



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

**TIX: WM/XAM/ 03 /2022**

**Date: 26<sup>th</sup> Jan 2021**

**RE: December 2021 Consolidation Report**

| List     | GFSM 2014 Economic Classification                      | FGS               | Puntland         | Jubbaland        | South-West       | Galmudug         | Hirshabelle    | Total SO (USD)    |
|----------|--------------------------------------------------------|-------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
| <b>1</b> | <b>Revenue</b>                                         | <b>50,003,909</b> | <b>9,558,354</b> | <b>2,753,520</b> | <b>1,309,598</b> | <b>1,786,579</b> | <b>728,097</b> | <b>66,140,057</b> |
| 11       | Taxes                                                  | 15,037,583        | 5,255,896        | 1,331,534        | 250,239          | 576,846          | 322,679        | 22,774,776        |
| 111      | Taxes on income, profits, and capital gains            | 1,788,651         | 23,671           | 34,965           | 5,408            | 16,266           | 0              | 1,868,961         |
| 1111     | Payable by individuals                                 | 1,780,086         | 767              | 34,965           | 5,408            | 16,266           | 0              | 1,837,493         |
| 1112     | Payable by corporations and other enterprises          | 8,565             | 22,903           | 0                | 0                | 0                | 0              | 31,468            |
| 112      | Taxes on payroll & workforce                           | 0                 | 622,973          | 47,688           | 146,353          | 39,604           | 17,882         | 874,499           |
| 113      | Taxes on property                                      | 50,501            | 787              | 0                | 0                | 0                | 0              | 51,288            |
| 1131     | Recurrent taxes on immovable property                  | 50,501            | 0                | 0                | 0                | 0                | 0              | 50,501            |
| 1133     | Estate, inheritance, and gift taxes                    | 0                 | 787              | 0                | 0                | 0                | 0              | 787               |
| 114      | Taxes on goods & services                              | 3,348,381         | 1,129,419        | 345,453          | 92,938           | 510,449          | 304,797        | 5,731,437         |
| 1141     | General taxes on goods & services                      | 1,857,737         | 1,026,081        | 119,702          | 4,803            | 24,843           | 135,393        | 3,168,560         |
| 11411    | Value-added taxes                                      | 0                 | 4,814            | 0                | 0                | 0                | 0              | 4,814             |
| 11412    | Sales taxes                                            | 1,857,737         | 1,021,267        | 31,330           | 0                | 0                | 0              | 2,910,334         |
| 11413    | Turnover and other general taxes on goods and services | 0                 | 0                | 88,372           | 4,803            | 24,843           | 135,393        | 253,411           |
| 1142     | Excise taxes                                           | 0                 | 54,135           | 0                | 0                | 0                | 0              | 54,135            |

|        |                                                                                                           |            |           |           |           |           |         |            |
|--------|-----------------------------------------------------------------------------------------------------------|------------|-----------|-----------|-----------|-----------|---------|------------|
| 1145   | Taxes on use of goods and on permission to use goods or perform activities                                | 1,490,644  | 49,203    | 225,752   | 88,135    | 485,606   | 169,404 | 2,508,743  |
| 11451  | Motor vehicle taxes activities                                                                            | 0          | 49,203    | 3,600     | 0         | 0         | 0       | 52,803     |
| 11452  | Other taxes on use of goods and on permission to use goods or perform activities                          | 1,490,644  | 0         | 222,152   | 88,135    | 485,606   | 169,404 | 2,455,940  |
| 114521 | Business and professional licenses                                                                        | 0          | 0         | 7,110     | 4,099     | 4,203     | 0       | 15,412     |
| 114525 | Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified | 1,490,644  | 0         | 215,042   | 84,035    | 481,403   | 169,404 | 2,440,528  |
| 115    | Taxes on international trade and transactions                                                             | 9,850,050  | 3,234,012 | 903,428   | 5,540     | 10,526    | 0       | 14,003,556 |
| 1151   | Customs and other import duties                                                                           | 9,850,050  | 2,408,706 | 903,428   | 5,540     | 10,526    | 0       | 13,178,250 |
| 1152   | Taxes on exports                                                                                          | 0          | 186,341   | 0         | 0         | 0         | 0       | 186,341    |
| 1156   | Other taxes on international trade and transactions                                                       | 0          | 638,964   | 0         | 0         | 0         | 0       | 638,964    |
| 116    | Other taxes                                                                                               | 0          | 245,035   | 0         | 0         | 0         | 0       | 245,035    |
| 1162   | Payable by other than business or unidentifiable                                                          | 0          | 245,035   | 0         | 0         | 0         | 0       | 245,035    |
| 12     | Social contributions                                                                                      | 0          | 131,479   | 0         | 0         | 0         | 0       | 131,479    |
| 121    | Social security contributions revenue                                                                     | 0          | 131,479   | 0         | 0         | 0         | 0       | 131,479    |
| 1211   | Employee contributions                                                                                    | 0          | 131,479   | 0         | 0         | 0         | 0       | 131,479    |
| 13     | Grants                                                                                                    | 26,494,873 | 2,583,410 | 1,222,285 | 1,050,995 | 1,183,943 | 405,418 | 32,940,924 |
| 132    | From international organizations                                                                          | 26,494,873 | 0         | 557,233   | 204,116   | 112,088   | 40,550  | 27,408,861 |
| 1321   | Current                                                                                                   | 22,567,735 | 0         | 557,233   | 204,116   | 112,088   | 40,550  | 23,481,723 |
| 1322   | Capital                                                                                                   | 3,927,138  | 0         | 0         | 0         | 0         | 0       | 3,927,138  |
| 133    | From other general government units                                                                       | 0          | 2,583,410 | 665,052   | 846,879   | 1,071,854 | 364,868 | 5,532,064  |
| 1331   | Current                                                                                                   | 0          | 0         | 665,052   | 846,879   | 1,071,854 | 364,868 | 2,948,653  |
| 1332   | Capital                                                                                                   | 0          | 2,583,410 | 0         | 0         | 0         | 0       | 2,583,410  |
| 14     | Other revenue                                                                                             | 8,471,453  | 1,587,569 | 199,701   | 8,365     | 25,790    | 0       | 10,292,879 |
| 142    | Sales of goods and services                                                                               | 8,471,453  | 1,474,805 | 198,213   | 8,122     | 25,790    | 0       | 10,178,383 |
| 1421   | Sales by market establishments                                                                            | 0          | 15,614    | 0         | 1,446     | 0         | 0       | 17,060     |
| 1422   | Administrative fees                                                                                       | 8,471,453  | 1,459,190 | 198,213   | 6,676     | 25,790    | 0       | 10,161,323 |
| 143    | Fines, penalties, and forfeits                                                                            | 0          | 9,309     | 1,488     | 243       | 0         | 0       | 11,040     |
| 144    | Transfers not elsewhere classified                                                                        | 0          | 103,455   | 0         | 0         | 0         | 0       | 103,455    |

|              |                                            |                   |                   |                  |                  |                  |                  |                   |
|--------------|--------------------------------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| 1442         | Capital transfers not elsewhere classified | 0                 | 103,455           | 0                | 0                | 0                | 0                | 103,455           |
| <b>2 + 3</b> | <b>Expenditure</b>                         | <b>67,346,229</b> | <b>10,389,780</b> | <b>2,876,817</b> | <b>1,901,571</b> | <b>1,685,191</b> | <b>1,003,326</b> | <b>85,202,914</b> |
| <b>2</b>     | <b>Expense</b>                             | <b>64,375,132</b> | <b>9,303,321</b>  | <b>2,596,666</b> | <b>1,527,135</b> | <b>1,502,326</b> | <b>1,003,326</b> | <b>80,307,905</b> |
| 21           | Compensation of employees                  | 23,965,127        | 5,445,729         | 1,553,118        | 769,194          | 1,087,355        | 747,566          | 33,568,089        |
| 211          | Wages and salaries                         | 23,965,127        | 5,445,729         | 1,553,118        | 769,194          | 1,087,355        | 747,566          | 33,568,089        |
| 2111         | Wages and salaries in cash                 | 21,445,260        | 4,945,579         | 1,484,564        | 763,594          | 985,311          | 713,066          | 30,337,374        |
| 2112         | Wages and salaries in kind                 | 2,519,866         | 500,150           | 68,554           | 5,600            | 102,044          | 34,500           | 3,230,714         |
| 22           | Use of goods and services                  | 26,373,280        | 3,579,794         | 684,454          | 690,421          | 413,758          | 246,148          | 31,987,854        |
| 221          | General operating expenses                 | 9,635,320         | 894,118           | 519,005          | 225,251          | 237,513          | 167,651          | 11,678,859        |
| 2211         | Utilities                                  | 803,863           | 132,089           | 86,964           | 28,385           | 24,031           | 3,813            | 1,079,146         |
| 2212         | Rent                                       | 434,757           | 67,387            | 38,156           | 33,693           | 32,455           | 0                | 606,448           |
| 2213         | Fuel, oil and lubricants                   | 1,246,282         | 113,407           | 40,065           | 2,391            | 21,154           | 600              | 1,423,899         |
| 2214         | Office materials and supplies              | 921,189           | 66,291            | 158,173          | 106,848          | 33,433           | 23,885           | 1,309,818         |
| 2215         | Repairs and maintenance                    | 675,699           | 65,290            | 54,906           | 6,475            | 25,827           | 10,175           | 838,371           |
| 2216         | Travel                                     | 1,762,364         | 116,035           | 95,450           | 26,599           | 38,988           | 34,436           | 2,073,873         |
| 2217         | Conferences                                | 3,791,165         | 333,619           | 45,291           | 20,860           | 61,627           | 94,742           | 4,347,304         |
| 222          | Education and training expenses            | 451,131           | 722,935           | 28,254           | 321,930          | 4,338            | 12,036           | 1,540,623         |
| 2221         | Education expenses                         | 71,377            | 174,975           | 0                | 0                | 0                | 0                | 246,352           |
| 2222         | Training expenses                          | 379,754           | 547,960           | 28,254           | 321,930          | 4,338            | 12,036           | 1,294,271         |
| 223          | Consulting and professional fees           | 7,623,167         | 576,585           | 82,141           | 101,441          | 71,521           | 64,140           | 8,518,995         |
| 2231         | Consulting and professional fees           | 7,623,167         | 576,585           | 82,141           | 101,441          | 71,521           | 64,140           | 8,518,995         |
| 224          | Administrative expenses                    | 493,933           | 897,703           | 35,621           | 14,743           | 3,020            | 2,193            | 1,447,213         |
| 2241         | Bank charges and commissions               | 493,933           | 844,705           | 18,614           | 213              | 0                | 0                | 1,357,465         |
| 2242         | Advertisements and subscriptions           | 0                 | 52,998            | 17,007           | 14,530           | 3,020            | 2,193            | 89,748            |
| 225          | Materials, supplies and services           | 6,110,019         | 125,492           | 14,197           | 27,055           | 62,456           | 129              | 6,339,348         |
| 2251         | Health and hygiene                         | 3,898,232         | 34,776            | 13,280           | 1,700            | 4,000            | 129              | 3,952,117         |
| 2253         | Military materials, supplies and services  | 100,000           | 0                 | 0                | 0                | 0                | 0                | 100,000           |
| 2254         | Police materials, supplies and services    | 100,000           | 0                 | 0                | 0                | 0                | 0                | 100,000           |
| 2255         | Other specialized materials and services   | 605,493           | 0                 | 917              | 25,355           | 58,456           | 0                | 690,221           |
| 2256         | Special operational services               | 1,406,294         | 90,716            | 0                | 0                | 0                | 0                | 1,497,010         |
| 226          | Other expenses                             | 2,059,710         | 342,242           | 5,236            | 0                | 16,640           | 0                | 2,423,828         |

|          |                                            |                  |                  |                |                |                |          |                  |
|----------|--------------------------------------------|------------------|------------------|----------------|----------------|----------------|----------|------------------|
| 2261     | Other expenses                             | 2,059,710        | 342,242          | 0              | 0              | 0              | 0        | 2,401,952        |
| 2262     | Conflict resolution expenses               | 0                | 0                | 5,236          | 0              | 16,640         | 0        | 21,876           |
| 229      | Contingency costs                          | 0                | 20,719           | 0              | 0              | 18,269         | 0        | 38,988           |
| 2299     | Contingency fund                           | 0                | 20,719           | 0              | 0              | 18,269         | 0        | 38,988           |
| 24       | Interest                                   | 1,314,944        | 0                | 0              | 0              | 0              | 0        | 1,314,944        |
| 241      | To nonresidents                            | 1,314,944        | 0                | 0              | 0              | 0              | 0        | 1,314,944        |
| 25       | Subsidies                                  | 5,644            | 0                | 0              | 0              | 0              | 0        | 5,644            |
| 252      | To private enterprises                     | 5,644            | 0                | 0              | 0              | 0              | 0        | 5,644            |
| 2521     | Private nonfinancial corporations          | 5,644            | 0                | 0              | 0              | 0              | 0        | 5,644            |
| 26       | Grants                                     | 6,566,971        | 5,200            | 17,988         | 0              | 0              | 9,611    | 6,599,770        |
| 262      | To international organizations             | 507,379          | 0                | 0              | 0              | 0              | 0        | 507,379          |
| 2621     | Current                                    | 507,379          | 0                | 0              | 0              | 0              | 0        | 507,379          |
| 263      | To other general government units          | 6,059,591        | 5,200            | 17,988         | 0              | 0              | 9,611    | 6,092,390        |
| 2631     | Current                                    | 6,059,591        | 5,200            | 17,988         | 0              | 0              | 9,611    | 6,092,390        |
| 27       | Social benefits                            | 6,149,166        | 112,557          | 38,031         | 0              | 1,200          | 0        | 6,300,954        |
| 271      | Social security benefits                   | 6,149,166        | 112,557          | 0              | 0              | 0              | 0        | 6,261,723        |
| 2711     | Social security benefits in cash           | 6,149,166        | 112,557          | 0              | 0              | 0              | 0        | 6,261,723        |
| 273      | Employment-related social benefits         | 0                | 0                | 38,031         | 0              | 1,200          | 0        | 39,231           |
| 2732     | Employment-related social benefits in kind | 0                | 0                | 38,031         | 0              | 1,200          | 0        | 39,231           |
| 28       | Other expense                              | 0                | 160,042          | 303,075        | 67,520         | 14             | 0        | 530,650          |
| 282      | Transfers not elsewhere classified         | 0                | 160,042          | 303,075        | 67,520         | 14             | 0        | 530,650          |
| 2821     | Expense on other transfers, current        | 0                | 160,042          | 303,075        | 67,520         | 14             | 0        | 530,650          |
| <b>3</b> | <b>Net worth and its changes</b>           | <b>2,971,097</b> | <b>1,086,459</b> | <b>280,151</b> | <b>374,437</b> | <b>182,865</b> | <b>0</b> | <b>4,895,009</b> |
| 31       | Nonfinancial assets                        | 2,971,097        | 1,086,459        | 280,151        | 374,437        | 182,865        | 0        | 4,895,009        |
| 311      | Fixed assets                               | 2,971,097        | 1,086,459        | 280,151        | 344,437        | 182,865        | 0        | 4,865,009        |
| 3111     | Buildings and structures                   | 197,936          | 1,086,459        | 109,273        | 205,142        | 162,196        | 0        | 1,761,006        |
| 31111    | Dwellings                                  | 122,120          | 35,000           | 0              | 0              | 0              | 0        | 157,120          |
| 31112    | Buildings other than dwellings             | 0                | 3,000            | 109,273        | 0              | 162,196        | 0        | 274,469          |
| 31113    | Other structures                           | 75,816           | 1,048,459        | 0              | 205,142        | 0              | 0        | 1,329,418        |
| 3112     | Machinery and equipment                    | 843,657          | 0                | 170,878        | 14,600         | 20,669         | 0        | 1,049,804        |
| 31121    | Transport equipment                        | 1,590            | 0                | 0              | 0              | 0              | 0        | 1,590            |

|        |                                                               |           |   |         |         |        |   |           |
|--------|---------------------------------------------------------------|-----------|---|---------|---------|--------|---|-----------|
| 31122  | Machinery and equipment other than transport equipment        | 842,067   | 0 | 170,878 | 14,600  | 20,669 | 0 | 1,048,214 |
| 311221 | Information, computer, and telecommunications (ICT) equipment | 738,610   | 0 | 250     | 9,000   | 52     | 0 | 747,912   |
| 311222 | Machinery and equipment not elsewhere classified              | 103,457   | 0 | 170,628 | 5,600   | 20,617 | 0 | 300,302   |
| 3113   | Other fixed assets                                            | 1,929,504 | 0 | 0       | 124,695 | 0      | 0 | 2,054,199 |
| 31132  | Intellectual property products                                | 1,929,504 | 0 | 0       | 124,695 | 0      | 0 | 2,054,199 |
| 311325 | Other intellectual property products                          | 1,929,504 | 0 | 0       | 124,695 | 0      | 0 | 2,054,199 |
| 312    | Inventories                                                   | 0         | 0 | 0       | 30,000  | 0      | 0 | 30,000    |
| 31223  | Finished goods                                                | 0         | 0 | 0       | 30,000  | 0      | 0 | 30,000    |