



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

**TIX: WM/XAM/ 16 /2021**

**Date: 6<sup>th</sup> July 2021**

**RE: May 2021 Consolidation Report**

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	17,493,803	6,051,147	1,558,915	438,881	905,699	126,656	26,575,099
110000	11	Taxes	11,855,031	4,536,672	1,027,086	216,632	606,328	118,656	18,360,405
111000	111	Taxes on income, profits, and capital gains	1,331,518	4,797	28,957	6,465	12,196	0	1,383,933
111100	1111	Payable by individuals	1,331,518	0	28,957	6,465	12,196	0	1,379,136
111200	1112	Payable by corporations and other enterprises	0	4,797	0	0	0	0	4,797
112000	112	Taxes on payroll & workforce	42,910	469,757	48,631	99,541	64,869	0	725,707
113000	113	Taxes on property	28,223	120	0	0	0	0	28,343
113100	1131	Recurrent taxes on immovable property	28,223	0	0	0	0	0	28,223
113300	1133	Estate, inheritance, and gift taxes	0	120	0	0	0	0	120
114000	114	Taxes on goods & services	3,365,278	445,293	152,839	101,024	527,929	118,656	4,711,020
114100	1141	General taxes on goods & services	2,678,452	371,389	47,007	8,131	131,917	1,656	3,238,553
114110	11411	Value-added taxes	0	151	0	0	0	0	151
114120	11412	Sales taxes	2,678,452	371,238	0	0	0	0	3,049,690
114130	11413	Turnover and other general taxes on goods and services	0	0	47,007	8,131	131,917	1,656	188,711
114200	1142	Excise taxes	0	16,336	0	0	0	0	16,336

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	686,826	57,568	105,832	92,893	396,012	117,000	1,456,132
114510	11451	Motor vehicle taxes activities	0	57,568	2,160	0	0	0	59,728
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	686,826	0	103,672	92,893	396,012	117,000	1,396,403
114521	114521	Business and professional licenses	0	0	500	1,000	3,400	0	4,900
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	686,826	0	103,172	91,893	392,612	117,000	1,391,503
115000	115	Taxes on international trade and transactions	7,087,102	3,382,620	796,660	9,601	1,334	0	11,277,316
115100	1151	Customs and other import duties	7,087,102	2,413,950	796,660	9,601	1,334	0	10,308,647
115200	1152	Taxes on exports	0	292,023	0	0	0	0	292,023
115600	1156	Other taxes on international trade and transactions	0	676,646	0	0	0	0	676,646
116000	116	Other taxes	0	234,086	0	0	0	0	234,086
116200	1162	Payable by other than business or unidentifiable	0	234,086	0	0	0	0	234,086
120000	12	Social contributions	0	93,227	0	0	0	0	93,227
121000	121	Social security contributions revenue	0	93,227	0	0	0	0	93,227
121100	1211	Employee contributions	0	93,227	0	0	0	0	93,227
130000	13	Grants	589,926	0	285,809	218,959	222,734	8,000	1,325,429
132000	132	From international organizations	589,926	0	277,809	150,847	35,644	0	1,054,226
132100	1321	Current	589,926	0	277,809	150,847	35,644	0	1,054,226
133000	133	From other general government units	0	0	8,000	68,112	187,091	8,000	271,203
133100	1331	Current	0	0	8,000	68,112	187,091	8,000	271,203
140000	14	Other revenue	5,048,846	1,421,248	246,020	3,290	76,636	0	6,796,039
142000	142	Sales of goods and services	5,048,846	1,267,832	246,020	3,020	76,176	0	6,641,894
142100	1421	Sales by market establishments	0	14,255	0	600	0	0	14,855
142200	1422	Administrative fees	5,048,846	1,253,578	246,020	2,420	76,176	0	6,627,039
143000	143	Fines, penalties, and forfeits	0	8,448	0	270	460	0	9,178

144000	144	Transfers not elsewhere classified	0	144,967	0	0	0	0	144,967
144200	1442	Capital transfers not elsewhere classified	0	144,967	0	0	0	0	144,967
	<b>2 + 3</b>	<b>Expenditure</b>	<b>27,000,917</b>	<b>7,605,874</b>	<b>1,754,974</b>	<b>1,055,827</b>	<b>1,082,041</b>	<b>348,390</b>	<b>38,848,023</b>
200000	<b>2</b>	<b>Expense</b>	<b>26,657,437</b>	<b>7,075,893</b>	<b>1,750,974</b>	<b>926,817</b>	<b>1,080,753</b>	<b>305,201</b>	<b>37,797,075</b>
210000	21	Compensation of employees	19,590,245	4,396,279	1,142,611	544,757	773,888	269,852	26,717,632
211000	211	Wages and salaries	19,590,245	4,396,279	1,142,611	544,757	773,888	269,852	26,717,632
211100	2111	Wages and salaries in cash	18,517,683	3,969,526	927,220	542,157	719,977	263,252	24,939,815
211200	2112	Wages and salaries in kind	1,072,562	426,753	215,391	2,600	53,911	6,600	1,777,817
220000	22	Use of goods and services	4,567,827	2,294,950	307,848	382,060	252,179	35,349	7,840,213
221000	221	General operating expenses	2,777,575	851,766	127,595	81,904	157,497	6,009	4,002,346
221100	2211	Utilities	142,309	161,480	19,280	7,150	25,301	0	355,519
221200	2212	Rent	116,556	69,951	25,900	13,920	8,660	0	234,987
221300	2213	Fuel, oil and lubricants	352,718	124,069	9,861	2,600	17,716	720	507,685
221400	2214	Office materials and supplies	120,449	68,634	23,063	30,638	15,706	0	258,491
221500	2215	Repairs and maintenance	76,511	50,423	8,350	720	42,637	5,289	183,930
221600	2216	Travel	286,997	139,885	3,640	6,596	35,470	0	472,588
221700	2217	Conferences	1,682,034	237,324	37,501	20,280	12,007	0	1,989,146
222000	222	Education and training expenses	7,454	4,059	6,162	17,950	3,575	7,940	47,140
222100	2221	Education expenses	0	4,059	0	0	0	0	4,059
222200	2222	Training expenses	7,454	0	6,162	17,950	3,575	7,940	43,081
223000	223	Consulting and professional fees	1,235,551	226,022	42,975	238,583	45,713	21,400	1,810,244
223100	2231	Consulting and professional fees	1,235,551	226,022	42,975	238,583	45,713	21,400	1,810,244
224000	224	Administrative expenses	0	734,126	47,836	2,893	0	0	784,855
224100	2241	Bank charges and comissions	0	663,739	2,716	2,293	0	0	668,748
224200	2242	Advertisements and subscriptions	0	70,387	45,120	600	0	0	116,107
225000	225	Materials, supplies and services	502,753	109,762	17,964	40,730	15,069	0	686,278
225100	2251	Health and hygiene	20,000	5,700	1,840	2,100	1,098	0	30,738
225500	2255	Other specialized materials and services	56,104	0	16,124	38,630	13,972	0	124,830
225600	2256	Special operational services	426,649	104,062	0	0	0	0	530,711
226000	226	Other expenses	44,494	362,190	36,301	0	29,315	0	472,300
226100	2261	Other expenses	44,494	362,190	0	0	0	0	406,684

226200	2262	Conflict resolution expenses	0	0	36,301	0	29,315	0	65,616
229000	229	Contingency costs	0	7,025	29,015	0	1,009	0	37,050
229900	2299	Contingency fund	0	7,025	29,015	0	1,009	0	37,050
240000	24	Interest	1,506,937	0	0	0	0	0	1,506,937
241000	241	To nonresidents	1,506,937	0	0	0	0	0	1,506,937
250000	25	Subsidies	230,000	0	0	0	0	0	230,000
252000	252	To private enterprises	230,000	0	0	0	0	0	230,000
252100	2521	Private nonfinancial corporations	230,000	0	0	0	0	0	230,000
260000	26	Grants	762,429	13,530	1,898	0	46,852	0	824,709
263000	263	To other general government units	762,429	13,530	1,898	0	46,852	0	824,709
263100	2631	Current	762,429	13,530	1,898	0	46,852	0	824,709
270000	27	Social benefits	0	100,632	10,584	0	7,834	0	119,050
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	10,584	0	7,834	0	18,418
273200	2732	Employment-related social benefits in kind	0	0	10,584	0	7,834	0	18,418
280000	28	Other expense	0	270,502	288,034	0	0	0	558,536
282000	282	Transfers not elsewhere classified	0	270,502	288,034	0	0	0	558,536
282100	2821	Expense on other transfers, current	0	270,502	288,034	0	0	0	558,536
300000	3	<b>Net worth and its changes</b>	<b>343,480</b>	<b>529,981</b>	<b>4,000</b>	<b>129,009</b>	<b>1,288</b>	<b>43,189</b>	<b>1,050,948</b>
310000	31	Nonfinancial assets	343,480	529,981	4,000	129,009	1,288	43,189	1,050,948
311000	311	Fixed assets	343,480	529,981	4,000	129,009	1,288	43,189	1,050,948
311100	3111	Buildings and structures	0	508,222	0	84,954	0	40,646	633,822
311110	31111	Dwellings	0	118,506	0	0	0	0	118,506
311120	31112	Buildings other than dwellings	0	50,000	0	0	0	40,646	90,646
311130	31113	Other structures	0	339,716	0	84,954	0	0	424,670
311200	3112	Machinery and equipment	220,080	21,759	4,000	44,055	1,288	2,543	293,726
311210	31121	Transport equipment	0	1,800	0	38,000	0	0	39,800
311220	31122	Machinery and equipment other than transport equipment	220,080	19,959	4,000	6,055	1,288	2,543	253,926

311221	311221	Information, computer, and telecommunications (ICT) equipment	218,337	19,959	0	2,000	0	2,543	242,840
311222	311222	Machinery and equipment not elsewhere classified	1,743	0	4,000	4,055	1,288	0	11,086
311300	3113	Other fixed assets	123,400	0	0	0	0	0	123,400
311320	31132	Intellectual property products	123,400	0	0	0	0	0	123,400
311323	311323	Computer software and databases	1,900	0	0	0	0	0	1,900
3113231	3113231	Computer software	1,900	0	0	0	0	0	1,900
311325	311325	Other intellectual property products	121,500	0	0	0	0	0	121,500