

Dowladda Puntland

Monthly Revenue Performance Report as of March, 2023



Code	Description	Original Estimate	Virements	Revised Estimate	YTD Actuals	Variance
1111	Payable by Individuals	31,904		31,904	37,624	5,720
111101	Tax on Professionals Profits	31,904		31,904	36,422	4,518
111102	Travel Allowance				1,202	1,202
1112	Tax on Business Profits	204,768		204,768	142,225	-62,543
111201	Tax on Business Profits	21,780		21,780	18,181	-3,599
111202	Tax on Agencies Profits					
111203	Tax on profits on Small medium Enterprises	182,988		182,988	124,043	-58,945
1121	Tax on Payroll Government Staff	664,704		664,704	502,671	-162,033
112101	Tax on Payroll Civil Servant	293,709		293,709	250,140	-43,569
112102	Tax on Payroll Army Force	370,995		370,995	252,530	-118,465
1122	Tax on Payroll Non-government Staff	1,179,763		1,179,763	1,035,832	-143,931
112201	Tax on Payroll Private Staff	1,123,945		1,123,945	1,006,338	-117,607
112202	Tax on Payroll NGOs Staff					
112203	Tax on Consultants					
112204	Tax on Workforce	55,818		55,818	29,494	-26,324
112205	With-holding Tax					
1131	Taxes on Immovable Property					
113101	Tax on Immovable property					
1133	Estate, Inheritance, and Gift Taxes	5,781		5,781	1,880	-3,901
113301	Estate, Inheritance, and Gift Taxes	5,781		5,781	1,880	-3,901
1141	General taxes on goods and services	2,917,026		2,917,026	2,910,148	-6,878
114101	Value Added Taxes (VAT)				8,868	8,868
114102	Sales Tax on Hotels	49,887		49,887	13,034	-36,853
114103	Commodity Tax					
114104	Sales Tax on Imported Goods	490,056		490,056	792,747	302,691
114105	Sales Tax on Airline Tickets	110,049		110,049	81,942	-28,108
114106	Sales Tax for Small Industries					
114107	Sales Tax on Telecommunication and Postal	220,629		220,629	197,462	-23,167
114108	Sales on import Goods Bosaso Port	1,951,638		1,951,638	1,769,416	-182,222
114109	Sales Tax on Market Vegetables					
114110	Other Sales Taxes	94,767		94,767	46,679	-48,088
1142	Domestic Production tax	151,659		151,659	241,982	90,323
114201	Tax on Manufacturing Product	11,892		11,892	6,205	-5,687
114202	Tax on Fish, Lobster and Frankincense	37,947		37,947	56,389	18,442

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114203	Tax on Other Local Product	1,140		1,140	58,335	57,195
114204	Excise duty of imported Goods	100,680		100,680	121,053	20,373
1145	Taxes on Goods and Services and on Permission to Use Goods or Perform Activities	322,092		322,092	240,643	-81,449
114501	Tax on Vehicle Movement	265,149		265,149	201,694	-63,455
114502	Road User Tax					
114503	Business Licenses and Professionals					
114504	Pollution Tax					
114505	License of Radio and Television	600		600		-600
114506	Permits to the community					
114507	Other permit taxes					
114508	Notary Collecting Tax	34,443		34,443	28,170	-6,273
114509	Work Permit Tax	21,900		21,900	10,582	-11,318
114510	With-holding Tax				197	197
1151	Customs and other import duties	7,554,250		7,554,250	6,188,737	-1,365,513
115101	Tax on Consumption Goods	3,080,385		3,080,385	3,297,148	216,763
115102	Tax on Building Materials	1,250,115		1,250,115	999,025	-251,090
115103	Tax on Electric and Electronic	353,712		353,712	210,524	-143,188
115104	Tax on Vehicle and Spare Parts	1,045,086		1,045,086	687,289	-357,797
115105	Tax on Cosmetics				6	6
115106	Tax on Khat and Tobacco	1,112,641		1,112,641	486,391	-626,250
115107	Tax on Fuel and Lubricants	712,311		712,311	508,354	-203,957
115108	Vegetable Tax					
115109	Other Import Duty					
1152	Exports Taxes	1,788,885		1,788,885	883,757	-905,128
115201	Tax on Camel	46,896		46,896	87,659	40,763
115202	Tax on Cattle	163,434		163,434	85,737	-77,697
115203	Tax on Goats and Sheeps	1,270,320		1,270,320	511,468	-758,852
115204	Tax on Frankincense and Gums	79,551		79,551	65,137	-14,414
115205	Tax on Marine Product	163,911		163,911	106,465	-57,446
115206	Other Export Tax	64,773		64,773	27,292	-37,481
1154	Exchange Profits					
115401	Foreign Money Exchange Profit					
1155	Exchange Taxes					
115501	Foreign Money Exchange Tax					
1156	Other Taxes on International Trade and Transactions	3,057,372		3,057,372	2,481,110	-576,262

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115601	Other Export Tax					
115602	Administrative Tax					
115603	Checking and Counting Tax					
115604	International Trade Tax					
115605	other Customs Duties	3,057,372		3,057,372	2,481,110	-576,262
1162	payable by other than businessor unidentifiable	739,206		739,206	517,505	-221,701
116201	Stamp Duty for Port Revenue	122,265		122,265	109,752	-12,513
116202	Stamp Duty for Port Revenue	278,625		278,625	206,018	-72,607
116203	Stamp Duty for Expenditure	275,679		275,679	163,788	-111,891
116204	Other Stamp Duty	62,637		62,637	32,872	-29,765
116205	Return of Revenue (ROR)				5,075	5,075
1211	Employee contributions	344,151		344,151	186,956	-157,195
121101	Employee Medical Contribution	235,032		235,032	143,028	-92,004
121102	Employee Contribution Fund	24,228		24,228	11,003	-13,225
121103	Employee Pension Contribution Fund	84,891		84,891	32,924	-51,967
1311	Current					
131101	Grants from the Foreign Governments					
1312	Capital					
131201	Capital Grants from the Foreign Governments					
1321	Current				2,178,851	2,178,851
132101	Grants from the International organizations				2,178,851	2,178,851
1322	Capital	927,314		927,314		-927,314
132201	Capital Grants from the International Organizations					
135101	JPLG/LDF Project	677,314		677,314		-677,314
135201	JPLG/SDM Project	250,000		250,000		-250,000
1331	Current	5,568,858		5,568,858		-5,568,858
133101	Transfers from the Federal Government	5,568,858		5,568,858		-5,568,858
133102	Transfer against Covid 19 Challenges					
1421	Sales of market establishments	78,966		78,966	92,180	13,214
142101	Building rental income	52,146		52,146	43,712	-8,434
142102	vehicle rental income	26,820		26,820	48,468	21,648
1422	Administrative fees	4,571,747		4,571,747	4,174,620	-397,127
142201	Vehicle Testing Fee	223,059		223,059	363,968	140,909

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142202	Driving Licence Fee	35,862		35,862	3,325	-32,537
142203	Fishing Licence fee	509,889		509,889	735,638	225,749
142204	Telecumincation Licence fee	16,043		16,043	343	-15,700
142205	Airline Licence fee	6,180		6,180	21,506	15,326
142206	Land Exploration Licence fee					
142207	Printing Licence fee					
142208	Business licence fee	87,657		87,657	87,708	51
142209	Agricultural Licence fee					
142210	Court Fee	33,927		33,927	21,875	-12,052
142211	Fee in Lieu of Prison Term				280	280
142212	Immigrtion Fee	162,402		162,402	154,069	-8,333
142213	Embarkation fee	59,457		59,457	51,430	-8,027
142214	Tender Registration Fee	403,410		403,410	360,938	-42,472
142215	Passport Registration fee	54,657		54,657	39,130	-15,527
142216	Health Certificate Registration fee					
142217	Registration fees for Ships and Boats	2,838		2,838	3,225	387
142218	Expenditure Registration Fee	200,916		200,916	174,011	-26,905
142219	Small Army Registration fee					
142220	Public Property Sales Registration Fee				3,528	3,528
142221	Vehicle Registration Fee	31,754		31,754	400	-31,354
142222	Car Plate Fee	94,036		94,036	66,968	-27,068
142223	Flight Service Fees				11,390	11,390
142224	Advertisement fee	900		900		-900
142225	Port fee	19,248		19,248	29,310	10,062
142226	Landing and loading Fee					
142227	Port Cleaning Fees					
142228	Certification and Exams Fee					
142229	Health Professionals fee	750		750	3,090	2,340
142230	Security Campanies fee	1,500		1,500		-1,500
142231	NGOs Lincencese fee	14,490		14,490	6,630	-7,860
142232	Puntland High-way Authority (PHA) Fee	559,989		559,989	473,829	-86,160
142233	PSAWEYN Fee	230,025		230,025	205,408	-24,617
142234	Piitech fee	858		858	8	-850
142235	AL-Fathi Fee	105,309		105,309	76,115	-29,194
142236	DBB Fee	144,699		144,699	233,025	88,326
142237	Defense Fee					
142238	Viva-Com fee	343,974		343,974	276,038	-67,936
142239	Bosaso Airport fee					
142240	Chamber of Commerce fee	3,285		3,285	1,950	-1,335
142241	fees for the Capital City					
142242	Tender Board Fee				160	160

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142243	Public Works fee	30,816		30,816	19,844	-10,972
142244	Overtime fee	280,050		280,050	211,014	-69,036
142245	Fee From Enviromental and Agricuture	26,019		26,019	13,574	-12,446
142246	fee from Animal Welfare Center	300,000		300,000		-300,000
142247	fee from Animal Health Screening	32,796		32,796	20,333	-12,463
142248	Quality Control fee					
142249	Fisheries Transaport fee	10,269		10,269	18,563	8,294
142250	frequency fee	162,315		162,315	132,567	-29,748
142251	fee of lorry of trucks and rents	374,820		374,820	345,531	-29,289
142252	other licences	7,548		7,548	7,900	352
142253	Agreement registrations					
1431	Fines, Penalties, and Forfeits	74,148		74,148	62,297	-11,851
143101	Fines, Penalties and forfeits	41,856		41,856	61,601	19,745
143102	Customs Fines, Penalties and forfeits	32,292		32,292	696	-31,596
1442	Capital Transfers not elsewhere classified	6,249,207		6,249,207	4,513,283	-1,735,924
134303	CIP	387,428		387,428	932,281	544,853
134309	SURP II	1,620,991		1,620,991	365,321	-1,255,670
134310	BIYOOLE	785,252		785,252	1,981,806	1,196,554
134311	RCRF III	1,692,611		1,692,611	724,841	-967,770
134312	Barwaaqo	794,978		794,978		-794,978
134313	SERP	351,237		351,237		-351,237
144201	Contributions to the Construction of Ceeldahir-Cerigaabo Road	255,210		255,210	229,096	-26,114
144202	Contributions to the Construction of Ceeldahir-Cerigaabo Road Customs	361,500		361,500	279,938	-81,562
Grand Total		36,431,802		36,431,802	26,392,300	-10,039,502