



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

TIX: WM/XAM/ 22 /2021

Date: 25th October 2021

RE: September 2021 Consolidation Report

List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	62,617,859	6,737,108	2,494,915	674,401	1,773,444	1,267,227	75,564,955
11	Taxes	14,309,533	5,112,958	1,180,055	212,675	597,979	490,000	21,903,200
111	Taxes on income, profits, and capital gains	1,024,806	11,240	29,355	5,254	14,513	0	1,085,167
1111	Payable by individuals	1,024,806	99	29,355	5,254	14,513	0	1,074,027
1112	Payable by corporations and other enterprises	0	11,141	0	0	0	0	11,141
112	Taxes on payroll & workforce	18,443	438,230	41,775	87,689	25,135	0	611,272
113	Taxes on property	52,134	99	0	0	0	0	52,233
1131	Recurrent taxes on immovable property	52,134	0	0	0	0	0	52,134
1133	Estate, inheritance, and gift taxes	0	99	0	0	0	0	99
114	Taxes on goods & services	3,076,232	1,231,481	350,632	106,273	557,911	490,000	5,812,529
1141	General taxes on goods & services	1,706,624	1,151,558	71,521	4,657	143,388	120,000	3,197,748
11411	Value-added taxes	0	937	0	0	0	0	937
11412	Sales taxes	1,706,624	1,150,621	0	0	0	0	2,857,245
11413	Turnover and other general taxes on goods and services	0	0	71,521	4,657	143,388	120,000	339,566

1142	Excise taxes	0	38,411	0	0	0	0	38,411
1145	Taxes on use of goods and on permission to use goods or perform activities	1,369,608	41,511	279,112	101,616	414,523	370,000	2,576,370
11451	Motor vehicle taxes activities	0	41,511	3,800	0	0	0	45,311
11452	Other taxes on use of goods and on permission to use goods or perform activities	1,369,608	0	275,312	101,616	414,523	370,000	2,531,059
114521	Business and professional licenses	0	0	6,190	2,100	640	0	8,930
114524	Licenses and permits for households	0	0	0	0	400	0	400
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	1,369,608	0	269,122	99,516	413,483	370,000	2,521,729
115	Taxes on international trade and transactions	10,137,919	3,431,909	758,294	13,458	420	0	14,341,999
1151	Customs and other import duties	10,137,919	2,615,568	758,091	13,458	420	0	13,525,455
1152	Taxes on exports	0	141,237	203	0	0	0	141,440
1156	Other taxes on international trade and transactions	0	675,104	0	0	0	0	675,104
12	Social contributions	0	91,267	0	0	0	0	91,267
121	Social security contributions revenue	0	91,267	0	0	0	0	91,267
1211	Employee contributions	0	91,267	0	0	0	0	91,267
13	Grants	11,593,269	0	1,165,997	457,768	1,149,882	777,227	15,144,144
132	From international organizations	11,593,269	0	238,976	207,811	141,228	0	12,181,284
1321	Current	11,593,269	0	238,976	207,811	141,228	0	12,181,284
133	From other general government units	0	0	927,021	249,957	1,008,654	777,227	2,962,860
1331	Current	0	0	927,021	249,957	1,008,654	777,227	2,962,860
14	Other revenue	36,715,056	1,532,884	148,862	3,959	25,583	0	38,426,344
142	Sales of goods and services	5,396,617	1,419,069	148,862	3,605	15,305	0	6,983,459
1421	Sales by market establishments	0	15,648	0	1,935	0	0	17,583
1422	Administrative fees	5,396,617	1,403,421	148,862	1,670	15,305	0	6,965,876
143	Fines, penalties, and forfeits	0	8,360	0	354	10,278	0	18,992

144	Transfers not elsewhere classified	0	105,455	0	0	0	0	105,455
1442	Capital transfers not elsewhere classified	0	105,455	0	0	0	0	105,455
145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	31,318,439	0	0	0	0	0	31,318,439
1452	Capital claims receivable	31,318,439	0	0	0	0	0	31,318,439
2 + 3	Expenditure	64,236,688	8,300,582	2,454,088	939,289	1,148,769	483,582	77,562,998
2	Expense	61,890,351	7,656,444	2,409,354	719,826	1,148,769	483,582	74,308,326
21	Compensation of employees	20,348,929	4,465,046	1,461,298	525,644	738,032	433,711	27,972,659
211	Wages and salaries	20,348,929	4,465,046	1,461,298	525,644	738,032	433,711	27,972,659
2111	Wages and salaries in cash	19,125,301	3,954,014	1,314,562	484,844	690,337	418,711	25,987,769
2112	Wages and salaries in kind	1,223,628	511,032	146,736	40,800	47,695	15,000	1,984,890
22	Use of goods and services	8,177,763	2,845,142	720,685	188,160	408,336	49,871	12,389,957
221	General operating expenses	4,090,056	1,000,424	364,280	128,518	249,459	37,871	5,870,609
2211	Utilities	446,535	139,615	20,684	17,578	18,603	750	643,766
2212	Rent	306,897	78,231	65,850	17,686	9,880	18,540	497,084
2213	Fuel, oil and lubricants	536,739	125,104	10,109	2,311	11,742	150	686,155
2214	Office materials and supplies	364,280	69,054	163,091	38,508	46,403	878	682,214
2215	Repairs and maintenance	266,475	61,727	9,045	2,025	18,794	950	359,015
2216	Travel	371,113	114,929	57,738	27,990	20,070	11,000	602,840
2217	Conferences	1,798,017	411,764	37,763	22,420	123,967	5,603	2,399,534
222	Education and training expenses	176,818	154,347	58,158	21,680	7,220	0	418,223
2221	Education expenses	26,010	145,724	0	0	0	0	171,734
2222	Training expenses	150,808	8,623	58,158	21,680	7,220	0	246,489
223	Consulting and professional fees	2,423,595	460,992	67,676	32,905	45,344	12,000	3,042,512
2231	Consulting and professional fees	2,423,595	460,992	67,676	32,905	45,344	12,000	3,042,512
224	Administrative expenses	497,058	714,851	19,628	4,957	0	0	1,236,495
2241	Bank charges and commissions	497,058	669,076	3,093	3,977	0	0	1,173,205
2242	Advertisements and subscriptions	0	45,775	16,535	980	0	0	63,290

225	Materials, supplies and services	580,610	110,270	140,943	100	64,322	0	896,245
2251	Health and hygiene	83,760	6,200	8,390	100	1,329	0	99,779
2253	Military materials, supplies and services	29,339	0	0	0	0	0	29,339
2254	Police materials, supplies and services	25,000	0	0	0	0	0	25,000
2255	Other specialized materials and services	287,341	0	132,553	0	62,993	0	482,887
2256	Special operational services	155,170	104,070	0	0	0	0	259,240
226	Other expenses	409,625	389,543	70,000	0	27,650	0	896,818
2261	Other expenses	409,625	389,543	0	0	0	0	799,168
2262	Conflict resolution expenses	0	0	70,000	0	27,650	0	97,650
229	Contingency costs	0	14,714	0	0	14,340	0	29,055
2299	Contingency fund	0	14,714	0	0	14,340	0	29,055
24	Interest	1,311,765	0	0	0	0	0	1,311,765
241	To nonresidents	1,311,765	0	0	0	0	0	1,311,765
25	Subsidies	149,690	0	0	0	0	0	149,690
252	To private enterprises	149,690	0	0	0	0	0	149,690
2521	Private nonfinancial corporations	149,690	0	0	0	0	0	149,690
26	Grants	7,494,205	5,200	9,973	0	0	0	7,509,378
263	To other general government units	7,494,205	5,200	9,973	0	0	0	7,509,378
2631	Current	7,494,205	5,200	9,973	0	0	0	7,509,378
27	Social benefits	2,415,809	170,186	0	5,500	2,223	0	2,593,718
271	Social security benefits	0	170,186	0	0	0	0	170,186
2711	Social security benefits in cash	0	170,186	0	0	0	0	170,186
272	Social assistance benefits	2,415,809	0	0	0	0	0	2,415,809
2721	Social assistance benefits in cash	2,415,809	0	0	0	0	0	2,415,809
273	Employment-related social benefits	0	0	0	5,500	2,223	0	7,723
2732	Employment-related social benefits in kind	0	0	0	5,500	2,223	0	7,723
28	Other expense	21,992,191	170,871	217,399	521	179	0	22,381,160
282	Transfers not elsewhere classified	0	170,871	217,399	521	179	0	388,970

2821	Expense on other transfers, current	0	170,871	217,399	521	179	0	388,970
283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	21,992,191	0	0	0	0	0	21,992,191
2831	Premiums, fees, and current claims payable	21,992,191	0	0	0	0	0	21,992,191
28311	Premiums payable	21,992,191	0	0	0	0	0	21,992,191
3	Net worth and its changes	2,346,337	644,138	44,734	219,463	0	0	3,254,671
31	Nonfinancial assets	2,346,337	644,138	44,734	219,463	0	0	3,254,671
311	Fixed assets	2,346,337	644,138	44,734	219,463	0	0	3,254,671
3111	Buildings and structures	1,289,852	583,789	33,534	217,463	0	0	2,124,638
31111	Dwellings	40,707	1,500	0	0	0	0	42,207
31112	Buildings other than dwellings	1,211,237	0	33,534	0	0	0	1,244,771
31113	Other structures	0	582,289	0	217,463	0	0	799,752
31114	Land improvements	37,908	0	0	0	0	0	37,908
3112	Machinery and equipment	354,985	60,349	11,200	2,000	0	0	428,534
31122	Machinery and equipment other than transport equipment	354,985	60,349	11,200	2,000	0	0	428,534
311221	Information, computer, and telecommunications (ICT) equipment	264,915	22,614	0	0	0	0	287,529
311222	Machinery and equipment not elsewhere classified	90,070	37,735	11,200	2,000	0	0	141,005
3113	Other fixed assets	701,500	0	0	0	0	0	701,500
31132	Intellectual property products	701,500	0	0	0	0	0	701,500
311323	Computer software and databases	27,909	0	0	0	0	0	27,909
311323 1	Computer software	27,909	0	0	0	0	0	27,909
311325	Other intellectual property products	673,591	0	0	0	0	0	673,591