

Ministry of Finance Development

Budget and Planning Department



Annual Fiscal Report

2021

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Executive Summary

The resilience of government revenue collection has continued in 2021. Domestic revenue collection was 2.167 trillion SLSh (excl. grants and the carry over balance from 2020), representing a 49.6 billion SLSh or 2.3% surplus. Key revenue items for 2021 included taxes on imports and GST, making up over 55% of total revenue between them. Despite the global pandemic, total revenue collection was 7.7% or 154.4 billion SLSh higher than 2020 collections, primarily due to strong performance on import tax revenues (collecting an additional 81 billion SLSh in 2021) and tax on goods and services GST, which grew by 8.7% (or an additional 23 billion SLSh in revenue this year). The first two months of the year saw the lowest monthly revenue collections, which was in keeping with prior trends but was exacerbated by the global slowdown following the COVID-19 pandemic and its related limitations. Other than that, revenue collection patterns remained consistent with recent years, with Customs and IRD performance rising in the third quarter. In terms of achieving revenue targets, Inland Revenue collections were 13% higher than targeted while Customs receipts were 1.1 percent more than expected, as a result of increased awareness to the effects of removing limitations.

On the expenditure side, the government spent 2.1 trillion SLSh or 98.3% of the 2.167 trillion SLSh budget approved for 2021. This approved budget includes the 65.5 billion SLSh supplementary budget—approved in the first half of the year—in addition to the original 2.1 trillion SLSh National Budget. With respect to performance against allocation for the period (i.e., requested and accepted expenditures), the government underspent by 1.25% (i.e., -26.8 billion SLSh). At the chapter level, performance was particularly very well (i.e., above 98% of allocated budget) for compensation of employees, Use of Goods & Services, Government Projects, Loan Repayment, Grants and Subsidy. Spending on Assets on the other hand was 7.4% below target. These performances are a significant improvement from previous fiscal years and reflect the government's commitment in enhancing the credibility of the national budget and ensuring the timely disbursement of funds to respective stakeholders. **The 2021 fiscal balance was 87.2 billion SLSh excluding grants.**

The government received 38.7 billion SLSh from the World Bank— -39.4% below the approved budget for 2021. On the expenditure side, 37.5 billion SLSh was spent on the three World Bank funded projects, representing a -41.3% underspend. The procurement of high value assets and services, that take time to acquire, continue to be the biggest obstacle on these projects. The government will continue to address this in order to improve budget execution on these projects. The fiscal balance on these projects was 1.2 billion SLSh.

Table 1: 2021 Fiscal Summary, SLSh

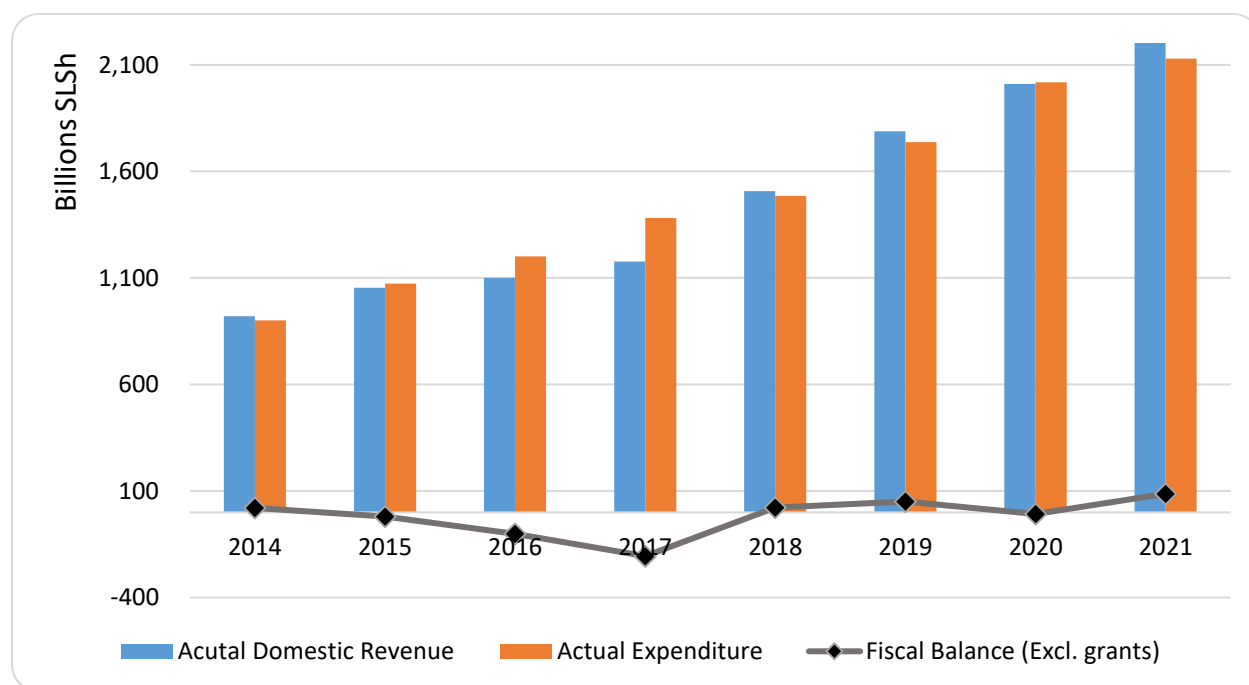
	Budget	YTD Actual	Difference	Diff. %
Total Revenue	2,230,918,361,920	2,254,114,103,266	23,195,741,346	1.04%
Domestic**	2,117,065,991,000	2,166,644,386,126	49,578,395,126	2.34%
2020 carry over balance	49,934,473,800	49,934,473,800	0	0.00%
WB grants	63,917,897,120	37,535,243,340	-26,382,653,780	-41.28%
Total Expenditure	2,230,918,361,920	2,216,578,859,926	-14,339,501,994	-0.64%
General Gvt Fund Spend	2,167,000,464,800	2,129,411,851,944	-37,588,612,856	-1.73%
WP project	63,917,897,120	37,535,243,340	-26,382,653,780	-41.28%
Fiscal Balance		87,167,007,982		
Domestic & 2020 Carry-over		87,167,007,982		

Note: the domestic revenue and expenditure from the general gvt fund include the 65.5 billion SLSh supplementary budget. Funds for the supplementary budget came from last year's fiscal balance (50 billion SLSh) and fees from the 2021 elections (15.5 billion SLSh).

****Includes collections from fees levied on parliamentary and local government election candidates in 2021.**

- JPLG Program doesn't included by this report.

Figure 1: Annual Fiscal Summary, 2014 - 2021 (SLSh)



A. Revenue

1. Composition of 2021 Domestic Revenue compared to 2020

In 2021, total revenue collected in Somaliland was 2.167 trillion SLSH. This is a 7.7% or (154.4 billion SLSH) increase from 2020, where 2.012 trillion SLSH was collected.¹ Revenue in 2021 was composed of 2.056.5 trillion SLSH of tax revenue (95%) and 110 billion SLSH of non-tax revenue (5%). Compared to 2020, non-tax revenue declined by 33.5%, while tax revenue grew by 11.4%. The increase in the Tax revenue demonstrates the Government of Somaliland's continued efforts towards improving domestic revenue mobilisation.

Taxes on imports, Sales tax and payroll and Payroll and workforce tax were the most important sources of government revenue in 2021. Together, these taxes accounted for over 60% of total collections. Taxes on imports accounted for 42% (905 billion SLSH) of total revenue; Somaliland remains largely dependent on imports of goods, while exports remain small. The second largest component of revenue, Sales tax, made up 13% (289 billion SLSH) of total revenue. Sales tax collection were marginally higher (8.7%) than 2020 collections, thought to be linked to Covid-19 restrictions. The third largest item, revenue from Payroll and Workforce, accounts for 6% (122 billion SLSH) of total revenue. All other revenue items make up the remaining 40% (849 billion SLSH) of total revenue. The composition of revenue is largely unchanged compared to previous years.

Table 2: Actual Revenue Collection in 2021 compared to 2020, SLSH

DESCRIPTION	Actual revenue collection (2020)	Actual revenue collection (2021)	Difference	%
Taxes	155,939,022,387	160,326,151,421	4,387,129,034	3%
Income and profits	50,257,066,552	38,195,011,859	-12,062,054,693	-24%
Payroll and workforce	105,681,955,835	122,131,139,562	16,449,183,727	16%
Goods and Services	640,549,233,768	742,483,714,354	101,934,480,586	16%
Sales tax	266,269,730,785	289,472,818,394	23,203,087,609	9%
Excise	10,924,338,820	18,731,227,242	7,806,888,422	71%
Registration taxes	55,864,611,652	87,732,921,805	31,868,310,153	57%
Other taxes on G&S	307,490,552,511	346,546,746,913	39,056,194,402	13%
International Trade	963,201,675,675	1,054,430,992,908	91,229,317,233	9%
Taxes on imports	823,937,974,067	905,579,859,239	81,641,885,172	10%
Taxes on exports	51,625,512,662	58,548,503,613	6,922,990,951	13%
Port taxes	87,638,188,946	90,302,630,056	2,664,441,110	3%
Other Taxes	86,934,510,274	99,285,243,166	12,350,732,892	14%
2% tax in Eastern Regions	86,703,672,851	94,203,053,024	7,499,380,173	9%
Other	230,837,423	5,082,190,142	4,851,352,719	2102%
Other Revenue	165,604,258,411	110,118,284,277	-55,485,974,134	-34%
Property Income	36,028,097,922	35,926,122,679	-101,975,243	0%
Sales of Goods and Services	52,981,512,404	65,395,839,501	12,414,327,097	23%
Fines and Voluntary Transfers	10,974,930,367	7,046,490,097	-3,928,440,270	-36%
Transfers not classified elsewhere	65,619,717,718	1,749,832,000	-63,869,885,718	-97%
Total	2,012,228,700,515	2,166,644,386,126	154,415,685,611	8%

¹ All data in this report is presented in nominal terms.

Figure 2: Tax and Non-Tax collection, 2020 & 2021 (SLSh billion)

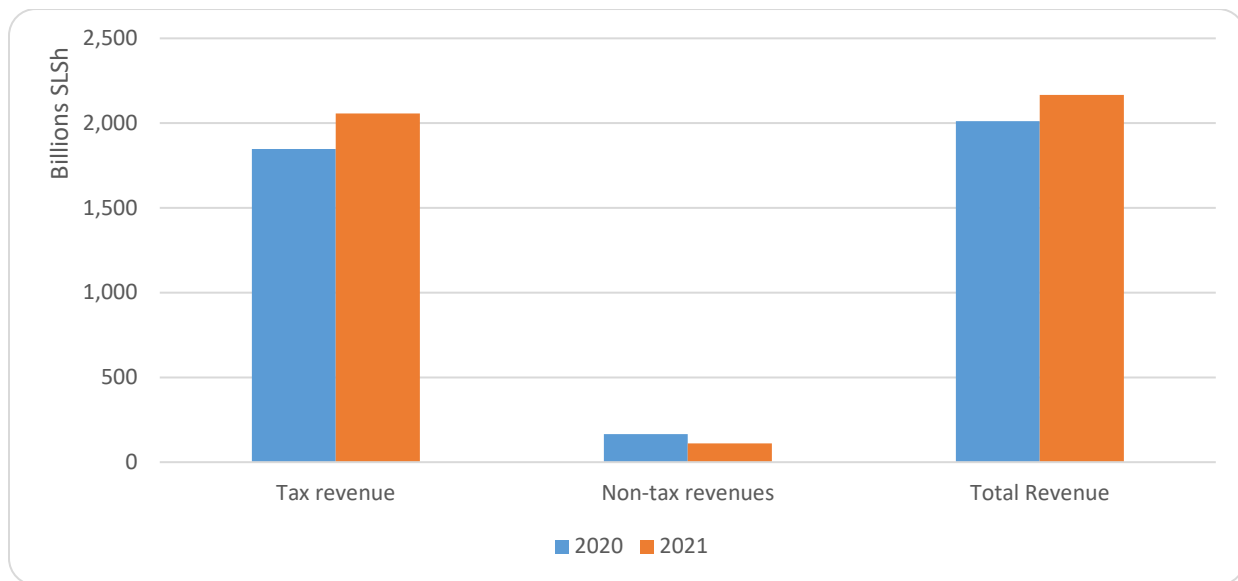
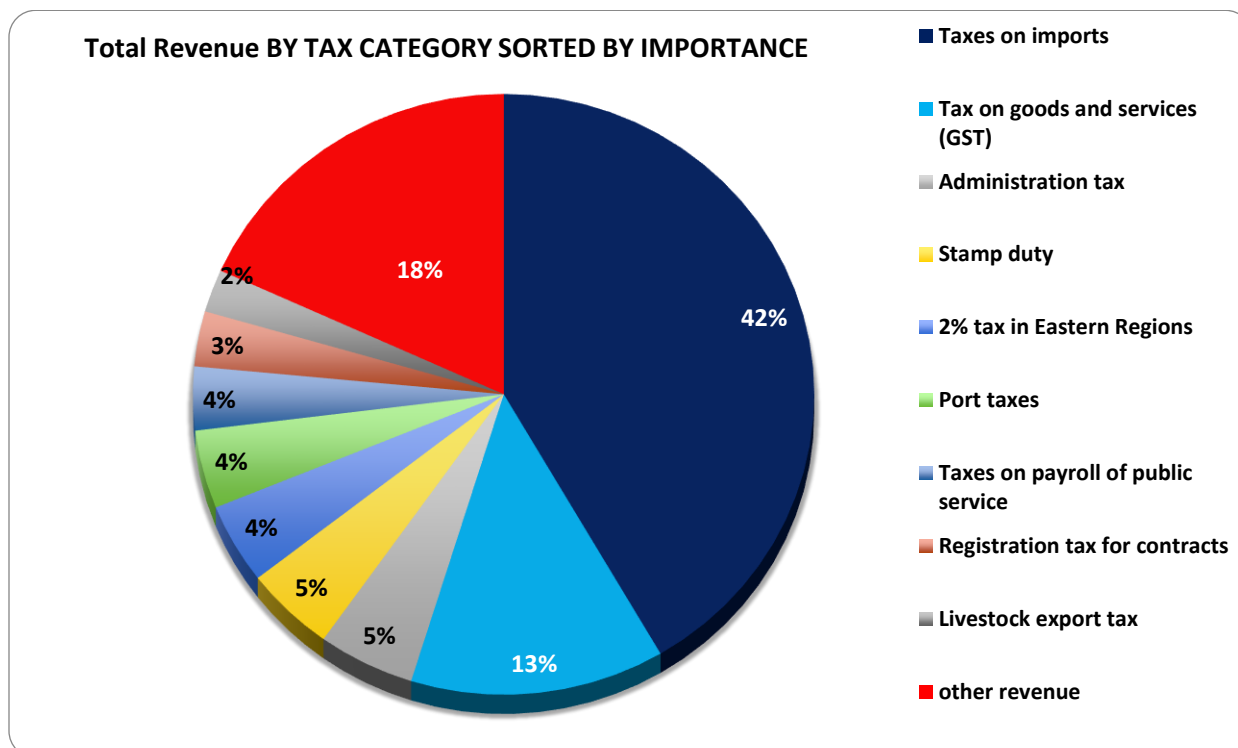


Figure 3: Composition of revenue in Somaliland by tax category, 2021



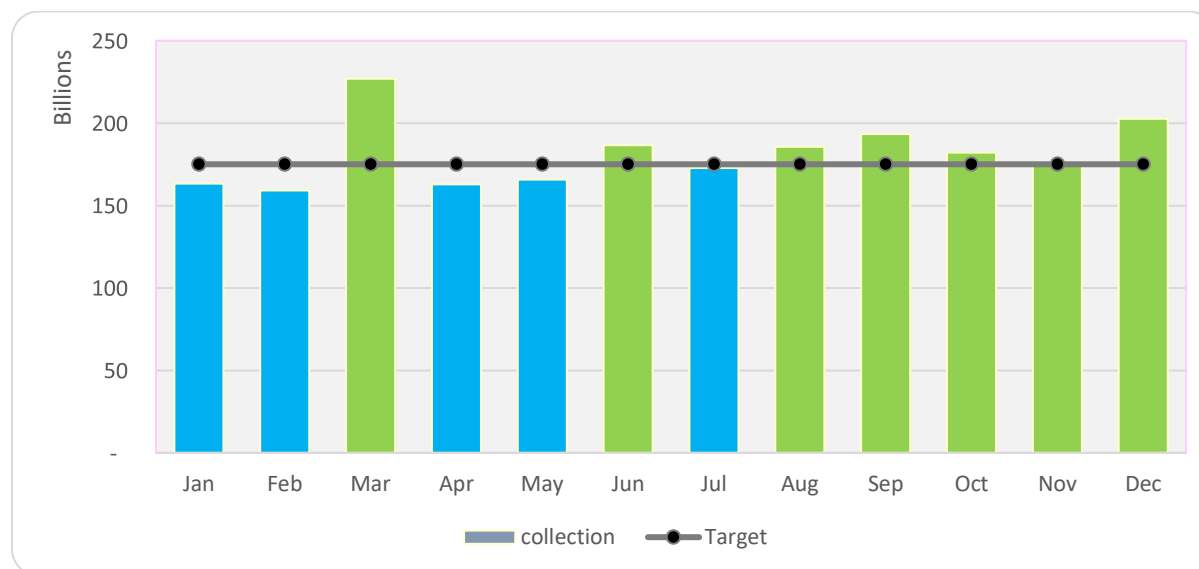
Across the top five revenue earning items, collection has generally increased across 2021, as shown in Table 3 below.

Table 3: 2020 and 2021 revenue collection, top five revenue items

Code	Description	2020 Collection	2021 Collection	Difference (SLSH)	(%)
1150101	Taxes on imports	823,937,974,067	905,579,859,239	81,641,885,172	10%
1140301	Tax on goods and services (GST)	266,269,730,785	289,472,818,394	23,203,087,609	9%
1140821	Administration tax	99,972,677,184	109,306,993,133	9,334,315,949	9%
1140902	Stamp duty	89,479,380,127	102,201,798,739	12,722,418,612	14%
1160201	2% tax in Eastern Regions	86,703,672,851	94,203,053,024	7,499,380,173	9%

2. Collections by Month

Revenue collection was somewhat variable across 2021, particularly during the months of April and May due to the Covid-19 pandemic and some other circumstance. In the first five months of 2021, collections were on average 7% below monthly targets, except in March. It was the highest revenue collection in 2021. In the second part of the year, collections grew on average by 3% per month between June and December 2021 and were on average 7% above target. As expected, the strongest performing month was March (SLSH 227.3 billion, with a close to 42.6% growth month on month increase). The increase in revenue was due to income from the parliament candidates as well as local candidate fees. Increased imports and additional revenue from other income. The final quarter of the year also saw sustained strong revenue collections, with significant increases in December, the second highest performing month, and September, the third highest performing month. The lowest monthly revenue was collected in February (SLSH 159.2 billion, 10% below monthly collection targets).

Figure 4: Monthly revenue collection, total revenue 2021 (SLSH billion)

Comparing 2020 and 2021, as shown in Figure 5, monthly revenue collection in 2021 were on average 11% higher than those for 2020. Revenue collections were higher in March, May and Sep, in March trend is driven by a new revenue source (which IRD have currently coded under Registration contracts account) from a fee charged to Somaliland's national election candidates, both for parliament and local government council across the country. This is a new source of revenue for Somaliland and was not included in the forecast as it was unforeseen., the monthly trends for revenue from import tax and sales

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tax largely mirror the overall monthly revenue trend (see Figures 6 below). For both sales and import taxes, August and Sep were high-performing months. Similarly, March was the strongest performing month for both these taxes.

Figure 5: Monthly revenue collection, total revenue 2020 and 2021 (SLSH billion)

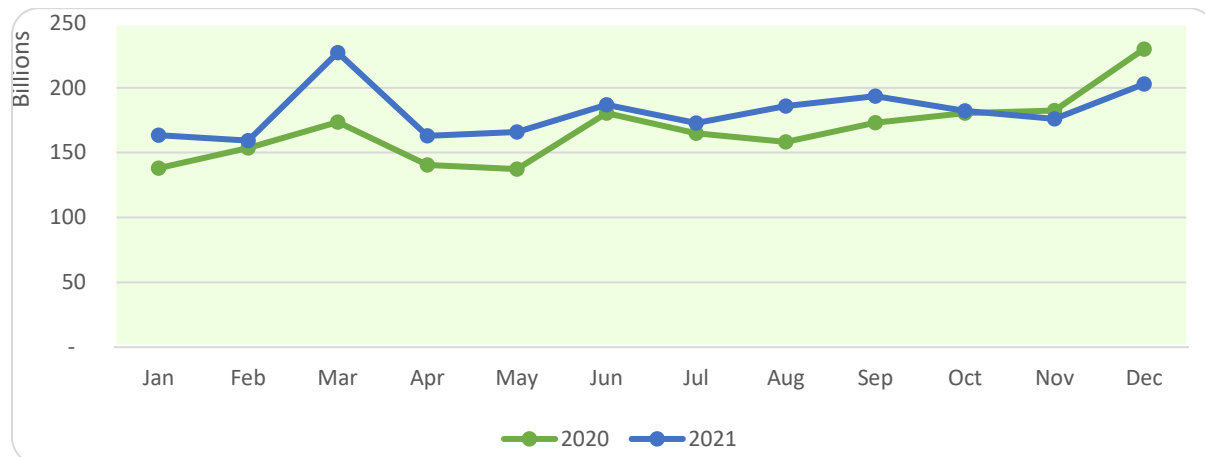
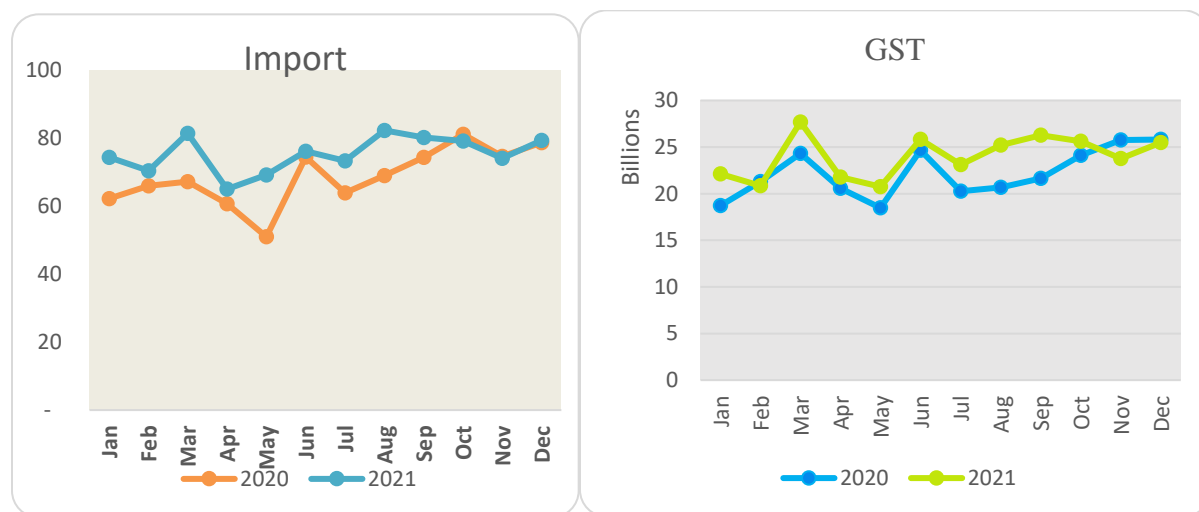


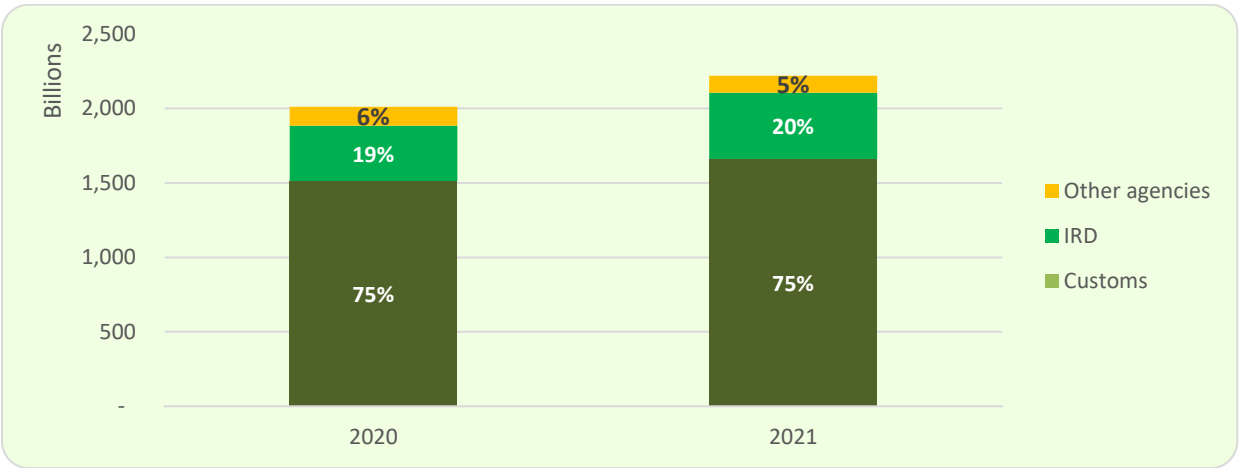
Figure 6: Monthly revenue collection for (left) import tax and (right) sales tax, 2020 and 2021



3. Collections by Agency

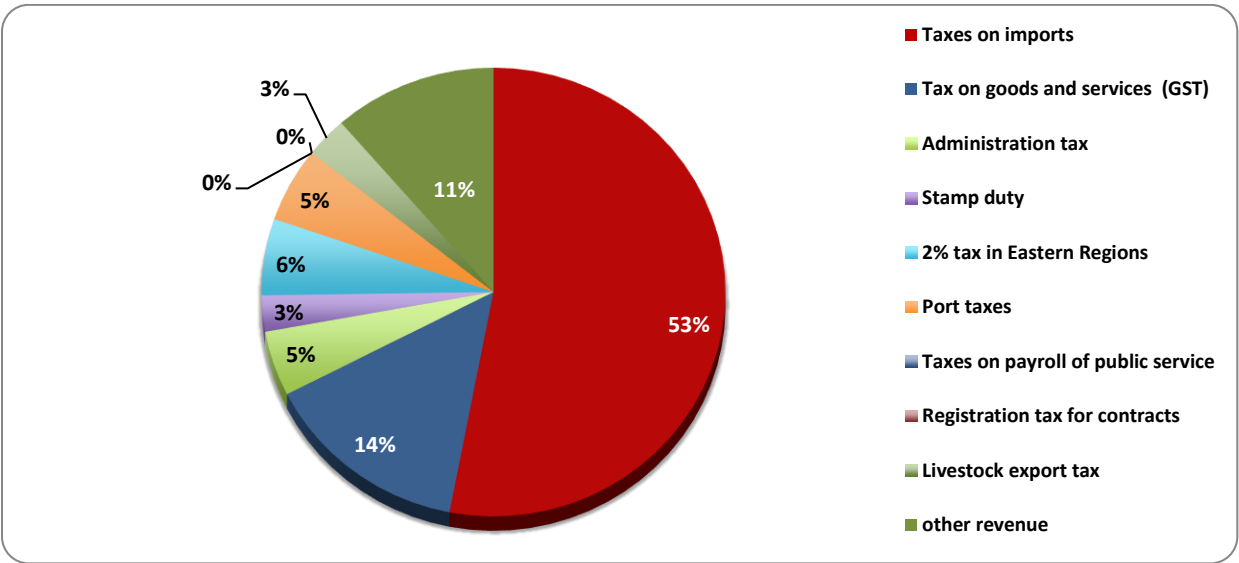
The two major revenue collecting authorities in Somaliland are the Ministry of Finance Development's Customs and Inland Revenue (IRD) departments. In 2021, Customs collected 75% (1.6 trillion SLSH) of revenues and IRD collected 20% (500 billion SLSH) of total revenue; other agencies are responsible for the remaining 5%. As shown in Figure 7, compared to 2020, IRD has gained a slightly larger share of revenue in 2021, compared to 19% (372 billion SLSH) of revenues in 2020, Customs' overall proportion remained unchanged from 2020. Despite the fact that the share has remained unchanged, Customs revenue collection still grew by 9% (130.6 billion SLSH) between 2020 and 2021, while revenue collection by IRD increased by 27% (90 billion SLSH) across the period.

Figure 7: Revenue collected by responsible agencies in SLSH (billion) and % contribution to the total in 2020 & 2021



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 2021. Although the value of revenues collected by Customs has increased significantly over the last year (8%), the composition of revenue remains largely unchanged from 2020, 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 2021 compared to 2020.

Figure 8: Composition of revenue collected by the Customs Authority in Somaliland by tax category 2021



The majority of customs revenues continue to be collected by the Berbera customs station, at the port, where 65.2% of total customs revenues were collected in 2021. Kalabaydh remains the second largest contributor at 21.2% due to khat imports from Ethiopia. The other 18 customs stations collect the remaining 13.6% of customs revenue. Across 2021, quarter three (Q3) was the highest performing quarter

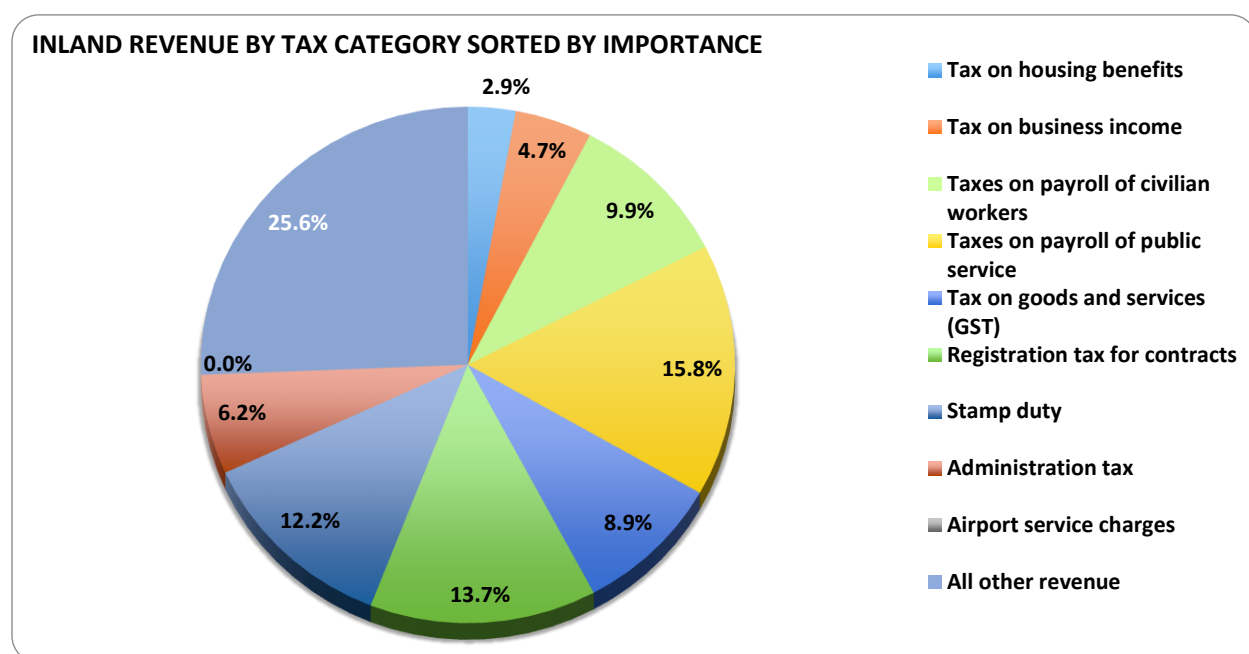
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in terms of revenue collection by Customs Stations, followed by the fourth quarter (Q4). The first two quarters saw significantly lower collections compared to the latter two, as shown in Table 4.

Table 4: Revenue Collection by Custom Stations in 2021

Stations	Q1	Q2	Q3	Q4	% of Total Customs
Berbera	283,801,850,021	273,998,576,037	278,475,667,235	277,247,566,540	65.2%
Kalabaydh	90,720,233,128	79,654,965,863	98,670,976,632	93,248,116,126	21.2%
Zaylac	23,386,797,125	24,827,801,674	27,445,575,587	22,849,721,401	5.8%
Harg-airport	9,126,844,104	9,257,090,939	10,817,353,914	11,220,954,440	2.4%
Wajaale	4,569,453,844	5,881,175,703	6,714,445,476	6,894,026,245	1.4%
Borama	4,431,298,842	4,428,200,973	6,557,072,447	6,258,897,540	1.3%
Bali-gubadle	333,974,149	447,063,506	4,614,690,060	4,426,694,885	0.6%
Farawayne	541,961,469	575,451,516	3,632,460,988	3,802,958,351	0.5%
Allaybaday	193,323,093	242,850,714	2,431,516,402	4,704,981,628	0.4%
Laascaanood	1,330,876,507	1,768,230,555	1,663,411,091	1,668,635,629	0.4%
Buroa	1,458,832,342	511,977,024	1,635,693,171	1,160,415,104	0.3%
Caasha-cado	430,283,916	1,191,708,085	553,619,492	348,002,200	0.1%
Sanaag	716,926,427	454,029,101	421,233,023	744,300,489	0.1%
Caynabo	438,305,937	355,328,605	414,306,042	331,208,042	0.1%
Xariirad	145,789,267	164,135,442	401,000,399	497,408,740	0.1%
Hargeisa	210,034,213	201,824,395	284,759,096	281,822,826	0.1%
Lug-haya	144,912,447	271,418,255	-	65,496,635	0.0%
Abaarso	38,176,288	74,199,546	92,107,720	152,005,171	0.0%
Beer	32,960,542	24,665,584	61,062,842	54,715,982	0.0%
Dilla	5,906,533	9,227,828	7,061,808	11,338,871	0.0%
TOTAL	422,058,740,194	404,339,921,345	444,894,013,425	435,969,266,845	100%

For IRD, the largest revenue item collected in 2021 was taxes on payroll of the public sector, totalling 74.8 billion SLSH and accounting for 15.8% of total IRD collection due to the high number of people employed by the Government of Somaliland. The second largest item was registration tax for contracts at 64.6 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, private payroll tax and administration tax.

Figure 9: Composition of revenue collected by IRD in Somaliland by tax category, 2021

As shown in Table 5, the majority of IRD revenues were collected by the Hargeisa office, accounting for over 68% of total collections in 2021. 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 17% 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 15% of total IRD collections.

Table 5: Revenue Collection by IRD Offices in 2021

Stations	Q1	Q2	Q3	Q4	% of Total IRD
Hargeisa	83,111,142,223	78,782,111,540	71,852,405,239	88,593,171,375	68%
Berbera	21,582,714,733	17,837,323,173	19,685,823,123	21,607,624,341	17%
Burco	7,012,758,835	4,130,538,002	4,897,662,188	4,933,758,993	4%
Boorama	6,836,258,896	4,610,169,632	4,281,332,194	3,614,194,863	4%
Gabiley	3,040,898,550	2,449,996,522	2,767,294,936	2,892,794,374	2%
Ceerigaabo	2,410,326,290	1,725,354,851	1,543,850,524	1,525,283,474	2%
Laascaanood	2,541,932,551	949,138,695	1,433,416,002	1,117,937,815	1%
Caynabo	761,702,811	229,335,087	267,758,442	295,903,999	0%
Saylac	275,843,589	411,760,943	375,220,652	412,060,619	0%
Total	127,573,578,478	111,125,728,445	107,104,763,300	124,992,729,853	100%

4. Performance against Target

The Ministry of Finance Development sets revenue collection targets for each revenue item and for the Customs and IRD stations and offices. In 2021, the overall target for revenue was 2.230 trillion SL\$H, including grants from the World Bank, while 2.167 trillion SL\$H, excluding grants from the World Bank. As

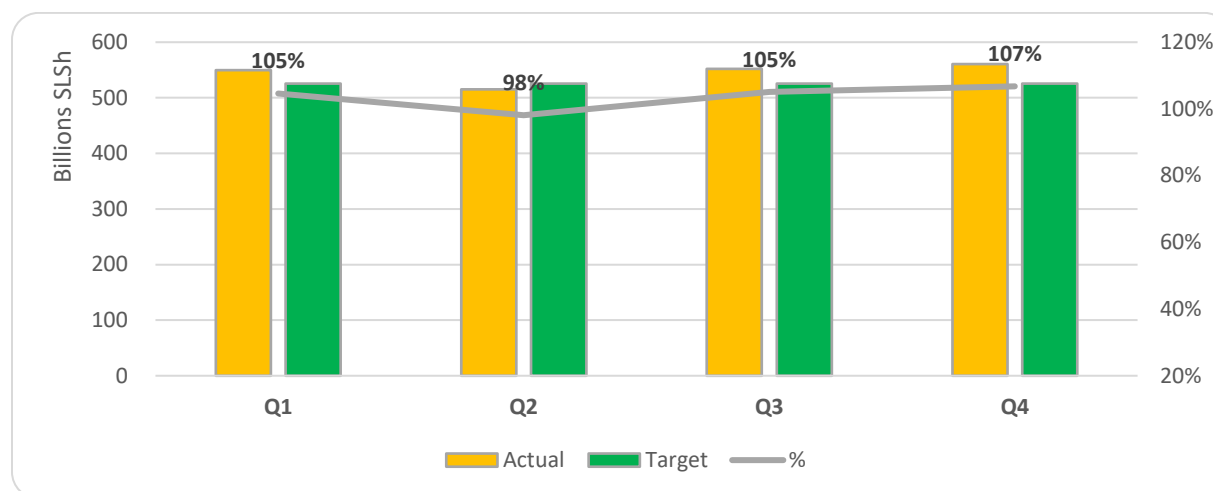
this report is focusing on the performance of domestic revenue collection in 2021, grants from the World Bank will be excluded in this analysis.

Overall revenue collection in 2021 was 2.216 trillion SLSH, above the total collection target by SLSH 49.6 billion. Table 6 provides a summary of the actual performance of the major revenue categories for 2021, compared to their revenue targets. Tax revenue collections for 2021 were 3% (51.7 billion SLSH) above their target, while non-tax revenues saw a 2% (-2.2 billion SLSH) deficit.

Table 6: Actual revenue collection compared to the budget targets, 2021

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection (to date)	Difference	%
Taxes	143,225,802,234	160,326,151,421	17,100,349,187	12%
Income and profits	38,597,928,345	38,195,011,859	-402,916,486	-1%
Payroll and workforce	104,627,873,889	122,131,139,562	17,503,265,673	17%
Goods and Services	709,219,686,276	742,483,714,354	33,264,028,078	5%
Sales tax	283,206,571,401	289,472,818,394	6,266,246,993	2%
Excise	22,986,356,931	18,731,227,242	-4,255,129,689	-19%
Registration taxes	69,839,527,980	87,732,921,805	17,893,393,825	26%
Other taxes on G&S	333,187,229,964	346,546,746,913	13,359,516,949	4%
International Trade	1,060,064,260,760	1,054,430,992,908	-5,633,267,852	-1%
Taxes on imports	898,232,053,322	905,579,859,239	7,347,805,917	1%
Taxes on exports	65,047,134,764	58,548,503,613	-6,498,631,151	-10%
Port taxes	96,785,072,675	90,302,630,056	-6,482,442,619	-7%
Other Taxes	92,266,880,171	99,285,243,166	7,018,362,995	8%
2% tax in Eastern Regions	91,622,171,648	94,203,053,024	2,580,881,376	3%
Other	644,708,523	5,082,190,142	4,437,481,619	688%
Other Revenue	112,289,361,559	110,118,284,277	-2,171,077,282	-2%
Property Income	38,754,388,656	35,926,122,679	-2,828,265,977	-7%
Sales of Goods and Services	60,777,729,668	65,395,839,501	4,618,109,833	8%
Fines and Voluntary Transfers	9,257,243,235	7,046,490,097	-2,210,753,138	-24%
Transfers not classified elsewhere	3,500,000,000	1,749,832,000	-1,750,168,000	-50%
Fiscal balance	49,934,473,800	49,934,473,800	0	0%
Fiscal balance	49,934,473,800	49,934,473,800	0	
TOTAL	2,167,000,464,800	2,216,578,859,926	49,578,395,126	2%
Grants	63,917,987,120	37,535,243,340	-26,382,743,780	-41%
TOTAL	2,230,918,451,920	2,254,114,103,266	23,195,651,346	1%

Figure 10 shows the overall collection trend, with a gradual increase in collections across the first half of 2021, with collections exceeding the target in the second half of the year. The revenue tax on contracts, Somaliland's largest revenue item, outperformed the 2021 target by 18.2 billion SLSHs, recording income from the national election, which increased registration collection. This led to higher -than-average revenue collection in the first and the second quarters of the year, as shown in Figure 10, shows that high volume of imports and livestock exports collected increased revenue in Q3. This is led to increase revenue collection in the second half of the year.

Figure 10: Revenue performance, actual collection compared to target by quarter, 2021(SLSH billion)

4.1.Revenue items

As shown in Table 7, the revenue line that most exceeded the target in 2021 was registration tax for contracts, over-performing against the target by 40% (18.6 billion SLSH). This trend is driven by a new revenue source (which IRD have currently coded under Registration contracts account) from a fee charged to Somaliland's national election candidates, both for parliament and local government council across the country. This is a new source of revenue for Somaliland and was not included in the forecast as it was unforeseen, as well as higher registration of contracts. Other notable improvements, noted in Table 7, was on income from tax on payroll of public services, and stamp duty where collections exceeded the revenue target by 20% and 24% (16 and 14 billion SLSH). respectively, tax collection from the payroll of public sector workers performed strongly in 2021, collecting an additional 14.1 billion SLSH, 24% 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 5%, early analysis suggests improved compliance from large taxpayers as a key driver.

Table 7: Top 5 over-performing revenue items in 2021

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection	Difference	%
Registration tax for contracts	46,435,997,116	64,647,223,004	18,211,225,888	39%
Stamp duty	84,993,038,093	101,976,935,996	16,983,897,903	20%
Taxes on payroll of public service	60,300,543,904	74,480,868,942	14,180,325,038	24%
Taxes on imports	898,232,053,322	905,365,842,292	7,133,788,970	1%
Entry fee at airport (foreigners)	15,499,752,571	22,321,933,874	6,822,181,303	44%

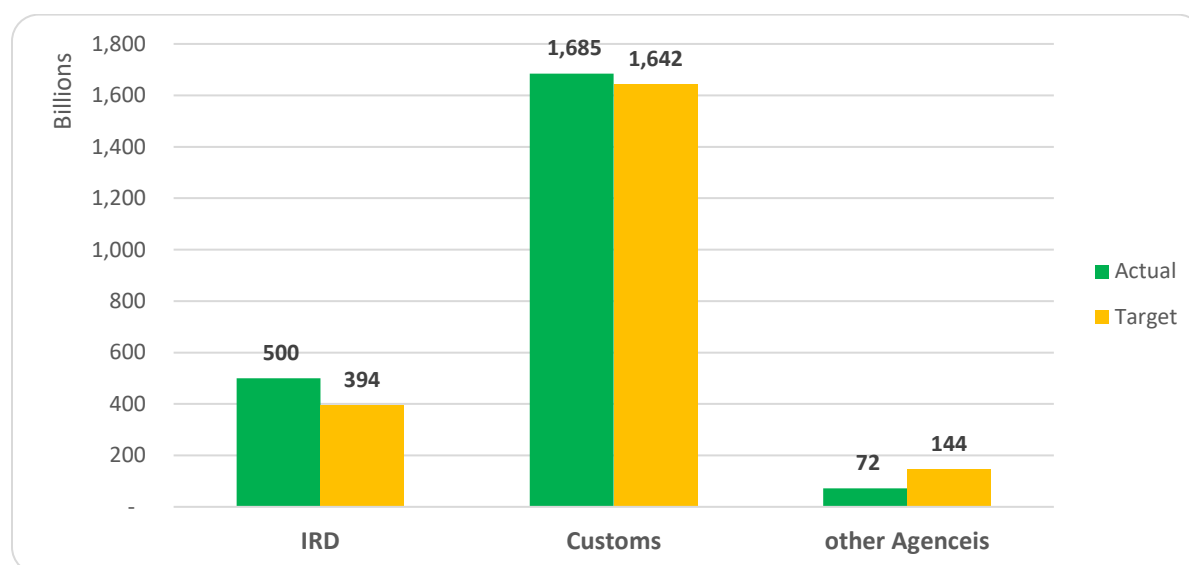
As shown in Table 8, the revenue line that underperformed most compared to target in 2021 was current grants from world bank, performing 42% (28 billion) below the target and port taxes due to the COVID-19 pandemic impacting on international trade. The third largest underperforming revenue item was the excise tax on goods, performing 19% (4 billion SLSH) below target. Revenue from the Livestock export levy and other income from posts and telecommunications were the third and fourth underperforming items due to the cancelation of hajj in 2021, again, a consequence of the global pandemic.

Table 8: Top 5 underperforming revenue items in 2021

DESCRIPTION	Budget Forecast (annual)	Actual revenue collection	Difference	%
Current grants from international institutions	63,917,987,120	39,285,075,340	-28,132,821,780	-42%
Port taxes	96,785,072,675	90,302,630,056	-6,482,442,619	-7%
Excise on goods, vehicles, tobacco, cosmetics,	22,986,356,931	18,731,227,242	-4,255,129,689	-19%
Livestock Export taxes	11,542,473,450	7,570,340,819	-3,972,132,631	-34%
Other income from Posts & Telecom.	10,886,452,009	7,008,177,000	-3,878,275,009	-36%

4.2. Revenue agencies

In 2021, the IRD department exceeded its collection target by 27% or 90 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 SLSH billion

Customs experienced a significant surplus of 3% (43 billion SLSH) against their overall collections target for 2021. A range of revenue lines collected by customs overperformed, although some items 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 Agriculture, Ministry of Fisheries and Ministry of Energy and minerals.

4.3. Regional performance

Table 9 shows the 2021 performance by each Customs Station in terms of revenue collection against target. Compared to previous year, Berbera strongly overperformed its annual revenue target due to the high volume of imported goods previously affected by the pandemic. Saylac, and Caynabo were the main underperforming customs stations. Hargeysa Airport linked to the international travel restrictions still in place as a result of the pandemic, as well as the growth in international arrivals was lower than anticipated. For Morodijeex region particularly Baligubadle, the target was based on 2019 collections;

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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 2021

Stations	Budget Forecast (annual)	Budget Forecast (to date)	Actual revenue collection (to date)	Difference	%
Seylac	102,627,498,479	102,627,498,479	98,824,911,257	-3,802,587,222	-4%
Caynabo	2,355,598,282	2,355,598,282	1,479,293,626	-876,304,656	-37%
C/Gaabo	1,829,718,790	1,829,718,790	1,866,448,763	36,729,973	2%
Las-Canod	6,034,567,059	6,034,567,059	6,132,812,542	98,245,483	2%
Borama	20,538,812,671	20,538,812,671	20,666,602,815	127,790,144	1%
Burco	2,935,470,830	2,935,470,830	4,901,099,647	1,965,628,817	67%
Hargeysa	45,645,808,446	45,645,808,446	53,477,057,700	7,831,249,254	17%
Gabiley	368,856,917,175	368,856,917,175	387,672,440,653	18,815,523,478	5%
Berbera	1,091,420,969,165	1,091,420,969,165	1,110,283,927,993	18,862,958,828	2%
Total	1,642,245,360,896	1,642,245,360,896	1,685,304,594,996	43,059,234,100	3%

Table 10 shows the 2021 performance by each IRD Office and MDA in terms of revenue collection compared to target. Performance within the IRD offices and MDAs was much more varied than for Customs Stations. Hargeisa and Berbera were the main overperformers, with Hargeisa notably being more than SLSH 23.2 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 and MDAs actual revenue collection vs Budget forecast in 2021

Stations	Budget Forecast (annual)	Budget Forecast (to date)	Actual revenue collection (to date)	Difference	%
Caynabo	873,491,123	873,491,123	1,489,576,351	616,085,228	71%
C/Gaabo	4,573,560,828	4,573,560,828	6,177,136,201	1,603,575,373	35%
Burco	17,879,384,165	17,879,384,165	21,365,717,760	3,486,333,595	19%
Borama	17,404,571,324	17,404,571,324	19,675,664,412	2,271,093,088	13%
Seylac	1,415,653,627	1,415,653,627	3,950,781,559	2,535,127,932	179%
Gabiley	8,883,975,350	8,883,975,350	16,675,666,590	7,791,691,240	88%
Berbera	71,831,104,450	71,831,104,450	83,412,831,931	11,581,727,481	16%
Las-Canod	3,613,640,999	3,613,640,999	6,936,840,552	3,323,199,553	92%
Hargeysa	298,410,774,431	298,410,774,431	321,655,575,775	23,244,801,344	8%
Total	424,886,156,297	424,886,156,297	481,339,791,131	56,453,634,834	13%

B. Expenditure

5. Total Approved Budget

The Parliament approved budget for 2021 was SLSh 2.1 trillion SLSh. Table 11 below shows the initial budget allocations by Chapter. The table also shows the virements—reallocation of funds among spending lines—that were authorized during the fiscal year. There was also a 65.5 billion SLSh supplementary budget that was approved during the year to support the elections, further responses to the Covid-19 pandemic, etc. As a result of this, the revised government budget for 2021 was 2.167 trillion SLSh.

Table 11: 2021 Budget and Net Virements, SLSh

Description	Original Budget	Net Virements	Supplementary budget	Revised Budget	Share of Revised Budget
Compensation of Employees	1,080,737,049,340	4,211,464,902	14,482,576,000	1,099,431,090,242	50.74%
Use of Goods and Services	596,416,233,339	-11,665,559,984	1,485,780,910	586,236,454,265	27.22%
Government Projects	163,744,401,884	-346,615,168	19,005,601,000	182,403,387,716	8.56%
Assets	110,868,635,488	10,268,056,000	0	121,136,691,488	5.20%
Loan Repayment	76,854,596,000	1,400,000,000	8,500,000,000	86,754,596,000	4.06%
Grants	61,432,390,800	204,500,000	0	61,636,890,800	2.87%
Subsidy	6,446,693,149	-4,071,845,750	22,026,506,890	24,401,354,289	1.13%
National Reserve	5,000,000,000	0	0	5,000,000,000	0.23%
Grand Total	2,101,500,000,000	0	65,500,464,800	2,167,000,464,800	100.00%

6. Virements

6.1. Number of Virements in 2021 compared to 2020

In 2021, there was a slight decrease in the number of virements; 111 compared to the 126 in 2020. From the general government fund, 94 of the virements constituted normal transfers, while 11 were budget subsidies. At the MDA level, the ministry of finance made 22 of the 94 transfers in 2021.

Table 12: Number of Virements in 2020 and 2021

	Virements	2020	2021
General Gov't fund	Normal Transfers	89	94
	Budget Subsidy	18	11
World Bank Funded Project	DRM&PFM Project	5	3
	CSSP	13	1
	SEAP	1	2
	TOTAL	126	111

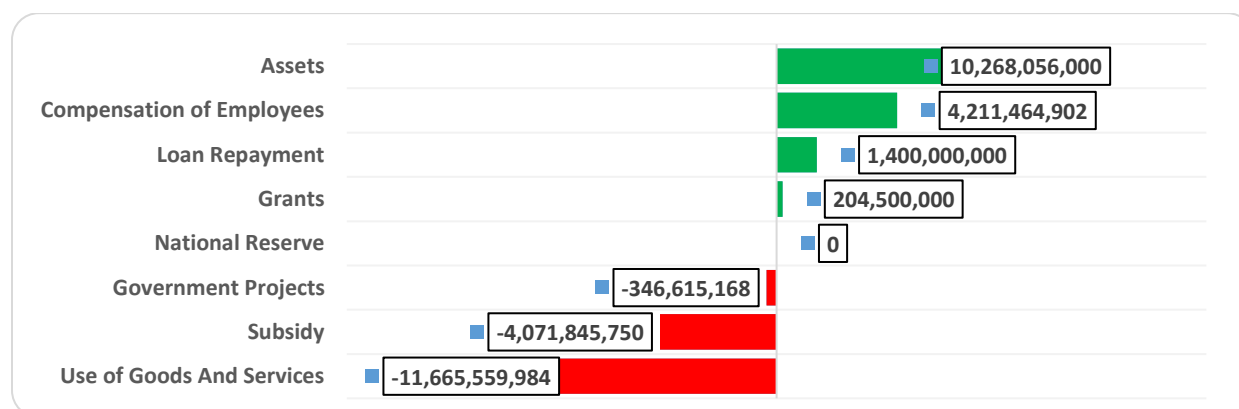
Table 13: Number of Virements made by MDAs in 2021

Code	MDA	Virements
031	The Council of Representatives	3
061	Civil Service Commission	1
091	Ministry of Foreign Affairs & International Cooperation	5
104	National Human Rights Commission	8
121	Ministry of Information & National Guidance	6
131	Ministry of Defence	2
141	Ministry of Planning & Development	2
151	Ministry of Finance & Development	22
155	National Insurance Agency	1
161	Ministry of Trade, Industries & Tourism	2
172	Energy Commission	1
181	Ministry of Transport & Road Development	2
201	Ministry of Livestock & Fishery Development	2
221	Ministry of Education & Science	3
223	National Commission of Higher Education	4
232	National Health Provision Commission	5
261	Civil Aviation & Airports Authority	1
292	Laws Reform Commission	2
301	Ministry of Employment, Social Affairs & Family	3
311	Ministry of Youth & Sports	2
331	National Tender Board Commission	5
341	National Disaster Preparedness & Food Reserve Authority	2
381	Somaliland Quality Control Commission	1
391	Good Governance & Anti-Corruption Commission	3
411	Ministry of Environment & Rural Development	1
431	Ministry of Investment Promotion	1
441	Ministry of Water Resources	4
Grand Total		94

6.2.Net Virements

Virements permit MDAs to redistribute resources from one category of expenditure to another under certain conditions. Table 11 and figure 12 below shows the net virements (sum of inflows and outflows from) from each spend category. As shown can be seen, the virements led to a net reduction SL\$ 11.7 billion of the original budget for Use of Goods & Services, while the subsidy budget and the government projects' budget was reduced by SL\$ 4.1 billion and SL\$ 346.6 billion, respectively. These reductions led to a net increase in the budgets for Assets, Compensation of Employees and Loan repayments.

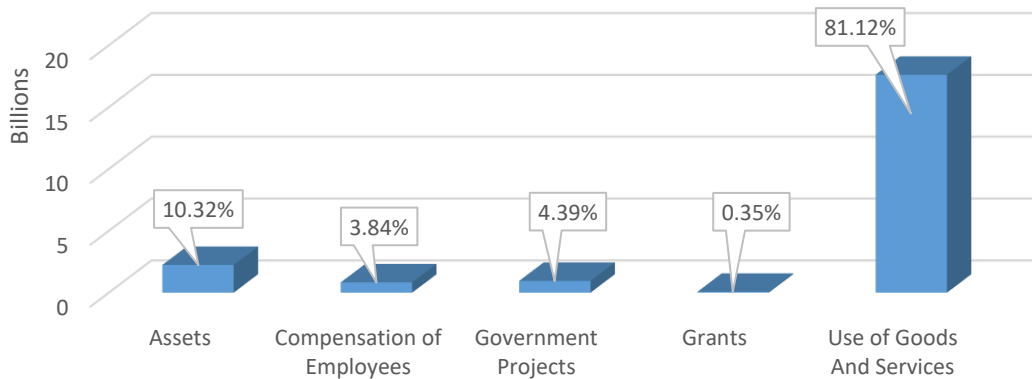
Figure 12: Net Virements made in 2021 by Chapter, SL\$



6.3.Normal Transfers (deductions)

The figure below shows the transfer deductions by spend category. As can be seen, most of the transfers came from the Use of Goods & Services Budget—more specifically 81%. About 10.3% was from the Assets chapter.

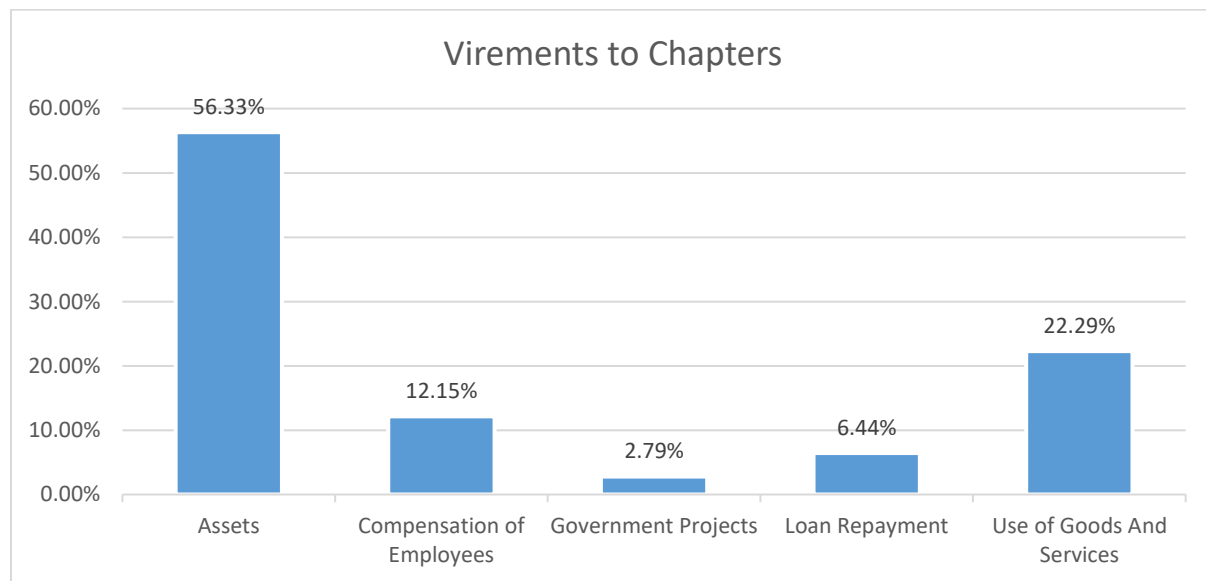
Figure 13: Virements (total deductions) by Chapter in SLSH and percent of total transfer deductions



6.4.Normal Transfers (increases)

On the other hand, about 56% of the transfer virements went to Assets while 12% went to Use of Goods and Services.

Figure 14: Virements (Total additions) by Chapter, percent of total



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6.5. Budget Subsidy

In 2021, 4.9 billion SLSh was transferred from the budget subsidy account to a number of MDAs in 8 virements. As shown in the table below, the National Insurance Agency had 22.62% of it; as it was recently established, its total budget of 2021 came from the budget subsidy account.

Table 14: Total Amount of Virements of the Budget Subsidy Account in SLSh

MDAs	Total of Virements
Civil Service Commission	(229,500,000)
Council of Elders	(96,750,000)
Energy Commission	(100,000,000)
Good Governance & Anti-Corruption Commission	(72,000,000)
Immigration Force	(79,920,000)
Ministry of Agriculture Development	(89,723,712)
Ministry of Employment, Social Affairs & Family	(173,088,680)
Ministry of Finance & Development	(622,511,424)
Ministry of Health Development	(602,465,792)
Ministry of Investment Promotion	(78,342,264)
Ministry of Transport & Road Development	(179,500,000)
Ministry of Water Resources	(300,000,000)
Ministry of Youth & Sports	(407,067,840)
National Human Rights Commission	(18,000,000)
National Insurance Agency	(1,107,745,766)
Office of The Public Prosecutor	(36,000,000)
Somaliland Quality Control Commission	(65,000,000)
The Police Force	(639,828,000)
Coastal Guard Force	520,597,728
Ministry of Finance and Development	305,000,000
Grand Total	(4,071,845,750)

6.6. World Bank Projects

World Bank funded projects had 6 virements with a total of 5.3 SLSh billion. 84 SLSh million was for the CSSP project, where 385 SLSh million was for the SEAP project. The DRM&PFM project had virements with a total of 4.8 SLSh billion constituting 91.15% of the total virements approved for all World Bank funded projects.

Project	Transfers to:	Transfers from:	%
DRM&PFM	2211413: Individual and Firm Consultant Fee	2,100,000,000	
	2210802: Boards, Committees, Conferences and Seminars	(2,100,000,000)	
	3111120: Purchase of Other Equity of The Government	2,200,000,000	
	2211413: Individual and Firm Consultant Fee	(2,200,000,000)	
	3110701: Purchase of Vehicles & Machines	530,000,000	
	2210714: Training & Employee Examination	(530,000,000)	
Sub-total	4,830,000,000	(4,830,000,000)	91.15%
SEAP	2210301: Domestic Travel Costs	350,000,000	
	2210401: International Travel Costs	(350,000,000)	
	3111002: Purchase of Office Equipment	35,000,000	
	3111001: Maintenance of Furniture and Fixture	(35,000,000)	
Sub-total	385,000,000	(385,000,000)	7.27%
CSSP	2210201: Telephone, Facsimile, Mobile Phone & Postal Service	84,000,000	
	2210401: International Travel Costs	(84,000,000)	
Sub-total	84,000,000	(84,000,000)	1.59%
TOTAL	5,299,000,000	(5,299,000,000)	100.00%

7. Supplementary Budget

In 2021, the Parliament approved a SL\$ 65.5 billion supplementary budget, mostly to cover the expenses of the May Parliamentary and Local Government elections, hardship allowances for the National Forces in the front lines at “Geedfuul”, and for the Repayment of Domestic Loans. The government spent 29% or SL\$ 19 billion on Election Expenses, SL\$ 8.5 billion on Repayment of Domestic Loans, SL\$ 9.2 billion as the aforementioned hardship allowance, SL\$ 4.1 billion as salaries for new recruits in the National Forces, and SL\$ 22 billion on Budget Subsidies (i.e., unexpected expenses, registration fees for women and minority election candidates, and Eid Bonuses for Ministers and Directors). The Supplementary Budget as a whole represents 3.02% of the Revised Budget.

Table 15: FY2021 Supplementary Budget, SL\$

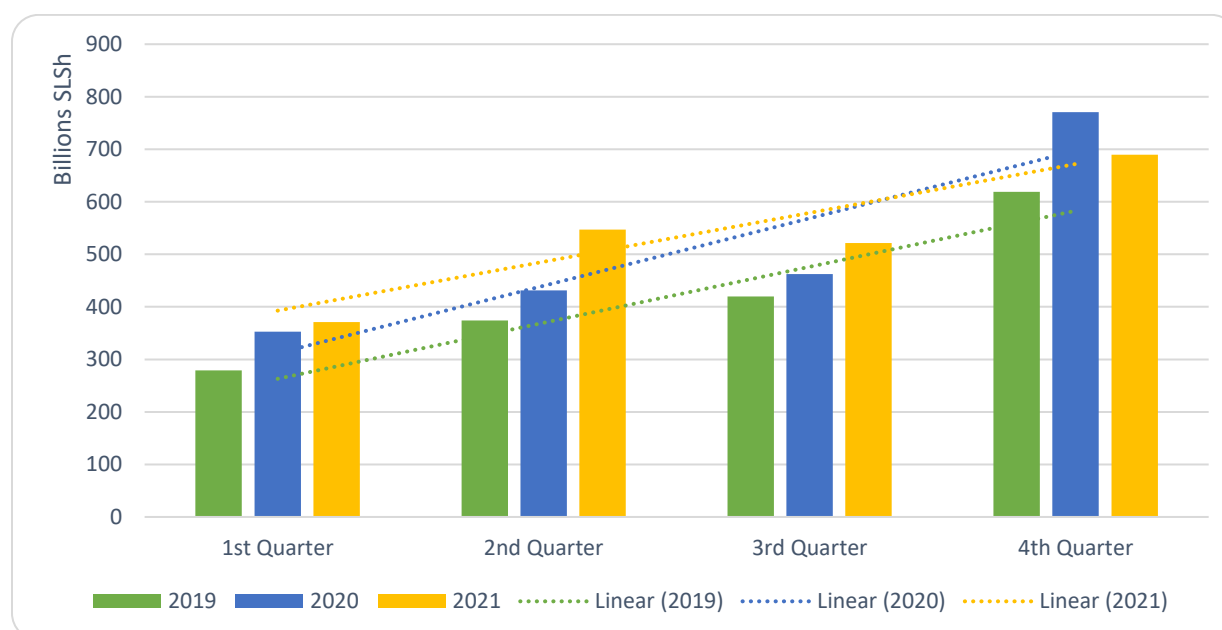
MDA	SUBHEAD Description	Supplementary Budget
The National Forces	Hardship Allowance	1,111,000,000
Somaliland Quality Control Commission	Expenditure for Laboratory Investigation & Fuel Quality Assurance	707,730,910
National Electoral Commission	Elections Expenses	19,005,601,000
The National Forces	Military	4,131,576,000
The National Forces	Hardship Allowance	9,240,000,000
The National Forces	Food & Rations	778,050,000
Ministry of Finance and Development	Repayment of Domestic Loans	8,500,000,000
Ministry of Finance and Development	Budget Subsidy	22,026,506,890
Grand Total		65,500,464,800

8. Actual Spend

8.1. Spend by Quarter

Figure 15 below shows the government's expenditure per quarter since 2019. With the exception of the fourth quarter, spending per quarter in 2021 was higher than the quarterly spend recorded in 2019 and 2020. Spending in the fourth quarter of 2021 was 10.5% lower than the spending recorded in the same period in 2020 but was 11.4% higher than the amount spent in 2019. The significantly higher spending in the fourth quarter of last year was due to the fact that a significant portion of the 2020 supplementary budget was executed in the last parts of the year. The total annual spending in 2021 increased by 5.5% compared to 2020 and by 22% compared to 2019. Note that in both 2020 and 2021, the government approved a supplementary budget, while there was no supplementary budget in 2019.

Figure 15: Spend of 2019, 2020 and 2021 by Quarter, SLSh



8.2.Spend by Chapter

In fiscal year 2021, the government spent SLSh 1.08 trillion on **Compensation of Employees**, or 50.73% of total spending. However, that was SLSh 10.3 billion less than the amount allocated for it, representing a 0.94% underspend. Analysis of this category shows that SLSh 1.07 trillion was spent on *Salaries and Wages*, while SLSh 9 billion was spent on social security contributions (i.e. *Health Insurance and National Social Security Systems schemes*). About 97.4% of the underspending came from the Salary category. This was due to a delay in the recruitment of many of the new government employees.

Spending on the **Use of Goods and Services** was SLSh 579.5 billion against an allocation of SLSh 586.2 billion, a decrease of 1.14%. This represented 27.22% of total government spending for the year.

Spending on **Government Projects** was SLSh 182.19 billion compared to the allocated amount of SLSh 182.28 billion, an underspend of 0.05%.

In fiscal year 2021, the government spent SLS 110.72 billion on **Assets**, which is SLS 8.89 billion or 7.43% less than the allocated amount. An analysis of this category shows that 81.23% of *Assets* was spent on the *Construction of Buildings*, the *Construction of Roads and Bridges*, the *Purchase of Specialized Plant, Equipment and Machinery*, and the *Purchase of Vehicles and Other Transport Equipment*. *Construction of Buildings* spending accounted for 40.46% of the underspending (or 6.7 billion SLSh); this was mostly due to a late virement in the amount of SLSh 5.6 billion made by the *Ministry of Foreign Affairs & International Affairs* and was allocated for building an institute for international relations. Consequently, it was extended to the 2022 budget.

In fiscal year 2021, the government spent nearly all of what was allocated for **Loan Repayment**. In particular, the government spent SLSh 86.55 billion on loan repayments, compared to a target of SLSh 86.75 billion, a 0.24% decrease or SLSh 207 million.

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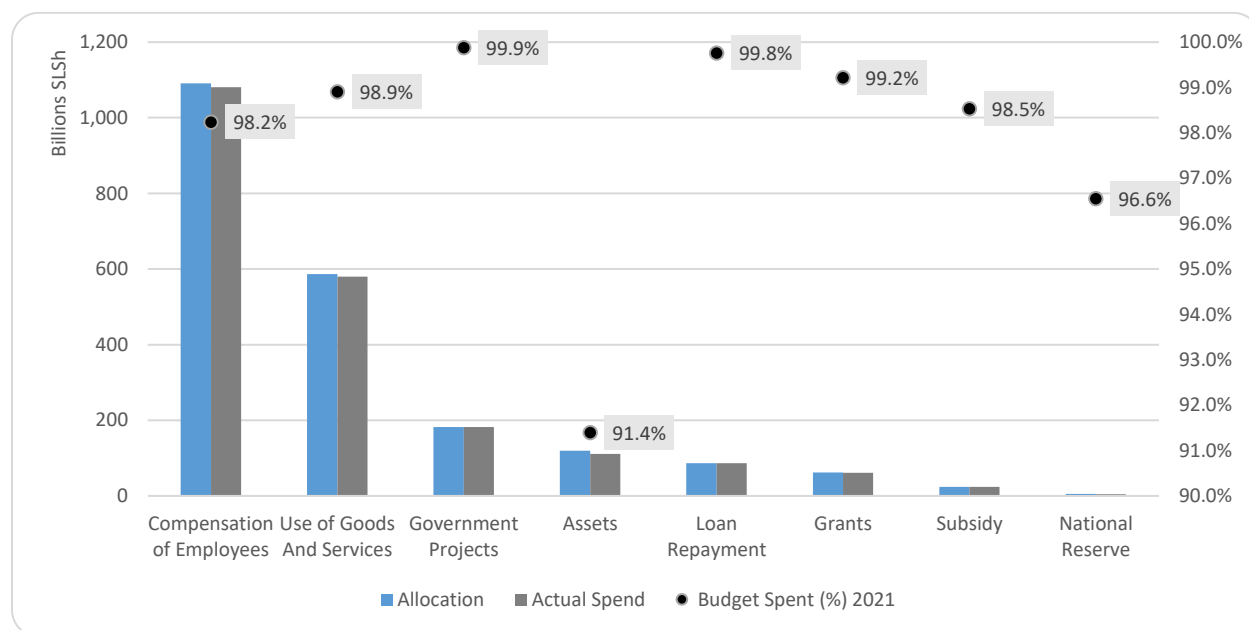
Grant expenditures amounted to SLSH 61.15 billion. This was an underspend of SLSH 480.9 million from the allocated amount, a decrease of 0.78%. A breakdown of this category shows that SLSH 49.87 billion was spent on *Other Current Grants and Transfers*, SLSH 10.18 billion on *Emergency Relief and Refugee Assistance*, and SLSH 1.1 billion on *Scholarships and Other Educational Benefits*.

The government has spent almost the entire allocated amount for **Subsidies** (SLSH 24 billion), and spent 96.56% of the **National Reserve Fund** (SLSH 4.82 billion), with an underspend of SLSH 172 million.

Table 16: Breakdown of Annual spend by Chapter, SLSH

Description	Revised Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Compensation of Employees	1,099,431,090,242	1,090,707,503,389	1,080,406,674,889	-10,300,828,501	-0.94%	98.2%
Use of Goods and Services	586,236,454,265	586,225,320,487	579,521,608,923	-6,703,711,564	-1.14%	98.9%
Government Projects	182,403,387,716	182,278,880,200	182,190,300,606	-88,579,594	-0.05%	99.9%
Assets	121,136,691,488	119,610,919,088	110,718,878,336	-8,892,040,752	-7.43%	91.4%
Loan Repayment	86,754,596,000	86,754,596,000	86,547,560,479	-207,035,521	-0.24%	99.8%
Grants	61,636,890,800	61,636,890,800	61,155,018,697	-481,872,103	-0.78%	99.2%
Subsidy	24,401,354,289	24,045,154,289	24,044,004,115	-1,150,174	0.00%	98.5%
National Reserve	5,000,000,000	5,000,000,000	4,827,805,900	-172,194,100	-3.44%	96.6%
Grand Total	2,167,000,464,800	2,156,259,264,253	2,129,411,851,944	-26,847,412,309	-1.25%	98.3%

Figure 16: Spend by Chapter in 2021, billions SLSh, percentages represent Actual Spend against Revised Budget



8.3.Spend by Sector

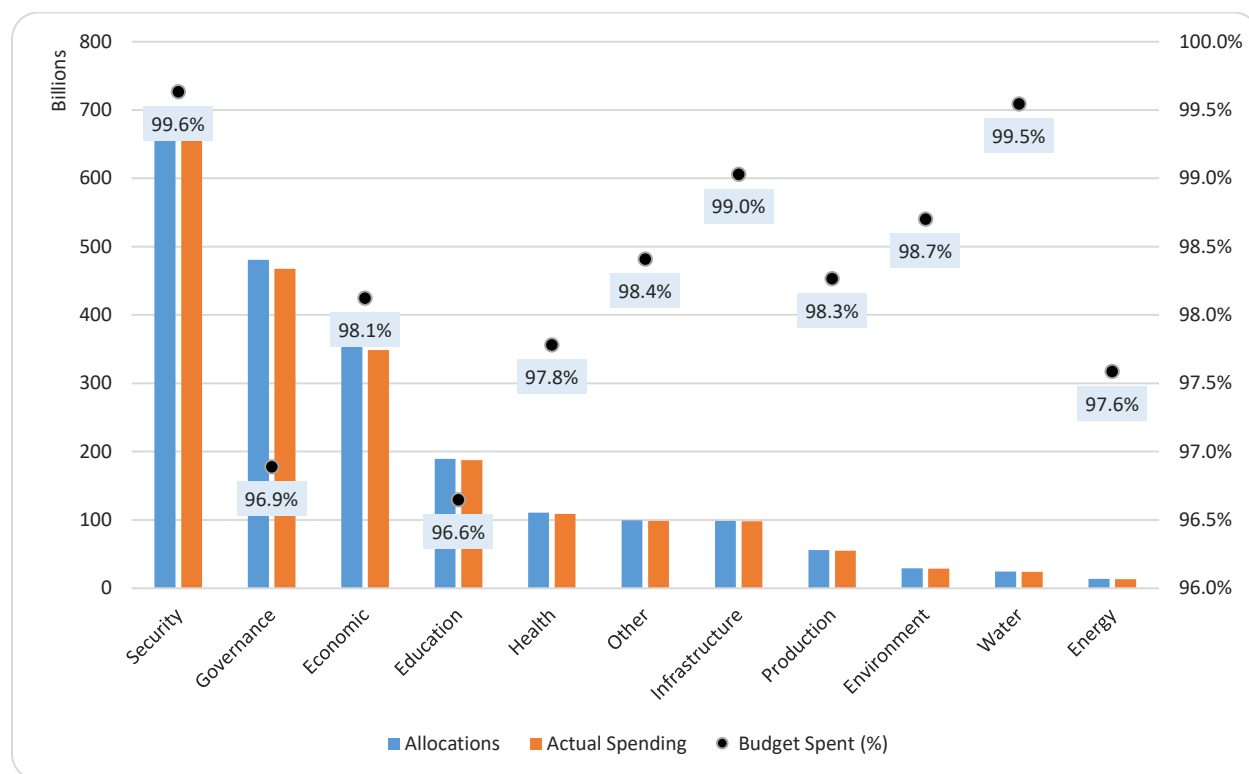
Sector-level spending reflects the performance seen at the Chapter-level. Like in previous fiscal years, the Security sector had the best performance in meeting its target—with a mere 0.28% underspend and spending 99.6% of the budget approved by Parliament.

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Table 17: Breakdown of Annual Spend by Sector, SLSH

Sector	Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spent (%)
Security	701,124,698,089	700,500,627,634	698,548,919,194	-1,951,708,440	-0.28%	99.6%
Governance	482,610,451,126	480,582,353,886	467,595,531,199	-12,986,822,687	-2.70%	96.9%
Economic	355,348,110,659	353,772,185,580	348,678,880,623	-5,093,304,957	-1.44%	98.1%
Education	194,115,414,259	189,356,195,114	187,606,840,256	-1,749,354,858	-0.92%	96.6%
Health	111,300,137,614	110,904,271,863	108,830,034,839	-2,074,237,025	-1.87%	97.8%
Other	100,225,450,715	99,654,548,944	98,630,197,888	-1,024,351,056	-1.03%	98.4%
Infrastructure	98,988,175,871	98,614,472,774	98,026,893,546	-587,579,228	-0.60%	99.0%
Production	55,829,925,153	55,703,936,667	54,861,112,031	-842,824,636	-1.51%	98.3%
Environment	29,327,559,871	29,147,069,774	28,946,461,081	-200,608,693	-0.69%	98.7%
Water	24,355,825,232	24,327,507,373	24,244,790,739	-82,716,634	-0.34%	99.5%
Energy	13,774,716,211	13,696,094,644	13,442,190,547	-253,904,097	-1.85%	97.6%
Grand Total	2,167,000,464,800	2,156,259,264,253	2,129,411,851,944	-26,847,412,309	-1.25%	98.27%

Figure 17: Spend by sector in 2021 (Billions SLSH), percentages represent the Budget spent



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8.4. Government Funded Projects

Spending on government funded projects was very good in relation to the allocated amounts and the budget approved by Parliament. The government spent SLSH 182.19 billion out of SLSH 182.28 billion on projects—representing a 0.05% or SLSH 88 million underspend.

Table 18: Spend on Government Projects in 2021

Description	Original Budget	Virements	Supplementary Budget	Total Budget	Allocation	YTD Actuals	Underspend	Underspend %	Budget Spent %
Recreational & Sports Expenses	3,000,000,000	606,356,000		3,606,356,000	3,606,356,000	3,606,356,000		0.00%	100.00%
Beer, Wajaale & Oodwayne Project	1,000,000,000			1,000,000,000	1,000,000,000	998,351,500	-1,648,500	-0.16%	99.84%
Airstrips Development Costs	2,539,873,300			2,539,873,300	2,539,873,300	2,539,841,337	-31,963	0.00%	100.00%
Testing of Livestock Breeding	2,300,000,000			2,300,000,000	2,300,000,000	2,296,301,970	-3,698,030	-0.16%	99.84%
Qool Caday & Aroori Project	860,000,000			860,000,000	860,000,000	858,639,610	-1,360,390	-0.16%	99.84%
Livestock Vaccination & Medication	3,000,000,000			3,000,000,000	3,000,000,000	2,993,685,736	-6,314,264	-0.21%	99.79%
Reforestation Costs	200,000,000			200,000,000	200,000,000	199,578,750	-421,250	-0.21%	99.79%
National Service Program	26,106,059,584	-376,971,168		25,729,088,416	25,604,583,520	25,604,583,516	-4	0.00%	99.52%
Seed Replication Exp.	304,000,000			304,000,000	304,000,000	301,306,000	-2,694,000	-0.89%	99.11%
Elections Expenses	28,800,000,000		19,005,601,000	47,805,601,000	47,805,598,380	47,805,598,380		0.00%	100.00%
Dates Project	87,000,000			87,000,000	87,000,000	86,399,973	-600,027	-0.69%	99.31%
E-Government Implementation	2,000,000,000			2,000,000,000	2,000,000,000	1,999,680,077	-319,923	-0.02%	99.98%
Country Code Sourcing	500,000,000			500,000,000	500,000,000	499,560,000	-440,000	-0.09%	99.91%
Agriculture Research and Extension Project	3,000,000,000			3,000,000,000	3,000,000,000	2,999,445,960	-554,040	-0.02%	99.98%
Plant Protection Project	1,000,000,000			1,000,000,000	1,000,000,000	998,243,500	-1,756,500	-0.18%	99.82%
Support For JPLG	5,865,000,000			5,865,000,000	5,865,000,000	5,861,582,000	-3,418,000	-0.06%	99.94%
Support for The Development of Eastern Regions	20,000,000,000			20,000,000,000	20,000,000,000	19,988,661,637	-11,338,363	-0.06%	99.94%
Expenditure Support for Youth Development	2,000,000,000			2,000,000,000	2,000,000,000	2,000,000,000		0.00%	100.00%
Fuel Levy Income	31,500,000,000			31,500,000,000	31,500,000,000	31,500,000,000		0.00%	100.00%
Support for Dayaxa And Lasanod Schools	4,680,000,000			4,680,000,000	4,680,000,000	4,676,751,457	-3,248,543	-0.07%	99.93%
Restocking Project	4,000,000,000	-576,000,000		3,424,000,000	3,424,000,000	3,423,999,249	-751	0.00%	100.00%
Seasonal Range Reserves Project	1,500,000,000			1,500,000,000	1,500,000,000	1,499,998,166	-1,834	0.00%	100.00%
Wildlife Protection Project	700,000,000			700,000,000	700,000,000	698,436,900	-1,563,100	-0.22%	99.78%
Erigavo & Lasanod Hospitals Project	3,985,800,000			3,985,800,000	3,985,800,000	3,985,800,000		0.00%	100.00%
Expenditure for Agriculture Data Collection	500,000,000			500,000,000	500,000,000	495,351,000	-4,649,000	-0.93%	99.07%
Expenses for ICT Centers Preparation	500,000,000			500,000,000	500,000,000	499,938,703	-61,297	-0.01%	99.99%
Oil and Minerals Research Project	4,000,000,000			4,000,000,000	4,000,000,000	3,981,131,405	-18,868,595	-0.47%	99.53%
Postal Service Project	1,000,000,000			1,000,000,000	1,000,000,000	998,333,870	-1,666,130	-0.17%	99.83%
GPRS Project	816,669,000			816,669,000	816,669,000	806,715,110	-9,953,890	-1.22%	98.78%
Mental Hospitals Support Project	8,000,000,000			8,000,000,000	8,000,000,000	7,986,028,800	-13,971,200	-0.17%	99.83%
Grand Total	163,744,401,884	-346,615,168	19,005,601,000	182,403,387,716	182,278,880,200	182,190,300,606	-88,579,594	-0.05%	99.88%

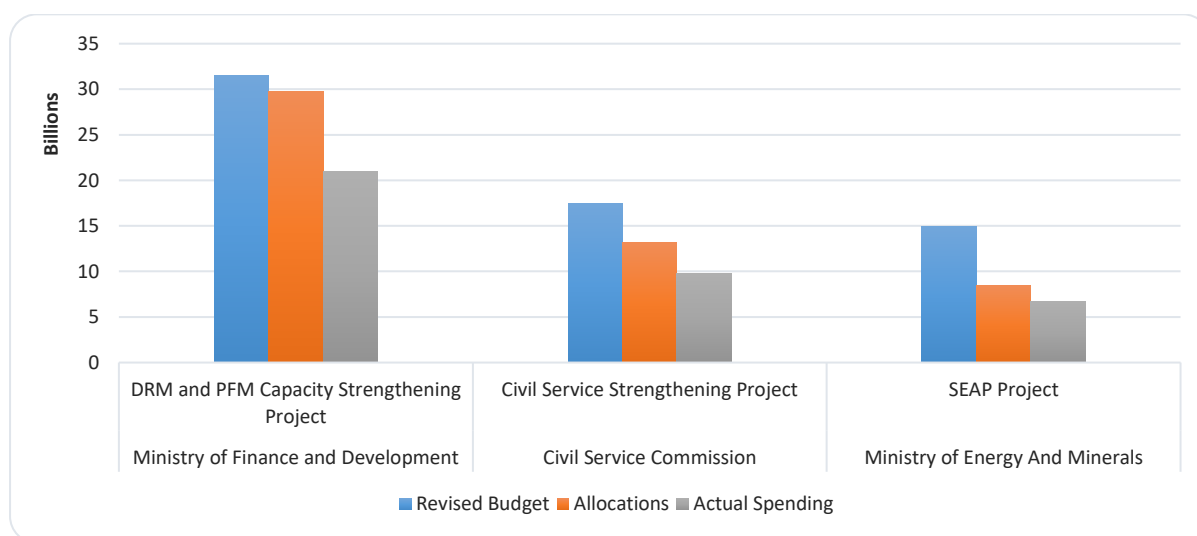
9. World Bank Projects

Spending on the three World Bank funded projects was well below its 2021 target. The government spent SLSH 37.5 billion on the projects from a total budget of SLSH 63.9 billion. This represents a significant underspending of 26.97% or SLSH 13.86 billion against an allocation of SLSH 51.39 billion. The spending represents 58.72% of the budget approved by Parliament. CSSP, DRM&PFM and SEAP projects spent SLSH 9.8 billion, SLSH 20.9 billion and SLSH 6.7 billion, respectively; corresponding to 43.87%, 33.41% and 54.84% of underspending against their approved budgets. Delays in the procurement process account for some of the spending shortfalls in World Bank projects, especially the DRM&PFM project.

Table 19: Spend on World Bank Funded projects in 2021, SLSH

Project	Implementing MDA	Budget	Allocation	Actual Spend	Underspend*	Underspend (%)	Budget Spend (%)
Civil Service Strengthening Project	Civil Service Commission	17,500,000,000	13,157,959,500	9,823,577,260	-3,334,382,240	-25.34%	56.13%
SEAP Project	Ministry of Energy and Minerals	14,928,802,000	8,446,032,000	6,742,363,740	-1,703,668,260	-20.17%	45.16%
DRM and PFM Capacity Strengthening Project	Ministry of Finance and Development	31,489,095,120	29,792,875,860	20,969,301,990	-8,823,573,870	-29.62%	66.59%
Grand Total		63,917,897,120	51,396,867,360	37,535,242,990	-13,861,624,370	-26.97%	58.72%

Figure 18: Spend on WB funded projects in 2021, billion SLSH



C. Appendix

Appendix 1: Target vs actual revenue collection by revenue items, 2021

CODE	DESCRIPTION	Budget Forecast (annual)	Actual revenue collection (to date)	Difference	%
1110105	Tax on housing benefits	17,265,335,995	13,534,653,554	-3,730,682,441	-22%
1110201	Tax on business income	21,297,418,333	25,749,845,514	4,452,427,181	21%
1110203	Withholding Tax (corporations & other enterprises)	35,174,017	114,132,640	78,958,623	224%
1120101	Taxes on payroll of civilian workers	44,327,329,985	46,530,793,794	2,203,463,809	5%
1120102	Taxes on payroll of public service	60,300,543,904	74,480,868,942	14,180,325,038	24%
1140301	Tax on goods and services (GST)	283,206,571,401	288,328,393,150	5,121,821,749	2%
1140501	Excise on goods, vehicles, tobacco, cosmetics, non-alcoholic beverage	22,986,356,931	18,672,867,434	-4,313,489,497	-19%
1140804	Landing fees	4,080,412,317	4,425,540,000	345,127,683	8%
1140805	Airport service charges	609,090,031	854,112,000	245,021,969	40%
1140806	Advertisement income	1,415,285,598	72,836,807	-1,342,448,791	-95%
1140807	Other income from Posts & Telecom.	10,886,452,009	7,003,990,000	-3,882,462,009	-36%
1140808	Business licenses & permits	20,404,779,702	22,072,969,507	1,668,189,805	8%
1140809	Work Permits (for foreigners)	3,000,000,000	2,203,810,000	-796,190,000	-27%
1140813	Agricultural licenses	372,321,260	408,049,194	35,727,934	10%
1140814	Fisheries licences/fees	1,532,120,656	2,133,072,000	600,951,344	39%
1140815	Mining licenses/permits	503,270,593	934,548,100	431,277,507	86%
1140816	Property tax registration	21,889,690,587	21,806,870,474	-82,820,113	0%
1140817	Registration tax in ships and boats	1,513,840,277	191,300,000	-1,322,540,277	-87%
1140818	Registration tax for contracts	46,435,997,116	64,627,657,004	18,191,659,888	39%
1140819	Income permits for use of coastal waters	0	0	0	0%
1140820	Livestock holding ground fees	33,518,025	333,119,232	299,601,207	894%
1140821	Administration tax	103,171,193,228	109,388,310,610	6,217,117,382	6%
1140822	Ports royalty fees/income	35,765,958,220	36,662,271,487	896,313,267	3%
1140902	Stamp duty	84,993,038,093	101,953,546,295	16,960,508,202	20%
1140903	Income from stamps	1,627,333,384	1,844,003,581	216,670,197	13%
1140904	Road tax	7,637,595,636	6,884,626,856	-752,968,780	-10%
1140905	Road Development tax	18,088,297,639	17,107,324,346	-980,973,293	-5%
1140906	Fuel tax (levy)	28,011,237,133	29,604,092,006	1,592,854,873	6%
1140907	Road tax / levy	1,209,386,541	1,064,602,533	-144,784,008	-12%
1140908	Levy on fuel (entering the country overland)	423,435,695	729,793,930	306,358,236	72%
1140910	Other tax arrears	682,780,912	301,707,043	-381,073,869	-56%
1140911	Livestock export levy	52,277,308,813	50,151,864,700	-2,125,444,113	-4%
1140912	Tax on transport licenses	739,723,293	517,653,858	-222,069,435	-30%
1140913	Levy on khat imports	8,000,000,000	9,177,897,054	1,177,897,054	15%
1150101	Taxes on imports	898,232,053,322	905,365,842,292	7,133,788,969	1%
1150201	Taxes on exports	1,227,352,502	876,891,670	-350,460,832	-29%
1150202	Livestock Export taxes	11,542,473,450	7,570,340,819	-3,972,132,631	-34%
1150601	Port taxes	96,785,072,675	91,767,677,992	-5,017,394,683	-5%
1160101	Miscellaneous taxes	644,708,523	97,558,430	-547,150,093	-85%
1160201	2% tax in Eastern Regions	91,622,171,648	94,179,839,123	2,557,667,475	3%
1310101	Current grants from foreign governments	0	0	0	0%
1320101	Current grants from international institutions	67,417,897,120	39,285,075,340	-28,132,821,780	-42%
1330201	Income from local government supplement	0	0	0	0%
1415001	Port rental fee	35,000,000,000	35,000,000,000	0	0%

Budget and Planning Department

1415002	Income from rent-houses \$ stores	980,793,249	334,280,640	-646,512,609	-66%
1415004	Berbera oil terminal rent	0	0	0	0%
1420104	Income from sales of national resources	572,932,532	430,958,000	-141,974,532	-25%
1420105	Income from sale of real estate	2,200,662,876	216,517,000	-1,984,145,876	-90%
1420201	Court earnings	3,835,871,771	5,147,411,857	1,311,540,086	34%
1420202	Income from public Notaries	209,563,214	330,376,651	120,813,437	58%
1420206	Passport sales fee	1,820,842,328	1,578,850,000	-241,992,328	-13%
1420207	Entry fee at airport (foreigners)	15,499,752,571	22,318,573,874	6,818,821,303	44%
1420209	Transit tax	6,057,839,718	4,899,706,000	-1,158,133,718	-19%
1420210	Income from vehicles license plate No.	12,808,383,623	15,539,191,847	2,730,808,224	21%
1420211	Driving licenses	4,995,378,115	3,187,743,265	-1,807,634,850	-36%
1420213	Entrance/exit fee for national passport	66,417,443	21,319,493	-45,097,950	-68%
1420214	Visas for foreign passports	5,538,972,918	3,918,548,000	-1,620,424,918	-29%
1420215	Airport parking	0	0	0	0%
1420216	Vehicle registration	5,850,061,507	7,645,485,606	1,795,424,099	31%
1420217	Embarcation fees for foreigners	657,428,129	286,790,000	-370,638,129	-56%
1420218	Navigation fee	3,437,218,332	1,739,955,000	-1,697,263,332	-49%
1430101	Prison sentences buying	591,086,627	525,752,250	-65,334,377	-11%
1430102	Penalties	8,666,156,608	6,274,169,148	-2,391,987,460	-28%
TOTAL		2,180,983,888,120	2,208,405,977,941	27,422,089,821	1%