964,925,391	-35,074,609	-0.10%	99.9%
15	Testing of livestock breeding	2,500,000,000	-	2,500,000,000	2,000,000,000	1,998,614,953	-1,385,047	-0.10%	79.9%
16	Erigavo & Lasanod Hospitals Project	3,066,000,000	-	3,066,000,000	3,066,000,000	3,058,900,000	-7,100,000	-0.20%	99.8%
17	Livestock Vaccination & medication	4,000,000,000	-	4,000,000,000	4,000,000,000	3,989,309,200	-10,690,800	-0.30%	99.7%
18	Recreational & Sports Expenses	5,854,400,000	-	5,854,400,000	5,854,400,000	5,828,114,635	-26,285,365	-0.40%	99.6%
19	Beer, Wajaale & Oodwayne Project	3,000,000,000	-	3,000,000,000	3,000,000,000	2,986,172,500	-13,827,500	-0.50%	99.5%
20	Qool Caday & Aroori Project	660,000,000	-	660,000,000	660,000,000	656,700,000	-3,300,000	-0.50%	99.5%
21	National Service Program	36,986,816,128	-	36,986,816,128	36,986,816,128	36,771,022,557	-215,793,571	-0.60%	99.4%
22	Airstrips Development Costs	2,539,873,300	-	2,539,873,300	2,031,898,640	2,014,413,750	-17,484,890	-0.90%	79.3%
23	Plant protection project	1,000,000,000	-	1,000,000,000	1,000,000,000	990,828,000	-9,172,000	-0.90%	99.1%
24	Seed Replication Exp.	304,000,000	-	304,000,000	304,000,000	299,390,000	-4,610,000	-1.50%	98.5%
25	Support for Dayaxa and Lasanood Schools	3,600,000,000	-	3,600,000,000	3,600,000,000	3,325,276,393	-274,723,607	-7.60%	92.4%
26	Support For JPLG	5,865,000,000	-956,250,000	4,908,750,000	4,908,750,000	4,139,628,000	-769,122,000	-15.70%	84.3%
27	Expenditure for agriculture data collection	1,000,000,000	-	1,000,000,000	250,000,000	65,052,000	-184,948,000	-74.00%	6.5%
	Grand Total	171,563,089,428	-956,250,000	170,606,839,428	166,603,614,768	165,026,585,176	-1,577,029,592	-0.9%	96.7%

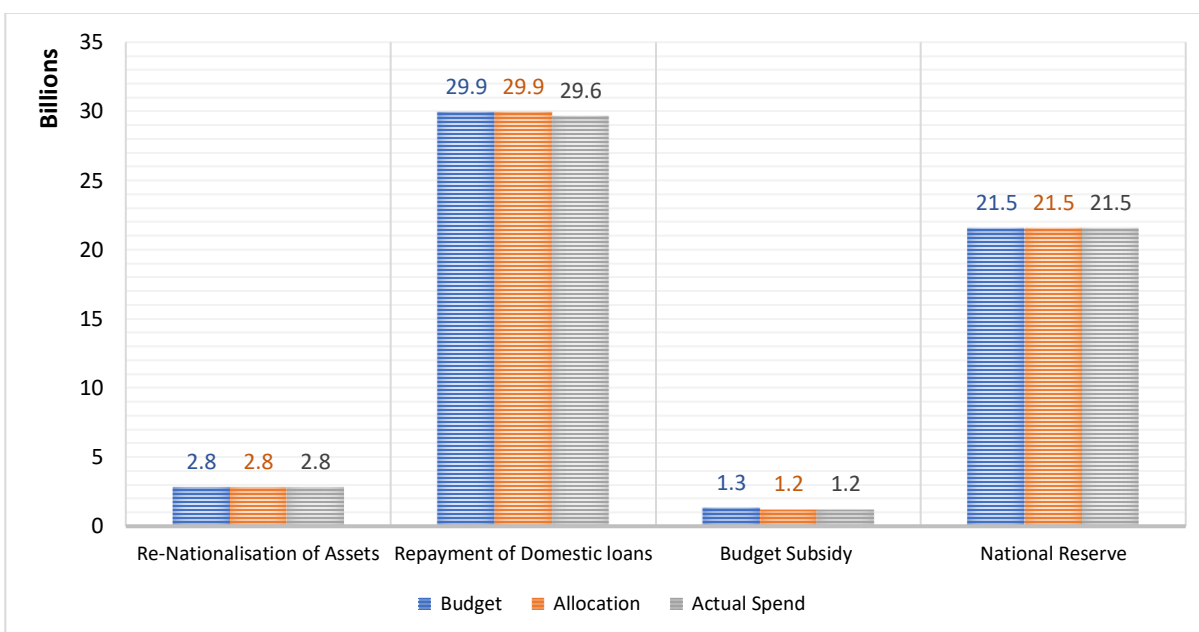
2.6. Supplementary Budget

In FY2020, a 55.6 billion SLSh supplementary budget was prepared by the MoFD and approved by the Parliament to support, among other things, the government’s response to the COVID-19 pandemic. The government spent 2.8 billion SLSh to re-nationalize assets, 29.6 billion SLSh to repay domestic loans, 1.2 billion SLSh as a budget subsidy and 21.5 billion SLSh as expenditure from the national reserve (contingency fund). These expenditures represent 99.3% of the supplementary Budget.

Table 17: FY2020 Supplementary Budget, SLSh

Chapter	Sub-Head	Supplementary Budget	Allocation	Actual Spend	Underspend	Underspend (%)	Budget Spent (%)
Use of Goods & Services	Re-Nationalization of Assets	2,824,890,000	2,824,890,000	2,824,890,000	0	0.0%	100.0%
Loan Repayment	Repayment of Domestic loans	29,909,889,819	29,909,889,819	29,635,910,382	-273,979,437	-0.9%	99.1%
Subsidy	Budget Subsidy	1,325,391,352	1,205,391,352	1,205,261,171	-130,181	0.0%	90.9%
National Reserve	National Reserve	21,525,000,000	21,525,000,000	21,525,000,000	0	0.0%	100.0%
Grand Total		55,585,171,171	55,465,171,171	55,191,061,553	-274,109,618	-0.5%	99.3%

Figure 15: FY2020 Supplementary Budget, billion SLSh



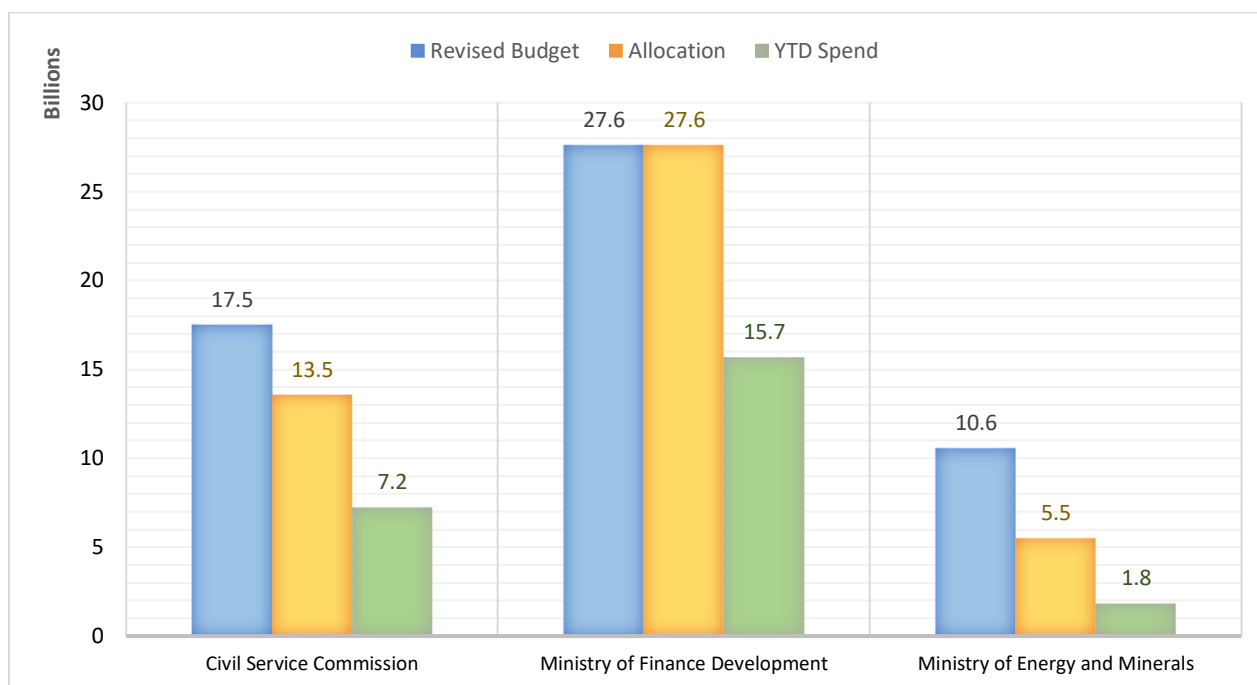
2.7. World Bank Projects

Expenditure on the three World Bank projects significantly fell below target in FY2020. The government spent 24.7 billion SLSh on the projects from a 46.6 billion SLSh allocation—representing a significant 47% or -21.9 billion underspend. This spend amount represents 44% of the Parliament approved budget. The CSSP, DRM & PFM, and the SEAP projects spent 7.2 billion SLSh, 11.9 billion SLSh and 3.7 billion SLSh—representing 47%, 43% and 67% underspend, respectively. Delays in the procurement process explains some of the underspend in the World Bank projects—particularly from the DRM & PFM project.

Table 18: Spend on World Bank Funded projects in 2020, SLSh

Description	Implementing MDA	Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Civil Service strengthening Project (CSSP)	Civil Service Commission	17,500,000,000	13,547,707,000	7,222,623,590	-6,325,083,410	-47%	41%
DRM and PFM Capacity Strengthening Project	Ministry of Finance Development	27,580,700,000	27,580,700,000	15,658,071,730	-11,922,628,270	-43%	57%
SEAP Project	Ministry of Energy and Minerals	10,556,511,000	5,483,561,930	1,824,569,670	-3,658,992,260	-67%	17%
Total		55,637,211,000	46,611,968,930	24,705,264,990	-21,906,703,940	-47%	44%

Figure 16: Spend on WB funded projects in 2020, billion SLSh



3. Appendix

Appendix: 1 Nominal value and inflation adjusted Annual domestic revenue and expenditure since 2014, SLSh

Year	Current Prices					Inflation adjusted (2012 prices)				
	Revenue	% Δ	Expenditure	% Δ	Fiscal Balance	Revenue	% Δ	Expenditure	% Δ	Fiscal Balance
2014	920,638,751,864	-	900,126,181,367	-	20,512,570,497	794,544,534,275	-	776,841,444,176	-	17,703,090,099
2015	1,053,777,477,698	14.5%	1,072,936,812,985	19.2%	-19,159,335,287	800,560,265,667	0.76%	815,115,712,972	4.9%	-14,555,447,305
2016	1,100,731,990,848	4.5%	1,201,439,920,303	12.0%	-100,707,929,455	826,871,988,317	3.29%	902,523,978,593	10.7%	-75,651,990,276
2017	1,176,602,739,373	6.9%	1,382,043,877,708	15.0%	-205,441,138,335	746,433,254,693	-9.73%	876,764,497,690	-2.9%	-130,331,242,997
2018	1,507,360,976,320	28.1%	1,484,870,776,133	7.4%	22,490,200,187	885,797,130,117	18.67%	872,580,816,908	-0.5%	13,216,313,209
2019	1,788,647,491,490	18.7%	1,737,854,117,239	17.0%	50,793,374,251	1,004,406,722,535	13.39%	975,883,938,252	11.8%	28,522,784,283
2020	2,010,128,700,515	12.4%	1,962,337,320,016	12.9%	47,791,380,499	1,090,446,295,169	8.57%	1,064,520,624,941	9.1%	25,925,670,228

Appendix 2: Target vs actual revenue collection by revenue item, 2020

CODE	DESCRIPTION	Budget Forecast (annual)	Actual revenue collection (to date)	Difference	%
1110105	Tax on housing benefits	11,288,643,911	14,018,835,427	2,730,191,516	24%
1110201	Tax on business income	33,976,522,232	36,202,444,539	2,225,922,307	7%
1110203	Withholding Tax (corporations & other enterprises)	101,205,796	35,786,586	-65,419,210	-65%
1120101	Taxes on payroll of civilian workers	36,462,667,053	42,089,639,315	5,626,972,262	15%
1120102	Taxes on payroll of public service	56,844,920,789	63,592,316,520	6,747,395,731	12%
1140301	Tax on goods and services (GST)	259,328,849,787	266,269,730,785	6,940,880,998	3%
1140501	Excise on goods, vehicles, tobacco, cosmetics, non-alcoholic beverage	7,111,033,619	10,924,338,820	3,813,305,201	54%
1140804	Landing fees	4,846,140,859	2,979,900,000	-1,866,240,859	-39%
1140805	Airport service charges	731,368,790	372,288,000	-359,080,790	-49%
1140806	Advertisement income	136,077,400	715,538,270	579,460,870	426%
1140807	Other income from Posts & Telecom.	1,648,825,046	4,038,679,284	2,389,854,238	145%
1140808	Business licenses & permits	17,710,930,466	18,362,159,780	651,229,314	4%
1140813	Agricultural licenses	378,832,693	153,500,180	-225,332,513	-59%
1140814	Fisheries licences/fees	754,627,776	2,324,534,950	1,569,907,174	208%
1140815	Mining licenses/permits	521,316,282	615,273,600	93,957,318	18%
1140816	Property tax registration	19,867,368,622	17,281,100,137	-2,586,268,485	-13%
1140817	Registration tax in ships and boats	1,908,226,523	177,120,000	-1,731,106,523	-91%
1140818	Registration tax for contracts	29,789,682,290	38,406,391,515	8,616,709,225	29%
1140819	Income permits for use of coastal waters	0	0	0	0%
1140820	Livestock holding ground fees	218,641,917	756,622,573	537,980,656	246%
1140821	Administration tax	98,200,379,232	99,972,677,184	1,772,297,952	2%

1140822	Ports royalty fees/income	20,202,165,991	36,160,734,156	15,958,568,165	79%
1140902	Stamp duty	83,616,094,146	89,479,380,127	5,863,285,981	7%
1140903	Income from stamps	1,553,480,902	1,799,714,418	246,233,516	16%
1140904	Road tax	7,457,688,721	6,006,149,044	-1,451,539,677	-19%
1140905	Road Development tax	19,102,721,843	15,454,909,530	-3,647,812,313	-19%
1140906	Fuel tax (levy)	25,851,061,948	25,538,633,941	-312,428,007	-1%
1140907	Road tax / levy	1,202,071,059	876,992,600	-325,078,459	-27%
1140908	Levy on fuel (entering the country overland)	504,000,000	244,650,000	-259,350,000	-51%
1140910	Other tax arrears	720,940,966	689,482,697	-31,458,269	-4%
1140911	Livestock export levy	51,516,047,021	42,922,155,500	-8,593,891,521	-17%
1140912	Tax on transport licenses	600,229,871	948,732,177	348,502,306	58%
1150101	Taxes on imports	872,198,720,274	823,937,974,067	-48,260,746,207	-6%
1150201	Taxes on exports	1,251,424,796	1,028,593,218	-222,831,578	-18%
1150202	Livestock Export taxes	21,759,160,326	7,674,763,944	-14,084,396,382	-65%
1150601	Port taxes	94,332,006,586	87,638,188,946	-6,693,817,640	-7%
1160101	Miscellaneous taxes	771,444,550	230,837,423	-540,607,127	-70%
1160201	2% tax in Eastern Regions	86,712,472,911	86,703,672,851	-8,800,060	0%
1310101	Current grants from foreign governments	0	0	0	0%
1320101	Current grants from international institutions	3,150,000,000	3,150,000,000	0	0%
1330201	Income from local government supplement	51,132,584,747	62,469,717,718	11,337,132,971	22%
1415001	Port rental fee	35,000,000,000	34,986,861,000	-13,139,000	0%
1415002	Income from renthouses \$ stores	280,263,760	496,884,035	216,620,275	77%
1415004	Berbera oil terminal rent	0	0	0	0%
1420104	Income from sales of national resources	476,165,979	327,269,587	-148,896,392	-31%
1420105	Income from sale of real estate	0	217,083,300	217,083,300	0%
1420201	Court earnings	4,051,254,271	3,560,860,716	-490,393,555	-12%
1420202	Income from public Notaries	148,603,377	248,215,262	99,611,885	67%
1420206	Passport sales fee	2,010,978,931	1,025,388,500	-985,590,431	-49%
1420207	Entry fee at airport (foreigners)	28,233,912,315	11,899,704,500	-16,334,207,815	-58%
1420209	Transit tax	6,248,896,636	5,898,333,000	-350,563,636	-6%
1420210	Income from vehicles license plate No.	12,690,182,970	12,401,963,329	-288,219,641	-2%
1420211	Driving licenses	4,092,349,535	4,374,017,296	281,667,761	7%
1420213	Entrance/exit fee for national passport	65,384,013	67,478,361	2,094,348	3%
1420214	Visas for foreign passports	5,116,125,799	5,079,683,000	-36,442,799	-1%
1420215	Airport parking	0	0	0	0%
1420216	Vehicle registration	6,141,457,902	5,907,268,440	-234,189,462	-4%
1420217	Embarkation fees for foreigners	817,969,605	270,900,000	-547,069,605	-67%
1420218	Navigation fee	3,693,592,866	2,247,700,000	-1,445,892,866	-39%
1430101	Prison sentences buying	575,546,862	636,239,569	60,692,707	11%
1430102	Penalties	7,172,916,731	10,338,690,798	3,165,774,067	44%
TOTAL		2,042,276,179,292	2,012,228,700,515	(30,047,478,777)	-1%

Appendix 3: Virements made in FY2020

Chapter	Main-head Code	Sub-head Code	Description	Original Budget	Virements	Revised Budget
Compensation of Employees	2110100	2110101	Civil Service	134,149,575,808	120,833,856	134,270,409,664
	2110200	2110201	Contractual Employees	9,939,400,000	442,000,000	10,381,400,000
	2110200	2110203	Other Temporary Employees	73,223,563,880	418,000,000	73,641,563,880
	2110300	2110301	RESPONSIBILITY ALLOWANCE	57,953,228,960	6,000,000	57,959,228,960
	2110300	2110302	HARDSHIP ALLOWANCE	25,891,928,000	16,800,000	25,908,728,000
	2110300	2110303	SPECIAL ALLOWANCE	166,346,489,028	(269,565,984)	166,076,923,044
	2110300	2110306	Security Guard Allowance	5,659,820,000	96,000,000	5,755,820,000
Use of goods and services	2210100	2210101	ELECTRICITY	6,687,419,616	213,520,000	6,900,939,616
	2210100	2210102	WATER AND SEWAGE CHARGES	2,821,019,363	(133,000,000)	2,688,019,363
	2210100	2210104	OTHER UTILITIES, SUPPLIES AND SERVICES	610,000,000	66,600,000	676,600,000
	2210200	2210201	Telephone, Facsimile, Mobile Phone & Postal Service	8,132,815,829	407,500,000	8,540,315,829
	2210200	2210205	SATELLITE ACCESS SERVICES	3,642,598,012	(398,424,641)	3,244,173,371
	2210300	2210301	Domestic Travel Costs	10,703,048,946	355,000,000	11,058,048,946
	2210400	2210401	International Travel Costs	10,067,147,882	(206,148,000)	9,860,999,882
	2210500	2210502	Currency Printing Expenses	4,500,000,000	(350,000,000)	4,150,000,000
	2210500	2210504	ADVERTISING, AWARENESS AND PUBLICITY CAMPAIGNS	4,484,430,612	65,750,000	4,550,180,612
	2210500	2210510	Printing of Vehicle Books	5,000,000,000	(1,250,000,000)	3,750,000,000
	2210600	2210601	Rent of Vehicles	486,000,000	(178,000,000)	308,000,000
	2210600	2210602	Rent of Offices	1,256,220,000	(280,000,000)	976,220,000
	2210600	2210603	Rent of Houses	5,423,766,688	77,000,000	5,500,766,688
	2210700	2210714	Training & Employee Examination	19,804,232,000	250,281,400	20,054,513,400
	2210800	2210802	BOARDS, COMMITTEES, CONFERENCES AND SEMINARS	8,984,402,362	288,754,129	9,273,156,491
	2210800	2210807	MEDALS, AWARDS AND HONOURS	5,409,597,268	465,000,000	5,874,597,268
	2210800	2210808	Peace Building Expenses	22,878,928,372	2,244,500,000	25,123,428,372
	2211000	2211015	Food & Rations	118,702,143,542	(1,840,000,000)	116,862,143,542
	2211100	2211101	Office Stationery	7,951,798,910	44,750,000	7,996,548,910
	2211200	2211201	Petrol, Diesel & Oil Expenses	44,039,457,219	(142,940,900)	43,896,516,319
	2211300	2211304	Hospitals Expenses	6,524,000,000	(66,600,000)	6,457,400,000
	2211300	2211306	Expense for evaluation of CPI	1,150,000,000	(200,000,000)	950,000,000
	2211300	2211311	Expenses for Somaliland Investment Co.	803,000,000	(180,000,000)	623,000,000
	2211300	2211316	EMBASSY AND CONSULAR EXPENSES	14,000,000,000	4,521,510,000	18,521,510,000
	2211300	2211324	Reimbursement of Previous Years	400,000,000	(220,000,000)	180,000,000
	2211300	2211335	Revenue Collection Expenses	3,660,911,489	100,000,000	3,760,911,489
	2211300	2211336	Budget Preparation Expenses	1,801,326,615	1,300,000,000	3,101,326,615
	2211300	2211338	Office and Home Decoration Expenses	1,025,744,500	(130,000,000)	895,744,500
	2211300	2211340	Anti-Smuggling and Expenses	1,850,000,000	100,000,000	1,950,000,000
	2211300	2211344	Quran Competition Events Expenses	300,000,000	(300,000,000)	0
	2211300	2211345	Regional and Districts Demarkation	650,000,000	(610,000,000)	40,000,000
	2211300	2211348	State Recognition Fund	25,000,000,000	(4,521,510,000)	20,478,490,000
	2211300	2211351	Database & IT Development Expenses	729,120,000	(150,000,000)	579,120,000
2211300	2211352	Law Reform Expenses	5,017,310,856	(234,000,000)	4,783,310,856	
2211300	2211357	Food and Supplies Quality Control	336,653,432	150,000,000	486,653,432	

	2211300	2211363	TV Abroad Office Expenses	2,253,560,000	(92,041,988)	2,161,518,012
	2211300	2211374	Berbera Corridor Joint Operationalization Committee (JOC)	400,000,000	(250,000,000)	150,000,000
	2211300	2211377	NDP Advocacy Costs	500,000,000	(75,000,000)	425,000,000
	2211300	2211387	Minor Office Expenses	3,564,621,492	451,671,000	4,016,292,492
	2211300	2211390	Master Plan Expenses	1,558,902,031	234,000,000	1,792,902,031
	2211300	2211393	Statistical Costs	715,130,000	(70,000,000)	645,130,000
	2211300	2211395	Radio & National TV Studio Expenses	883,164,786	(400,000,000)	483,164,786
	2211300	2211396	Un expected Expenses	18,396,369,233	220,000,000	18,616,369,233
	2220100	2220101	Routine Maintenance of Vehicles and Engines	15,779,835,174	602,429,000	16,382,264,174
	2220200	2220203	Maintenance of Hospitals and MCHs	356,200,000	(100,000,000)	256,200,000
	2220200	2220204	Maintenance of Offices	2,976,802,650	(53,800,000)	2,923,002,650
	2220200	2220216	Maintenance of Schools and Universities	2,652,000,000	(1,300,000,000)	1,352,000,000
Government Projects	2410200	2400217	Support For JPLG	5,865,000,000	(956,250,000)	4,908,750,000
Subsidy	2510100	2510101	Budget Subsidy	6,154,507,884	117,282,128	6,271,790,012
	2510100	2510102	Food Price Subsidy.	463,000,000	(16,800,000)	446,200,000
Grants	2640400	2640402	Support for Schools	6,978,000,000	700,000,000	7,678,000,000
	2640400	2640409	Support for Accountants Association	400,000,000	(340,000,000)	60,000,000
	2640400	2640438	Support For national Singers	1,938,000,000	208,800,000	2,146,800,000
	3110200	3110202	Construction of Offices, Schools and Hospitals	50,093,000,000	1,730,600,000	51,823,600,000
	3110200	3110204	Construction Jails	2,650,000,000	1,500,000,000	4,150,000,000
	3110700	3110701	Purchase of vehicles	16,012,334,400	169,400,000	16,181,734,400
	3111000	3111002	Purchase of Office Equipment	3,674,753,288	1,139,328,000	4,814,081,288
	3111000	3111010	Purchase of lighting and Water materials	437,368,200	350,000,000	787,368,200
	3111100	3111101	PURCHASE OF MEDICAL AND DENTAL EQUIPMENT	2,400,000,000	100,000,000	2,500,000,000
	3111100	3111109	PURCHASE OF EDUCATIONAL AIDS AND RELATED EQUIPMENT	900,000,000	(900,000,000)	0
	3111100	3111120	Purchase of other equity of the Government	32,121,000,000	(518,228,000)	31,602,772,000
3111400	3111403	Research and Development	1,870,000,000	(141,000,000)	1,729,000,000	
Loan Repayment	5210500	5210503	Outstanding Bills	9,699,600,000	(2,400,000,000)	7,299,600,000
	5210500	5210504	Repayment of Domestic loans	75,000,000,000		75,000,000,000

Appendix 4: Spend by Sector in FY2020

Sector	MDA	Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Security	Presidential palace guard	29,811,342,216	29,626,925,729	29,584,887,430	-42,038,299	-0.1%	99.2%
	National Intelligence Agency	20,273,615,049	20,273,615,048	20,273,615,008	-40	0.0%	100.0%
	War Veterans Association	2,454,350,000	2,410,600,000	2,410,494,000	-106,000	0.0%	98.2%
	The Prison Force	69,287,666,608	68,275,241,588	67,406,816,371	-868,425,217	-1.3%	97.3%
	The Police Force	134,785,031,865	134,362,113,124	134,362,090,923	-22,201	0.0%	99.7%
	Coastal Guard Force	17,876,480,388	17,838,557,957	17,813,852,514	-24,705,443	-0.1%	99.6%
	Immigration Force	13,337,298,091	13,262,860,591	13,262,860,046	-545	0.0%	99.4%
	Firefighting Force	13,632,337,236	13,392,337,236	13,109,903,585	-282,433,651	-2.1%	96.2%
	Ministry of Defense	44,665,876,821	44,320,056,858	42,292,955,686	-2,027,101,172	-4.6%	94.7%
The National Forces	306,288,319,438	306,225,692,294	306,190,675,714	-35,016,580	0.0%	100.0%	
Water	Ministry of Water Resources	28,819,080,788	23,095,999,784	22,875,780,563	-220,219,221	-1.0%	79.4%
Health	National Commission for HIV/AIDS Control	3,280,833,901	3,152,303,488	3,134,736,614	-17,566,874	-0.6%	95.5%
	Ministry of Health Development	86,912,449,082	82,980,823,122	79,247,975,736	-3,732,847,386	-4.5%	91.2%
	National Health Provision Commission	1,561,037,748	1,478,355,258	1,439,462,382	-38,892,876	-2.6%	92.2%
	Somaliland Quality Control Commission	4,773,733,538	4,507,534,487	4,465,730,617	-41,803,870	-0.9%	93.5%
Environment	National Disaster Preparedness and Food Reserve Authority	8,541,977,224	8,148,866,252	8,044,471,684	-104,394,569	-1.3%	94.2%
	Ministry of Environment and Rural Development	16,829,511,778	16,255,223,402	16,231,802,526	-23,420,876	-0.1%	96.4%
Economic	Ministry of Planning and Development	11,005,169,950	9,959,415,826	9,650,915,854	-308,499,972	-3.1%	87.7%
	Ministry of Finance and Development	275,978,730,468	274,944,962,742	269,414,801,843	-5,530,160,899	-2.0%	97.6%
	Ministry of Trade, Industries and Tourism	49,462,327,287	45,662,718,040	45,418,800,287	-243,917,753	-0.5%	91.8%
	National Tender Board Commission	2,999,313,868	2,879,834,812	2,858,170,077	-21,664,735	-0.8%	95.3%
	Ministry of Investment Promotion	4,898,525,982	4,202,915,106	4,186,194,956	-16,720,150	-0.4%	85.5%
Infrastructure	Ministry of Transport and Road Development	46,506,754,712	45,915,474,732	45,828,448,105	-87,026,627	-0.2%	98.5%
	Ministry of Communication and Technology	15,745,805,700	13,389,554,766	13,307,024,921	-82,529,845	-0.6%	84.5%
	Ministry of Public Works, Transportation and Housing	11,050,909,543	10,396,066,208	10,178,945,876	-217,120,332	-2.1%	92.1%
	Civil Aviation and Airports Authority	17,998,329,153	16,908,959,531	16,609,481,123	-299,478,409	-1.8%	92.3%
Governance	President s Office	819,000,000	819,000,000	819,000,000	0	0.0%	100.0%
	Vice president	585,000,000	585,000,000	585,000,000	0	0.0%	100.0%
	Council of Elders	34,011,332,064	33,278,854,562	33,251,709,229	-27,145,333	-0.1%	97.8%
	The Council of Representatives	37,363,897,178	36,663,856,658	36,378,705,512	-285,151,146	-0.8%	97.4%
	The High Court	7,517,520,040	7,274,959,777	6,782,679,259	-492,280,518	-6.8%	90.2%
	Office of the Public Prosecutor	9,928,129,378	9,127,615,660	8,372,869,309	-754,746,351	-8.3%	84.3%
	Civil Service Commission	16,201,882,160	13,948,330,760	13,266,563,965	-681,766,796	-4.9%	81.9%
	Office of The Auditor General	12,766,512,894	12,765,312,892	12,748,584,628	-16,728,264	-0.1%	99.9%
	Presidential Office	145,524,207,167	140,780,706,300	140,533,164,414	-247,541,886	-0.2%	96.6%
	Solicitor General's Office	4,208,516,972	3,965,791,566	3,957,952,180	-7,839,386	-0.2%	94.0%
	Ministry of Foreign Affairs and International Cooperation	47,620,844,707	47,201,299,197	46,756,246,764	-445,052,434	-0.9%	98.2%
	Ministry of Justice	8,755,582,876	8,590,591,756	8,528,109,934	-62,481,822	-0.7%	97.4%
	The Lower Courts	32,350,103,914	32,069,604,150	30,896,417,132	-1,173,187,018	-3.7%	95.5%
	National Human Rights Commission	3,510,385,594	3,307,540,230	3,290,047,167	-17,493,063	-0.5%	93.7%

	Ministry of Interior	37,670,112,752	36,847,228,835	36,565,435,761	-281,793,074	-0.8%	97.1%
	Ministry of Constitution and Parliamentary Relations	7,639,527,854	7,185,705,014	7,115,936,667	-69,768,347	-1.0%	93.1%
	Laws Reform Commission	2,000,238,912	1,874,220,436	1,862,535,118	-11,685,318	-0.6%	93.1%
	National Electoral Commission	34,140,054,669	33,715,274,341	32,882,162,181	-833,112,160	-2.5%	96.3%
	Good Governance and Anti-Corruption Commission	3,760,376,196	3,518,275,069	3,490,794,171	-27,480,898	-0.8%	92.8%
	National Party Registration Committee	2,665,363,200	2,547,181,840	2,545,779,150	-1,402,690	-0.1%	95.5%
Other	Ministry of information and National Guidance	45,376,093,468	41,822,401,464	41,227,597,605	-594,803,859	-1.4%	90.9%
	Ministry of Endowment and Islamic Affairs	9,241,733,392	8,828,728,301	8,657,801,337	-170,926,964	-1.9%	93.7%
	Zakat Registration Agency	3,752,357,428	3,572,896,795	3,221,464,187	-351,432,608	-9.8%	85.9%
	Ministry of Employment, Social Affairs and Family	13,181,348,872	12,813,347,974	12,761,607,378	-51,740,596	-0.4%	96.8%
	Ministry of Youth and Sports	17,858,671,892	15,994,947,054	15,844,899,508	-150,047,547	-0.9%	88.7%
	National Displacement and Refugee Agency	6,598,908,417	6,227,134,606	6,209,028,622	-18,105,984	-0.3%	94.1%
Energy	Ministry of Energy and Minerals	11,073,837,453	10,125,820,343	9,821,454,465	-304,365,878	-3.0%	88.7%
Education	Ministry of Education and Science	187,791,459,458	182,177,270,965	177,556,492,582	-4,620,778,383	-2.5%	94.5%
	General Director of Higher Education Office	6,381,661,158	5,615,600,898	5,401,527,789	-214,073,109	-3.8%	84.6%
	National Commission of Higher Education	2,674,112,898	2,420,524,498	2,349,854,886	-70,669,612	-2.9%	87.9%
Production	Ministry of Agriculture Development	16,660,693,515	15,011,177,067	14,621,525,419	-389,651,648	-2.6%	87.8%
	Ministry of Livestock and Fishery Development	37,593,725,088	35,082,521,720	34,433,479,259	-649,042,461	-1.9%	91.6%
Total		2,046,000,000,000	1,989,625,728,709	1,962,337,320,019	-27,288,408,695	-1.4%	95.9%

Appendix 5: Spend at the Sub-head level in FY2020

Code	Description	Virements	Revised Budget	Allocation	YTD Actuals	Underspend %
2110101	Civil Service	120,833,856	134,270,409,664	131,756,649,968	130,022,632,702	-1.3%
2110102	Judiciary		6,137,239,680	6,017,332,464	5,917,948,608	-1.7%
2110103	Police and Prisoners		121,912,530,816	121,912,530,816	121,912,530,816	0.0%
2110104	Military		202,229,508,288	202,229,508,288	202,229,508,288	0.0%
2110105	Members of Parliament		13,669,500,000	13,669,500,000	13,650,000,000	-0.1%
2110106	Teachers		76,467,774,240	72,930,151,008	72,584,418,192	-0.5%
2110108	Police Immigration		6,014,615,424	6,014,615,424	6,014,614,929	0.0%
2110109	Coastal Guards		9,043,128,000	9,043,128,000	9,043,128,000	0.0%
2110110	Intelligence Forces		8,827,560,048	8,827,560,048	8,827,560,048	0.0%
2110111	Fire Brigade		4,212,599,040	4,212,599,040	4,212,049,920	0.0%
2110112	Presidential Guards		7,360,354,176	7,360,354,176	7,355,747,712	-0.1%
2110201	Contractual Employees	442,000,000	10,381,400,000	10,381,400,000	9,418,609,725	-9.3%
2110203	Other Temporary Employees	418,000,000	73,641,563,880	71,365,136,480	69,030,085,310	-3.3%
2110301	RESPONSIBILITY ALLOWANCE	6,000,000	57,959,228,960	57,253,046,960	55,243,347,068	-3.5%
2110302	HARDSHIP ALLOWANCE	16,800,000	25,908,728,000	25,908,728,000	25,860,367,200	-0.2%
2110303	SPECIAL ALLOWANCE	-269,565,984	166,076,923,044	164,650,879,834	161,023,191,443	-2.2%
2110304	HONOR ALLOWANCE		1,447,895,200	1,447,895,200	1,383,895,200	-4.4%
2110306	Security Guard Allowance	96,000,000	5,755,820,000	5,749,959,992	5,706,091,968	-0.8%
2110307	Finance Allowance		34,043,760,000	34,043,760,000	32,939,898,016	-3.2%

2110308	Eid bonus		11,991,645,218	11,941,766,510	11,723,814,754	-1.8%
2120103	EMPLOYER CONTRIBUTION TO STAFF PENSIONS SCHEME		1,915,686,400	1,755,262,080	1,500,539,040	-14.5%
2120104	Gratuity		640,000,000	640,000,000	637,585,846	-0.4%
2120203	Employee Medical Expenses		6,671,840,800	6,671,840,800	6,669,266,492	0.0%
2210101	ELECTRICITY	213,520,000	6,900,939,616	6,900,939,611	6,601,354,607	-4.3%
2210102	WATER AND SEWAGE CHARGES	-133,000,000	2,688,019,363	2,679,019,352	2,222,867,991	-17.0%
2210104	OTHER UTILITIES, SUPPLIES AND SERVICES	66,600,000	676,600,000	676,600,000	670,984,690	-0.8%
2210201	Telephone, Facsimile, Mobile Phone & Postal Service	407,500,000	8,540,315,829	8,540,315,423	8,187,274,131	-4.1%
2210205	SATELLITE ACCESS SERVICES	-398,424,641	3,244,173,371	3,244,173,371	3,244,073,371	0.0%
2210301	Domestic Travel Costs	355,000,000	11,058,048,946	9,431,303,350	9,101,104,239	-3.5%
2210401	International Travel Costs	-206,148,000	9,860,999,882	5,439,811,154	5,069,445,793	-6.8%
2210407	International Cooperation Expenses		50,000,000	50,000,000	49,020,000	-2.0%
2210502	Currency Printing Expenses	-350,000,000	4,150,000,000	4,150,000,000	4,011,661,600	-3.3%
2210503	SUBSCRIPTIONS TO NEWSPAPERS, MAGAZINES AND PERIODICALS		2,357,972,136	2,357,972,134	2,186,257,157	-7.3%
2210504	ADVERTISING, AWARENESS AND PUBLICITY CAMPAIGNS	65,750,000	4,550,180,612	4,550,180,612	4,534,991,248	-0.3%
2210507	Tender Advertisement Expenses		150,000,000	150,000,000	143,125,800	-4.6%
2210508	Printing Driving License Documents.		2,000,000,000	2,000,000,000	2,000,000,000	0.0%
2210510	Printing of Vehicle Books	-1,250,000,000	3,750,000,000	3,750,000,000	3,712,550,974	-1.0%
2210511	Passport And Visas Printing		800,000,000	800,000,000	538,554,360	-32.7%
2210512	Office Material Printing		650,000,000	650,000,000	594,118,943	-8.6%
2210601	Rent Of Vehicles	-178,000,000	308,000,000	308,000,000	253,939,097	-17.6%
2210602	Rent Of Offices	-280,000,000	976,220,000	976,220,000	824,610,000	-15.5%
2210603	Rent Of Houses	77,000,000	5,500,766,688	5,471,706,688	5,348,834,550	-2.2%
2210714	Training & Employee Examination	250,281,400	20,054,513,400	19,476,702,000	19,292,449,347	-0.9%
2210715	Islamic school curriculum training		350,000,000	288,750,000	284,584,300	-1.4%
2210716	Islamic schools and Mosques Registration		200,000,000	200,000,000	199,960,000	0.0%
2210802	BOARDS, COMMITTEES, CONFERENCES AND SEMINARS	288,754,129	9,273,156,491	6,415,405,221	6,212,015,633	-3.2%
2210803	National independence day 26 June and 18 May		2,029,348,000	2,029,348,000	2,025,821,000	-0.2%
2210806	Vice President Office Expenses		7,300,000,000	7,300,000,000	7,299,999,996	0.0%
2210807	MEDALS, AWARDS AND HONOURS	465,000,000	5,874,597,268	5,642,820,109	5,454,465,818	-3.3%
2210808	Peace Building Expenses	2,244,500,000	25,123,428,372	24,103,018,372	24,102,930,271	0.0%
2211001	MEDICAL DRUGS		3,593,122,525	3,593,122,520	3,581,623,804	-0.3%
2211002	Medical Reagents for kidneywashing machine		2,000,000,000	2,000,000,000	1,998,824,130	-0.1%
2211004	FUNGICIDES, INSECTICIDES AND SPRAYS		150,000,000	150,000,000	141,945,000	-5.4%
2211009	Primary School Books Expenses		2,108,894,308	2,108,894,308	2,108,884,000	0.0%
2211015	Food & Rations	-1,840,000,000	116,862,143,542	116,862,143,540	114,473,450,088	-2.0%
2211016	Uniforms & Clothing		12,388,252,146	12,388,252,144	12,314,117,826	-0.6%
2211021	Bedding & Linen		1,450,926,000	1,450,926,000	1,450,921,968	0.0%
2211034	Purchase of Livestock grassing		200,000,000	200,000,000	200,000,000	0.0%
2211101	Office Stationery	44,750,000	7,996,548,910	7,434,184,927	7,169,966,106	-3.6%
2211201	Petrol, Diesel & Oil Expenses	-142,940,900	43,896,516,319	39,630,730,120	39,047,941,758	-1.5%
2211301	BANK SERVICE COMMISSION AND CHARGES		5,000,000,000	5,000,000,000	5,000,000,000	0.0%
2211303	INMATES ALLOWANCE		566,000,000	566,000,000	565,999,997	0.0%
2211304	Hospitals Expenses	-66,600,000	6,457,400,000	6,457,400,000	5,879,765,326	-8.9%
2211306	Expense for evaluation of CPI	-200,000,000	950,000,000	690,000,000	682,247,000	-1.1%
2211307	Aid and development coordination		200,000,000	200,000,000	198,650,000	-0.7%

2211308	LEGAL FEES, ARBITRATION AND COMPENSATION PAYMENTS		2,650,000,000	2,650,000,000	2,577,942,038	-2.7%
2211309	expense encouraging trade license		690,000,000	690,000,000	689,983,530	0.0%
2211311	Expenses for Somaliland Investment Co.	-180,000,000	623,000,000	623,000,000	617,638,000	-0.9%
2211313	Security Operations Exp.		200,000,000	200,000,000	199,999,992	0.0%
2211314	TEMPORARY COMMITTEE EXPENSES		1,555,555,556	1,555,555,556	1,555,555,440	0.0%
2211316	EMBASSY AND CONSULAR EXPENSES	4,521,510,000	18,521,510,000	18,521,510,000	18,520,527,900	0.0%
2211324	Reimbursement Of Previous Years	-220,000,000	180,000,000	180,000,000	118,307,052	-34.3%
2211325	Witness And Criminal Investigation Expenses		572,951,575	572,951,575	562,130,904	-1.9%
2211326	Judges Expenses		293,500,000	293,000,000	292,054,000	-0.3%
2211327	Attorney Of Poorer Expenses		96,740,000	96,740,000	72,555,500	-25.0%
2211328	Exploration And Monitoring Of Natural Resources		350,000,000	218,750,000	217,230,000	-0.7%
2211329	Mine Clearance Expenses		300,000,000	300,000,000	299,504,900	-0.2%
2211330	Archeology Expenses		1,049,850,000	1,010,475,000	1,008,335,480	-0.2%
2211331	Conservation of Wild Life And Environment		300,000,000	300,000,000	299,120,000	-0.3%
2211332	Study And Testing Energy Production Expenses		450,000,000	450,000,000	449,163,000	-0.2%
2211333	Censorship & religion expansion		68,000,000	68,000,000	68,000,000	0.0%
2211334	Regions Expenses		12,169,800,000	12,169,800,000	12,166,731,612	0.0%
2211335	Revenue Collection Expenses	100,000,000	3,760,911,489	3,760,911,488	3,759,036,900	0.0%
2211336	Budget Preparation Expenses	1,300,000,000	3,101,326,615	3,101,326,615	3,100,800,000	0.0%
2211337	Preparation Of Financial Statements		2,384,000,000	2,384,000,000	2,384,000,000	0.0%
2211338	Office And Home Decoration Expenses	-130,000,000	895,744,500	563,936,125	463,574,625	-17.8%
2211339	Unexpected Expenses of Defence		57,100,000,000	57,100,000,000	57,097,268,000	0.0%
2211340	Anti-Smuggling and Expenses	100,000,000	1,950,000,000	1,950,000,000	2,133,312,979	9.4%
2211341	Operational Expenses					
2211342	Special Expenses		10,993,472,349	10,993,472,348	10,993,464,411	0.0%
2211344	Quran Competition Events Expenses	-300,000,000				
2211345	Regional And Districts Demarkation	-610,000,000	40,000,000			
2211347	Transportation Of Financial And Accounting Documents		250,000,000	250,000,000	250,000,000	0.0%
2211348	State Recognition Fund	-4,521,510,000	20,478,490,000	20,290,990,000	19,875,363,327	-2.0%
2211350	Protection Of Mineral Resources		700,000,000	700,000,000	686,245,420	-2.0%
2211351	Database & IT Development Expenses	-150,000,000	579,120,000	579,120,000	572,017,000	-1.2%
2211352	Law Reform Expenses	-234,000,000	4,783,310,856	3,903,147,380	3,807,473,580	-2.5%
2211353	Fixed & Current Asset Registration Expenses		400,000,000	400,000,000	399,657,914	-0.1%
2211355	Protection of Environmental Degradation Costs		950,000,000	950,000,000	949,260,530	-0.1%
2211356	Monitoring of Schools & Universities		1,430,000,000	1,430,000,000	1,357,239,000	-5.1%
2211357	Food And Supplies Quality Control	150,000,000	486,653,432	486,653,432	486,650,000	0.0%
2211358	Petrol & Water Exploration Costs		600,000,000	600,000,000	600,000,000	0.0%
2211359	Investment Promotion Costs		750,000,000	750,000,000	748,136,760	-0.2%
2211361	Clearance of Public Land					
2211362	Expense for Service & Supervision of Private Education		250,000,000	250,000,000	249,038,060	-0.4%
2211363	TV Abroad Office Expenses	-92,041,988	2,161,518,012	2,161,518,012	2,151,618,000	-0.5%
2211364	Expenses for keeping of ocean Natural resources & piracy protection		1,088,000,000	1,088,000,000	1,084,743,720	-0.3%
2211365	PFM Office Expenses		4,200,000,000	4,200,000,000	4,190,238,200	-0.2%
2211366	Genocide Investigation Office		600,000,000	600,000,000	597,158,840	-0.5%
2211367	Curriculum Arrangement Expenses		500,000,000	500,000,000	479,835,600	-4.0%
2211368	Reselling of Transport Plate Numbers		8,000,000,000	8,000,000,000	7,975,560,000	-0.3%

2211369	Purchase Of Tv Programs		1,575,000,000	1,575,000,000	1,574,620,000	0.0%
2211370	Purchase Of Radio Programs		1,539,300,000	1,539,300,000	1,538,430,000	-0.1%
2211371	Employment Expenses		500,000,000	500,000,000	500,000,000	0.0%
2211374	Berbera Corridor Joint Operationalization Committee (JOC)	-250,000,000	150,000,000	150,000,000	32,432,000	-78.4%
2211375	Weather Forecast Costs		465,000,000	465,000,000	431,045,000	-7.3%
2211377	NDP Advocacy Costs	-75,000,000	425,000,000	425,000,000	416,555,500	-2.0%
2211379	Improvement of National Emblems Costs		660,000,000	660,000,000	659,392,975	-0.1%
2211380	Monetary And Evaluation Of International Organizations Expenses		1,010,000,000	1,010,000,000	990,853,260	-1.9%
2211381	Navigation Expenses					#DIV/0!
2211382	Financial Guards Expenses		1,804,800,000	1,804,800,000	1,802,700,000	-0.1%
2211383	Employee Grade Classification Costs		300,000,000	300,000,000	299,973,310	0.0%
2211384	Accountant General Office Expenses		300,000,000	300,000,000	300,000,000	0.0%
2211387	Minor Office Expenses	451,671,000	4,016,292,492	4,016,292,449	3,833,020,394	-4.6%
2211388	Plants Conservation & Production		420,000,000	420,000,000	419,941,000	0.0%
2211390	Master Plan Expenses	234,000,000	1,792,902,031	1,792,902,028	1,792,805,270	0.0%
2211393	Statistical Costs	-70,000,000	645,130,000	645,000,000	643,464,600	-0.2%
2211395	Radio & National TV Studio Expenses	-400,000,000	483,164,786	483,164,786	340,251,000	-29.6%
2211396	Unexpected Expenses	220,000,000	18,616,369,233	18,616,369,232	18,606,970,563	-0.1%
2211397	Constitution's Improvement cost.		1,100,000,000	1,100,000,000	1,099,000,000	-0.1%
2211398	Parliamentary Coordination expenses		210,000,000	210,000,000	209,956,000	0.0%
2211399	Expenditure for ICT Policies and regulations		220,000,000	220,000,000	219,300,000	-0.3%
2211409	Audit Inspection expenses		6,000,000,000	6,000,000,000	6,000,000,000	0.0%
2211410	Re-nationalization of Assets					
2220101	Routine Maintenance Of Vehicles And Engines	602,429,000	16,382,264,174	15,402,136,711	15,359,708,970	-0.3%
2220203	Maintenance Of Hospitals And Mchs	-100,000,000	256,200,000	221,011,600	216,174,500	-2.2%
2220204	Maintenance of Offices	-53,800,000	2,923,002,650	2,810,127,648	2,544,541,931	-9.5%
2220205	Maintenance of Houses		270,000,000	270,000,000	267,046,984	-1.1%
2220208	Maintenance of Air Strips		100,000,000	100,000,000	75,843,200	-24.2%
2220212	Maintenance of Post And Telecommunication Equipment					
2220214	Maintenance of Mosque and Quranic Schools		297,000,000	297,000,000	296,938,600	0.0%
2220215	Water machinery & Wells maintenance		2,363,149,520	1,167,351,460	996,850,000	-14.6%
2220216	Maintenance Of Schools And Universities	-1,300,000,000	1,352,000,000	1,352,000,000	1,080,522,570	-20.1%
2220217	Maintenance of Money					
2400102	PFM program					
2400201	Recreational & Sports Expenses		5,854,400,000	5,854,400,000	5,828,114,635	-0.4%
2400202	Beer, Wajaale & Oodwayne Project		3,000,000,000	3,000,000,000	2,986,172,500	-0.5%
2400203	Airstrips Development Costs		2,539,873,300	2,031,898,640	2,014,413,750	-0.9%
2400204	Testing of livestock breeding		2,500,000,000	2,000,000,000	1,998,614,953	-0.1%
2400205	Qool Caday & Aroori Project		660,000,000	660,000,000	656,700,000	-0.5%
2400206	Livestock Vaccination & medication		4,000,000,000	4,000,000,000	3,989,309,200	-0.3%
2400207	Reforestation Costs		200,000,000	180,000,000	179,760,000	-0.1%
2400208	National Service Program		36,986,816,128	36,986,816,128	36,771,022,557	-0.6%
2400209	Anti-erosion Expenses					
2400210	Seed Replication Exp.		304,000,000	304,000,000	299,390,000	-1.5%
2400211	Elections Expenses		28,800,000,000	28,800,000,000	28,800,000,000	0.0%
2400212	Dates Project		87,000,000	21,750,000	21,750,000	0.0%

2400213	e-Government implementation		2,000,000,000	1,800,000,000	1,799,067,700	-0.1%
2400214	Country code sourcing		500,000,000	400,000,000	399,998,200	0.0%
2400215	Agriculture research and extension project		1,000,000,000	700,000,000	700,000,000	0.0%
2400216	Plant protection project		1,000,000,000	1,000,000,000	990,828,000	-0.9%
2400217	Support For JPLG	-956,250,000	4,908,750,000	4,908,750,000	4,139,628,000	-15.7%
2400218	Support For the Development of Eastern regions		24,000,000,000	24,000,000,000	23,964,925,391	-0.1%
2400219	expenditure Support For Youth Development		2,000,000,000	2,000,000,000	2,000,000,000	0.0%
2400220	Fuel levy income		32,500,000,000	32,500,000,000	32,499,999,984	0.0%
2400221	Support for Dayaxa and Lasanood Schools		3,600,000,000	3,600,000,000	3,325,276,393	-7.6%
2400222	Restocking Project		4,000,000,000	3,200,000,000	3,198,960,000	0.0%
2400224	Seasonal Range reserves Project		1,000,000,000	1,000,000,000	999,997,000	0.0%
2400225	Wildlife protection project		600,000,000	540,000,000	539,961,600	0.0%
2400226	Erigavo & Lasanod Hospitals Project		3,066,000,000	3,066,000,000	3,058,900,000	-0.2%
2400227	Expenditure for agriculture data collection		1,000,000,000	250,000,000	65,052,000	-74.0%
2400228	Expenses For ICT Centers paration		500,000,000	400,000,000	399,720,000	-0.1%
2400229	Oil and Minerals research project		4,000,000,000	3,400,000,000	3,399,023,313	0.0%
2510101	Budget Subsidy	117,282,128	6,271,790,012	6,271,790,012	6,271,790,012	0.0%
2510102	Food Price Subsidy.	-16,800,000	446,200,000	90,000,000	90,000,000	0.0%
2640101	EDUCATIONAL ALLOWANCE		303,000,000	303,000,000	299,000,000	-1.3%
2640103	Support For Scholarship		700,000,000	700,000,000	646,213,621	-7.7%
2640201	EMERGENCY RELIEF (FOOD, MEDICINE, BLANKETS, CASH GRANT, TENTS AND OTHER TEMPORARY SHELTER ETC.)		700,000,000	700,000,000	697,480,000	-0.4%
2640202	Resettlement Idps Expenses		250,000,000	250,000,000	249,045,920	-0.4%
2640203	Disaster's Expenses		4,000,000,000	4,000,000,000	3,996,076,779	-0.1%
2640204	OTHER EMERGENCY RELIEF AND REFUGEE ASSISTANCE		300,000,000	300,000,000	299,832,220	-0.1%
2640401	Support For Disability Organization		950,000,000	950,000,000	949,999,264	0.0%
2640402	Support For Schools	700,000,000	7,678,000,000	7,678,000,000	7,548,430,539	-1.7%
2640407	Support For Universities and Institutes		1,800,000,000	1,800,000,000	1,800,000,000	0.0%
2640408	Support for National Political parties		3,052,000,000	3,052,000,000	3,052,000,000	0.0%
2640409	Support For Accountants Association	-340,000,000	60,000,000	60,000,000	53,704,000	-10.5%
2640410	Support For Orphan Schools		3,084,000,000	3,084,000,000	3,079,999,867	-0.1%
2640411	Financial Support for 6 Regional Hospitals (Parliamentary Decision)		3,500,000,000	3,500,000,000	3,464,034,775	-1.0%
2640412	Support For Mental		1,600,000,000	1,600,000,000	1,599,995,664	0.0%
2640414	Support For Red Crescent		100,000,000	100,000,000	99,999,980	0.0%
2640415	Support For Veterinary Association		100,000,000	100,000,000	99,600,000	-0.4%
2640416	Support For H. Nursing Schools		200,000,000	200,000,000	198,667,673	-0.7%
2640417	Support For CSI		4,035,665,200	4,035,665,200	4,035,665,200	0.0%
2640418	Support For Religion Committee		1,000,000,000	1,000,000,000	999,979,996	0.0%
2640419	Legal Aid Advocacy		300,000,000	300,000,000	300,000,000	0.0%
2640420	Support For Midwifery Association		300,000,000	300,000,000	296,724,016	-1.1%
2640421	Support for Laboratory Association		150,000,000	150,000,000	147,000,000	-2.0%
2640423	Support For SOLJA		400,000,000	400,000,000	385,540,000	-3.6%
2640424	Support For WIJA		150,000,000	150,000,000	150,000,000	0.0%
2640425	Support For Dawan		2,294,725,600	2,294,725,600	2,291,575,323	-0.1%
2640427	Support For Mental Hospitals		1,290,000,000	1,290,000,000	1,289,310,500	-0.1%
2640428	Support for S/Land Doctors Association		80,000,000	80,000,000	79,992,000	0.0%

2640429	General Supports		4,627,000,000	4,627,000,000	4,534,799,992	-2.0%
2640430	Support For Dararwayne Army Training School		1,500,000,000	1,500,000,000	1,500,000,000	0.0%
2640431	Support Office Diaspora		1,900,000,000	1,900,000,000	1,899,875,433	0.0%
2640432	Support For Libraries		1,000,000,000	1,000,000,000	997,994,975	-0.2%
2640433	Now support of the Organization		1,100,000,000	1,100,000,000	1,099,994,001	0.0%
2640434	Support For Burco Street Children		300,000,000	300,000,000	300,000,000	0.0%
2640436	Support For Manhal Hospital		200,000,000	200,000,000	200,000,000	0.0%
2640437	Support for Civil Servant Association		100,000,000	100,000,000	99,995,500	0.0%
2640438	Support For national Singers	208,800,000	2,146,800,000	2,146,800,000	2,136,740,000	-0.5%
2640441	Support For Art Academy		200,000,000	200,000,000	159,357,580	-20.3%
2640442	Support for Vulnerable People		250,000,000	250,000,000	249,460,000	-0.2%
2640443	Support for SONYO Umbrella		300,000,000	300,000,000	300,000,000	0.0%
2640446	Support for Special needs Schools		1,000,000,000	1,000,000,000	999,999,986	0.0%
2640447	Support for the Association of Drug Awareness and Eradication		700,000,000	700,000,000	670,000,000	-4.3%
3110201	Construction of residential houses					
3110202	Construction of Offices, Schools and Hospitals	1,730,600,000	51,823,600,000	43,814,579,390	42,394,922,459	-3.2%
3110204	Construction Jails	1,500,000,000	4,150,000,000	3,150,000,000	3,149,992,046	0.0%
3110205	Police Stations and other contractions		910,000,000	637,000,000	637,000,000	0.0%
3110299	CONSTRUCTION OF OTHER BUILDINGS		7,709,000,000	5,396,300,000	5,150,845,359	-4.5%
3110401	Construction of Roads and Bridges		5,870,000,000	5,870,000,000	5,870,000,000	0.0%
3110502	Construction of Water Wells		13,800,000,000	9,660,000,000	9,625,242,339	-0.4%
3110701	Purchase of vehicles	169,400,000	16,181,734,400	15,248,236,760	15,095,860,200	-1.0%
3110702	Purchase of Ships and boats		3,000,000,000	3,000,000,000	2,866,200,000	-4.5%
3111002	Purchase of Office Equipment	1,139,328,000	4,814,081,288	3,821,104,972	3,818,136,202	-0.1%
3111010	Purchase of lighting and Water materials	350,000,000	787,368,200	778,185,550	560,141,479	-28.0%
3111101	PURCHASE OF MEDICAL AND DENTAL EQUIPMENT	100,000,000	2,500,000,000	2,140,000,000	1,714,220,000	-19.9%
3111102	Dialysis Machine Procurement Cost					
3111104	Fishing equipment procurement		1,300,000,000	1,300,000,000	1,286,240,300	-1.1%
3111107	Purchase of laboratory. equipment					
3111108	PURCHASE OF POLICE AND SECURITY EQUIPMENT		12,200,000,000	12,200,000,000	12,199,999,200	0.0%
3111109	PURCHASE OF EDUCATIONAL AIDS AND RELATED EQUIPMENT	-900,000,000				
3111111	PURCHASE OF ICT NETWORKING AND COMMUNICATIONS EQUIPMENT		5,540,000,000	4,040,000,000	3,940,545,675	-2.5%
3111120	Purchase of other equity of the Government	-518,228,000	31,602,772,000	30,274,018,970	30,138,119,630	-0.4%
3111123	Purchase of passport equipment		170,000,000	170,000,000	170,000,000	0.0%
3111125	Purchase of Songs equipment		90,000,000	54,000,000	54,000,000	0.0%
3111201	Repairing And Maintenance Of Plants					
3111403	Research And Development	-141,000,000	1,729,000,000	1,263,250,000	1,252,517,496	-0.8%
5210503	Outstanding Bills	-2,400,000,000	7,299,600,000	7,299,600,000	7,223,904,603	-1.0%
5210504	Repayment of Domestic loans		75,000,000,000	75,000,000,000	75,000,000,000	0.0%
6210101	National Reserve		5,000,000,000	5,000,000,000	5,000,000,000	0.0%
Total			2,046,000,000,000	1,989,625,728,709	1,962,337,320,016	-1.4%