



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

TIX: WM/XAM/ 54 /2020

6 March 2021

RE: January 2021 Consolidation Report

#	Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	100000	1	Revenue	15,444,936	7,035,957	1,976,938	309,928	1,494,594	440,053	26,702,405
2	110000	11	Taxes	13,102,509	4,969,416	1,526,174	190,820	414,372	0	20,203,290
3	111000	111	Taxes on income, profits, and capital gains	462,509	5,604	11,603	2,750	10,163	0	492,628
4	111100	1111	Payable by individuals	462,509	0	11,603	2,750	10,163	0	487,024
5	111200	1112	Payable by corporations and other enterprises	0	5,604	0	0	0	0	5,604
6	111300	1113	Other taxes on income, profits, and capital gains	0	0	0	0	0	0	0
7	111310	11131	Payable by general government	0	0	0	0	0	0	0
8	111320	11132	Unallocable taxes on income, profits, and capital gains	0	0	0	0	0	0	0
9	112000	112	Taxes on payroll & workforce	7,108	333,492	28,353	56,851	5,126	0	430,930
10	113000	113	Taxes on property	44,095	337	0	0	0	0	44,432
11	113100	1131	Recurrent taxes on immovable property	44,095	35	0	0	0	0	44,130
12	113200	1132	Recurrent taxes on net wealth	0	0	0	0	0	0	0
13	113300	1133	Estate, inheritance, and gift taxes	0	302	0	0	0	0	302
14	113500	1135	Capital levies	0	0	0	0	0	0	0
15	113600	1136	Other recurrent taxes on property	0	0	0	0	0	0	0

16	114000	114	Taxes on goods & services	3,078,380	531,752	437,001	120,316	399,083	0	4,566,533
17	114100	1141	General taxes on goods & services	2,079,642	323,618	94,591	7,400	37,204	0	2,542,455
18	114110	11411	Value-added taxes	0	681	0	0	0	0	681
19	114120	11412	Sales taxes	2,079,642	322,937	5,895	1,400	0	0	2,409,875
20	114130	11413	Turnover and other general taxes on goods and services	0	0	88,696	6,000	37,204	0	131,899
21	114140	11414	Taxes on financial and capital transactions	0	0	0	0	0	0	0
22	114200	1142	Excise taxes	0	33,697	0	0	0	0	33,697
23	114300	1143	Profits of fiscal monopolies	0	0	0	0	0	0	0
24	114400	1144	Taxes on specific services	0	0	0	0	0	0	0
25	114500	1145	Taxes on use of goods and on permission to use goods or perform activities	998,738	174,437	342,411	112,916	361,880	0	1,990,381
26	114510	11451	Motor vehicle taxes activities	0	174,437	2,520	0	0	0	176,957
27	114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	998,738	0	339,891	112,916	361,880	0	1,813,424
28	114521	114521	Business and professional licenses	0	0	2,420	800	2,540	0	5,760
29	114522	114522	Pollution taxes	0	0	0	0	0	0	0
30	114523	114523	Radio and television licenses	0	0	0	0	2,220	0	2,220
31	114524	114524	Licenses and permits for households	0	0	0	0	3,103	0	3,103
32	114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	998,738	0	337,471	112,116	354,017	0	1,802,341
33	114600	1146	Other taxes on goods and services	0	0	0	0	0	0	0
34	115000	115	Taxes on international trade and transactions	9,510,417	3,852,530	1,049,217	10,903	0	0	14,423,067
35	115100	1151	Customs and other import duties	9,510,417	2,855,460	1,045,587	10,903	0	0	13,422,367
36	115200	1152	Taxes on exports	0	213,274	3,630	0	0	0	216,904
37	115300	1153	Profits of export or import monopolies	0	0	0	0	0	0	0
38	115400	1154	Exchange profits	0	0	0	0	0	0	0

39	115500	1155	Exchange taxes	0	0	0	0	0	0	0
40	115600	1156	Other taxes on international trade and transactions	0	783,796	0	0	0	0	783,796
41	116000	116	Other taxes	0	245,700	0	0	0	0	245,700
42	116100	1161	Payable solely by business	0	0	0	0	0	0	0
43	116200	1162	Payable by other than business or unidentifiable	0	245,700	0	0	0	0	245,700
44	120000	12	Social contributions	0	44,917	0	0	0	0	44,917
45	121000	121	Social security contributions revenue	0	44,917	0	0	0	0	44,917
46	121100	1211	Employee contributions	0	44,917	0	0	0	0	44,917
47	121200	1212	Employer contributions	0	0	0	0	0	0	0
48	121300	1213	Self-employed or unemployed contributions	0	0	0	0	0	0	0
49	121400	1214	Unallocable contributions	0	0	0	0	0	0	0
50	122000	122	Other social contributions revenue	0	0	0	0	0	0	0
51	122100	1221	Employee contributions	0	0	0	0	0	0	0
52	122200	1222	Employer contributions	0	0	0	0	0	0	0
53	122300	1223	Imputed contributions	0	0	0	0	0	0	0
54	130000	13	Grants	431,116	0	265,808	116,257	1,073,266	440,053	2,326,500
55	131000	131	From foreign governments	0	0	0	0	0	0	0
56	131100	1311	Current	0	0	0	0	0	0	0
57	131200	1312	Capital	0	0	0	0	0	0	0
58	132000	132	From international organizations	431,116	0	265,808	116,257	73,266	40,053	926,500
59	132100	1321	Current	431,116	0	265,808	116,257	73,266	40,053	926,500
60	132200	1322	Capital	0	0	0	0	0	0	0
61	133000	133	From other general government units	0	0	0	0	1,000,000	400,000	1,400,000
62	133100	1331	Current	0	0	0	0	1,000,000	400,000	1,400,000
63	133200	1332	Capital	0	0	0	0	0	0	0
64	140000	14	Other revenue	1,911,311	2,021,624	184,957	2,851	6,956	0	4,127,697
65	141000	141	Property income	0	0	0	0	0	0	0
66	141100	1411	Interest	0	0	0	0	0	0	0

67	141110	14111	From nonresidents	0	0	0	0	0	0	0
68	141120	14112	From residents other than general government	0	0	0	0	0	0	0
69	141130	14113	From other general government units	0	0	0	0	0	0	0
70	141200	1412	Dividends	0	0	0	0	0	0	0
71	141210	14121	From nonresidents	0	0	0	0	0	0	0
72	141220	14122	From residents	0	0	0	0	0	0	0
73	141300	1413	Withdrawals of income from quasi-corporations	0	0	0	0	0	0	0
74	141400	1414	Property income from investment income disbursements	0	0	0	0	0	0	0
75	141500	1415	Rent	0	0	0	0	0	0	0
76	141600	1416	Reinvested earnings on foreign direct investment	0	0	0	0	0	0	0
77	142000	142	Sales of goods and services	1,911,311	1,777,733	182,697	2,391	2,907	0	3,877,038
78	142100	1421	Sales by market establishments	0	9,973	0	644	0	0	10,617
79	142200	1422	Administrative fees	1,911,311	1,767,760	182,697	1,747	2,907	0	3,866,421
80	142300	1423	Incidental sales by nonmarket establishments	0	0	0	0	0	0	0
81	142400	1424	Imputed sales of goods and services	0	0	0	0	0	0	0
82	143000	143	Fines, penalties, and forfeits	0	5,046	2,260	460	4,049	0	11,815
83	144000	144	Transfers not elsewhere classified	0	238,845	0	0	0	0	238,845
84	144100	1441	Current transfers not elsewhere classified	0	0	0	0	0	0	0
85	144110	14411	Subsidies	0	0	0	0	0	0	0
86	144120	14412	Other current transfers not elsewhere classified	0	0	0	0	0	0	0
87	144200	1442	Capital transfers not elsewhere classified	0	238,845	0	0	0	0	238,845
88	145000	145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	0	0	0	0	0	0	0
89	145100	1451	Premiums, fees, and current claims	0	0	0	0	0	0	0
90	145110	14511	Premiums receivable	0	0	0	0	0	0	0

91	145120	14512	Fees receivable for standardized guarantee schemes	0	0	0	0	0	0	0
92	145130	14513	Current claims receivable	0	0	0	0	0	0	0
93	145200	1452	Capital claims receivable	0	0	0	0	0	0	0
94		<b>2 + 3</b>	<b>Expenditure</b>	<b>14,354,998</b>	<b>5,522,976</b>	<b>2,496,891</b>	<b>379,359</b>	<b>1,923,746</b>	<b>226,723</b>	<b>24,904,693</b>
95	200000	<b>2</b>	<b>Expense</b>	<b>14,354,998</b>	<b>5,154,935</b>	<b>2,465,091</b>	<b>375,359</b>	<b>1,829,371</b>	<b>225,123</b>	<b>24,404,877</b>
96	210000	21	Compensation of employees	11,811,618	2,875,387	1,603,370	329,302	847,393	38,000	17,505,070
97	211000	211	Wages and salaries	11,811,618	2,875,387	1,603,370	329,302	847,393	38,000	17,505,070
98	211100	2111	Wages and salaries in cash	11,811,618	2,449,560	1,281,732	328,102	847,393	38,000	16,756,404
99	211200	2112	Wages and salaries in kind	0	425,827	321,638	1,200	0	0	748,665
100	212000	212	Employers' social contributions	0	0	0	0	0	0	0
101	212100	2121	Actual employers' social contributions	0	0	0	0	0	0	0
102	212200	2122	Imputed employers' social contributions	0	0	0	0	0	0	0
103	220000	22	Use of goods and services	263,955	1,991,522	490,945	46,057	949,820	187,123	3,929,420
104	221000	221	General operating expenses	40,000	623,930	281,679	20,668	224,695	19,270	1,210,242
105	221100	2211	Utilities	0	129,780	40,648	950	9,236	0	180,614
106	221200	2212	Rent	0	51,408	110,240	14,700	48,977	0	225,325
107	221300	2213	Fuel, oil and lubricants	0	115,291	23,334	978	2,713	0	142,316
108	221400	2214	Office materials and supplies	0	46,636	45,764	4,040	25,449	810	122,699
109	221500	2215	Repairs and maintenance	0	56,983	13,751	0	4,728	0	75,462
110	221600	2216	Travel	40,000	101,538	21,370	0	133,591	0	296,499
111	221700	2217	Conferences	0	122,294	26,573	0	0	18,460	167,327
112	222000	222	Education and training expenses	0	0	10,611	24,839	0	30,000	65,450
113	222100	2221	Education expenses	0	0	0	0	0	0	0
114	222200	2222	Training expenses	0	0	10,611	24,839	0	30,000	65,450
115	223000	223	Consulting and professional fees	0	0	10,700	0	1,500	0	12,200
116	223100	2231	Consulting and professional fees	0	0	10,700	0	1,500	0	12,200
117	224000	224	Administrative expenses	223,955	803,271	12,295	550	1,000	0	1,041,070
118	224100	2241	Bank charges and commissions	223,955	673,642	6,016	0	0	0	903,612
119	224200	2242	Advertisements and subscriptions	0	129,629	6,279	550	1,000	0	137,458

120	224300	2243	Insurance	0	0	0	0	0	0	0
121	225000	225	Materials, supplies and services	0	106,922	163,414	0	335,125	137,853	743,314
122	225100	2251	Health and hygiene	0	11,570	10,571	0	160	100,000	122,301
123	225200	2252	Agricultural supplies and inputs	0	0	0	0	0	0	0
124	225300	2253	Military materials, supplies and services	0	0	0	0	0	0	0
125	225400	2254	Police materials, supplies and services	0	0	0	0	0	0	0
126	225500	2255	Other specialized materials and services	0	0	152,844	0	334,965	37,853	525,661
127	225600	2256	Special operational services	0	95,352	0	0	0	0	95,352
128	226000	226	Other expenses	0	357,055	12,246	0	387,500	0	756,801
129	226100	2261	Other expenses	0	357,055	0	0	0	0	357,055
130	226200	2262	Conflict resolution expenses	0	0	12,246	0	387,500	0	399,746
131	229000	229	Contingency costs	0	100,344	0	0	0	0	100,344
132	229900	2299	Contingency fund	0	100,344	0	0	0	0	100,344
133	230000	23	Consumption of fixed capital	0	0	0	0	0	0	0
134	240000	24	Interest	0	0	0	0	0	0	0
135	241000	241	To nonresidents	0	0	0	0	0	0	0
136	242000	242	To residents other than general government	0	0	0	0	0	0	0
137	243000	243	To other general government units	0	0	0	0	0	0	0
138	250000	25	Subsidies	0	0	0	0	0	0	0
139	251000	251	To public corporations	0	0	0	0	0	0	0
140	251100	2511	Public nonfinancial corporations	0	0	0	0	0	0	0
141	251200	2512	Public financial corporations	0	0	0	0	0	0	0
142	252000	252	To private enterprises	0	0	0	0	0	0	0
143	252100	2521	Private nonfinancial corporations	0	0	0	0	0	0	0
144	252200	2522	Private financial corporations	0	0	0	0	0	0	0
145	253000	253	To other sectors	0	0	0	0	0	0	0
146	260000	26	Grants	2,279,426	10,600	7,245	0	26,158	0	2,323,429
147	261000	261	To foreign governments	0	0	0	0	0	0	0
148	261100	2611	Current	0	0	0	0	0	0	0
149	261200	2612	Capital	0	0	0	0	0	0	0

150	262000	262	To international organizations	302,000	0	0	0	0	0	302,000
151	262100	2621	Current	302,000	0	0	0	0	0	302,000
152	262200	2622	Capital	0	0	0	0	0	0	0
153	263000	263	To other general government units	1,977,426	10,600	7,245	0	26,158	0	2,021,429
154	263100	2631	Current	1,977,426	10,600	7,245	0	26,158	0	2,021,429
155	263200	2632	Capital	0	0	0	0	0	0	0
156	270000	27	Social benefits	0	116,657	1,110	0	6,000	0	123,767
157	271000	271	Social security benefits	0	116,657	0	0	0	0	116,657
158	271100	2711	Social security benefits in cash	0	116,657	0	0	0	0	116,657
159	271200	2712	Social security benefits in kind	0	0	0	0	0	0	0
160	272000	272	Social assistance benefits	0	0	0	0	0	0	0
161	272100	2721	Social assistance benefits in cash	0	0	0	0	0	0	0
162	272200	2722	Social assistance benefits in kind	0	0	0	0	0	0	0
163	273000	273	Employment-related social benefits	0	0	1,110	0	6,000	0	7,110
164	273100	2731	Employment-related social benefits in cash	0	0	0	0	0	0	0
165	273200	2732	Employment-related social benefits in kind	0	0	1,110	0	6,000	0	7,110
166	280000	28	Other expense	0	160,770	362,421	0	0	0	523,191
167	281000	281	Property expense other than interest	0	0	0	0	0	0	0
168	281100	2811	Dividends	0	0	0	0	0	0	0
169	281110	28111	To nonresidents	0	0	0	0	0	0	0
170	281120	28112	To residents	0	0	0	0	0	0	0
171	281200	2812	Withdrawals of income from quasi-corporations	0	0	0	0	0	0	0
172	281300	2813	Property expense for investment income disbursement	0	0	0	0	0	0	0
173	281400	2814	Rent (Land rental and lease?)	0	0	0	0	0	0	0
174	281500	2815	Reinvested earnings on foreign direct investment	0	0	0	0	0	0	0
175	282000	282	Transfers not elsewhere classified	0	160,770	362,421	0	0	0	523,191
176	282100	2821	Expense on other transfers, current	0	160,770	362,421	0	0	0	523,191
177	282200	2822	Expense on other transfers, capital	0	0	0	0	0	0	0

178	283000	283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	0	0	0	0	0	0	0
179	283100	2831	Premiums, fees, and current claims payable	0	0	0	0	0	0	0
180	283110	28311	Premiums payable	0	0	0	0	0	0	0
181	283120	28312	Fees payable for standardized guarantee schemes	0	0	0	0	0	0	0
182	283130	28313	Current claims payable	0	0	0	0	0	0	0
183	283200	2832	Capital claims payable	0	0	0	0	0	0	0
184	300000	3	<b>Net worth and its changes</b>	<b>0</b>	<b>368,041</b>	<b>31,800</b>	<b>4,000</b>	<b>94,375</b>	<b>1,600</b>	<b>499,816</b>
185	310000	31	Nonfinancial assets	0	368,041	31,800	4,000	94,375	1,600	499,816
186	311000	311	Fixed assets	0	368,041	31,800	4,000	94,375	1,600	499,816
187	311100	3111	Buildings and structures	0	353,041	30,300	0	59,830	1,600	444,771
188	311110	31111	Dwellings	0	0	0	0	0	0	0
189	311120	31112	Buildings other than dwellings	0	2,000	30,300	0	59,830	1,600	93,730
190	311130	31113	Other structures	0	351,041	0	0	0	0	351,041
191	311140	31114	Land improvements	0	0	0	0	0	0	0
192	311200	3112	Machinery and equipment	0	15,000	1,500	4,000	34,545	0	55,045
193	311210	31121	Transport equipment	0	15,000	0	0	0	0	15,000
194	311220	31122	Machinery and equipment other than transport equipment	0	0	1,500	4,000	34,545	0	40,045
195	311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	0	0	0	0
196	311222	311222	Machinery and equipment not elsewhere classified	0	0	1,500	4,000	34,545	0	40,045
197	311300	3113	Other fixed assets	0	0	0	0	0	0	0
198	311310	31131	Cultivated biological resources	0	0	0	0	0	0	0
199	311311	311311	Animal resources yielding repeat products	0	0	0	0	0	0	0
200	311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	0	0	0	0
201	311320	31132	Intellectual property products	0	0	0	0	0	0	0



202	311321	311321	Research and development	0	0	0	0	0	0	0
203	311322	311322	Mineral exploration and evaluation	0	0	0	0	0	0	0
204	311323	311323	Computer software and databases	0	0	0	0	0	0	0
205	3E+06	3113231	Computer software	0	0	0	0	0	0	0
206	3E+06	3113232	Databases	0	0	0	0	0	0	0
207	311324	311324	Entertainment, literary, and artistic originals	0	0	0	0	0	0	0
208	311325	311325	Other intellectual property products	0	0	0	0	0	0	0
209	311330	31133	Cost of ownership transfer on nonproduced assets other than land	0	0	0	0	0	0	0
210	311400	3114	Weapons systems	0	0	0	0	0	0	0
211	312000	312	Inventories	0	0	0	0	0	0	0
212	312210	31221	Materials and supplies	0	0	0	0	0	0	0
213	312220	31222	Work in progress	0	0	0	0	0	0	0
214	312230	31223	Finished goods	0	0	0	0	0	0	0
215	312240	31224	Goods for resale	0	0	0	0	0	0	0
216	312250	31225	Military inventories	0	0	0	0	0	0	0
217	313000	313	Valuables	0	0	0	0	0	0	0
218	314000	314	Nonproduced nonfinancial assets	0	0	0	0	0	0	0
219	314100	3141	Land	0	0	0	0	0	0	0
220	314200	3142	Mineral and energy resources	0	0	0	0	0	0	0
221	314300	3143	Other naturally occurring assets	0	0	0	0	0	0	0
222	314310	31431	Noncultivated biological resources	0	0	0	0	0	0	0
223	314320	31432	Water resources	0	0	0	0	0	0	0
224	314330	31433	Other natural resources	0	0	0	0	0	0	0
225	314331	314331	Radio spectrum	0	0	0	0	0	0	0
226	314332	314332	Natural resources not elsewhere classified	0	0	0	0	0	0	0
227	314400	3144	Intangible nonproduced assets	0	0	0	0	0	0	0
228	314410	31441	Contracts, leases, and licenses	0	0	0	0	0	0	0
229	314411	314411	Marketable operating leases	0	0	0	0	0	0	0
230	314412	314412	Permits to use natural resources	0	0	0	0	0	0	0

231	314413	314413	Permits to undertake specific activities	0	0	0	0	0	0	0
232	314414	314414	Entitlement to future goods and services on an exclusive basis	0	0	0	0	0	0	0
233	314420	31442	Goodwill and marketing assets	0	0	0	0	0	0	0