



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

**TIX: WM/XAM/ 12 /2021**

**Date: 23<sup>th</sup> May 2021**

**RE: April 2021 Consolidation Report**

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	57,637,644	6,403,254	2,676,541	2,025,395	1,151,874	191,608	70,086,316
110000	11	Taxes	11,831,612	4,778,830	1,073,837	201,009	522,833	130,640	18,538,760
111000	111	Taxes on income, profits, and capital gains	1,054,540	9,447	22,226	2,711	21,882	0	1,110,805
111100	1111	Payable by individuals	1,054,540	287	22,226	2,711	21,882	0	1,101,645
111200	1112	Payable by corporations and other enterprises	0	9,160	0	0	0	0	9,160
112000	112	Taxes on payroll & workforce	37,468	504,764	31,846	90,981	31,136	0	696,195
113000	113	Taxes on property	43,072	386	0	0	0	0	43,458
113100	1131	Recurrent taxes on immovable property	43,072	0	0	0	0	0	43,072
113300	1133	Estate, inheritance, and gift taxes	0	386	0	0	0	0	386
114000	114	Taxes on goods & services	2,676,748	575,419	262,546	97,642	465,391	130,640	4,208,386
114100	1141	General taxes on goods & services	1,661,094	383,327	101,878	32,940	16,048	130,640	2,325,926
114110	11411	Value-added taxes	0	16	0	0	0	0	16
114120	11412	Sales taxes	1,661,094	383,311	0	0	2,580	0	2,046,984
114130	11413	Turnover and other general taxes on goods and services	0	0	101,878	32,940	13,468	130,640	278,926

114200	1142	Excise taxes	0	24,446	0	0	0	0	24,446
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	1,015,655	167,646	160,668	64,702	449,343	0	1,858,014
114510	11451	Motor vehicle taxes activities	0	167,646	1,560	0	0	0	169,206
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	1,015,655	0	159,108	64,702	449,343	0	1,688,808
114521	114521	Business and professional licenses	0	0	360	900	5,400	0	6,660
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	1,015,655	0	158,748	63,802	443,943	0	1,682,148
115000	115	Taxes on international trade and transactions	8,019,783	3,446,413	757,219	9,676	0	0	12,233,091
115100	1151	Customs and other import duties	8,019,783	2,409,721	721,219	9,676	0	0	11,160,399
115200	1152	Taxes on exports	0	342,109	36,000	0	0	0	378,109
115600	1156	Other taxes on international trade and transactions	0	694,583	0	0	0	0	694,583
116000	116	Other taxes	0	242,401	0	0	4,423	0	246,825
116200	1162	Payable by other than business or unidentifiable	0	242,401	0	0	4,423	0	246,825
120000	12	Social contributions	0	69,800	0	0	0	0	69,800
121000	121	Social security contributions revenue	0	69,800	0	0	0	0	69,800
121100	1211	Employee contributions	0	69,800	0	0	0	0	69,800
130000	13	Grants	40,786,649	0	1,277,649	1,803,799	542,067	60,968	44,471,131
132000	132	From international organizations	40,786,649	0	296,456	847,799	137,351	60,968	42,129,222
132100	1321	Current	40,786,649	0	296,456	847,799	137,351	60,968	42,129,222
133000	133	From other general government units	0	0	981,193	956,000	404,716	0	2,341,909
133100	1331	Current	0	0	981,193	956,000	404,716	0	2,341,909
140000	14	Other revenue	5,019,384	1,554,623	325,056	20,587	86,975	0	7,006,624
142000	142	Sales of goods and services	5,019,384	1,324,357	325,056	3,986	82,805	0	6,755,586
142100	1421	Sales by market establishments	0	15,304	0	2,332	0	0	17,636
142200	1422	Administrative fees	5,019,384	1,309,053	325,056	1,654	82,805	0	6,737,951

143000	143	Fines, penalties, and forfeits	0	14,342	0	16,601	4,170	0	35,113
144000	144	Transfers not elsewhere classified	0	215,925	0	0	0	0	215,925
144200	1442	Capital transfers not elsewhere classified	0	215,925	0	0	0	0	215,925
	<b>2 + 3</b>	<b>Expenditure</b>	<b>62,247,338</b>	<b>6,097,671</b>	<b>2,144,190</b>	<b>890,521</b>	<b>1,566,894</b>	<b>245,609</b>	<b>73,192,224</b>
200000	<b>2</b>	<b>Expense</b>	<b>61,993,022</b>	<b>5,993,071</b>	<b>2,142,790</b>	<b>887,021</b>	<b>1,472,730</b>	<b>225,287</b>	<b>72,713,922</b>
210000	21	Compensation of employees	20,471,647	3,569,688	1,039,647	599,083	998,401	187,786	26,866,253
211000	211	Wages and salaries	20,471,647	3,569,688	1,039,647	599,083	998,401	187,786	26,866,253
211100	2111	Wages and salaries in cash	19,176,262	3,147,642	807,139	519,533	966,290	187,786	24,804,652
211200	2112	Wages and salaries in kind	1,295,386	422,046	232,508	79,550	32,111	0	2,061,601
220000	22	Use of goods and services	6,406,489	2,180,548	690,434	286,938	437,930	28,501	10,030,841
221000	221	General operating expenses	3,271,874	915,829	186,723	151,736	253,391	17,801	4,797,356
221100	2211	Utilities	209,734	159,370	52,451	5,338	24,011	0	450,905
221200	2212	Rent	97,095	108,935	22,865	26,648	33,842	9,270	298,655
221300	2213	Fuel, oil and lubricants	596,582	156,593	15,865	1,038	13,090	0	783,168
221400	2214	Office materials and supplies	290,258	73,984	50,763	14,593	17,745	123	447,466
221500	2215	Repairs and maintenance	262,133	83,450	764	7,993	29,478	0	383,818
221600	2216	Travel	87,192	119,771	18,130	3,600	128,391	0	357,084
221700	2217	Conferences	1,728,880	213,727	25,885	92,526	6,835	8,408	2,076,261
222000	222	Education and training expenses	58,990	0	13,880	30,180	0	0	103,050
222100	2221	Education expenses	5,400	0	0	0	0	0	5,400
222200	2222	Training expenses	53,590	0	13,880	30,180	0	0	97,650
223000	223	Consulting and professional fees	2,196,235	0	211,333	55,430	26,865	10,700	2,500,563
223100	2231	Consulting and professional fees	2,196,235	0	211,333	55,430	26,865	10,700	2,500,563
224000	224	Administrative expenses	0	758,988	16,950	514	0	0	776,452
224100	2241	Bank charges and comissions	0	649,914	2,564	14	0	0	652,492
224200	2242	Advertisements and subscriptions	0	109,074	14,386	500	0	0	123,960
225000	225	Materials, supplies and services	760,352	107,275	120,941	49,078	116,674	0	1,154,320
225100	2251	Health and hygiene	91,660	2,700	3,285	638	500	0	98,783
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	139,764	0	117,656	48,440	116,174	0	422,034

225600	2256	Special operational services	474,648	104,575	0	0	0	0	579,223
226000	226	Other expenses	119,038	395,171	93,396	0	41,000	0	648,605
226100	2261	Other expenses	119,038	395,171	0	0	0	0	514,209
226200	2262	Conflict resolution expenses	0	0	93,396	0	41,000	0	134,396
229000	229	Contingency costs	0	3,285	47,210	0	0	0	50,495
229900	2299	Contingency fund	0	3,285	47,210	0	0	0	50,495
250000	25	Subsidies	420,000	0	0	0	0	0	420,000
252000	252	To private enterprises	420,000	0	0	0	0	0	420,000
252100	2521	Private nonfinancial corporations	420,000	0	0	0	0	0	420,000
260000	26	Grants	3,395,013	10,600	12,329	1,000	36,385	9,000	3,464,327
263000	263	To other general government units	3,395,013	10,600	12,329	1,000	36,385	9,000	3,464,327
263100	2631	Current	3,395,013	10,600	12,329	1,000	36,385	9,000	3,464,327
270000	27	Social benefits	31,299,873	86,982	0	0	0	0	31,386,855
271000	271	Social security benefits	0	86,982	0	0	0	0	86,982
271100	2711	Social security benefits in cash	0	86,982	0	0	0	0	86,982
272000	272	Social assistance benefits	31,299,873	0	0	0	0	0	31,299,873
272100	2721	Social assistance benefits in cash	31,299,873	0	0	0	0	0	31,299,873
280000	28	Other expense	0	145,253	400,380	0	14	0	545,647
282000	282	Transfers not elsewhere classified	0	145,253	400,380	0	14	0	545,647
282100	2821	Expense on other transfers, current	0	145,253	400,380	0	14	0	545,647
300000	3	<b>Net worth and its changes</b>	<b>254,316</b>	<b>104,600</b>	<b>1,400</b>	<b>3,500</b>	<b>94,164</b>	<b>20,322</b>	<b>478,302</b>
310000	31	Nonfinancial assets	254,316	104,600	1,400	3,500	94,164	20,322	478,302
311000	311	Fixed assets	254,316	104,600	1,400	3,500	94,164	20,322	478,302
311100	3111	Buildings and structures	0	104,600	0	0	20,000	20,322	144,922
311120	31112	Buildings other than dwellings	0	0	0	0	20,000	20,322	40,322
311130	31113	Other structures	0	104,600	0	0	0	0	104,600
311200	3112	Machinery and equipment	69,613	0	1,400	3,500	74,164	0	148,677
311220	31122	Machinery and equipment other than transport equipment	69,613	0	1,400	3,500	74,164	0	148,677
311221	311221	Information, computer, and telecommunications (ICT) equipment	44,909	0	0	3,500	1,000	0	49,409

311222	311222	Machinery and equipment not elsewhere classified	24,704	0	1,400	0	73,164	0	99,268
311300	3113	Other fixed assets	184,703	0	0	0	0	0	184,703
311320	31132	Intellectual property products	184,703	0	0	0	0	0	184,703
311323	311323	Computer software and databases	14,385	0	0	0	0	0	14,385
3113231	3113231	Computer software	14,385	0	0	0	0	0	14,385
311325	311325	Other intellectual property products	170,318	0	0	0	0	0	170,318