



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

**TIX: WM/XAM/ 10 /2021**

**Date: 22<sup>th</sup> March 2021**

**RE: February 2021 Consolidation Report**

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	30,410,827	6,087,326	1,775,751	692,087	761,821	177,932	39,905,743
110000	11	Taxes	11,145,540	4,392,425	1,054,658	262,985	323,141	3,173	17,181,923
111000	111	Taxes on income, profits, and capital gains	1,128,521	7,226	19,428	3,493	11,121	0	1,169,789
111100	1111	Payable by individuals	1,128,521	222	19,428	3,493	11,121	0	1,162,785
111200	1112	Payable by corporations and other enterprises	0	7,004	0	0	0	0	7,004
112000	112	Taxes on payroll & workforce	48,016	398,894	42,946	57,487	30,162	0	577,505
113000	113	Taxes on property	69,063	203	0	0	0	0	69,266
113100	1131	Recurrent taxes on immovable property	69,063	30	0	0	0	0	69,093
113300	1133	Estate, inheritance, and gift taxes	0	173	0	0	0	0	173
114000	114	Taxes on goods & services	2,431,347	409,344	423,887	190,294	281,858	3,173	3,739,902
114100	1141	General taxes on goods & services	1,491,464	323,779	86,654	51,773	16,372	3,173	1,973,214
114110	11411	Value-added taxes	0	113	0	0	0	0	113
114120	11412	Sales taxes	1,491,464	323,666	0	0	0	0	1,815,130

114130	11413	Turnover and other general taxes on goods and services	0	0	86,654	51,773	16,372	3,173	157,971
114200	1142	Excise taxes	0	23,599	0	0	0	0	23,599
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	939,883	61,966	337,233	138,521	265,486	0	1,743,090
114510	11451	Motor vehicle taxes activities	0	61,966	93,132	0	0	0	155,098
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	939,883	0	244,101	138,521	265,486	0	1,587,991
114521	114521	Business and professional licenses	0	0	1,180	400	730	0	2,310
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	939,883	0	242,921	138,121	264,756	0	1,585,681
115000	115	Taxes on international trade and transactions	7,468,593	3,331,715	568,398	11,712	0	0	11,380,418
115100	1151	Customs and other import duties	7,468,593	2,382,011	568,278	11,712	0	0	10,430,594
115200	1152	Taxes on exports	0	285,746	120	0	0	0	285,866
115600	1156	Other taxes on international trade and transactions	0	663,958	0	0	0	0	663,958
116000	116	Other taxes	0	245,043	0	0	0	0	245,043
116200	1162	Payable by other than business or unidentifiable	0	245,043	0	0	0	0	245,043
120000	12	Social contributions	0	58,968	0	0	0	0	58,968
121000	121	Social security contributions revenue	0	58,968	0	0	0	0	58,968
121100	1211	Employee contributions	0	58,968	0	0	0	0	58,968
130000	13	Grants	14,600,486	3,475	576,188	426,106	427,754	174,759	16,208,768
132000	132	From international organizations	14,600,486	0	139,191	16,966	16,984	0	14,773,626
132100	1321	Current	14,600,486	0	139,191	16,966	16,984	0	14,773,626
133000	133	From other general government units	0	3,475	436,998	409,140	410,770	174,759	1,435,142

133100	1331	Current	0	3,475	436,998	409,140	410,770	174,759	1,435,142
140000	14	Other revenue	4,664,801	1,632,457	144,904	2,996	10,926	0	6,456,084
142000	142	Sales of goods and services	4,664,801	1,489,542	143,017	2,473	8,090	0	6,307,922
142100	1421	Sales by market establishments	0	16,972	0	1,154	0	0	18,126
142200	1422	Administrative fees	4,664,801	1,472,569	143,017	1,319	8,090	0	6,289,796
143000	143	Fines, penalties, and forfeits	0	6,195	1,887	523	2,836	0	11,441
144000	144	Transfers not elsewhere classified	0	136,720	0	0	0	0	136,720
144200	1442	Capital transfers not elsewhere classified	0	136,720	0	0	0	0	136,720
	<b>2 + 3</b>	<b>Expenditure</b>	<b>30,986,127</b>	<b>5,893,344</b>	<b>2,043,576</b>	<b>1,188,621</b>	<b>1,980,361</b>	<b>423,417</b>	<b>42,515,445</b>
200000	<b>2</b>	<b>Expense</b>	<b>30,597,595</b>	<b>5,751,744</b>	<b>2,001,948</b>	<b>1,080,992</b>	<b>1,684,943</b>	<b>423,417</b>	<b>41,540,638</b>
210000	21	Compensation of employees	21,284,018	3,417,651	1,353,676	943,422	783,371	141,150	27,923,288
211000	211	Wages and salaries	21,284,018	3,417,651	1,353,676	943,422	783,371	141,150	27,923,288
211100	2111	Wages and salaries in cash	20,234,979	2,987,984	1,146,668	941,022	769,771	138,150	26,218,574
211200	2112	Wages and salaries in kind	1,049,038	429,667	207,008	2,400	13,600	3,000	1,704,713
220000	22	Use of goods and services	5,634,938	2,008,600	452,166	137,570	851,130	282,267	9,366,670
221000	221	General operating expenses	2,344,019	809,415	228,230	67,654	373,671	60,685	3,883,674
221100	2211	Utilities	104,881	164,365	33,371	6,844	13,679	0	323,140
221200	2212	Rent	171,495	82,475	62,070	24,440	37,537	50,000	428,017
221300	2213	Fuel, oil and lubricants	159,024	171,818	22,377	415	8,189	0	361,822
221400	2214	Office materials and supplies	120,533	54,927	51,833	12,907	42,071	2,197	284,467
221500	2215	Repairs and maintenance	72,138	77,039	3,410	1,080	81,978	0	235,645
221600	2216	Travel	39,201	168,942	21,131	21,968	69,529	5,528	326,299
221700	2217	Conferences	1,676,748	89,849	34,039	0	120,688	2,960	1,924,284
222000	222	Education and training expenses	61,041	0	300	12,925	18,688	71,575	164,529
222200	2222	Training expenses	61,041	0	300	12,925	18,688	71,575	164,529
223000	223	Consulting and professional fees	1,713,384	0	32,368	43,525	24,626	0	1,813,904
223100	2231	Consulting and professional fees	1,713,384	0	32,368	43,525	24,626	0	1,813,904
224000	224	Administrative expenses	215,736	723,729	9,983	9,876	1,800	7	961,131
224100	2241	Bank charges and comissions	215,736	636,244	4,627	3,196	0	7	859,810
224200	2242	Advertisements and subscriptions	0	87,485	5,357	6,680	1,800	0	101,322

225000	225	Materials, supplies and services	962,649	117,553	176,284	3,590	148,095	150,000	1,558,171
225100	2251	Health and hygiene	41,500	6,200	295	230	946	150,000	199,171
225500	2255	Other specialized materials and services	7,500	0	175,989	3,360	147,149	0	333,998
225600	2256	Special operational services	913,649	111,353	0	0	0	0	1,025,002
226000	226	Other expenses	338,108	352,598	5,000	0	282,300	0	978,006
226100	2261	Other expenses	338,108	352,598	0	0	0	0	690,706
226200	2262	Conflict resolution expenses	0	0	5,000	0	282,300	0	287,300
229000	229	Contingency costs	0	5,305	0	0	1,950	0	7,255
229900	2299	Contingency fund	0	5,305	0	0	1,950	0	7,255
240000	24	Interest	714,872	0	0	0	0	0	714,872
241000	241	To nonresidents	714,872	0	0	0	0	0	714,872
260000	26	Grants	2,963,767	13,100	4,759	0	49,412	0	3,031,038
263000	263	To other general government units	2,963,767	13,100	4,759	0	49,412	0	3,031,038
263100	2631	Current	2,963,767	13,100	4,759	0	49,412	0	3,031,038
270000	27	Social benefits	0	106,182	0	0	0	0	106,182
271000	271	Social security benefits	0	106,182	0	0	0	0	106,182
271100	2711	Social security benefits in cash	0	106,182	0	0	0	0	106,182
280000	28	Other expense	0	206,211	191,347	0	1,030	0	398,588
282000	282	Transfers not elsewhere classified	0	206,211	191,347	0	1,030	0	398,588
282100	2821	Expense on other transfers, current	0	206,211	191,347	0	1,030	0	398,588
300000	<b>3</b>	<b>Net worth and its changes</b>	<b>388,532</b>	<b>141,600</b>	<b>41,628</b>	<b>107,629</b>	<b>295,418</b>	<b>0</b>	<b>974,807</b>
310000	31	Nonfinancial assets	388,532	141,600	41,628	107,629	295,418	0	974,807
311000	311	Fixed assets	388,532	141,600	41,628	27,085	295,418	0	894,263
311100	3111	Buildings and structures	0	141,600	30,300	25,210	239,816	0	436,926
311120	31112	Buildings other than dwellings	0	1,000	30,300	0	239,816	0	271,116
311130	31113	Other structures	0	140,600	0	25,210	0	0	165,810
311200	3112	Machinery and equipment	0	0	11,328	1,875	55,602	0	68,805
311220	31122	Machinery and equipment other than transport equipment	0	0	11,328	1,875	55,602	0	68,805

311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	500	0	0	500
311222	311222	Machinery and equipment not elsewhere classified	0	0	11,328	1,375	55,602	0	68,305
311300	3113	Other fixed assets	388,532	0	0	0	0	0	388,532
311320	31132	Intellectual property products	388,532	0	0	0	0	0	388,532
311325	311325	Other intellectual property products	388,532	0	0	0	0	0	388,532
312000	312	Inventories	0	0	0	80,544	0	0	80,544
312230	31223	Finished goods	0	0	0	80,544	0	0	80,544