



The Federal Republic of Somalia
Ministry of Finance
OFFICE OF THE BUDGET DIRECTOR

TIX: WM/XAM/ 21 /2021

Date: 25th September 2021

RE: August 2021 Consolidation Report

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	40,097,103	6,963,323	1,688,993	997,807	1,220,160	190,625	51,158,011
110000	11	Taxes	16,095,769	4,273,122	963,894	240,714	698,980	133,900	22,406,379
111000	111	Taxes on income, profits, and capital gains	1,315,177	4,423	14,780	0	7,039	0	1,341,418
111100	1111	Payable by individuals	1,315,177	0	14,780	0	7,039	0	1,336,995
111200	1112	Payable by corporations and other enterprises	0	4,423	0	0	0	0	4,423
112000	112	Taxes on payroll & workforce	609,995	457,269	42,699	110,568	55,819	0	1,276,351
113000	113	Taxes on property	40,544	62	0	0	0	0	40,606
113100	1131	Recurrent taxes on immovable property	40,544	0	0	0	0	0	40,544
113300	1133	Estate, inheritance, and gift taxes	0	62	0	0	0	0	62
114000	114	Taxes on goods & services	3,682,490	998,419	242,342	114,948	636,121	133,900	5,808,220
114100	1141	General taxes on goods & services	2,538,664	926,521	48,702	5,150	232,594	127,000	3,878,632
114110	11411	Value-added taxes	0	210	0	0	0	0	210
114120	11412	Sales taxes	2,538,664	926,311	0	0	0	0	3,464,975

114130	11413	Turnover and other general taxes on goods and services	0	0	48,702	5,150	232,594	127,000	413,446
114200	1142	Excise taxes	0	17,092	0	0	0	0	17,092
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	1,143,826	54,806	193,640	109,798	403,527	6,900	1,912,497
114510	11451	Motor vehicle taxes activities	0	54,806	4,080	0	0	0	58,886
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	1,143,826	0	189,560	109,798	403,527	6,900	1,853,611
114521	114521	Business and professional licenses	0	0	5,190	1,600	840	0	7,630
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	1,143,826	0	184,370	108,198	402,687	6,900	1,845,981
115000	115	Taxes on international trade and transactions	10,447,563	2,603,943	660,091	15,198	0	0	13,726,796
115100	1151	Customs and other import duties	10,447,563	1,905,168	660,091	15,198	0	0	13,028,020
115200	1152	Taxes on exports	0	167,218	0	0	0	0	167,218
115500	1155	Exchange taxes	0	375	0	0	0	0	375
115600	1156	Other taxes on international trade and transactions	0	531,183	0	0	0	0	531,183
116000	116	Other taxes	0	209,006	3,982	0	0	0	212,988
116200	1162	Payable by other than business or unidentifiable	0	209,006	3,982	0	0	0	212,988
120000	12	Social contributions	0	68,220	0	0	0	0	68,220
121000	121	Social security contributions revenue	0	68,220	0	0	0	0	68,220
121100	1211	Employee contributions	0	68,220	0	0	0	0	68,220
130000	13	Grants	9,415,377	911,224	574,330	752,941	474,862	56,725	12,185,459
132000	132	From international organizations	9,415,377	0	513,068	434,307	112,310	0	10,475,062
132100	1321	Current	9,415,377	0	513,068	434,307	112,310	0	10,475,062
133000	133	From other general government units	0	911,224	61,262	318,633	362,552	56,725	1,710,397

133100	1331	Current	0	0	61,262	318,633	362,552	56,725	799,173
133200	1332	Capital	0	911,224	0	0	0	0	911,224
140000	14	Other revenue	14,585,957	1,710,756	150,769	4,152	46,319	0	16,497,953
142000	142	Sales of goods and services	6,886,872	1,590,499	150,769	3,177	46,319	0	8,677,636
142100	1421	Sales by market establishments	0	10,557	0	1,475	0	0	12,032
142200	1422	Administrative fees	6,886,872	1,579,942	150,769	1,702	46,319	0	8,665,604
143000	143	Fines, penalties, and forfeits	0	8,677	0	975	0	0	9,652
144000	144	Transfers not elsewhere classified	0	111,580	0	0	0	0	111,580
144200	1442	Capital transfers not elsewhere classified	0	111,580	0	0	0	0	111,580
145000	145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	7,699,085	0	0	0	0	0	7,699,085
145200	1452	Capital claims receivable	7,699,085	0	0	0	0	0	7,699,085
	2 + 3	Expenditure	36,877,445	7,369,325	1,575,800	880,014	1,129,619	153,116	47,985,320
200000	2	Expense	35,568,331	5,963,923	1,573,104	750,014	1,013,230	153,116	45,021,719
210000	21	Compensation of employees	24,425,840	3,843,898	699,632	425,388	765,572	127,300	30,287,630
211000	211	Wages and salaries	24,425,840	3,843,898	699,632	425,388	765,572	127,300	30,287,630
211100	2111	Wages and salaries in cash	23,049,852	3,314,323	541,791	394,988	667,693	127,300	28,095,947
211200	2112	Wages and salaries in kind	1,375,988	529,575	157,841	30,400	97,880	0	2,191,683
220000	22	Use of goods and services	7,096,010	1,967,137	491,343	324,626	242,658	15,616	10,137,391
221000	221	General operating expenses	3,705,645	658,951	185,966	204,740	200,429	1,576	4,957,307
221100	2211	Utilities	463,623	136,589	21,714	65,032	18,157	0	705,115
221200	2212	Rent	137,175	75,455	31,755	27,630	23,482	0	295,497
221300	2213	Fuel, oil and lubricants	522,819	125,592	11,202	2,930	14,814	740	678,097
221400	2214	Office materials and supplies	251,769	43,879	72,744	47,218	75,845	0	491,456
221500	2215	Repairs and maintenance	301,142	73,342	19,655	3,660	13,360	836	411,995
221600	2216	Travel	208,524	106,677	27,520	47,650	31,320	0	421,691
221700	2217	Conferences	1,820,594	97,417	1,375	10,620	23,451	0	1,953,456

222000	222	Education and training expenses	291,301	46,996	16,180	11,040	8,280	9,000	382,797
222100	2221	Education expenses	269,900	38,516	0	0	0	0	308,416
222200	2222	Training expenses	21,400	8,480	16,180	11,040	8,280	9,000	74,380
223000	223	Consulting and professional fees	1,740,330	147,819	46,602	79,725	11,660	5,040	2,031,175
223100	2231	Consulting and professional fees	1,740,330	147,819	46,602	79,725	11,660	5,040	2,031,175
224000	224	Administrative expenses	332,519	650,075	5,167	21,372	200	0	1,009,333
224100	2241	Bank charges and comissions	332,519	603,700	929	0	0	0	937,148
224200	2242	Advertisements and subscriptions	0	46,375	4,238	21,372	200	0	72,185
225000	225	Materials, supplies and services	892,113	110,270	38,409	7,750	15,833	0	1,064,375
225100	2251	Health and hygiene	108,371	6,200	1,390	250	1,090	0	117,301
225300	2253	Military materials, supplies and services	29,280	0	0	0	0	0	29,280
225400	2254	Police materials, supplies and services	25,000	0	0	0	0	0	25,000
225500	2255	Other specialized materials and services	255,573	0	37,019	7,500	14,743	0	314,835
225600	2256	Special operational services	473,889	104,070	0	0	0	0	577,959
226000	226	Other expenses	134,103	350,061	118,058	0	6,256	0	608,478
226100	2261	Other expenses	134,103	350,061	0	0	0	0	484,164
226200	2262	Conflict resolution expenses	0	0	118,058	0	6,256	0	124,314
229000	229	Contingency costs	0	2,966	80,962	0	0	0	83,927
229900	2299	Contingency fund	0	2,966	80,962	0	0	0	83,927
240000	24	Interest	377,132	0	0	0	0	0	377,132
241000	241	To nonresidents	377,132	0	0	0	0	0	377,132
250000	25	Subsidies	26,992	0	0	0	0	0	26,992
252000	252	To private enterprises	26,992	0	0	0	0	0	26,992
252100	2521	Private nonfinancial corporations	26,992	0	0	0	0	0	26,992
260000	26	Grants	3,642,357	7,700	6,102	0	500	10,200	3,666,859
262000	262	To international organizations	166,639	0	0	0	0	0	166,639
262100	2621	Current	166,639	0	0	0	0	0	166,639

263000	263	To other general government units	3,475,718	7,700	6,102	0	500	10,200	3,500,220
263100	2631	Current	3,475,718	7,700	6,102	0	500	10,200	3,500,220
270000	27	Social benefits	0	100,632	800	0	4,500	0	105,932
271000	271	Social security benefits	0	100,632	0	0	0	0	100,632
271100	2711	Social security benefits in cash	0	100,632	0	0	0	0	100,632
273000	273	Employment-related social benefits	0	0	800	0	4,500	0	5,300
273200	2732	Employment-related social benefits in kind	0	0	800	0	4,500	0	5,300
280000	28	Other expense	0	44,556	375,227	0	0	0	419,783
282000	282	Transfers not elsewhere classified	0	44,556	375,227	0	0	0	419,783
282100	2821	Expense on other transfers, current	0	44,556	375,227	0	0	0	419,783
300000	3	Net worth and its changes	1,309,113	1,405,402	2,696	130,000	116,389	0	2,963,600
310000	31	Nonfinancial assets	1,309,113	1,405,402	2,696	130,000	116,389	0	2,963,600
311000	311	Fixed assets	1,309,113	1,405,402	2,696	130,000	116,389	0	2,963,600
311100	3111	Buildings and structures	0	1,302,012	0	128,000	111,160	0	1,541,172
311110	31111	Dwellings	0	102,540	0	0	0	0	102,540
311120	31112	Buildings other than dwellings	0	0	0	0	111,160	0	111,160
311130	31113	Other structures	0	1,199,471	0	128,000	0	0	1,327,471
311200	3112	Machinery and equipment	532,515	103,390	2,696	2,000	5,229	0	645,830
311220	31122	Machinery and equipment other than transport equipment	532,515	103,390	2,696	2,000	5,229	0	645,830
311221	311221	Information, computer, and telecommunications (ICT) equipment	496,867	99,390	1,360	0	0	0	597,617
311222	311222	Machinery and equipment not elsewhere classified	35,648	4,000	1,336	2,000	5,229	0	48,213
311300	3113	Other fixed assets	776,598	0	0	0	0	0	776,598
311320	31132	Intellectual property products	776,598	0	0	0	0	0	776,598
311323	311323	Computer software and databases	41,438	0	0	0	0	0	41,438
3113231	3113231	Computer software	41,438	0	0	0	0	0	41,438
311325	311325	Other intellectual property products	735,161	0	0	0	0	0	735,161

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