



Ministry of Finance of the Republic of Tajikistan

BUDGET PERFORMANCE REPORT

January - June 2009

Dushanbe

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Introduction

State budget is a key instrument for the Government of the Republic of Tajikistan to implement its fiscal policy through Ministry of Finance and other relevant government institutions. In particular, Central Treasury of the Ministry of Finance is the agency responsible for allocation of funds to various budgetary organizations across the country. It is also responsible for conducting appropriate monitoring of targeted allocation of funds in the context of functional, economic and administrative budgetary classifications.

Budget Performance Report monitors progress in the form of releases against budget allocations of the government pertaining to a specific reporting period. This report presents budgetary figures at half year of 2009. The following reports will be issued on quarterly basis within two months upon completion of the quarter. The report will then be published and posted in three languages (Tajik, Russian and English) on official website of the Ministry of Finance.¹

i. Summary of revenue and expenditure at half-year

State budget of the Republic of Tajikistan in the first two quarters of 2009 showed relative performance improvement on expenditure and revenue sides against revised allocations in nominal terms. Overall fiscal situation, excluding externally financed Public Investment Program (PIP), was maintained at the expected budgetary deficit of 0.5% of GDP for 2009 provided that the international donor community fulfils their commitments for budget support, including the World Bank, Asian Development Bank, and Delegation of the European Commission. Government's efforts to retain the budget deficit at the "floor" level agreed with the International Monetary Fund (IMF), as well as improvements in tax revenue collection, led to an increase in tax and non-tax revenue in nominal terms at 95.4% against expectations for the half year, but their decrease in percentages of GDP (see Table 1). During the first six months of 2009, treasury received 41% of the overall revenue for the year (4,203.5 mln somoni in accordance with amendments to the State Budget Law issued on March 5, 2009, #507).

Nominal reduction in state budget expenditure by almost 10% in 2009 (excluding externally financed PIP and grants) is mostly explained by a reduction in expected revenue outturn, - in turn, this is a result of the ongoing economic crisis and falling exports and imports of the Republic of Tajikistan. Ministry of Finance released about 54% of all budgetary funds at the half year.

Together with the reduction in financing of various budget programmes, financing for some PIP-related investment projects was also cut by 1.3% of GDP in the first two quarters of 2009. Referring to the commitment of Ministry of Finance to timely and fully release interest payments on domestic and external debt, overall volume of external debt was reduced to 38.2% of GDP by July 1, 2009.

ii. Revenue outlook and half-year performance

In Jan-June 2009, state revenue performed at 95.4% against expectations (in accordance with revisions to the State Budget Law for 2009), which represents 43% of the expected revenue for the year. This was a successful achievement despite traditional exemption from value added taxes (VAT) of the imported gas and electricity, as well as some inputs for construction projects across the country.

¹ Official website of the Ministry of Finance of the Republic of Tajikistan at www.minfin.tj.

Value added tax, income taxes, social payments and other taxes on good and services significantly increased revenue generation in the first half-year period. Overall revenue and grants for 2009 comprised 1,812.2 mln somoni with over 90% of them representing tax revenue. Accordingly, tax revenue represented 7.7% of GDP with the majority comprising VAT, income taxes and social payments (see Table 1).

Table 1. State revenue and grants summary (mln somoni).

	Local Revenue			State Revenue		
	Jan-June 2009 (expected)	Jan-June 2009 (actual)	% differ.	Jan-June 2009 (expected)	Jan-June 2009 (actual)	% differ.
Gross Revenue and Grants	661.8	656.4	99.2	1,900.2	1,812.2	95.4
Total Revenue	547.7	544.2	99.4	1,809.8	1,721.8	95.1
Tax revenue	525.0	516.4	98.4	1,716.2	1,643.1	95.7
Income taxes	187.8	189.2	100.8	281.6	282.3	100.3
Social taxes	0	0	--	215.5	217.3	100.8
Real estate and land taxes	66.5	65.4	98.4	66.5	65.4	98.4
Sales taxes	39.5	38.8	98.1	60.3	57.5	95.4
VAT (domestic and external)	77.2	71.6	92.7	749.1	690.4	92.2
Excises (domestic and external)	7.9	5.0	63.1	73.5	70.8	96.3
Other external taxes on trade	0.0	0.0	--	97.7	85.1	87.1
Other domestic taxes on goods	146.1	146.5	100.2	171.9	174.2	101.3
Non-tax revenue	22.6	27.7	122.7	93.6	78.7	84.1
Grants	114.2	112.2	98.3	90.4	90.4	100.0

Aiming at mitigating impact of the financial crisis, Government of the Republic of Tajikistan amended the state budget, primarily on its revenue side. In particular, adoption of the Law of the Republic of Tajikistan "On amending the Tax Code of the Republic of Tajikistan" dated May 19, 2009 (#525) prescribed reduction in income taxes and VAT (to 18%) and increase in "threshold" for eligibility for simplified tax for agricultural producers. This was done mainly as means of state financial support and increase in economic potential of domestic producers and exports, as well as strengthening financial situation of industrial enterprises through reduction in tax rates. According to estimates, this measure led to a reduction of the tax base by 6-7%, but the government is confident in its positive effect for domestic entrepreneurs, exporters, and the budget in the long term.²

Lowest tax revenue performance at half year is mostly explained by low outturn in excises (63.1%) and other external taxes (predominantly, customs duties and revenue from assets – 87.1%), - and this is despite aggregate increase in imports in the second quarter of 2009. The latter followed an increase in VAT revenue, which comprised 690.4 mln somoni or 3.2% of GDP at the half year.

² With the adoption of the above mentioned Law, total tax revenue retained by taxpayers as means to increase their financial situation in the course of the ongoing financial crisis now equals over 445 mln somoni or 2 percent of GDP.

Continuing decline in production of cotton fiber throughout 2009 negatively influenced revenue outturn from cotton sales. Revenue from cotton sales comprised 17.2 mln somoni or about 94% of all sales taxes at the half year, showing only little growth in nominal terms. Despite an increased production of cotton fiber in the past several years, export of cotton fiber (and raw cotton) decreased to a dismal 51.5% due to falling prices on the international markets. The total volume of exports of cotton at the half year comprised only 33,900 tons (source: State Statistical Committee of the Republic of Tajikistan).

iii. Budget revisions in light of tax revenue shortfall

Impact of the crisis has been observed with a much greater amplitude than it was expected at the beginning of the year. In particular, export volumes declined by 41% at the half year (\$224 mln due to reduced export of cotton fiber and aluminum) and imports declined by 11%, labor migrants' remittances fell sharply by 30%, revenue estimates were revised downwards by 15% against original forecasts. Besides, national currency (*somoni*) already devaluated by more than 14% at the half year of 2009. These factors and, more importantly, reduction in tax revenue due to fall in imports and trade operations within the country, have led to the need to reduce state budget expenditure and issue amendments to the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2009."

Accordingly, reduction in state revenue in 2009 is expected at 9.8% (459 mln somoni) against approved estimates and requires tight fiscal and regulatory mechanisms. Revised budget for 2009 envisages reduction of all expenditure with the exception of social sectors – education, health and social insurance and social protection. Government also emphasizes the importance of developing the energy sector and the need for allocating more resources as means for sectoral development in the medium term. Nevertheless, budget deficit is maintained at 0.5% of GDP in accordance with IMF agreement and other donor agencies, by tagging expenditure reduction to revisions of revenue estimates and patterns of future grant-based assistance and budget support in times of crisis.³

³ World Bank (\$20 mln), ADB (\$40 mln) and European Commission (\$12 mln).

iv. Purpose and scope of quarterly budget performance reports

In the context of developing democratic institutions and increasing transparency between the government and civil society, Government of the Republic of Tajikistan decided to issue quarterly budget performance reports aimed at regularly presenting performance results of the state budget for international donor community, mass media, and representatives of the civil society through various non-governmental organizations, initiative groups and other CSOs. Accordingly, one of the goals of issuing these reports is to increase overall understanding of the government's fiscal policy and progress, and opportunity to receive regular and fresh information on state budget performance, including monitoring of contributions of taxpayers – citizens of the Republic of Tajikistan. Furthermore, the report will also help donor organizations and financial institutions to allocate their resources more effectively and efficiently for human capacity development, institutional reforms and economic development in general.

The report will be issued on quarterly basis, with the subsequent publication of a bigger annual report at the end of each fiscal year. It is expected that quarterly budget performance report will become more comprehensive with the introduction of a new budgetary classification and presence of needed capacity to gather and analyze budgetary information. In addition, the report will also include additional budget expenditure categories, which are not presented in the current half year report, such as Public Investment Program, extra-budgetary funds, allowances and other social payments, and capital expenditure with breakdown by programmes and investment projects. Importantly, each chapter of the budget performance report is filled out and analyzed by representatives of respective departments of the Central Treasury and specialists of the Budget Department at the Ministry of Finance. In the medium term, it is also expected to simplify the existing format of annual reporting for local governments.

Key budget areas and fiscal policy directions are outlined in the four chapters of the report. Chapter 1 presents aggregate budget outturn figures with the special focus on statutory budget items in the state budget and more detailed data at the republican and local governments' budgets, including financing of the Social Protection Fund (SPF). Chapter 2 presents overall budget performance information in social sectors (functional classification, wages and other recurrent expenditure, capital expenditure, subsidies and other current transfers). The chapter also reflects state, republican and local budgets with the same level of detail. Chapter 3 provides a more in-depth analysis of the Virtual Fund budget,⁴ which mostly comprises subsidies to poorest regions and various compensation payments to the population (including utility compensation payments for consumption of electricity and gas). Chapter 4 presents an overview of local government budgets by economic budgetary classification and sectoral breakdown, as well as by local governments receiving and not receiving subventions from the state budget.

⁴ Moon, S. (2009) "Coping with the Short-Term Economic Challenges: Virtual Fund in Tajikistan" where detailed information is provided on incentives and methodology of the Virtual Fund concept.

Chapter 1. State Budget Outturn at Half-Year by Economic Classification

Chapter 1 of the Budget Performance Report of the Republic of Tajikistan for half year represents an overview of fiscal performance of the state budget in January – June 2009. The tables below present revised expenditure allocations and their corresponding outturn figures across economic budgetary classification, nominal increases in national currency, and increases in percent to allocation.

Overview of the state budget execution by economic budgetary classification is reflected in Chapter 1.1. In addition, Chapter 1.2 presents a more comprehensive picture of statutory items in accordance with the Law of the Republic of Tajikistan “On State Budget of the Republic of Tajikistan for 2009” issued on December 31, 2008 (#447). They reflect performance of republican and local budgets at half year.

1.1. State budget expenditure summary

Aggregate state expenditure and net lending comprised 2,327.3 mln somoni at half year, or 10.9% of GDP. Despite government’s cautious policy on releases for social sector expenditures, and due to increases in wage bill for education and health workers in September 2009 (i.e. in H2), expenditure budget outturn in the first six months represents 55.5% against state budget allocation for the year. Social sectors remained priority recipients of budgetary funds and donor resources throughout Jan-June 2009.

Table 2. State budget summary (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total State Budget	2,645.4	2,327.3	88.0
Recurrent expenditure	2,017.7	1,775.5	88.0
1. Labor compensation (wages)	469.9	432.3	92.0
Other recurrent expenditure (excluding wages)	1,547.7	1,343.3	86.8
2. Purchase of goods and services	741.1	640.2	86.4
3. Interest payments	47.8	40.6	84.9
4. Subsidies and other current transfers	758.7	662.4	87.3
Capital expenditure	549.2	476.8	86.8
Net lending minus repayments	78.6	75.0	95.4

Recurrent expenditure comprised 1,775.5 mln somoni or 76.2% of the overall state budget at half year, and performed at only 88% because of delays in transfer and releases, mostly associated with purchase of goods and services, and lengthy tender commission decision making at the Agency for Procurement of goods, works and services under Ministry of Economic Development and Trade of the Republic of Tajikistan. In addition, several rayons and working groups failed to submit their financial documentation and payment requests in timely manner and with multiple errors, which forced Ministry of Finance to undertake additional revisions and subsequent delays in releases.

Capital expenditure comprised 476.8 mln somoni or 20.5% of the overall state budget at half year, and includes predominantly expenditure for technical and maintenance works at the Rogun hydroelectric power station (HPP) construction site, centralized capital investment (construction, maintenance, purchase of buildings), and expenditure for purchase of equipment and transport vehicles. As a result of absence of external financing in construction of large HPPs, and also in accordance with the country's priorities for medium and long term, Government of the Republic of Tajikistan considers Rogun HPP financing from the state budget a strategic priority.

Despite the crisis, government continues to promote reforms in social sectors. With regard to public sector wage reform, Ministry of Finance plans not to deviate from a predetermined reform direction. However, mindful the difficulties related to amending the budget for 2009, wage bill increases are envisaged only in social sectors.⁵ Among other new socially oriented projects for protection of the population, which were not initially included in the budget at the beginning of the year, rural rayons' financing programme is especially important to protect existing jobs and create new employment opportunities for returning migrants. In this regard, about 30,000 households receive monetary compensation, including microfinancing opportunities, in the total amount of about 48 mln somoni for H1 and H2 respectively.

Moreover, interest payments comprise 84.9% at half year due to highly volatile dynamic of national currency fluctuations against United States dollar. Therefore, external and domestic debt payments in 2009 are now increased to \$53 mln, out of which \$29 mln are transferred for primary debt payments and \$23.1 mln for interest payments respectively.

Due to ongoing economic crisis, which inevitably affected the state budget, Government of the Republic of Tajikistan had chosen a conservative approach to financing the expenditure budget by prioritizing wages and other recurrent expenditure, and by reducing capital expenditure. In particular, approved expenditure budget was reduced by 9.7% in relation to an expected reduction in revenue by about 10% in the course of 2009, and now comprises 4,306.5 mln somoni. Outturn on wages and other recurrent expenditure in the state budget at half year comprises 92% and 86.8% respectively. Performance on capital expenditure in the state budget comprises 86.8% against revised half year allocation.

As far as budget expenditure for 2009 are concerned, Ministry of Finance plans to:

- (i) Protect priority recurrent expenditure items in the budget related to implementation of various reforms (e.g., public sector wage reform), and all other socially-oriented expenditure items (transfers, compensations, allowances, pensions);
- (ii) Ensure full financing of the social protection budget to create new employment opportunities for returning migrants and implement new projects in social protection in accordance with the allocated amount in the amended state budget for 2009;
- (iii) Reduce capital expenditure and purchase of equipment and transport vehicles, as well as some non-priority recurrent expenditure (e.g., including vacations for public employees and benefits of civil servants during business trips).

Importantly, fiscal space of the government in revising patterns of budgetary expenditure is very limited and depends primarily on budget support from the international donor community – if revenue will fall below the expected levels throughout the year, Ministry of Finance will be forced to (partially) reduce expenditure for wage bill and other statutory budget items. Under the expected scenario, all statutory budget items will be fully protected and released.

⁵ Generally, there are about 450,000 public sector employees, including 12,445 civil servants in government administrations and other public institutions at the central and local government level.

1.2. State budget statutory expenditure overview

Wages, payment for communication services and subsidies and other current transfers are key statutory budget items in accordance with the Law of the Republic of Tajikistan “On the State Budget of the Republic of Tajikistan for 2009” (#447). Financial activity indicators on these statutory budget items at half year comprise 92.1%, 71.6% and 87.3% respectively. Additional expenditure items, accumulating unaddressed arrears, are represented by interest payments (external debt) and membership fees in intergovernmental and international organizations. Performance on these expenditure items equals 84.9% and 97.5% respectively.

Wage bill and other current transfers (including subsidies to non-financial organizations and state-owned enterprises) comprise 1,183.7 mln somoni or 50.8% of the overall state budget at half year. Wages were financed at 92% due to technical lags and transfers of residual unpaid funds to the next quarter or the next reporting period. Employers’ contributions comprised 89 mln somoni (92.7% against revised allocation), which helps replenish the pensions fund and elimination of accumulated arrears in some rayons and regions of the country.

Besides food compensation and other goods for military and law enforcement personnel, all remaining compensation payments and allowances (including stipend and pensions) were released at 369.4 mln somoni or 91.3% against revised allocation at half year. The highest budget outturn figure is observed in one-time payments, which represent monetary compensations to citizens who are victims of natural disasters (and released mostly at the local government level). Compensation payments to the population, including utility subsidies for gas and electricity, were released at 89.3% against revised allocation at half year and comprise only 8.6% of all social transfers to the population in Jan-June 2009.

Moderate performance on subsidies and other current transfers, representing 87.3% in the first six months of 2009, is associated with the cut in subsidies to non-financial state-owned enterprises (10.3 mln somoni, including various payments to cover price differences) and funds allocated for replenishment of statutory funds (255.6 mln somoni, including recurrent transfer payments to Ministry of Finance, state-owned enterprise “Tajikmatlubot” and other public bodies and enterprises). Outturn on subventions comprised 93.8% against revised allocation at half year or 106.9 mln somoni (in comparison with the budgeted 113.9 mln somoni).

Table 3. State budget statutory items (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total State Budget	2,645.4	2,327.3	88.0
Labor compensation and employers' contributions	566.0	521.3	92.1
1.1. Labor compensation (wages)	469.9	432.3	92.0
1.2. Employers' contributions	96.1	89.0	92.7
Payment for communication services	18.9	13.5	71.6
2.4. Payment for communication services	18.9	13.5	71.6
Subsidies and other current transfers	758.7	662.4	87.3
4.4. Transfers to the population	413.9	375.8	90.8
4.4.1. Stipends	9.1	8.1	89.1
4.4.2. Pensions	346.6	315.5	91.0
4.4.3. Food compensation	7.2	5.1	70.9
4.4.4. Compensation for other goods	2.0	1.4	66.7
4.4.5. Allowances	2.9	2.9	96.6
4.4.6. Utility compensation payments	36.3	32.4	89.3
4.4.7. One-time lump sum payments	5.8	6.7	115.5
4.4.8. Other compensation payments	3.9	3.8	97.4
Other key items accumulating arrears			
Interest payments	47.8	40.6	84.9
3.1. Interest payments (domestic)	7.0	0.4	6.2
3.2. Interest payments (external)	40.8	40.2	98.4
Payments abroad to international institutions	10.7	10.5	97.5
4.5.1. Membership transfers to intergovernmental and international organizations	10.7	10.5	97.5

Majority of stipends are financed from extra-budgetary funds (actual cash receipts of state-owned enterprises and public bodies undertaking revenue-generating activity by means of providing paid services), but at least some portion is financed from the state budget and comprises 8.1 mln somoni at half year (89.1% outturn against revised allocation).

Pensions at half year comprised 13.6% of the overall state budget and were administered by State Agency on Social Insurance and Pensions (SASIP) with the 91% outturn against revised allocation. Pension payments equaled 315.5 mln somoni in nominal terms and include SASIP-related pension payments and Central Treasury administered pensions (for retired employees of military and law enforcement agencies of the Republic of Tajikistan). More detailed analysis on pensions is provided in Chapter 1.2.3. Social Protection Fund statutory items' overview and pensions.

1.2.1. REPUBLICAN BUDGET STATUTORY EXPENDITURE OVERVIEW

As part of republican budget execution, recurrent expenditure comprised 943.7 mln somni or 81.1% of the overall republican budget at half year. All statutory budget items are recurrent expenditure and equal 33.6% of all recurrent expenditure at half year of 2009. Majority of all recurrent expenditure is traditionally taken by wage bill and comprises 166.3 mln somoni (90% outturn against revised allocation). Outturn on other statutory and key recurrent expenditure in the republican budget comprises, on average, about 86.5% against allocation figures.

Relatively lower budget execution for communication services (73.5%) and allowances (59.7%) is due to two factors: 1-) some state-owned enterprises and government institutions did not inquire funds for communication services because of halted activity or extended vacation for their employees, and 2-) provision of incomplete payment requests with technical and expenditure classification errors on behalf of budgetary organizations. The latter is a most common reason for underperformance of various budgetary items and concerns execution of other state budget items in addition to payment for communication services.

Table 4. Republican budget statutory items (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Republican Budget	1,396.2	1,163.6	83.3
Labor compensation and employers' contributions	210.5	191.1	90.8
1.1. Labor compensation (wages)	184.8	166.3	90.0
1.2. Employers' contributions	25.6	24.8	96.7
Payment for communication services	16.5	12.1	73.5
2.4. Payment for communication services	16.5	12.1	73.5
Subsidies and other current transfers	530.3	453.8	85.6
4.4. Transfers to the population	73.5	62.9	85.7
4.4.1. Stipends	7.4	6.4	87.0
4.4.2. Pensions	46.1	40.7	88.3
4.4.3. Food compensation	6.7	4.7	69.5
4.4.4. Compensation for other goods	1.9	1.3	65.3
4.4.5. Allowances	1.7	1.0	59.7
4.4.6. Utility compensation payments	6.4	5.9	91.8
4.4.7. One-time lump sum payments	2.8	2.8	98.8
Other key items accumulating arrears			
Interest payments	47.8	40.6	84.9
3.1. Interest payments (domestic)	7.0	0.4	6.2
3.2. Interest payments (external)	40.8	40.2	98.4
Payments abroad to international institutions	10.7	10.5	97.5
4.5.1. Membership transfers to intergovernmental and international organizations	10.7	10.5	97.5

Expenditure for interest payments and membership transfers to intergovernmental and international organizations are fully covered by the republican budget; hence, outturn on these republican budget items comprised 98.4% (external debt) and 97.5% (membership fees of the Republic of Tajikistan in international and intergovernmental organizations).

1.2.2. LOCAL BUDGETS STATUTORY EXPENDITURE OVERVIEW

Statutory budget items at the local government level comprised 340.9 mln somoni at half year, and represent only 35.4% of all statutory items in the state budget. Outturn on wages was at 329 mln somoni or 77.7% of all statutory budget items at the local government level. Importantly, the bulk of local government budgets finance wages of education and health sector employees. Accordingly, outturn on wages at the local government level comprised 92.9%, while transfers to the population performed at 106.9% against revised half year allocation.

Good outturn figures on statutory budget items (excluding compensation payments to the population) are associated with high revenue collection rates at the local government level, as well as timely payment of subventions to subsidy-dependant regions from the republican budget throughout the second quarter of the current fiscal year.

Table 5. Local budgets statutory items (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Local Government Budgets	677.4	601.8	88.8
Labor compensation and employers' contributions	354.0	329.0	92.9
1.1. Labor compensation (wages)	283.9	265.0	93.3
1.2. Employers' contributions	70.2	64.0	91.2
Subsidies and other current transfers	16.3	16.1	98.8
4.4. Transfers to the population	11.1	11.9	106.9
4.4.1. Stipends	1.3	1.4	103.6
4.4.2. Pensions	0.0	0.6	--
4.4.3. Food compensation	0.5	0.4	91.8
4.4.4. Compensation for other goods	0.1	0.1	92.3
4.4.5. Allowances	0.1	1.3	897.7
4.4.6. Utility compensation payments	6.0	4.2	69.1
4.4.7. One-time lump sum payments	2.9	3.9	131.7
4.4.8. Other compensation payments	0.1	0.1	60.2

Low outturn on compensation payments to the population is mainly reflected in reduced financing in budgets of Khatlon and Soghd oblasts (1.1 and 0.4 mln somoni respectively), as well as Dushanbe (by 0.1 mln somoni).

1.2.3. SOCIAL PROTECTION FUND STATUTORY ITEMS AND PENSIONS OVERVIEW

Budget of the social protection fund (SPF), which is administered by State Agency on Social Insurance and Pensions, comprised 307.4 mln somoni at half year whereas 89.2% of them represent pension payments. Due to some delays in payments of wages, pensions and compensation payments to the population, overall SPF performance at half year was only 89.7%.

State Agency on Social Insurance and Pensions (SASIP) has been established under the Ministry of Labor and Social Protection of the Republic of Tajikistan and undertakes activity with the technical support from the network of branches of the state bank "Amonatbank" in all rayons across the country.

Outturn on wages and communication services within the framework of SPF comprised 79.9% and 61.7% respectively, while transfers to the population were financed at 90.5% because of high performance on pensions. Low wage and communication services performance is associated with delays in releases, which necessitated these expenditure to be transferred to the next quarter.

Table 6. Social Protection Fund statutory items and pensions (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Social Protection Fund Budget	342.7	307.4	89.7
Labor compensation and employers' contributions	1.5	1.2	79.9
1.1. Labor compensation (wages)	1.2	1.0	79.3
1.2. Employers' contributions	0.3	0.3	82.4
Payment for communication services	0.1	0.1	61.7
2.4. Payment for communication services	0.1	0.1	61.7
Subsidies and other current transfers	332.6	301.0	90.5
4.4. Transfers to the population	332.6	301.0	90.5
4.4.1. Stipends	0.3	0.3	77.8
4.4.2. Pensions	300.6	274.2	91.2
4.4.3. Food compensation	0.0	0.0	--
4.4.4. Compensation for other goods	0.0	0.0	--
4.4.5. Allowances	1.1	0.6	50.0
4.4.6. Utility compensation payments	28.4	22.4	79.0
4.4.7. One-time lump sum payments	0.0	0.0	93.8
4.4.8. Other compensation payments	2.3	3.5	155.6
Banking fee (1%)	2.3	2.2	95.7
Repayment of the short-term loan	2.0	0.0	0.0

Administrative (banking) fee at 1% from the transaction amount represents a fee for using services of the Amonatbank network across the country for transferring various social budget expenditure including pensions and compensation payments to the population.

The State Agency on Social Insurance and Pensions (SASIP) administers almost 88 percent of all pensions in the country and processes pension and other compensation transfers separately from any other public financial entity, thereby bypassing the Central Treasury network at both central and local government levels. The remaining 12 percent comprise pensions to retirees of interior and defense ministries, national security (including border security), National Guard and other government institutions pertaining to military or law enforcement.

SASIP first releases pensions to recipients⁶ in Dushanbe, RRS, GBAO, and then to other oblasts and rayons of republican subordination (mostly, Rasht Valley). Historically, Khatlon and Soghd oblasts have remained the most vulnerable areas since they receive pensions last and with some delays.

Table 7. Pension distribution at half-year by rayons and oblasts (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.	Financing	% differ.	Demand	Arrears
TOTAL	322.4	301.3	93.5	292.1	90.6	323.8	-31.7
Soghd oblast	76.1	65.1	85.5	73.5	96.6	84.2	-10.6
Khatlon oblast	59.1	54.4	92	85.2	144.2	95.4	-10.2
GBAO	7.1	6.9	96.1	14.3	200.3	16.2	-1.9
RRS, including:	35	35.2	100.6	44.1	126.1	53	-9
Tursunzade	6.4	6.2	96.6	8.8	137.4	10.6	-1.8
Fayzabad	1.2	1.2	102.7	1.8	150.9	2.2	-0.4
Rudaki	5.2	5.2	100.9	7.5	145.6	9	-1.5
Hissar	6	5.5	91.6	5.5	90.5	6.6	-1.1
Rasht	1.8	1.9	106	2.8	153.4	3.3	-0.5
Jirgital	1	0.9	91	1.7	179.3	2.1	-0.4
Nurabad	0.8	0.7	87.2	2	235.9	2.4	-0.4
Tajikabad	0.5	0.5	91.3	1	200.6	1.2	-0.2
Tavildara	0.4	0.4	96.7	0.5	124.3	0.6	-0.1
Vahdat	4.1	3.6	88.7	6.6	159.5	7.9	-1.3
Shahrinav	1.3	1.2	92.7	2.8	212.5	3.5	-0.6
Varzob	1.2	1.2	100.8	2.1	181	2.6	-0.4
Roghun	5	6.6	130.7	1	20	1.2	-0.2
Dushanbe (capital)	118.9	110.8	93.4	26.9	22.6	26.9	0
SOEs	16.3	18.9	115.5	48.2	295	48.1	0
Subventions	10	10	100	--	--	--	--

Pension outturn at the half year comprises 91.2% (or 274.2 mln somoni), but there are still pension arrears at the local government level. Confirmed pension arrears accumulated since the beginning of the year comprised 23.4 mln somoni at Q1, 31.7 mln somoni at half year. SASIP officials claim pension arrears will decrease to 18.8 mln somoni by the end of Q3 and will be

⁶ At the present, there are 549,103 pensioners (as of July 1, 2009) in Tajikistan, representing 7.4% of the country's total population.

eliminated entirely by the end of the current fiscal year. It is expected that pension arrears will be eliminated mostly due to increases in wage bill for education and health workers in September 2009 and a subsequent increase in employers' contributions (25% of their gross salary). In other words, it increases aggregate volume of social payments through local tax inspectorates that is intended to better replenish the pension fund in rayons and oblasts across the country.

Pension arrears represent, on average, a 19-day pension financing (31.7 mln somoni or 9.7% of the aggregate demand at half year). Arrears were observed mostly in Soghd oblast (10.6 mln somoni) and Khatlon oblast (10.2 mln somoni), and in some rayons of republican subordination (e.g., Tursunzade, Rudaki, Vahdat and Hissar). (see Table 7)

The demand for pension financing (see Table 7) represents the half year allocation adjusted for newly registered pensioners in the respective reporting period. Therefore, the demand usually exceeds revised allocation figures but can also decrease due to death or resettlement of registered pensioners (e.g., similar figure in Rogun decreased from 5 mln somoni to 1.2 mln somoni in the first six months of 2009).

According to republican budget figures for half year, 41.2 mln somoni were allocated in the form of pensions for retired employees of military and law enforcement agencies through Ministry of Finance of the Republic of Tajikistan.

The three most common reasons for pension arrears are cash management issues, poor expenditure and revenue planning practices, and other structural problems in the existing pension system. First of all, most revenue are normally collected within the last 3-4 days of each month. Besides, there is lack of capacity to make all pension-related financial transactions through Amonatbank between the 25th of the ongoing month and 5th of the following month. It therefore creates technical lags in pension payments, which reflects accordingly in pension outturn figures (91.2 percent at half year).

In addition, annual pension estimates are especially difficult to make since SASIP does not adjust the Tax Committee's forecasts in due time with new registered pensioners⁷ throughout Tajikistan. It is a direct consequence of the lack of technical and human potential in these government institutions. Moreover, the existing pension system apart from being separate from rest of the budget also involves many actors in this process: SASIP, Ministry of Finance, Tax Committee, Amonatbank, local governments, and others.

Therefore, the systems of forecasting, planning, execution and monitoring social transfers and, in particular, pensions is a very complex issue for the Government of the Republic of Tajikistan and requires serious technical modernization and reforms with the financial support of the international donor community.

⁷ There are currently 549,103 pensioners (as of July 1, 2009) or about 7.4 percent of the total population in Tajikistan.

Chapter 2. Social Sector Performance at Half-Year

Chapter 2 of the Budget Performance Report of the Republic of Tajikistan for half year reflects an overview of fiscal indicators for social sectors (health, education, social insurance and social protection) at the level of state budget. More detailed information is provided at the levels of republican budget and local government budgets. Tables represent social sector budget allocation by economic budgetary classification, budget outturn in nominal terms and budget performance in percent to revised allocation figures in accordance with amendments to the State Budget Law adopted by the Government in March 2009.

2.1. Education

In the Republic of Tajikistan, state retains the dominating position in the education sector, while participation of non-governmental organizations remains minimal. In addition, Tajik legislation allows citizens to obtain knowledge through resident, non-resident and distant education, as well as through an externship.

Government of the Republic of Tajikistan in the past few years had made steps towards revision of financing priorities aiming at supporting the overall education sector, though retaining the priority for secondary education (1-11 grades). In this regard, the following resolutions were issued:

- On benefits payments to poorest households with children studying in public schools in the Republic of Tajikistan (#244 dated May 2, 2007). About 15% of most needy children will receive compensation payments⁸ twice a year. Financing of this program is administered through local government budgets.
- On adoption of regulations pertaining to normative (per capita) financing of secondary schools in the Republic of Tajikistan (#505) in accordance with new conditions and regulations for financing secondary educational institutions per one pupil/student. It is expected that all schools in the country will be transferred to per capita financing mechanism by the end of 2010.
- On the education system reform plan for 2004-09 (#291 dated June 30, 2004). This resolution approved a concrete action plan and key directions for reforming the education sector until 2009.

In accordance with the above listed and many other normative acts, Government undertakes further steps to regulate the number of teachers, teacher loads (*stavkas*), and education sector workers' wages; and to implement per capita financing mechanism which improves financial situation of schools across the country. However, questions related to private contributions to school development (e.g., annual payments) are still unanswered, along with the issue of lack of adequate information about parents' contributions for school maintenance and other works.

Considering all these factors, education remains one of the key priorities in the state budget expenditure for 2009. In general, state budget expenditure for education will increase to 22.6% of GDP by the end of 2010, in comparison with only 21.9% of GDP in the current year (including externally financed PIP – 19.6% of GDP in 2009).

⁸ Eligibility for this compensation payment is limited to only three schoolchildren from one family regardless of its income level.

Table 8. State budget education sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total State Budget	2,645.4	2,327.3	88.0
4. Education	409.5	355.6	86.9
4.1 Primary Education	20.1	17.8	88.6
Labor compensation (wages)	10.0	8.9	88.6
Recurrent expenditure (excluding wages)	9.3	8.2	88.0
Capital expenditure	0.8	0.8	97.2
Subsidies and other current transfers	0.0	0.0	--
4.2 Secondary Education	307.2	271.9	88.5
Labor compensation (wages)	221.9	213.3	96.1
Recurrent expenditure (excluding wages)	55.2	30.2	54.8
Capital expenditure	30.0	28.4	94.4
Subsidies and other current transfers	0.0	0.5	--
4.3 Higher and Secondary Professional Education	52.3	45.3	86.5
Labor compensation (wages)	15.1	12.8	84.5
Recurrent expenditure (excluding wages)	15.9	12.5	78.8
Capital expenditure	21.3	20.0	93.7
Subsidies and other current transfers	7.9	6.9	87.9
4.4 Education not Separable by Levels	3.0	2.0	65.6
Labor compensation (wages)	1.3	1.1	83.4
Recurrent expenditure (excluding wages)	1.5	0.8	55.7
Capital expenditure	0.3	0.1	37.1
Subsidies and other current transfers	0.0	0.0	98.4
4.5 Other Activity in the Area of Education	26.8	18.7	69.6
Labor compensation (wages)	6.7	5.9	87.0
Recurrent expenditure (excluding wages)	8.8	4.0	44.8
Capital expenditure	11.3	8.9	78.6
Subsidies and other current transfers	0.2	0.2	95.6

Education budget equaled 355.6 mln somoni or 15.2% of the overall state budget at half year. Importantly, about 76.4% of all state budget expenditure for education was directed to secondary education (schools, gymnasiums, lyceums, colleges and other secondary educational institutions). Wage bill for education workers comprised 213.3 mln somoni or 59.9% of the state budget expenditure for education sector at half year.

Low outturn figures in primary health (4.1) and research (4.5) is related to reducing some expenditure items for purchase of school equipment and inventory, as well as short delays in salary payments. Besides, outturn on salary payments in higher educational institutions (4.3) was at only 84.5% against revised half year allocation due to technical lags in payments and transferring unpaid amounts to the following month (or quarter) in treasury books.

2.1.1. REPUBLICAN AND LOCAL BUDGETS OVERVIEW

Despite moderate performance the republican budget for education (84.1% or 78.5 mln somoni), there are differences in performance of select economic items including wages, subsidies and other current transfers, and capital expenditure. Education budget comprised only 6.7% of the overall republican budget; performance on wages in education was only 81.6%, while the best outturn figure was observed in secondary education (mostly, professional technical schools) and comprises 6.8 mln somoni or 90.8% against revised half year allocation.

Table 9. Republican budget education sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Republican Budget	1,396.2	1,163.6	83.3
4. Education	93.4	78.5	84.1
4.2 Secondary Education	28.9	24.5	84.9
Labor compensation (wages)	7.5	6.8	90.8
Recurrent expenditure (excluding wages)	6.9	5.4	78.2
Capital expenditure	14.5	12.3	85.1
Subsidies and other current transfers	0.0	0.0	50.0
4.3 Higher and Secondary Professional Education	46.8	40.4	86.4
Labor compensation (wages)	12.3	10.2	82.7
Recurrent expenditure (excluding wages)	13.4	10.6	78.8
Capital expenditure	21.0	19.6	93.4
Subsidies and other current transfers	6.6	5.7	86.7
4.4 Education not Separable by Levels	2.6	1.6	61.4
Labor compensation (wages)	1.0	0.8	79.4
Recurrent expenditure (excluding wages)	1.4	0.7	52.7
Capital expenditure	0.2	0.1	35.6
Subsidies and other current transfers	0.0	0.0	98.4
4.5 Other Activity in the Area of Education	15.1	12.0	79.5
Labor compensation (wages)	1.6	1.2	73.5
Recurrent expenditure (excluding wages)	4.2	2.6	61.1
Capital expenditure	9.2	8.2	89.1
Subsidies and other current transfers	0.2	0.2	95.6

Local budget performance at half year not only significantly exceeds revised allocation figures in the republican budget and in nominal terms (277.1 mln somoni in comparison with 78.5 mln somoni). Besides, performance on wages and other current transfers also exceed their respective allocation figures in the republican budget. For instance, wage performance at the local government level comprises 93.4% against revised allocation at half year. At the local government level, secondary education comprises 89.2% of the total education budget at the local government level and performed at 88.9% due to reduced financing for purchase of goods and services. Interestingly, capital expenditure in secondary and higher education were increased by 3.2% and 15% respectively because of newly launched school construction and maintenance projects.

Table 10. Local budgets education sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Local Government Budgets	677.4	601.8	88.8
4. Education	316.1	277.1	87.7
4.1 Primary Education	20.1	17.8	88.6
Labor compensation (wages)	10.0	8.9	88.6
Recurrent expenditure (excluding wages)	9.3	8.2	88.0
Capital expenditure	0.8	0.8	97.2
Subsidies and other current transfers	0.0	0.0	--
4.2 Secondary Education	278.3	247.4	88.9
Labor compensation (wages)	214.4	206.4	96.3
Recurrent expenditure (excluding wages)	48.4	24.9	51.4
Capital expenditure	15.5	16.0	103.2
Subsidies and other current transfers	0.0	0.5	--
4.3 Higher and Secondary Professional Education	5.5	4.9	87.6
Labor compensation (wages)	2.8	2.6	92.2
Recurrent expenditure (excluding wages)	2.4	1.9	78.5
Capital expenditure	0.3	0.4	115.0
Subsidies and other current transfers	1.3	1.2	94.0
4.4 Education not Separable by Levels	0.4	0.4	93.1
Labor compensation (wages)	0.3	0.3	98.7
Recurrent expenditure (excluding wages)	0.1	0.1	97.2
Capital expenditure	0.0	0.0	46.1
Subsidies and other current transfers	0.0	0.0	--
4.5 Other Activity in the Area of Education	11.8	6.7	56.8
Labor compensation (wages)	5.1	4.7	91.3
Recurrent expenditure (excluding wages)	4.6	1.4	29.8
Capital expenditure	2.1	0.7	31.7
Subsidies and other current transfers	0.0	0.0	--

2.2. Health

Overall state budget expenditure for health were allocated in accordance with predetermined targets at 7.8% of GDP for 2009, which is outlined in the Health Financing System Reform Concept Note until 2011 and Health Sector Development Concept Note until 2015 adopted by a Government Resolution of the Republic of Tajikistan dated May 10, 2005 (#171).

Main type of activity in the health sector is primary medicosanitary assistance (primary health care), which is provided by health centers, polyclinics, community health centers and district (family) doctors; and hospital (secondary) medicosanitary assistance in the form of specialized medical assistance provided in ambulatory conditions by health centers and other hospital institutions. Accordingly, most funding for health goes to hospital and primary health care (on average, about 70% of the total health budget) due to high cost of servicing and maintenance of hospitals in the country.

Table 11. State budget health sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total State Budget	2,645.4	2,327.3	88.0
5. Health	129.3	113.2	87.6
5.1 Hospitals	69.8	62.1	88.9
Labor compensation (wages)	43.5	37.0	85.0
Recurrent expenditure (excluding wages)	22.2	21.5	96.8
Capital expenditure	4.1	3.6	87.9
Subsidies and other current transfers	0.1	0.0	62.1
5.2 Polyclinics	37.9	32.4	85.6
Labor compensation (wages)	32.6	28.4	87.2
Recurrent expenditure (excluding wages)	4.8	3.6	74.3
Capital expenditure	0.5	0.4	94.6
Subsidies and other current transfers	0.0	0.0	--
5.3 Community Health Care	9.7	7.3	75.3
Labor compensation (wages)	7.2	5.5	76.6
Recurrent expenditure (excluding wages)	2.1	1.6	74.5
Capital expenditure	0.3	0.2	53.2
Subsidies and other current transfers	0.0	0.0	--
5.4 Other Activity in the Area of Health	11.9	11.4	95.7
Labor compensation (wages)	3.4	2.7	79.5
Recurrent expenditure (excluding wages)	4.9	4.0	81.9
Capital expenditure	3.6	4.6	130.4
Subsidies and other current transfers	0.0	0.0	--

2.2.1. REPUBLICAN AND LOCAL BUDGETS OVERVIEW

Republican budget for health performed at 82.2% and comprises 18.6 mln somoni at half year, mostly with expenditure on hospitals and other activity in the area of health (including applied research). Generally, health budget represents only 1.5% of the overall republican budget. In this regard, it is important to note that most subsidies, transfers to the population and other expenditure related to purchase of goods and services for polyclinics and hospitals are normally under local governments. On the other hand, republican budget finances various specialized health institution: cancer, psychoneurologic and tuberculosis hospitals, clinical and cardiologic centers, and various dispensaries and rehabilitation centers.

Table 12. Republican budget health sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Republican Budget	1,396.2	1,163.6	83.3
5. Health	22.6	18.6	82.2
5.1 Hospitals	13.7	11.3	82.5
Labor compensation (wages)	6.5	5.2	79.3
Recurrent expenditure (excluding wages)	6.2	5.4	86.1
Capital expenditure	1.0	0.8	81.4
Subsidies and other current transfers	0.0	0.0	84.3
5.2 Polyclinics	0.3	0.2	78.4
Labor compensation (wages)	0.2	0.2	79.4
Recurrent expenditure (excluding wages)	0.1	0.1	76.1
Capital expenditure	0.0	0.0	--
Subsidies and other current transfers	0.0	0.0	--
5.3 Community Health Care	1.2	1.0	82.6
Labor compensation (wages)	0.9	0.8	86.3
Recurrent expenditure (excluding wages)	0.3	0.2	72.4
Capital expenditure	0.0	0.0	100.0
Subsidies and other current transfers	0.0	0.0	--
5.4 Other Activity in the Area of Health	7.3	6.0	81.7
Labor compensation (wages)	1.5	1.1	73.1
Recurrent expenditure (excluding wages)	2.7	2.1	77.0
Capital expenditure	3.1	2.8	90.0
Subsidies and other current transfers	0.0	0.0	63.5

Other activity in the area of health comprised 6 mln somoni at half year and includes centralized capital investment by Ministry of Health, as well as republican forensic medical expertise, medical supplies (e.g., procurement of medical supplies and medical equipment) and applied research in the area of health.

Table 13. Local budgets health sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Local Government Budgets	677.4	601.8	88.8
5. Health	106.7	94.7	88.7
5.1 Hospitals	56.1	50.8	90.5
Labor compensation (wages)	37.0	31.8	86.0
Recurrent expenditure (excluding wages)	16.0	16.1	101.0
Capital expenditure	3.2	2.9	89.8
Subsidies and other current transfers	0.0	0.0	48.9
5.2 Polyclinics	37.5	32.2	85.7
Labor compensation (wages)	32.3	28.2	87.2
Recurrent expenditure (excluding wages)	4.7	3.5	74.3
Capital expenditure	0.5	0.4	94.6
Subsidies and other current transfers	0.0	0.0	74.5
5.3 Community Health Care	8.5	6.3	74.3
Labor compensation (wages)	6.4	4.8	75.2
Recurrent expenditure (excluding wages)	1.8	1.3	74.9
Capital expenditure	0.3	0.2	51.0
Subsidies and other current transfers	0.0	0.0	--
5.4 Other Activity in the Area of Health	4.6	5.4	118.2
Labor compensation (wages)	1.9	1.6	84.5
Recurrent expenditure (excluding wages)	2.2	1.9	88.0
Capital expenditure	0.5	1.8	--
Subsidies and other current transfers	0.0	0.0	--

Although about 63.3% of local government budgets for health comprise wages, their allocation is balanced across hospitals and polyclinics (31.8 mln somoni and 28.2 mln somoni respectively). Best hospitals' budget performance indicators were observed in Dushanbe (94.8% and 7.9 mln somoni) and Soghd oblast (94.6% and 14.8 mln somoni), with lowest health performance figures being represented by GBAO and comprised 85.6% (4 mln somoni in releases), mostly due to delays in salary payments.

Budget performance in polyclinics was at 85.7% as an average of all local government budgets, with the lowest performance figure observed in RRS that comprised 6.1 mln somni or 82.7% against revised half-year allocation. As a comparison, similar budget performance indicator in Dushanbe comprised 7.5 mln soomni or 92.5% against revised allocation.

Considering relatively low budget performance figures for polyclinics and community health care, Ministry of Finance envisages to forward respective directives to local government budgets to investigate reasons for payment arrears and eliminate such practices across all key budget items in the social sectors at the local government level (predominantly, salaries) before end of the current fiscal year.

2.3. Social insurance and social protection

In the last few years, Government adopted 10 state programmes, 2 national action plans and some projects in the area of social protection of the population. The latter is aimed at being implemented in the next 5-10 years and targeted on reforming the social protection system, including reforming the pension system, improving social services for poorest families and increasing livelihoods of the population.

Social protection of vulnerable groups of population is undertaken by the government and functions in two ways. Firstly, social protection of the population from the accumulating insurance funds in the state social protection system. Ensuring labor pensions and other insurance benefits' payments (due to temporary disability, family benefits, and unemployment benefits) are normally associated with this category.

Secondly, social protection of a country's citizens at the expense of the state. This category includes social pensions and benefits of people with permanent disabilities and, without a breadwinner in their families, as well as targeted assistance to the population and social and recreational events aimed at supporting elderlies and people with disabilities in hospitals and sanatoriums.

Table 14. State budget social protection and social insurance sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total State Budget	2,645.4	2,327.3	88.0
6. Social Protection and Social Insurance	116.3	108.3	93.1
6.1 Social Insurance	62.2	55.8	89.7
Labor compensation (wages)	0.0	0.0	--
Recurrent expenditure (excluding wages)	61.7	55.3	89.7
Capital expenditure	0.0	0.0	--
Subsidies and other current transfers	116.8	55.2	47.3
Domestic lending (to resettlers)	0.6	0.5	86.4
6.2 Social Protection	8.7	7.7	88.7
Labor compensation (wages)	3.1	2.4	79.2
Recurrent expenditure (excluding wages)	5.0	4.9	96.3
Capital expenditure	0.6	0.4	73.6
Subsidies and other current transfers	0.1	0.4	--
6.3 Other Activity in the Area of Social Insurance and Social Protection	45.4	44.7	98.6
Labor compensation (wages)	2.8	2.5	89.2
Recurrent expenditure (excluding wages)	38.7	38.5	99.3
Capital expenditure	3.8	3.7	98.4
Subsidies and other current transfers	0.3	0.3	84.7

2.3.1. REPUBLICAN AND LOCAL BUDGETS OVERVIEW

Republican budget expenditure for social insurance and social protection in the first half-year period comprise only 8.3% of all republican budget expenditure and consist of mostly purchase of goods and services (43.4 mln somoni), pensions (40.3 mln somoni) and utility compensation payments (9.1 mln somoni). The last two budet items can be grouped into subsidies and other current transfers, which performed at 47.6 mln somoni or 89.3% against revised half-year allocation.

Table 15. Republican budget social insurance and social protection sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Republican Budget	1,396.2	1,163.6	83.3
6. Social Insurance and Social Protection	104.9	97.7	93.1
6.1 Social Insurance	54.0	47.9	88.6
Labor compensation (wages)	0.0	0.0	--
Recurrent expenditure (excluding wages)	53.5	47.4	88.7
Capital expenditure	0.0	0.0	--
Subsidies and other current transfers	53.4	47.3	88.6
Domestic lending (to resettlers)	0.6	0.5	86.4
6.2 Social Protection	5.8	5.3	91.3
Labor compensation (wages)	1.6	1.3	84.2
Recurrent expenditure (excluding wages)	3.8	3.6	94.6
Capital expenditure	0.5	0.4	89.0
Subsidies and other current transfers	0.0	0.0	100.0
6.3 Other Activity in the Area of Social Insurance and Social Protection	45.1	44.5	98.7
Labor compensation (wages)	2.6	2.4	89.5
Recurrent expenditure (excluding wages)	38.7	38.4	99.4
Capital expenditure	3.8	3.7	98.8
Subsidies and other current transfers	0.3	0.3	84.7

Share of social insurance in the aggregate republican budget for social insurance and social protection is 49% and represents 47.9 mln somoni in releases according to half-year figures for 2009. This sector's expenditure include financing of various pension programmes (including military and law enforcement bodies, totaling 40.3 mln somoni), communal subsidies to beneficiaries, loans to resettlers due to natural disasters (0.5 mln somoni), one-time payment (1.2 mln somoni), pension bonuses to participants and people with disabilities of the Great National War and utility compensation payments (5.3 mln somoni). Other activity in the area of social protection and social insurance, on the contrary, requires allocation of budget expenditure primarily for purchase of goods and services, which represent about 39% of overall expenditure in the sector.

Table 16. Local budgets social insurance and social protection sector expenditure (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Local Government Budgets	677.4	601.8	88.8
6. Social Insurance and Social Protection	11.4	10.6	92.8
6.1 Social Insurance	8.2	8.0	96.8
Labor compensation (wages)	0.0	0.0	--
Recurrent expenditure (excluding wages)	8.2	7.9	96.6
Capital expenditure	0.0	0.0	--
Subsidies and other current transfers	8.2	7.8	95.5
Domestic lending (to resettlers)	0.0	0.0	--
6.2 Social Protection	2.9	2.4	83.5
Labor compensation (wages)	1.5	1.1	73.9
Recurrent expenditure (excluding wages)	1.3	1.3	101.6
Capital expenditure	0.1	0.0	26.5
Subsidies and other current transfers	0.1	0.4	252.4
6.3 Other Activity in the Area of Social Insurance and Social Protection	0.3	0.2	72.7
Labor compensation (wages)	0.2	0.2	84.8
Recurrent expenditure (excluding wages)	0.1	0.0	53.1
Capital expenditure	0.0	0.0	10.2
Subsidies and other current transfers	0.0	0.0	--

Local government expenditure for social insurance and social protection of the population are at only 1.7% of aggregate local government expenditure for half year. In particular, 7.9 mln somoni from 10.6 mln somoni comprise compensation payments to the population (for consumption of electricity and gas, schoolchildren from poorest households, etc.) and one-time payment (monetary payments to victims of natural disasters). Although financing of one-time payments was at 117.7% against the target, financing of compensation payments comprised only 69.2% against revised half year allocation.

However, transfers to the population in social protection sector, equaling about 0.4 mln somoni in Jan-June 2009, overperformed by 152.4% in comparison with the revised half year target. Nevertheless, financing of the wage bill had witnessed some difficulties resulting in its performance at 0.9 mln somoni or 74.1% against six-month allocation.

In general, only Khatlon oblast released expenditure for social insurance and social protection at 69.3%, with many other oblasts and rayons overperforming the targets by 21% (Dushanbe), 6.4% (Soghd oblast) and RRS (1.5%). Accordingly, local government budgets in this sector performed successfully and comprise about 52% of the overall budget for the annum.

Chapter 3. Virtual Fund Performance Summary

Chapter 3 of the Budget Performance Report of the Republic of Tajikistan covering first half year of 2009 reflects performance of specific fiscal indicators and key statutory budget items as part of the Virtual Fund. These items cover the first two quarters and were selected from the republican budget since republican budget reporting is more accessible than at the local government level. The above indicated budget items include subventions to local governments, transfers to the population in the form of utility compensation payments to cover household expenditure for electricity and gas, as well as budget of the Adult Training Center of the Republic of Tajikistan (for returning migrants seeking employment opportunities within their home country).

Aggregate budget performance outcomes under Virtual Fund with breakdown by economic budgetary classification are presented in Chapter 3.1. Furthermore, Chapters 3.2-3.5 show more detailed expenditure performance tables on select *correspondents* in the framework of regular budget monitoring under the Virtual Fund initiative.

3.1. Overall Virtual Fund performance at half-year

Ministry of Finance has clearly improved in its commitment to fully release Virtual Fund expenditures in the state budget in comparison with the first quarter, though it remains very difficult to track expenditure releases at the local government level. Virtual Fund represents non-statutory pro-poor expenditure items, which may otherwise not be protected neither by budgetary legislation nor by any other existing mechanism given revenue shortfall and corresponding expenditure cuts in the budget. Therefore, Virtual Fund and quarterly reporting practices are aimed to tackle this issue in the medium term.

Virtual Fund items are performing at 92.6% at half year, but expected to further improve in the remaining two quarters. It is also important that Virtual Fund releases have received a much larger share of their budgeted allocations than the rest of the state budget at Q2 and H1 outturn figures (see Tables 17-18).

Limitations in Virtual Fund expenditure performance in Q1 were mostly due to Central Treasury's cautious policy on releases (due to ongoing crisis), but most of them are eliminated in the second quarter when Virtual Fund performance showed significant improvement, mostly driven by a boost in tax revenue collection at both republican and local budgets. Remaining issues related to withheld or delayed releases on important statutory items (e.g., pensions, wages, subsidies, and other current transfers) by Ministry of Finance are expected to disappear in the first month of the last quarter when most social expenditures are normally disbursed and most revenues are collected in the budget.

At half year, Central Treasury transferred about 46.2% of all Virtual Fund allocations for the year. Majority of these funds, obviously, comprise subventions to local governments (as means to support social sector expenditure and other current transfers).

Table 17. Virtual Fund half-year performance (mln somoni)

	FY 2009 (budget)	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Local Government Subventions	262.7	113.9	106.9	93.8
Utility compensation payments to the population (electricity and gas)	39.1	36.3	32.4	89.3
Adult Training Center (total)	0.7	0.5	0.3	59.7
Labor compensation (wages)	0.3	0.1	0.1	85.3
Recurrent expenditure (excluding wages)	0.4	0.3	0.2	50.6
Capital expenditure	0.0	0.0	0.0	43.9
Total Virtual Fund	302.5	150.7	139.6	92.6
Total State Budget	4,203.5	2,645.4	2,327.3	88.0

The Virtual Fund has over-performed with releases at 114.6 percent against the Q2 target, whereas Virtual Fund outturn at half year is very close to the 95-percent floor agreed upon with Ministry of Finance in early March. All Virtual Fund expenditure improved their performance (e.g., subventions performance increased from 62.4% in Q1 to 125% in Q2 respectively). Generally, Virtual Fund performance in Q2 improved significantly, while its performance against H1 allocations is at 92.6% in relation to approved budget in the beginning of the year (139.6 mln somoni or (0.7% of GDP).

Table 18. Virtual Fund Q1 and Q2 performance (mln somoni)

	Q1 (budget)	Q1 (outturn)	% differ.	Q2 (budget)	Q2 (outturn)	% differ.
Local Government Subventions	56.8	35.4	62.4	57.1	71.4	125.0
Utility compensation payments to the population (electricity and gas)	3.8	2.2	57.9	32.5	30.2	92.9
Adult Training Center (total)	0.3	0.1	44.7	0.2	0.2	77.0
Labor compensation (wages)	0.1	0.1	77.2	0.1	0.1	93.4
Recurrent expenditure (excl. wages)	0.2	0.1	33.7	0.1	0.1	71.5
Capital expenditure	0.0	0.0	29.6	0.0	0.0	56.2
Total Virtual Fund	60.9	37.7	62.0	89.9	101.8	113.3
Total State Budget	1,105.9	858.9	77.7	1,509.4	1,465.2	97.1

3.2. Local government subvention performance at half-year

Performance of subventions to local governments comprised 127.7% in the second quarter in comparison with only 62.4% in the first quarter of the current fiscal year; and most subvention arrears were paid to local governments in May 2009. This shows that despite government's careful fiscal policy approach due to unfolding crisis implications, Ministry of Finance was able to fully finance all subventions to local governments in a timely manner within the framework of the Virtual Fund. As a reminder, full subvention package normally incorporates social expenditure for the support of vulnerable and poorest population groups including benefits, subsidies, stipends, compensation payments and, in some cases, even pensions.

Table 19. Local government subventions performance at half-year (mln somoni)

Oblast / Rayon	January	February	March	April	May	June
GBAO	3.0	5.5	8.3	12.5	22.5	27.5
Khatlon oblast	5.4	9.9	18.9	26.1	42.3	51.3
Soghd oblast	0.0	0.0	0.0	0.0	0.0	0.0
RRS, including:	3.0	5.4	8.3	12.3	23.0	28.1
Vahdat	0.2	0.4	0.5	0.8	1.5	1.8
Rogun	0.0	0.0	0.0	0.0	0.0	0.0
Tursunzade	0.0	0.0	0.0	0.0	0.0	0.0
Varzob	0.1	0.1	0.2	0.3	0.5	0.6
Rasht	0.5	0.9	1.4	2.0	3.8	4.7
Hissar	0.0	0.0	0.0	0.0	0.0	0.0
Jirgital	0.5	0.9	1.4	2.1	3.9	4.8
Nurabad	0.3	0.5	0.9	1.3	2.5	3.1
Rudaki	0.0	0.0	0.0	0.0	0.0	0.0
Tavildara	0.2	0.5	0.7	1.1	2.1	2.6
Tajikabad	0.3	0.6	0.8	1.3	2.4	2.9
Fayzabad	0.4	0.7	1.1	1.6	2.9	3.6
Shahrinav	0.4	0.8	1.3	1.9	3.4	4.2
Dushanbe (capital)	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	11.4	20.8	35.4	50.9	87.8	106.9

Nevertheless, the government needs to pay 262.7 mln somoni as subventions in the last two quarters because at the present local governments received only 41% of the total subvention amount for 2009. Expenditure performance on subventions in the previous months shows that their majority is usually paid in the last two months of the last quarter.

Since subventions can be directed to any sector and are normally paid as one package of funds to local governments, it is very difficult to break down subventions according to economic budgetary classification at the local government level to understand expenditure patterns of local khukumats and jamoats throughout the country dependant on these subsidies.

Table 20. Local government subventions performance at Q1 and H1 (mln somoni)

	FY 2009 (budget)	Q1 (budget)	Q1 (outturn)	% differ.	H1 (budget)	H1 (outturn)	% differ.
GBAO	65.9	15.0	8.3	55.0	30.0	27.5	91.7
Khatlon oblast	132.2	27.0	18.9	70.0	54.0	51.3	95.0
Soghd oblast	0.0	0.0	0.0	--	0.0	0.0	--
RRS, including:	63.8	14.8	8.3	55.9	29.9	28.1	93.7
Vahdat	4.1	0.9	0.5	60.0	1.8	1.8	100.0
Rogun	0.0	0.0	0.0	--	0.0	0.0	--
Tursunzade	0.0	0.0	0.0	--	0.0	0.0	--
Varzob	1.7	0.3	0.2	60.0	0.6	0.6	99.0
Rasht	10.4	2.5	1.4	55.0	5.0	4.7	93.4
Hissar	0.0	0.0	0.0	--	0.0	0.0	--
Jirgital	10.3	2.6	1.4	55.2	5.1	4.8	93.1
Nurabad	7.9	1.6	0.9	55.0	3.2	3.1	95.9
Rudaki	0.0	0.0	0.0	--	0.0	0.0	--
Tavildara	5.0	1.2	0.7	54.8	2.7	2.6	94.7
Tajikabad	6.6	1.5	0.8	54.9	3.2	2.9	92.9
Fayzabad	8.8	2.0	1.1	55.0	3.9	3.6	91.0
Shahrinav	9.0	2.2	1.3	58.0	4.5	4.2	92.4
Dushanbe (capital)	0.0	0.0	0.0	--	0.0	0.0	--
TOTAL	261.8	56.8	35.4	62.4	113.9	106.9	93.8

3.3. Transfers to population for subsidy of utilities

Utility compensation payments to the population (for consumption of electricity and gas) performed at 92.9% in Q2 in comparison with only 57.6% in Q1 of the current fiscal year. Good performance figures on utility compensation shows that payments have been made in timely manner and without delays. In general, execution of utility compensation expenditure equaled 89.3% at half year of 2009. This is also compared to the fact that about 83% of all utility compensation payments to the population at half year were transferred by State Agency on Social Insurance and Pensions.

Although 31.4% of all Virtual Fund budget consist of utility subsidies to the population, it is also important to note that about half of all beneficiaries in rural areas received newly imported energy-saving bulbs as means to financially compensate for withheld monetary payments out of the state budget's line on utility subsidies.

3.4. Adult Training Center of the Republic of Tajikistan

Budget of the Adult Training Center of the Republic of Tajikistan performed at 77% in Q2 in comparison with only 44.7% in Q1. This budget item in Virtual Fund comprises only 0.7 mln somoni (or 0.2% of the total Virtual Fund budget). Nevertheless, Center's financing is very important since its training and educational activity directly correlates with increased competitiveness in the labor market and higher employment rates for returning migrants.

Table 21. Adult Training Center of the Republic of Tajikistan (mln somoni)

	FY 2009 (budget)	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Adult Training Center	0.7	0.5	0.3	59.7
Labor compensation (wages)	0.3	0.1	0.1	85.3
Recurrent expenditure (excl. wages)	0.4	0.3	0.2	50.6
Capital expenditure	0.0	0.0	0.0	43.9

Adult Training Center budget execution at half year is only 59.7% but most funds will come in Q4 of the current fiscal year.

Chapter 4. Local Government Budgets Overview

Chapter 4 of the half year Budget Performance Report of the Republic of Tajikistan represents an overview of local governments' budgets for the first six months of 2009. The tables below present revised allocation on various economic categories, expenditure outturn, and outturn performance against approved or revised allocation figures.

Aggregate local budget figures on revenue and expenditure is presented in sub-Chapters 4.1 and 4.2 and represent more detailed tables on local governments' budgets across all oblasts and rayons of republican subordination. Sub-Chapter 4.3 is divided into 4.3.1 and 4.3.2 with budget information on local governments with and without subventions from the central budget.

4.1. Local government revenue performance

Aggregate revenue performance at the local government level (99.2%) at half year exceeds aggregate revenue performance in the state budget (95.4%). Tax revenue comprised 98.4% against revised estimates or 2.4% of GDP in accordance with half year results. Largest share of revenue are accounted for value added taxes (VAT) and income taxes, which together comprised about 395 mln somoni (or 76.4% of all locally generated revenue at the half year).

Still, despite high revenue performance at the half year (99.2% against revised estimates, including grants), there are many differences across tax and non-tax revenue performance indicators in different regions across Tajikistan. For instance, despite exceeding revised estimates in Soghd oblast and Dushanbe, revenue performance in Khatlon oblast (85.4%) and RRS (93.9%) is still subpar. Although lower tax revenue collection rates in Khatlon oblast were attributed mostly to lower VAT and income taxes, similar situation in rayons of republican subordination has been affected mostly by lower collection rates in land and property taxes, as well as other domestic taxes on trade and operations.

Notably, revised revenue estimates at the local government level prescribed reduction in actual revenue outturn to 77.7% against original budgeted amount in accordance with the Law of the Republic of Tajikistan on State Budget for 2009. Comparison of revenue outturn at the local government level with the original estimates approved by Parliament at the beginning of the year (i.e. prior to amending the state budget in March 2009) shows that the difference between estimates and outturn now comprises 22.3% in nominal terms. This, in turn, negatively affects

rayons' and oblasts' needs in subventions from the state budget, as well as undertaking of measures related to cuts in operational expenditure in the case of budget shortages.

In addition, only 40.8% of all revenue for 2009 were collected at half year at the local government level. Considering that local governments' tax revenue constitute about 42% of all state budget revenue and also taking into account that, historically, large bulk of all revenue is collected in the last 2-3 months of the fiscal year, one can safely assume that about 60% of all revenue at the local government level will be collected in October-December of the current fiscal year.

Table 22. Local budgets performance at half year (mln somoni)

	Local revenue (forecast)*	Subventions (from repub budget, outturn)**	Revenue (outturn)	Subventions (% of total revenue)	Revenue outturn (in %)
GBAO	7.1	27.5	7.3	378.5	102.3
Khatlon oblast	117.0	51.8	94.3	55.0	80.6
Soghd oblast	154.5	3.2	169.8	1.9	109.9
Dushanbe	189.7	0.5	199.2	0.3	105.0
Vahdat	10.4	1.8	8.5	21.2	81.2
Roghun	4.6	0.0	5.4	0.0	116.3
Tursunzade	19.3	0.0	17.1	0.0	88.7
Varzob	4.1	0.6	2.9	20.3	71.7
Rasht	2.4	4.7	2.2	208.1	94.9
Hissar	13.7	0.0	12.6	0.0	91.7
Jirgital	1.2	5.3	1.2	446.1	98.4
Nurabad	1.3	3.1	1.3	236.6	103.0
Rudaki	17.2	0.1	16.7	0.4	97.1
Tavildara	0.7	2.6	0.7	364.9	98.1
Tajikabad	0.6	3.4	0.6	552.4	101.5
Fayzabad	1.6	3.6	2.0	173.4	125.4
Shahrinav	2.1	4.2	2.3	176.8	110.7
TOTAL	547.7	108.4	544.2	19.9	99.4

* excluding grants (transfers) from the republican budget

** excluding rayons and oblasts without subventions but receiving grants from other sources

Interestingly, revenue performance at half year exceeds previous year's figure by 65.8 mln somoni in nominal terms. Subventions (including grants from other sources) to local government budgets, as is shown in Table 22, comprise only 19.9% of aggregate local governments' revenue, which points out to the fact that subventions, on average, cover only a portion of all expenditure in rayons and oblasts, even though they are the priority source of financing in poorest rayons with relatively high social expenditure needs.

Rayons not receiving subventions are more vulnerable to revenue fluctuations since any revenue underperformance will immediately and significantly affect their expenditure base. The problem is also compounded by the fact that these rayons have limited options for soliciting additional financing (mostly, in the form of short-term loans) from the central budget to cover their expenditure needs. In particular, Varzob and Tursunzade are the rayons most vulnerable to recurrent expenditure cuts according to their half year revenue performance figures. These two rayons are not only ineligible for subventions but also had underperformed their revenue collection at the half year (revenue in Varzob comprised only 71.7% against allocation, while in

Tursunzade – 88.7%). The short-term lending program was designed specifically for such rayons, and it also includes additional expenditure transfers to local governments in the form of one-time payment to poorest households in poorest regions in the country.

Best revenue performance figures across all local governments were observed in Fayzabad (125.4%), Shahrinav (110.7%), Rogun (116.3%) and Soghd oblast (109.9%), and are mostly attributed to high collection rates in land and property taxes, as well as sales taxes and domestic transport tax.

4.2. Local government expenditure budget overview

Local government expenditure budget performed at 89% against half year allocations with good performance results across all statutory budget items including wages (93.3%), transfers to the population (107%) and other expenditure items. It is mostly explained by very good revenue collection and timely disbursement of subvention packages from the state budget to 9 rayons and 2 oblasts. In general, expenditure cuts at the local government level impacted mostly capital expenditure and other non-priority and non-statutory recurrent expenditure.

Nevertheless, there are some differences in expenditure budget performance across specific rayons and oblasts. For example, Dushanbe and RRS budgets performed at 80.5% and 71.8% respectively, with reasons being significant reduction in capital expenditure (by 38% and 47% respectively at half year), mostly related to new construction projects in health and education and purchase of various vehicles and machinery (in transport and agriculture sectors). Expenditure budget in GBAO also experienced significant cuts in capital expenditure (46%) but its share in the total budget of the oblast is minimal and thus did not affect significantly its budget performance at half year. Soghd oblast, on the other hand, exceeded its financing for capital expenditure by 272% at the half year due to launch of new investment projects in light and textile industries.

Lowest wage performance was in RRS and equaled 51.1 млн mln somoni or 88.2% against revised allocation at half year. Among rayons of republican subordination, Vahdat (75.7%) and Jirgital (77.5%) have lowest wage disbursement rates for social sectors. Social transfers to the population exceeded their half year allocations by almost 7% and comprised 11.9 mln somoni. However, the lowest performance figure was in Khatlon oblast (83.1%) and is related to withholding payments to finance utility subsidies to poor families consuming electricity and gas. Stipends were disbursed at 103.6% against their revised allocation at half year, whereas compensation payments to victims of natural disasters (floods, mud slides, earthquakes, etc) were financed at 131.7% due to additional need to support victim households primarily in Khatlon and Soghd oblasts. All transfers to the population going through local governments comprised 11.9 mln somoni in nominal terms and represent 106.9% performance against its revised allocation (or only 3% of all transfers to the population in the state budget at half year).

Local government budgets' execution across different sectors shows that significant crisis-related expenditure cuts affected mostly law enforcement and prosecution, housing and communal services, and industry and construction (on average, overall performance of these three sectors was at only 63% against half year allocations). However, despite expenditure cuts in the budget, culture and sport sector exceeded the allocated budget by 32.4%. Sport activities and other cultural events in Soghd oblasts required 21.3 mln somoni in comparison with originally budgeted 1.8 mln somoni at half year. Besides, expenditure in housing and communal services in Dushanbe were cut by 40%, while expenditure in the same sector were increased by 71.1% in Khatlon oblast.

Table 23. Local government budget summary by sectors (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Total Local Government Budgets	676.3	601.8	89.0
Total Social Sectors	434.5	382.4	88.0
1. Public Administration and Governance	44.7	47.6	106.5
2. Defense	7.9	7.0	88.3
3. Law Enforcement and Prosecution	9.3	5.6	60.1
4. Education	316.3	277.1	87.6
5. Health	106.7	94.7	88.7
6. Social Insurance and Social Protection	11.4	10.7	93.1
7. Housing and Communal Services	136.5	93.9	68.8
8. Culture and Sport	15.2	35.3	232.4
9. Fuel and Energy Complex	0.0	0.0	--
10. Agriculture, Fishery and Environmental Protection	5.4	4.9	91.9
11. Industry and Construction	0.6	0.4	60.0
12. Transport and Communications	15.4	17.1	111.2
13. Other Economic Activity and Services	0.0	0.0	--
14. Expenditure not Indicated in Other Categories	6.9	7.6	110.3

In general, local government budgets' moderate performance in social sectors is mostly attributed to positive revenue collection results in most rayons and oblasts, as well as timely and full disbursements of subvention packages to poorest regions in the country. Expenditure in the economic block comprised 159.2 mln somoni and performed at 88.4% against allocation, whereas expenditure in social sectors comprised 382.5 mln somoni and performed at 88.1% against their half year allocations.

Expenditure outturn in local government budgets at the amount of 601.8 mln somoni at half year constitutes only 44.3% of all local government budget allocation for the year. Accordingly, over half of all local government expenditure are still to be disbursed in July – December 2009, mostly covering social sectors (as seen from the share of social sectors expenditure in local government budgets). More specifically, social sector expenditure constitute 63.5% of all local government budgets and performed at 89.8% against half year allocation.

4.3. Local governments with and without subventions

In accordance with the current budgetary legislation, 9 rayons of republican subordination and 2 oblasts⁹ have the right and need to receive the so-called subventions (grants) from the state budget to cover various social and other priority budget items due to their inability to cover these expenditures with their own revenue generated funds. Historical evidence suggests that in Soghd oblast, Dushanbe and some rayons of republican subordination local government revenue is mostly the key source of funds replenishment and formation of expenditure budgets for the following fiscal year. However, if revenues generated by rayons (or oblasts) are insufficient, they can submit a formal request for additional funds to the central government and subsequently receive short-term loans or additional grant transfers from the state budget. This is normally the case when local governments are unable to financially and fully cover their increasing social needs due to unexpected circumstances or extraordinary situations requiring more careful attention from local administrations.

Table 24. Local governments receiving and not receiving subventions (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Local Governments with Subventions	272.1	234.1	86.1
Labor compensation (wages)	173.8	159.2	91.6
Recurrent expenditure (excluding wages)	72.1	56.2	78.0
Capital expenditure	26.2	18.7	71.6
Subsidies and other current transfers	6.4	6.3	98.6
Local Governments without Subventions	405.3	367.7	90.7
Labor compensation (wages)	180.2	169.8	94.2
Recurrent expenditure (excluding wages)	126.0	108.9	86.4
Capital expenditure	99.2	89.0	89.7
Subsidies and other current transfers	9.9	9.8	98.9
Total Local Government Budgets	677.4	601.8	88.8
Labor compensation (wages)	354.0	329.0	92.9
Recurrent expenditure (excluding wages)	198.0	165.1	83.4
Capital expenditure	125.3	107.7	85.9
Subsidies and other current transfers	16.3	16.1	98.8

Key expenditure items performance indicators in Table 24 show that budget execution at local governments not receiving subventions is, on average, higher by 4.5% than the budgets of local governments deprived of their own revenue generation sources. In particular, performance of all key budget expenditure items in local governments not receiving subventions and benefiting from their own revenue sources is, on average, higher than in all local government budgets across Republic of Tajikistan (on wages and other recurrent expenditure including subsidies and other current transfers). This tells that local government budgets with no need for subventions normally generate enough revenue to cover their expenditure needs. However, it is difficult to estimate budget expenditure for the following month or year when rayon is mostly dependant on its own revenue sources – the reasons being high probability of revenue underperformance or

⁹ In accordance with the Law of the Republic of Tajikistan on State Budget for 2009 (#447) dated December 31, 2009, subventions in the current year will be provided to GBAO, Khatlon oblast and 9 rayons of republican subordination (Vahdat, Varzob, Rasht, Jirgital, Nurabad, Tavildara, Tajikabad, Fayzabad and Shahrinav).

unexpected situations (e.g., floods, mud slides, earthquakes, infrastructure breakdowns such as with electricity). On the other hand, subsidy-dependant rayons are less vulnerable and sensitive to revenue fluctuations since they are guaranteed grants by the Government and Ministry of Finance. This is a legally binding agreement reflected in the budgetary legislation, which obliges Ministry of Finance to disburse predetermined grants to rayons under any circumstances.

4.3.1. LOCAL GOVERNMENTS RECEIVING SUBVENTIONS

According to half year results, local government budgets receiving subventions performed at 86.1% (234.1 mln somoni) against revised allocation, including high performance figures on wages (91.6%) and subsidies (98.6%) but much lower performance figures on other recurrent expenditure items (78%). In particular, share of subsidy-dependant regions in total local government budgets was at 39% and their expenditure performance was, on average, lower than in local governments not receiving subventions.

Significant challenges in the course of budget execution have been faced by Vahdat (58.4%), Varzob (61%), Nurabad (77.8%) and a few other rayons of republican subordination. More specifically, wages in these rayons have been disbursed at 76%, 80% and 100% respectively. Wage disbursements in other subsidy-dependant local governments with higher expenditure budget performance rates equaled 93.6% against revised allocations at the half year.

Although Khatlon oblast budget in January – June 2009 comprised 65.5% of all budgets of subsidy-dependant local governments, responsible public officers were able to disburse wages at 92.8% against revised allocations, subsidies and other current transfers – 95.4% against revised allocations, and other current transfers (predominantly, related to purchase of goods and services) – 83.5% against revised allocations.

Delays in purchase of goods and services and their relatively small share compared to other recurrent budget items at the local government level (78%) are related to delays in tender commission procedures on purchase of goods, works and services, as well as incomplete financial documentation requiring additional revision in the Treasury system.

It is also important to note that capital expenditure have been reduced substantially almost in all rayons and their execution comprised only 71.6% against revised allocations for the year. For example, capital expenditure execution in Vahdat, Fayzabad, Varzob, Nurabad and Tavildara comprise 3.7%, 28.8%, 30%, 49.9% and 58.1% respectively (while the total volume of disbursements for financing capital expenditure in these rayons was only 1.5 mln somoni). Capital expenditure in Khatlon oblast comprised 67.8% of the capital expenditure of all subsidy-dependant rayons, whereas their execution totaled 12.7 mln somoni or 84.4% against revised allocation for the half year.

Table 25. Local governments receiving subventions (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Local Governments Receiving Subventions	272.1	234.1	86.1
Labor compensation (wages)	173.8	159.2	91.6
Recurrent expenditure (excluding wages)	72.1	56.2	78.0
Capital expenditure	26.2	18.7	71.6
Subsidies and other current transfers	6.4	6.3	98.6
GBAO	37.1	32.4	87.2
Labor compensation (wages)	23.3	22.5	96.4
Recurrent expenditure (excluding wages)	10.6	8.2	77.1
Capital expenditure	3.2	1.7	53.4
Subsidies and other current transfers	0.6	0.6	111.4
Khatlon oblast	171.0	153.4	89.7
Labor compensation (wages)	112.4	104.3	92.8
Recurrent expenditure (excluding wages)	43.6	36.4	83.5
Capital expenditure	15.1	12.7	84.4
Subsidies and other current transfers	4.6	4.4	95.4
Vahdat	17.9	10.4	58.4
Labor compensation (wages)	12.0	9.1	75.9
Recurrent expenditure (excluding wages)	5.5	1.3	24.4
Capital expenditure	0.4	0.0	3.7
Subsidies and other current transfers	0.3	0.3	86.7
Varzob	6.3	3.8	61.0
Labor compensation (wages)	3.7	3.0	80.0
Recurrent expenditure (excluding wages)	1.4	0.5	37.0
Capital expenditure	1.2	0.4	30.0
Subsidies and other current transfers	0.1	0.1	50.9
Rasht	8.0	7.2	90.8
Labor compensation (wages)	4.9	4.5	91.7
Recurrent expenditure (excluding wages)	2.1	2.0	98.3
Capital expenditure	1.1	0.8	72.0
Subsidies and other current transfers	0.2	0.2	93.2
Jirgital	6.7	5.5	83.3
Labor compensation (wages)	3.9	3.0	77.1
Recurrent expenditure (excluding wages)	1.8	1.8	97.9
Capital expenditure	0.9	0.8	81.6
Subsidies and other current transfers	0.1	0.1	85.4
Nurabad	5.8	4.5	77.8
Labor compensation (wages)	2.8	2.8	100.2
Recurrent expenditure (excluding wages)	2.2	1.3	59.4
Capital expenditure	0.8	0.4	49.9
Subsidies and other current transfers	0.1	0.1	73.3
Tavildara	3.4	2.9	84.9
Labor compensation (wages)	1.6	1.5	92.0

Recurrent expenditure (excluding wages)	0.9	0.9	100.5
Capital expenditure	0.9	0.5	58.1
Subsidies and other current transfers	0.0	0.0	124.5
Tajikabad	3.8	3.5	91.3
Labor compensation (wages)	1.6	1.5	95.7
Recurrent expenditure (excluding wages)	1.4	1.3	99.5
Capital expenditure	0.8	0.6	69.5
Subsidies and other current transfers	0.1	0.1	133.0
Fayzabad	5.5	5.0	90.0
Labor compensation (wages)	3.7	3.4	92.2
Recurrent expenditure (excluding wages)	1.3	1.4	106.1
Capital expenditure	0.5	0.1	28.8
Subsidies and other current transfers	0.1	0.3	--
Shahrinav	6.6	5.5	83.2
Labor compensation (wages)	4.0	3.7	92.7
Recurrent expenditure (excluding wages)	1.4	1.1	74.2
Capital expenditure	1.2	0.8	62.4
Subsidies and other current transfers	0.1	0.1	104.2

4.3.2. LOCAL GOVERNMENTS NOT RECEIVING SUBVENTIONS

In contrast with subsidy-dependant regions, local governments without subventions have better budget performance figures against half year allocations, except for Hissar, Tursunzade and Dushanbe. Overall budget performance of local governments not entitled to subventions comprised 90.7% (367.7 mln somoni) whereas budget performance of Hissar, Tursunzade and Dushanbe equalled 73.3%, 83.5% and 71.8% respectively. Noteworthy, budgets of Soghd oblast and Dushanbe comprise 86.3% of all local government budgets not entitled to subventions, and have their own tax revenue sources.

Lower budget performance indicators for Dushanbe are mostly related to diminished financing of capital expenditure from 82.4 mln somoni to 44 mln somoni (53.4% performance at half year). In Tursunzade lower budget performance figures are explained by cuts in capital expenditure and delays related to purchase of goods and services. However, the situation in Hissar is more difficult (in relation to revenue underperformance) and already led to salary payment delays. Performance of the latter has been at 8.6 mln somoni or 79.3% against revised half year budget allocation.

Expenditure budget execution in Soghd oblast and Rogun comprised 115.4% and 103.6% respectively and is largely due to high tax revenue collection rates in their respective local budgets. About 56.8% of Soghd oblast's budget consisted of wage allocations. Besides, financing of social subsidies and other current transfers exceeded revised budget figures for half year and comprised about 3.8 mln somoni.

Table 26. Local governments not receiving subventions (mln somoni)

	Jan-June '09 (budget)	Jan-June '09 (outturn)	% differ.
Local Governments Not Receiving Subventions	405.3	367.7	90.7
Labor compensation (wages)	180.2	169.8	94.2
Recurrent expenditure (excluding wages)	126.0	108.9	86.4
Capital expenditure	99.2	89.0	89.7
Subsidies and other current transfers	9.9	9.8	98.9
Soghd oblast	156.6	180.8	115.4
Labor compensation (wages)	107.4	102.8	95.7
Recurrent expenditure (excluding wages)	38.2	37.2	97.2
Capital expenditure	11.0	40.8	371.8
Subsidies and other current transfers	3.7	3.7	102.1
Rogun	4.6	4.8	103.6
Labor compensation (wages)	2.1	1.7	84.8
Recurrent expenditure (excluding wages)	1.8	2.4	135.9
Capital expenditure	0.8	0.6	81.4
Subsidies and other current transfers	0.1	0.1	163.6
Tursunzade	19.2	16.1	83.5
Labor compensation (wages)	11.3	11.0	98.0
Recurrent expenditure (excluding wages)	5.5	4.0	71.9
Capital expenditure	2.5	1.1	43.2
Subsidies and other current transfers	0.4	0.5	122.0
Hissar	17.5	12.8	73.3
Labor compensation (wages)	10.8	8.6	79.3
Recurrent expenditure (excluding wages)	5.4	3.7	68.2
Capital expenditure	1.3	0.6	44.5
Subsidies and other current transfers	0.4	0.4	86.8
Rudaki	17.3	16.7	96.4
Labor compensation (wages)	10.0	9.2	91.2
Recurrent expenditure (excluding wages)	6.0	5.6	93.6
Capital expenditure	1.3	1.9	150.6
Subsidies and other current transfers	0.5	1.0	212.7
Dushanbe (capital)	190.1	136.6	71.8
Labor compensation (wages)	38.7	36.5	94.4
Recurrent expenditure (excluding wages)	69.1	56.1	81.2
Capital expenditure	82.4	44.0	53.4
Subsidies and other current transfers	4.9	4.1	83.6

In general, budget performance of local governments, which are not entitled to subventions, exceed 85% and, in cases of statutory budget items, exceed 90% (e.g., wages, stipends, compensation payments). Accordingly, at the end of the half year period only Hissar and Tursunzade are the rayons who potentially need additional financing from the republican budget in Q3 and Q4 of the current fiscal year.

Attachment 1. Aggregate state budget (republican + local + Social Protection Fund) by economic classification, Jan-Jun 2009 (mln somoni)

#	ECONOMIC CLASSIFICATION (in mln somoni)	REPUBLICAN BUDGET			LOCAL BUDGETS			TOTAL			SOCIAL PROTECTION FUND			STATE BUDGET		
		Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.
TOTAL		1,396.17	1,163.61	83.3	677.41	601.79	88.8	1,956.49	1,656.89	84.7	342.75	307.37	89.7	2,645.38	2,327.33	88.0
III Recurrent expenditure		1,116.86	943.70	84.5	552.09	494.08	89.5	1,551.86	1,329.27	85.7	337.04	304.38	90.3	2,017.65	1,775.54	88.0
IV Capital expenditure		200.75	144.93	72.2	125.32	107.71	85.9	326.07	252.64	77.5	1.29	0.75	57.8	549.17	476.82	86.8
1 Labor compensation and employer contributions		210.47	191.11	90.8	354.04	328.98	92.9	564.50	520.10	92.1	1.53	1.22	79.9	469.94	432.28	92.0
1.1 Labor compensation		184.84	166.33	90.0	283.89	264.98	93.3	468.72	431.31	92.0	1.22	0.97	79.3	469.94	432.28	92.0
1.2 Employer contributions		25.63	24.79	96.7	70.15	64.00	91.2	95.78	88.79	92.7	0.31	0.25	82.4	96.09	89.04	92.7
2 Purchase of goods and services		328.31	258.14	78.6	181.73	148.98	82.0	510.04	407.12	79.8	2.87	2.20	76.7	741.13	640.24	86.4
2.1 Purchase of goods and services		244.31	199.93	81.8	67.45	53.56	79.4	311.76	253.49	81.3	2.25	1.89	84.1	542.24	486.30	89.7
2.2 Payment for communal services		15.01	9.95	66.2	20.33	13.54	66.6	35.34	23.49	66.5	0.08	0.05	59.9	35.43	23.54	66.4
2.2.1. Payment for electricity		6.01	4.82	80.2	7.16	4.05	56.5	13.18	8.87	67.3	0.04	0.04	92.8	13.22	8.91	67.4
2.2.2. Payment for gas		0.28	0.20	72.6	0.60	0.53	87.9	0.88	0.73	83.1	0.00	0.00	0.0	0.88	0.73	83.0
2.2.3. Payment for heating		4.41	1.87	42.3	7.20	4.60	63.9	11.61	6.47	55.7	0.02	0.00	0.0	11.64	6.47	55.6
2.2.4. Payment for garbage disposal		0.53	0.31	57.9	0.74	0.38	51.2	1.27	0.69	54.0	0.00	0.00	50.2	1.27	0.69	54.0
2.2.5. Payment for water supply		3.65	2.64	72.1	4.25	3.75	88.4	7.90	6.39	80.9	0.02	0.01	65.5	7.92	6.40	80.8
2.2.6. Other communal services not indicated in other categories		0.12	0.11	88.5	0.37	0.23	62.3	0.50	0.34	68.8	0.00	0.00	0.0	0.50	0.34	68.8
2.3 Maintenance and repair		52.51	36.16	68.9	91.61	80.51	87.9	144.13	116.67	80.9	0.43	0.19	44.7	144.55	116.86	80.8
2.3.1. Buildings, apartments		28.87	23.01	79.7	51.08	43.81	85.8	79.94	66.82	83.6	0.32	0.14	42.2	80.26	66.95	83.4
2.3.2. Roads		15.51	7.38	47.6	30.55	26.08	85.4	46.06	33.46	72.7	0.00	0.00	N/A	46.06	33.46	72.7
2.3.3. Transport and heavy equipment		6.45	4.88	75.7	1.85	1.70	92.4	8.29	6.58	79.4	0.08	0.06	69.5	8.37	6.64	79.3
2.3.4. Furniture and accessories		0.77	0.31	40.7	0.79	0.32	40.2	1.56	0.63	40.4	0.01	0.00	0.0	1.57	0.63	40.3
2.3.5. Other maintenance and repair not indicated in other categories		0.92	0.58	62.9	7.36	8.59	116.8	8.27	9.17	110.8	0.02	0.00	0.0	8.29	9.17	110.6
2.4 Payment for communication services		16.47	12.10	73.5	2.33	1.37	58.9	18.81	13.48	71.7	0.11	0.07	61.7	18.91	13.54	71.6
3 Interest payments		47.84	40.61	84.9	0.00	0.00	N/A	47.84	40.61	84.9	0.00	0.00	N/A	47.84	40.61	84.9
3.1 Interest payments (domestic)		7.00	0.44	6.2	0.00	0.00	N/A	7.00	0.44	6.2	0.00	0.00	N/A	7.00	0.44	6.2
3.2 Interest payments (external)		40.84	40.18	98.4	0.00	0.00	N/A	40.84	40.18	98.4	0.00	0.00	N/A	40.84	40.18	98.4
4 Subsidies and other current transfers		530.26	453.83	85.6	16.32	16.12	98.8	429.49	361.44	84.2	332.64	300.96	90.5	758.74	662.40	87.3
4.1 Subsidies		29.67	16.31	55.0	5.18	4.20	81.2	34.85	20.52	58.9	0.00	0.00	N/A	34.85	20.52	58.9
4.1.1. To non-financial public organizations		15.04	9.14	60.8	0.76	1.14	150.5	15.80	10.28	65.1	0.00	0.00	N/A	15.80	10.28	65.1
4.1.2. To financial institutions		14.42	6.42	44.5	0.00	0.00	N/A	14.42	6.42	44.5	0.00	0.00	N/A	14.42	6.42	44.5
4.1.3. Losses of public bodies from selling goods and services		0.21	0.75	359.3	4.42	3.07	69.4	4.63	3.82	82.5	0.00	0.00	N/A	4.63	3.82	82.5
4.2 Transfers to other levels of national government		416.39	364.13	87.5	0.00	0.00	N/A	299.30	255.62	85.4	0.00	0.00	N/A	299.30	255.62	85.4
4.2.1. Target funds transferred to other levels of national government		113.93	106.85	93.8	0.00	0.00	N/A	113.93	106.85	93.8	0.00	0.00	N/A	113.93	106.85	93.8
4.2.2. Settlement funds transferred to other levels of national government		3.16	1.66	52.5	0.00	0.00	N/A	3.16	1.66	52.5	0.00	0.00	N/A	3.16	1.66	52.5
4.2.3. Funds transferred for stock replenishment		299.30	255.62	85.4	0.00	0.00	N/A	299.30	255.62	85.4	0.00	0.00	N/A	299.30	255.62	85.4
4.4 Transfers to population		73.47	62.93	85.7	11.14	11.91	106.9	84.61	74.84	88.5	332.64	300.96	90.5	413.86	375.80	90.8
4.4.1. Stipends		7.41	6.44	87.0	1.33	1.38	103.6	8.74	7.82	89.5	0.32	0.25	77.8	9.06	8.07	89.1
4.4.2. Pensions		46.06	40.69	88.3	0.00	0.61	N/A	46.06	41.30	89.7	300.58	274.20	91.2	346.64	315.51	91.0
4.4.3. Food compensations		6.72	4.67	69.5	0.47	0.43	91.8	7.19	5.10	70.9	0.00	0.00	N/A	7.19	5.10	70.9
4.4.4. Compensation for other goods		1.93	1.26	65.3	0.10	0.09	92.3	2.03	1.35	66.7	0.00	0.00	N/A	2.03	1.35	66.7
4.4.5. Allowances		1.71	1.02	59.7	0.14	1.28	897.7	1.85	2.30	124.4	1.10	0.55	50.0	2.95	2.85	96.6
4.4.6. Compensation payments for the population (utilities)		6.38	5.85	91.8	6.02	4.16	69.1	12.39	10.01	80.8	28.35	22.40	79.0	36.28	32.41	89.3
4.4.7. One-time payments (Chernobyl veterans)		2.83	2.79	98.8	2.94	3.87	131.7	5.77	6.67	115.6	0.02	0.02	93.8	5.79	6.68	115.5
4.4.8. Other transfers not indicated in other categories		0.44	0.20	45.2	0.14	0.09	60.2	0.58	0.28	48.9	2.28	3.54	155.6	3.93	3.82	97.4
4.5 Transfers abroad		10.73	10.47	97.5	0.00	0.00	N/A	10.73	10.47	97.5	0.00	0.00	N/A	10.73	10.47	97.5
4.5.1. Transfers to intergovernmental and international orgs		10.73	10.47	97.5	0.00	0.00	N/A	10.73	10.47	97.5	0.00	0.00	N/A	10.73	10.47	97.5
5 Acquisition of fixed capital assets		171.75	134.07	78.1	125.32	107.71	85.9	297.07	241.78	81.4	1.29	0.75	57.8	520.18	465.95	89.6
5.1 Centralized capital investments		149.81	116.98	78.1	88.39	82.80	93.7	238.20	199.78	83.9	0.50	0.50	100.0	460.51	423.71	92.0
5.1.1. New construction		147.02	111.63	75.9	68.48	72.76	106.2	215.50	184.39	85.6	0.50	0.50	100.0	437.81	408.32	93.3
5.1.2. Renovation and machinery repairs		0.12	2.68	2290.0	19.91	10.03	50.4	20.03	12.71	63.4	0.00	0.00	N/A	20.03	12.71	63.4
5.1.3. Purchase of buildings and offices		2.68	2.68	100.0	0.00	0.01	N/A	2.68	2.68	100.3	0.00	0.00	N/A	2.68	2.68	100.3
5.2 Purchase of equipment, machinery, and inventory as fixed assets		21.95	17.09	77.9	36.93	24.91	67.5	58.87	42.00	71.3	0.79	0.25	31.1	59.67	42.25	70.8
5.2.1. Equipment, machinery and inventory		13.00	10.77	82.9	19.24	13.23	68.7	32.24	24.00	74.4	0.31	0.13	40.6	32.55	24.13	74.1
5.2.2. Transport vehicles		8.26	5.96	72.2	17.30	11.41	65.9	25.57	17.37	67.9	0.00	0.00	N/A	25.57	17.37	67.9
5.2.3. Collections of art pieces, museum inventory, etc.		0.10	0.07	74.4	0.01	0.00	0.0	0.11	0.07	68.4	0.00	0.00	N/A	0.11	0.07	68.4
5.2.4. Computer software and hardware		0.13	0.04	31.5	0.01	0.00	72.6	0.13	0.04	33.3	0.48	0.12	25.0	0.62	0.17	26.8
5.2.5. Libraries' fund		0.46	0.24	52.5	0.37	0.27	73.8	0.83	0.51	62.0	0.00	0.00	N/A	0.83	0.51	62.0
6 Purchase of goods, land and non-material assets for stock		25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2
6.1 Purchase of goods for stock		25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2
6.1.1. Goods for stock		25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2	0.00	0.00	N/A	25.34	7.39	29.2
7 Capital transfers		3.66	3.47	94.9	0.00	0.00	N/A	3.66	3.47	94.9	0.00	0.00	N/A	3.66	3.47	94.9
7.1 Domestic capital transfers		3.66	3.47	94.9	0.00	0.00	N/A	3.66								

#	ECONOMIC CLASSIFICATION (in mln somoni)	GBAO			KHATLON OBLAST			SOGHD OBLAST			RRS			DUSHANBE			TOTAL		
		Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.
	TOTAL	37.10	32.36	87.2	171.04	153.40	89.7	156.58	180.77	115.4	122.55	98.71	80.5	190.13	136.57	71.8	677.41	601.79	88.8
	III Recurrent expenditure	33.89	30.64	90.4	155.96	140.68	90.2	145.60	139.94	96.1	108.88	90.23	82.9	107.76	92.60	85.9	552.09	494.08	89.5
	IV Capital expenditure	3.22	1.72	53.4	15.08	12.72	84.4	10.98	40.83	371.8	13.67	8.48	62.0	82.37	43.96	53.4	125.32	107.71	85.9
	1 Labor compensation and employer contributions	23.31	22.48	96.4	112.39	104.28	92.8	107.36	102.76	95.7	72.29	62.93	87.1	38.70	36.53	94.4	354.04	328.98	92.9
1.1	Labor compensation	18.77	18.29	97.5	90.08	83.63	92.8	86.05	82.50	95.9	57.87	51.06	88.2	31.12	29.50	94.8	283.89	264.98	93.3
1.2	Employer contributions	4.54	4.19	92.2	22.31	20.65	92.6	21.31	20.26	95.1	14.41	11.87	82.4	7.57	7.03	92.9	70.15	64.00	91.2
	2 Purchase of goods and services	10.01	7.53	75.2	38.95	31.98	82.1	34.57	33.43	96.7	34.03	24.06	70.7	64.16	51.98	81.0	181.73	148.98	82.0
2.1	Purchase of goods and services	4.33	3.38	78.2	19.80	13.96	70.5	10.20	9.20	90.2	15.90	9.85	62.0	17.23	17.15	99.6	67.45	53.56	79.4
2.2	Payment for communal services	3.53	2.23	63.2	3.99	2.54	63.6	3.45	3.40	98.6	2.85	1.74	61.0	6.50	3.63	55.8	20.33	13.54	66.6
2.2.1	Payment for electricity	1.32	0.90	67.7	1.44	0.88	61.0	1.31	1.24	94.6	0.93	0.67	71.9	2.17	0.37	17.1	7.16	4.05	56.5
2.2.2	Payment for gas	0.00	0.00	N/A	0.04	0.03	61.7	0.52	0.49	95.1	0.02	0.01	27.1	0.02	0.00	18.8	0.60	0.53	87.9
2.2.3	Payment for heating	1.80	1.14	63.1	1.69	0.86	51.0	0.84	0.64	75.8	1.24	0.56	45.0	1.62	1.40	86.5	7.20	4.60	63.9
2.2.4	Payment for garbage disposal	0.12	0.04	31.8	0.24	0.07	27.8	0.12	0.10	87.0	0.12	0.07	55.4	0.14	0.10	72.2	0.74	0.38	51.2
2.2.5	Payment for water supply	0.22	0.16	70.9	0.57	0.70	124.2	0.65	0.93	144.0	0.43	0.38	89.2	2.38	1.58	66.3	4.25	3.75	88.4
2.2.6	Other communal services not indicated in other categories	0.06	0.00	0.2	0.01	0.00	3.4	0.02	0.00	0.0	0.10	0.06	53.3	0.18	0.18	100.2	0.37	0.23	62.3
2.3	Maintenance and repair	1.89	1.72	91.3	14.51	15.07	103.9	20.12	20.48	101.8	14.96	12.27	82.0	40.13	30.96	77.2	91.61	80.51	87.9
2.3.1	Buildings, apartments	1.67	1.58	94.5	11.76	10.88	92.5	16.84	12.25	72.7	13.09	10.40	79.5	7.71	8.71	112.9	51.08	43.81	85.8
2.3.2	Roads	0.00	0.00	N/A	0.06	0.50	782.9	2.46	6.94	282.0	1.13	1.29	113.7	26.89	17.35	64.5	30.55	26.08	85.4
2.3.3	Transport and heavy equipment	0.16	0.12	75.7	0.44	0.43	98.4	0.25	0.20	78.4	0.43	0.39	89.6	0.57	0.57	100.5	1.85	1.70	92.4
2.3.4	Furniture and accessories	0.06	0.03	44.0	0.30	0.14	45.1	0.06	0.03	48.6	0.20	0.09	44.3	0.16	0.03	21.5	0.79	0.32	40.2
2.3.5	Other maintenance and repair not indicated in other categories	0.00	0.00	N/A	1.94	3.13	161.2	0.51	1.06	208.8	0.11	0.11	98.9	4.80	4.30	89.5	7.36	8.59	116.8
2.4	Payment for communication services	0.26	0.19	71.1	0.65	0.41	62.6	0.79	0.35	44.1	0.32	0.19	60.6	0.30	0.23	76.9	2.33	1.37	58.9
	4 Subsidies and other current transfers	0.57	0.64	111.4	4.62	4.41	95.4	3.67	3.74	102.1	2.56	3.23	126.4	4.90	4.09	83.6	16.32	16.12	98.8
4.1	Subsidies	0.15	0.18	119.4	0.54	1.02	187.7	0.99	0.82	83.2	0.25	0.18	73.2	3.25	2.00	61.6	5.18	4.20	81.2
4.1.1	To non-financial public organizations	0.00	0.00	N/A	0.30	0.70	233.7	0.05	0.05	100.0	0.09	0.07	74.8	0.31	0.32	100.9	0.76	1.14	150.5
4.1.2	To financial institutions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
4.1.3	Losses of public bodies from selling goods and services	0.15	0.18	119.4	0.24	0.32	130.7	0.93	0.77	82.2	0.16	0.12	72.4	2.93	1.68	57.4	4.42	3.07	69.4
4.4	Transfers to population	0.42	0.45	108.4	4.08	3.39	83.1	2.68	2.92	109.1	2.31	3.05	132.1	1.65	2.09	126.7	11.14	11.91	106.9
4.4.1	Stipends	0.01	0.03	202.2	0.54	0.51	95.3	0.42	0.39	93.0	0.32	0.34	103.4	0.03	0.11	329.8	1.33	1.38	103.6
4.4.2	Pensions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.03	N/A	0.00	0.58	N/A	0.00	0.00	N/A	0.00	0.61	N/A
4.4.3	Food compensations	0.06	0.05	94.0	0.14	0.14	97.2	0.13	0.12	92.4	0.07	0.05	73.0	0.07	0.06	97.7	0.47	0.43	91.8
4.4.4	Compensation for other goods	0.01	0.00	49.1	0.01	0.01	100.0	0.03	0.02	100.0	0.00	0.00	N/A	0.06	0.05	93.6	0.10	0.09	92.3
4.4.5	Allowances	0.01	0.03	232.4	0.04	0.22	540.0	0.06	0.44	684.6	0.01	0.15	1571.2	0.02	0.44	2763.7	0.14	1.28	897.7
4.4.6	Compensation payments for the population (utilities)	0.11	0.11	96.2	2.18	1.06	48.9	1.62	1.19	73.8	1.11	0.91	82.1	1.00	0.88	88.3	6.02	4.16	69.1
4.4.7	One-time payments (Chernobyl veterans)	0.20	0.22	108.6	1.10	1.43	129.9	0.41	0.71	170.7	0.78	1.01	129.6	0.45	0.52	114.2	2.94	3.87	131.7
4.4.8	Other transfers not indicated in other categories	0.01	0.01	93.5	0.08	0.02	28.4	0.02	0.02	123.5	0.01	0.00	40.8	0.03	0.03	100.0	0.14	0.09	60.2
	5 Acquisition of fixed capital assets	3.22	1.72	53.4	15.08	12.72	84.4	10.98	40.83	371.8	13.67	8.48	62.0	82.37	43.96	53.4	125.32	107.71	85.9
5.1	Centralized capital investments	1.73	1.24	71.6	7.11	8.74	122.9	8.12	37.35	459.9	7.38	4.76	64.6	64.05	30.71	47.9	88.39	82.80	93.7
5.1.1	New construction	1.73	1.24	71.6	7.09	8.73	123.1	8.09	37.23	460.2	7.38	4.76	64.6	44.19	20.80	47.1	68.48	72.76	106.2
5.1.2	Renovation and machinery repairs	0.00	0.00	N/A	0.03	0.01	48.1	0.03	0.11	357.3	0.00	0.00	N/A	19.86	9.91	49.9	19.91	10.03	50.4
5.1.3	Purchase of buildings and offices	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A
5.2	Purchase of equipment, machinery, and inventory as fixed assets	1.49	0.48	32.3	7.97	3.98	50.0	2.86	3.48	121.6	6.29	3.72	59.0	18.32	13.25	72.4	36.93	24.91	67.5
5.2.1	Equipment, machinery and inventory	0.81	0.26	32.4	5.41	2.91	53.9	2.35	2.97	126.5	4.75	3.04	64.0	5.93	4.04	68.2	19.24	13.23	68.7
5.2.2	Transport vehicles	0.61	0.22	35.6	2.46	0.98	39.6	0.46	0.40	86.2	1.41	0.61	43.4	12.36	9.21	74.5	17.30	11.41	65.9
5.2.3	Collections of art pieces, museum inventory, etc.	0.01	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	N/A	0.00	0.00	N/A	0.01	0.00	0.0
5.2.4	Computer software and hardware	0.00	0.00	45.0	0.00	0.00	N/A	0.00	0.00	94.4	0.00	0.00	0.0	0.00	0.00	N/A	0.01	0.00	72.6
5.2.5	Libraries' fund	0.06	0.00	2.6	0.09	0.09	96.5	0.05	0.11	227.9	0.14	0.07	47.0	0.02	0.00	12.4	0.37	0.27	73.8

#	FUNCTIONAL CLASSIFICATION (in mln somoni)	ALLOCATIONS				OUTTURN				% difference		
		Budget	EBFs	PIP	Total	Budget	EBFs	PIP	Total	Budget	Total	
TOTAL		1,172.36	106.71	160.90	1,379.41	951.73	106.68	160.90	1,220.65	81.2	88.5	
SOCIAL SECTORS (total)		222.37	42.86	36.68	244.38	195.31	42.82	36.68	273.09	87.8	111.7	
1	Public Administration and Governance	105.68	24.89	5.83	136.41	86.67	24.89	5.83	117.40	82.0	86.1	
1.1	Executive and legislative bodies	85.03	23.97	2.32	111.32	72.72	23.97	2.32	99.01	85.5	88.9	
1.1.1	Executive and legislative bodies	34.87	3.88	0.00	38.76	27.30	3.88	0.00	31.18	78.3	80.5	
1.1.2	Financial and fiscal policy	23.64	4.14	2.32	30.09	20.07	4.14	2.32	26.53	84.9	88.2	
1.1.3	External policy-making activities	22.31	4.91	0.00	27.22	20.64	4.91	0.00	25.55	92.5	93.9	
1.1.4	Other public bodies, not indicated in other categories	4.21	11.04	0.00	15.25	4.71	11.04	0.00	15.75	111.8	103.2	
1.3	Basic and applied research and science	9.94	0.64	0.00	10.59	7.78	0.64	0.00	8.42	78.2	79.5	
1.3.1	Fundamental research	9.78	0.64	0.00	10.42	7.70	0.64	0.00	8.34	78.7	80.0	
1.3.2	Applied and experimental research	0.16	0.00	0.00	0.16	0.08	0.00	0.00	0.08	49.5	49.5	
1.4	General services category	10.71	0.28	3.52	14.51	6.18	0.28	3.52	9.98	57.7	68.8	
1.4.2	Planning bodies and statistical agencies	5.36	0.18	2.01	7.55	4.06	0.18	2.01	6.25	75.7	82.8	
1.4.3	Other general services	5.34	0.10	1.51	6.95	2.12	0.10	1.51	3.73	39.6	53.6	
2	Defense	97.11	0.47	0.00	97.58	68.82	0.47	0.00	69.29	70.9	71.0	
3	Law Enforcement and Prosecution	119.87	20.75	0.00	140.62	88.90	20.75	0.00	109.65	74.2	78.0	
4	Education	94.81	41.47	5.76	138.68	78.55	41.43	5.76	124.04	82.8	89.4	
4.1	Pre-school education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	
4.2	Secondary education	29.85	7.63	5.76	43.24	24.52	7.63	5.76	37.92	82.2	87.7	
4.2.1	General educational institutions	19.69	7.41	0.00	27.09	15.66	7.41	0.00	23.06	79.5	85.1	
4.2.2	Professional and technical educational institutions	8.15	0.22	0.00	8.37	7.25	0.22	0.00	7.48	89.1	89.4	
4.2.3	Secondary education, not indicated in other categories	2.02	0.00	5.76	7.78	1.61	0.00	5.76	7.37	79.9	94.8	
4.3	Higher and secondary professional (vocational) education	46.76	24.24	0.00	71.01	40.42	24.24	0.00	64.66	86.4	91.1	
4.3.1	Higher educational institutions	42.03	23.39	0.00	65.42	36.64	23.39	0.00	60.04	87.2	91.8	
4.3.2	Secondary professional (technical) educational institutions	4.74	0.85	0.00	5.59	3.78	0.85	0.00	4.63	79.7	82.8	
4.4	Education not separable by levels	2.61	0.45	0.00	3.06	1.60	0.45	0.00	2.05	61.4	67.1	
4.4.1	Skills development (qualification) courses	0.27	0.00	0.00	0.27	0.20	0.00	0.00	0.20	73.0	73.0	
4.4.2	Institutes for higher qualification	2.34	0.45	0.00	2.78	1.40	0.45	0.00	1.85	60.0	66.5	
4.5	Other activity in the area of education	15.59	9.14	0.00	21.37	12.00	9.10	0.00	19.41	77.0	90.9	
4.5.1	Management and supervision in the area of education	0.89	9.05	0.00	9.93	0.74	9.05	0.00	9.79	83.6	98.5	
4.5.2	Additional activity in the area of education	9.94	0.04	0.00	9.98	8.69	0.04	0.00	8.73	87.4	87.4	
4.5.3	Applied and experimental research in the area of education	1.44	0.02	0.00	1.45	0.88	0.02	0.00	0.90	61.3	61.8	
4.5.4	Activity in education not indicated in other categories	3.32	0.04	0.00	3.36	1.69	0.00	0.00	1.69	50.9	50.3	
5	Health	22.57	1.33	26.05	49.87	18.57	1.33	26.05	45.90	82.3	92.0	
5.1	Hospitals	13.71	0.31	0.00	14.03	11.32	0.31	0.00	11.63	82.5	82.9	
5.1.1	General hospitals	2.67	0.00	0.00	2.67	1.92	0.00	0.00	1.92	71.9	71.9	
5.1.2	Specialized hospitals and centers	8.57	0.31	0.00	8.88	7.05	0.31	0.00	7.36	82.3	82.9	
5.1.4	Rehabilitation centers	2.47	0.00	0.00	2.47	2.34	0.00	0.00	2.34	94.8	94.8	
5.2	Polyclinics	0.31	0.01	0.00	0.24	0.24	0.01	0.00	0.20	78.4	84.2	
5.2.2	Clinics	0.24	0.01	0.00	0.24	0.20	0.01	0.00	0.20	83.8	84.2	
5.2.6	Medical services not indicated in other categories	0.07	0.00	0.00	0.07	0.04	0.00	0.00	0.04	60.2	60.2	
5.3	Community health care	1.21	0.27	0.00	1.48	1.01	0.27	0.00	1.28	83.9	86.8	
5.3.2	Anti-plague centers	0.06	0.00	0.00	0.06	0.04	0.00	0.00	0.04	64.7	64.7	
5.3.4	Immunization centers	0.28	0.05	0.00	0.33	0.28	0.05	0.00	0.33	98.1	98.4	
5.3.5	Sanitary and epidemiological centers	0.18	0.00	0.00	0.18	0.15	0.00	0.00	0.15	83.1	83.4	
5.3.6	HIV/AIDS centers	0.09	0.00	0.00	0.09	0.07	0.00	0.00	0.07	73.3	73.3	
5.3.9	Centers for tropical diseases	0.07	0.00	0.00	0.07	0.05	0.00	0.00	0.05	63.4	63.4	
5.3.10	Family medicine centers	0.27	0.17	0.00	0.44	0.25	0.17	0.00	0.42	93.4	96.0	
5.3.12	Health information campaigns	0.20	0.04	0.00	0.23	0.15	0.04	0.00	0.18	74.5	78.6	
5.3.13	Centers for reproductive health	0.06	0.00	0.00	0.06	0.04	0.00	0.00	0.04	68.8	68.8	
5.4	Other activity in the area of health	7.34	0.74	26.05	34.13	5.99	0.74	26.05	32.78	81.7	96.1	
5.4.1	Management and supervision in the area of health	4.25	0.18	0.00	4.43	3.52	0.18	0.00	3.70	82.9	83.6	
5.4.2	Applied and experimental research in the area of health	1.04	0.05	0.00	1.09	0.61	0.05	0.00	0.66	58.0	59.9	
5.4.3	Organizations procuring medical supplies, equipment, etc.	0.04	0.00	0.00	0.04	0.02	0.00	0.00	0.02	50.4	50.4	
5.4.4	Activity in the area of health, not indicated in other categories	2.00	0.52	26.05	28.56	1.85	0.52	26.05	28.41	92.2	99.5	
6	Social Insurance and Social Protection	104.99	0.07	4.88	55.84	98.20	0.07	4.88	103.15	93.5	184.7	
6.1	Social insurance	54.10	0.00	0.00	0.00	48.38	0.00	0.00	48.38	89.4	N/A	
6.1.1	National pension programmes	45.68	0.00	0.00	0.00	40.82	0.00	0.00	40.82	89.4	N/A	
6.1.6	Other assistance to the population	8.42	0.00	0.00	0.00	7.56	0.00	0.00	7.56	89.8	N/A	
6.2	Social protection	5.80	0.00	0.00	5.80	5.30	0.00	0.00	5.30	91.4	91.4	
6.2.1	Institutions for children	1.14	0.00	0.00	1.14	0.95	0.00	0.00	0.95	83.0	83.0	
6.2.2	Institutions for adults	1.08	0.00	0.00	1.08	1.07	0.00	0.00	1.07	99.7	99.7	
6.2.3	Institutions for elderly	1.99	0.00	0.00	1.99	1.96	0.00	0.00	1.96	98.8	98.8	
6.2.4	Sanatoriums and prophylactoriums	0.84	0.00	0.00	0.84	0.65	0.00	0.00	0.65	77.6	77.6	
6.2.5	Other institutions in the area of social protection	0.75	0.00	0.00	0.75	0.66	0.00	0.00	0.66	88.0	88.0	
6.3	Other activity in the area of social protection	45.10	0.07	4.88	50.04	44.52	0.07	4.88	49.47	98.7	98.9	
6.3.1	Management and supervision in social protection and insurance	6.81	0.01	0.00	6.82	6.39	0.01	0.00	6.40	93.8	93.8	
6.3.2	Applied and experimental research in social protection	0.15	0.05	0.00	0.20	0.09	0.05	0.00	0.15	63.2	72.9	
6.3.3	Activity in social protection, not indicated in other categories	38.14	0.00	4.88	43.02	38.04	0.00	4.88	42.92	99.7	99.8	
7	Housing and Communal Services	14.57	0.09	11.92	26.57	8.71	0.09	11.92	20.71	59.8	77.9	
7.1	Housing and communal services development	4.52	0.00	8.86	13.38	2.44	0.00	8.86	11.30	53.8	84.4	
7.1.2	Communal development	3.56	0.00	0.00	3.56	1.47	0.00	0.00	1.47	41.3	41.3	
7.1.3	Housing and communal development, not indicated in other categories	0.97	0.00	8.86	9.83	0.97	0.00	8.86	9.83	100.0	100.0	
7.2	Sanitary activity, including environmental pollution control	2.52	0.08	0.00	2.60	1.04	0.08	0.00	1.11	41.2	43.0	
7.2.2	Sanitary activity, including environmental pollution control	2.52	0.08	0.00	2.60	1.04	0.08	0.00	1.11	41.2	43.0	
7.3	Forestry	2.11	0.01	0.00	2.12	1.97	0.01	0.00	1.98	93.3	93.3	
7.3.1	Forestry	1.65	0.00	0.00	1.65	1.54	0.00	0.00	1.54	93.3	93.3	
7.3.2	National reservation zones	0.46	0.01	0.00	0.47	0.43	0.01	0.00	0.44	93.2	93.3	
7.3.3	Other activity in the area of forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	N/A	
7.4	Other activity in the area of housing and communal services	5.42	0.00	3.06	8.48	3.27	0.00	3.06	6.33	60.3	74.6	
7.4.1	Management and supervision in the area of HCS	1.77	0.00	0.00	1.77	1.41	0.00	0.00	1.41	79.7	79.7	
7.4.3	Water supply	3.46	0.00	3.06	6.51	1.75	0.00	3.06	4.81	50.7	73.8	
7.4.4	Applied and experimental research in the area of HCS	0.07	0.00	0.00	0.07	0.05	0.00	0.00	0.05	76.8	76.8	
7.4.5	Other activity in the area of HCS, not indicated in other categories	0.13	0.00	0.00	0.13	0.06	0.00	0.00	0.06	44.0	44.0	
8	Culture and Sports	41.88	14.67	0.00	56.55	29.93	14.67	0.00	44.60	71.4	78.9	
8.1	Physical training and sports activities	0.77	0.00	0.00	0.77	0.73	0.00	0.00	0.73	95.1	95.1	
8.1.1	Sports activity	0.77	0.00	0.00	0.77	0.73	0.00	0.00	0.73	95.1	95.1	
8.2	Cultural and educational institutions and related activities	9.57	12.65	0.00	22.22	7.27	12.65	0.00	19.93	76.0	89.7	
8.2.1	Libraries	1.00	0.01	0.00	1.01	0.72	0.01	0.00	0.73	71.3	71.6	
8.2.2	Museums and exhibitions	1.06	0.04	0.00	1.10	0.82	0.04	0.00	0.86	77.7	78.5	
8.2.3	Cultural and entertainment centers and activity	5.86	12.60	0.00	18.46	4.63	12.60	0.00	17.24	79.1	93.4	
8.2.4	Protection of historical heritage	0.38	0.00	0.00	0.38	0.33	0.00	0.00	0.33	85.0	85.0	
8.2.5	Cultural and entertainment activity, not indicated in other categories	1.26	0.00	0.00	1.27	0.78	0.00	0.00	0.78	61.5	61.6	
8.3	Mass media	19.00	1.49	0.00	20.50	14.90	1.49	0.00	16.40	78.4	80.0	
8.3.1	Television and radio broadcasting	15.70	1.45	0.00	17.15	11.95	1.45	0.00	13.40	76.1	78.1	
8.3.2	Periodicals and printing services	2.89	0.04	0.00	2.93	2.54	0.04	0.00	2.58	87.9	88.1	
8.3.3	Other mass media	0.42	0.00	0.00	0.42	0.42	0.00	0.00	0.42	100.0	100.0	
8.4	Other activity in the area of culture and sports	12.55	0.52	0.00	13.07	7.01	0.52	0.00	7.54	55.9	57.7	
8.4.1	Management and supervision in the area of culture and entertainment	9.73	0.07	0.00	9.80	5.39	0.07	0.				

9.2	Electricity and other electric energy	302.54	0.00	0.00	306.50	255.24	0.00	0.00	258.31	84.4	84.3
9.2.1	Electricity	302.54	0.00	0.00	302.54	255.24	0.00	0.00	255.24	84.4	84.4
9.3	Other activity in the area of fuel and energy	3.55	0.41	0.00	3.96	2.66	0.41	0.00	3.07	74.9	77.5
9.3.1	Management and supervision in the area of fuel and energy	3.51	0.41	0.00	3.92	2.63	0.41	0.00	3.04	75.0	77.6
9.3.2	Other activity in fuel and energy, not indicated in other categories	0.04	0.00	0.00	0.04	0.03	0.00	0.00	0.03	70.2	70.2
10	Agriculture, Fishery and Hunting	46.91	0.76	72.34	120.01	36.42	0.76	72.34	109.52	77.6	91.3
10.1	Agriculture	42.57	0.17	72.34	115.08	33.15	0.17	72.34	105.66	77.9	91.8
10.1.1	Management and development of agricultural lands	5.05	0.00	0.00	5.05	2.56	0.00	0.00	2.56	50.7	50.7
10.1.2	Agricultural reforms and land cultivation	0.10	0.00	2.42	2.52	0.10	0.00	2.42	2.52	100.0	100.0
10.1.4	Agricultural development	8.51	0.00	0.00	8.51	7.37	0.00	0.00	7.37	86.6	86.6
10.1.5	Veterinary services	2.87	0.13	0.00	2.99	2.77	0.13	0.00	2.90	96.6	96.8
10.1.6	Eradication of agricultural plants' pests	4.49	0.00	0.00	4.49	0.32	0.00	0.00	0.32	7.1	7.1
10.1.7	Activity in the area of irrigation	20.34	0.04	32.32	52.71	18.84	0.04	32.32	51.21	92.6	97.1
10.1.8	Other activity in agriculture, not indicated in other categories	1.22	0.00	37.60	38.82	1.19	0.00	37.60	38.79	97.5	99.9
10.3	Other activity in the area of agriculture, fishery and hunting	4.34	0.59	0.00	4.93	3.28	0.59	0.00	3.86	75.5	78.4
10.3.1	Management and supervision in agriculture and fishery	4.22	0.58	0.00	4.80	3.22	0.58	0.00	3.80	76.2	79.1
10.3.2	Applied and experimental research in agriculture and fishery	0.12	0.00	0.00	0.12	0.06	0.00	0.00	0.06	49.7	51.1
11	Industry and Construction	17.89	0.51	0.00	18.40	8.34	0.51	0.00	8.86	46.7	48.1
11.3	Construction	12.18	0.47	0.00	12.65	6.59	0.47	0.00	7.06	54.1	55.8
11.3.2	Construction of administrative and municipal buildings	12.18	0.47	0.00	12.65	6.59	0.47	0.00	7.06	54.1	55.8
11.4	Other activity in the area of industry and construction	5.71	0.04	0.00	5.75	1.76	0.04	0.00	1.80	30.8	31.3
11.4.1	Management and supervision in industry and construction	1.67	0.04	0.00	1.71	0.78	0.04	0.00	0.82	46.7	48.0
11.4.2	Applied and experimental research in industry and construction	0.01	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.0	0.0
11.4.3	Activity in industry and construction, not indicated in other categories	4.03	0.00	0.00	4.03	0.98	0.00	0.00	0.98	24.3	24.3
12	Transport and Communications	30.87	1.00	34.13	65.99	21.64	1.00	34.13	56.76	70.1	86.0
12.1	Transport	28.38	0.00	34.13	62.51	19.68	0.00	34.13	53.81	69.4	86.1
12.1.1	Water transport	0.51	0.00	0.00	0.51	0.18	0.00	0.00	0.18	35.9	35.9
12.1.5	Automobile transport and road management	27.88	0.00	34.13	62.00	19.50	0.00	34.13	53.63	70.0	86.5
12.2	Communications	0.16	0.31	0.00	0.47	0.16	0.31	0.00	0.47	99.7	99.9
12.2.1	Activity and services in the area of communications	0.16	0.31	0.00	0.47	0.16	0.31	0.00	0.47	99.7	99.9
12.3	Other activity in the area of transport and communications	2.33	0.69	0.00	3.02	1.79	0.69	0.00	2.48	77.0	82.3
12.3.1	Management and supervision in transport and communications	1.17	0.40	0.00	1.58	0.83	0.40	0.00	1.24	70.8	78.3
12.3.3	Other activity in transport and comm., not indicated in other categories	1.15	0.29	0.00	1.44	0.96	0.29	0.00	1.25	83.3	86.7
13	Other Economic Activity and Services	6.51	0.31	0.00	6.82	4.77	0.31	0.00	5.08	73.3	74.5
13.1	Procurement activity, including stocking, hotels and restaurants	5.21	0.31	0.00	5.52	3.47	0.31	0.00	3.78	66.6	68.5
13.1.2	Hotels and restaurants	5.21	0.31	0.00	5.52	3.47	0.31	0.00	3.78	66.6	68.5
13.2	Economic development	1.30	0.00	0.00	1.30	1.30	0.00	0.00	1.30	100.0	100.0
13.2.5	Other economic development, not indicated in other categories	1.30	0.00	0.00	1.30	1.30	0.00	0.00	1.30	100.0	100.0
14	Expenditure Not Indicated In Other Categories	156.15	0.00	0.00	149.15	138.93	0.00	0.00	138.93	89.0	93.2
14.1	Public debt management and servicing	47.84	0.00	0.00	40.84	40.18	0.00	0.00	40.18	84.0	98.4
14.1.1	Public debt management and servicing (domestic)	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.0	0.0
14.1.2	Public debt management and servicing (external)	40.84	0.00	0.00	40.84	40.18	0.00	0.00	40.18	98.4	98.4
14.3	Other expenditure	108.31	0.00	0.00	108.31	98.76	0.00	0.00	98.76	91.2	91.2
14.3.1	Other expenditure, not classified into groups	108.31	0.00	0.00	108.31	98.76	0.00	0.00	98.76	91.2	91.2
***	Transfers to other levels of government (local budgets):	117.09	0.00	0.00	117.09	111.51	0.00	0.00	111.51	95.2	95.2
	subventions	113.93	0.00	0.00	113.93	106.85	0.00	0.00	106.85	93.8	93.8
	funds from republic to local budgets for mutual settlement of accounts	3.16	0.00	0.00	3.16	1.66	0.00	0.00	1.66	52.5	52.5
	short-term loans	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	N/A	N/A
GRAND TOTAL		1,289.45	106.71	160.90	1,557.07	1,063.25	106.68	160.90	1,330.82	82.5	85.5

Attachment 4. State budget by second-level functional classification, Jan-June 2009 (mln somoni)

#	FUNCTIONAL CLASSIFICATION (in mln somoni)	REPUBLICAN BUDGET			LOCAL BUDGETS			STATE BUDGET		
		Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.
TOTAL		1,172.36	951.73	81.2	676.28	601.78	89.0	1,848.64	1,553.51	84.0
SOCIAL SECTORS (total)		222.37	195.31	87.8	434.47	382.42	88.0	656.84	577.73	88.0
1 Public Administration and Governance		105.68	86.67	82.0	44.68	47.57	106.5	150.36	134.24	89.3
1.1	Executive and legislative bodies	85.03	72.72	85.5	44.68	47.57	106.5	129.71	120.29	92.7
1.3	Basic and applied research and science	9.94	7.78	78.2	0.00	0.00	N/A	9.94	7.78	78.2
1.4	Other activity in the area of public administration and governance	10.71	6.18	57.7	0.00	0.00	N/A	10.71	6.18	57.7
2 Defense		97.11	68.82	70.9	7.91	6.99	88.3	105.02	75.81	72.2
3 Law Enforcement and Prosecution		119.87	88.90	74.2	9.28	5.58	60.1	129.15	94.48	73.2
4 Education		94.81	78.55	82.8	316.31	277.09	87.6	411.12	355.64	86.5
4.1	Pre-school education	0.00	0.00	N/A	20.11	17.82	88.6	20.11	17.82	88.6
4.2	Secondary education	29.85	24.52	82.2	278.31	247.36	88.9	308.16	271.89	88.2
4.3	Higher and secondary professional (vocational) education	46.76	40.42	86.4	5.55	4.86	87.6	52.31	45.28	86.6
4.4	Education not separable by levels	2.61	1.60	61.4	0.58	0.37	64.1	3.19	1.98	61.9
4.5	Other activity in the area of education	15.59	12.00	77.0	11.75	6.68	56.8	27.34	18.68	68.3
5 Health		22.57	18.57	82.3	106.72	94.67	88.7	129.29	113.24	87.6
5.1	Hospitals	13.71	11.32	82.5	56.13	50.80	90.5	69.84	62.12	88.9
5.2	Polyclinics	0.31	0.24	78.4	37.55	32.17	85.7	37.85	32.41	85.6
5.3	Community health care	1.21	1.01	83.9	8.47	6.29	74.3	9.68	7.30	75.5
5.4	Other activity in the area of health	7.34	5.99	81.7	4.58	5.41	118.2	11.92	11.41	95.7
6 Social Insurance and Social Protection		104.99	98.20	93.5	11.44	10.65	93.1	116.43	108.85	93.5
6.1	Social insurance	54.10	48.38	89.4	8.22	7.98	97.1	62.32	56.36	90.4
6.2	Social protection	5.80	5.30	91.4	2.90	2.42	83.5	8.69	7.72	88.8
6.3	Other activity in the area of social protection	45.10	44.52	98.7	0.33	0.26	79.0	45.42	44.78	98.6
7 Housing and Communal Services, Environment and Forestry		14.57	8.71	59.8	136.48	93.91	68.8	151.05	102.62	67.9
7.1	Housing and communal services development	4.52	2.44	53.8	135.53	93.05	68.7	140.05	95.49	68.2
7.2	Sanitary activity, including environmental pollution control	2.52	1.04	41.2	0.58	0.61	104.1	3.10	1.64	53.0
7.3	Forestry	2.11	1.97	93.3	0.00	0.00	N/A	2.11	1.97	93.3
7.4	Other activity in the area of housing and communal services	5.42	3.27	60.3	0.37	0.25	67.4	5.79	3.52	60.8
8 Culture and Sports		41.88	29.93	71.4	15.18	35.28	232.4	57.06	65.20	114.3
8.1	Physical training and sports activities	0.77	0.73	95.1	2.62	22.43	855.7	3.39	23.16	683.0
8.2	Cultural and educational institutions and related activities	9.57	7.27	76.0	10.87	10.53	96.9	20.43	17.80	87.1
8.3	Mass media	19.00	14.90	78.4	0.97	1.01	103.3	19.98	15.91	79.6
8.4	Other activity in the area of culture and sports	12.55	7.01	55.9	0.72	1.31	183.8	13.26	8.33	62.8
9 Fuel and Energy Complex		312.55	263.27	84.2	0.00	0.00	N/A	312.55	263.27	84.2
10 Agriculture, Fishery and Hunting		46.91	36.42	77.6	5.38	4.95	91.9	52.30	41.37	79.1
11 Industry and Construction		17.89	8.34	46.7	0.60	0.36	60.0	18.49	8.70	47.1
12 Transport and Communications		30.87	21.64	70.1	15.39	17.12	111.2	46.26	38.76	83.8
13 Other Economic Activity and Services		6.51	4.77	73.3	0.00	0.00	N/A	6.51	4.77	73.3
14 Expenditure Not Indicated In Other Categories		156.15	138.93	89.0	6.89	7.61	110.3	163.04	146.54	89.9
*** Transfers to other levels of government (local budgets):		117.09	111.51	95.2	0.00	0.00	N/A	117.09	111.51	95.2
	subventions	113.93	106.85	93.8	0.00	0.00	N/A	113.93	106.85	93.8
	funds from republical to local budgets for mutual settlement of accounts	3.16	1.66	52.5	0.00	0.00	N/A	3.16	1.66	52.5
	short-term loans	0.00	3.00	N/A	0.00	0.00	N/A	0.00	3.00	N/A
*** Extra-Budgetary Funds (EBFs)		106.71	106.68	100.0	0.00	0.00	N/A	106.71	106.68	100.0
TOTAL		1,396.17	1,169.92	83.8	676.28	601.78	89.0	2,072.44	1,771.70	85.5

#	FUNCTIONAL CLASSIFICATION (in mln somoni)	GBAO			KHATLON OBLAST			SOGHD OBLAST			RRS			DUSHANBE			TOTAL		
		Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.
	TOTAL	37.05	32.36	87.3	170.47	153.40	90.0	156.59	180.77	115.4	122.07	98.72	80.9	190.10	136.54	71.8	676.28	601.78	89.0
	SOCIAL SECTORS (total)	25.25	23.95	94.8	136.86	114.88	83.9	117.01	114.20	97.6	96.63	76.59	79.3	58.71	52.80	89.9	434.47	382.42	88.0
	1 Public Administration and Governance	5.31	4.34	81.8	12.94	13.58	104.9	12.25	15.59	127.3	11.97	11.49	96.0	2.22	2.57	116.0	44.68	47.57	106.5
	1.1 Executive and legislative bodies	5.31	4.34	81.8	12.94	13.58	104.9	12.25	15.59	127.3	11.97	11.49	96.0	2.22	2.57	116.0	44.68	47.57	106.5
	1.3 Basic and applied research and science	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	2 Defense	1.75	1.53	87.6	2.81	2.24	79.8	2.92	2.85	97.8	0.00	0.02	N/A	0.44	0.34	77.3	7.91	6.99	88.3
	3 Law Enforcement and Prosecution	0.50	0.42	84.3	3.23	1.37	42.2	1.64	1.36	83.1	1.49	0.83	55.3	2.42	1.61	66.3	9.28	5.58	60.1
	4 Education	17.69	17.56	99.3	101.46	85.52	84.3	83.78	82.51	98.5	75.50	58.54	77.5	37.86	32.96	87.0	316.31	277.09	87.6
	4.1 Pre-school education	0.65	0.51	78.0	3.07	2.74	89.2	5.49	5.35	97.6	1.84	1.24	67.3	9.06	7.98	88.1	20.11	17.82	88.6
	4.2 Secondary education	16.22	16.40	101.1	94.34	78.83	83.6	69.95	73.47	105.0	70.99	55.13	77.7	26.81	23.53	87.8	278.31	247.36	88.9
	4.3 Higher and secondary professional (vocational) education	0.05	0.06	111.9	2.00	1.83	91.3	1.99	1.65	83.0	1.17	0.93	79.5	0.33	0.39	117.4	5.55	4.86	87.6
	4.4 Education not separable by levels	0.08	0.04	53.6	0.12	0.07	56.0	0.11	0.08	73.8	0.04	0.03	77.4	0.24	0.15	65.2	0.58	0.37	64.1
	4.5 Other activity in the area of education	0.69	0.55	79.9	1.92	2.06	107.0	6.24	1.96	31.4	1.47	1.21	82.5	1.43	0.90	62.9	11.75	6.68	56.8
	5 Health	7.05	5.95	84.4	31.30	26.52	84.7	29.96	28.21	94.2	19.07	15.96	83.7	19.34	18.03	93.2	106.72	94.67	88.7
	5.1 Hospitals	4.72	4.04	85.6	17.46	15.34	87.9	15.60	14.76	94.6	10.03	8.78	87.5	8.32	7.89	94.8	56.13	50.80	90.5
	5.2 Polyclinics	1.23	1.06	86.3	9.71	8.06	83.0	11.22	9.53	84.9	7.32	6.05	82.7	8.07	7.46	92.5	37.55	32.17	85.7
	5.3 Community health care	0.84	0.65	77.6	3.08	2.11	68.5	2.02	1.59	79.1	1.56	1.01	64.9	0.97	0.92	95.0	8.47	6.29	74.3
	5.4 Other activity in the area of health	0.26	0.19	76.1	1.05	1.01	96.4	1.13	2.33	206.4	0.16	0.12	72.7	1.98	1.76	88.6	4.58	5.41	118.2
	6 Social Insurance and Social Protection	0.51	0.43	84.4	4.10	2.84	69.3	3.26	3.47	106.4	2.06	2.09	101.5	1.50	1.81	121.0	11.44	10.65	93.1
	6.1 Social insurance	0.30	0.32	105.4	3.27	2.34	71.7	1.99	2.36	118.6	1.69	1.67	98.7	0.96	1.28	133.1	8.22	7.98	97.1
	6.2 Social protection	0.21	0.11	54.2	0.70	0.40	57.3	1.18	1.04	87.9	0.27	0.33	123.4	0.54	0.54	99.6	2.90	2.42	83.5
	6.3 Other activity in the area of social insurance and social protection	0.00	0.00	N/A	0.14	0.10	71.8	0.09	0.07	78.0	0.10	0.09	90.2	0.00	0.00	N/A	0.33	0.26	79.0
	7 Housing and Communal Services	0.52	0.55	105.7	6.03	10.32	171.1	13.33	11.69	87.7	4.86	4.46	91.8	111.74	66.89	59.9	136.48	93.91	68.8
	7.1 Housing and communal services development	0.52	0.55	105.7	6.03	10.32	171.1	12.92	11.42	88.4	4.32	3.88	89.8	111.74	66.89	59.9	135.53	93.05	68.7
	7.2 Sanitary activity, including environmental pollution control	0.00	0.00	N/A	0.00	0.00	N/A	0.04	0.03	58.7	0.54	0.58	107.8	0.00	0.00	N/A	0.58	0.61	104.1
	7.4 Other activity in the area of housing and communal services	0.00	0.00	N/A	0.00	0.00	N/A	0.37	0.25	67.4	0.00	0.00	N/A	0.00	0.00	N/A	0.37	0.25	67.4
	8 Culture and Sports	1.54	1.15	75.2	3.98	4.30	108.1	4.93	26.06	528.3	3.09	2.58	83.5	1.65	1.19	72.3	15.18	35.28	232.4
	8.1 Physical training and sports activities	0.09	0.05	49.3	0.27	0.62	229.4	1.80	21.33	1187.0	0.29	0.26	89.6	0.17	0.17	104.4	2.62	22.43	855.7
	8.2 Cultural and educational institutions and related activities	1.19	0.90	75.6	3.26	3.26	99.8	2.65	3.53	133.4	2.58	2.14	83.0	1.19	0.70	58.5	10.87	10.53	96.9
	8.3 Mass media	0.12	0.14	122.9	0.24	0.25	104.8	0.29	0.32	110.3	0.11	0.10	91.7	0.21	0.18	87.0	0.97	1.01	103.3
	8.4 Other activity in the area of culture and sports	0.13	0.06	47.5	0.20	0.16	81.8	0.20	0.88	448.6	0.10	0.07	69.5	0.08	0.14	167.7	0.72	1.31	183.8
	10 Agriculture, Fishery and Hunting	0.44	0.40	90.0	2.78	2.33	83.8	1.11	1.59	144.1	0.99	0.57	57.3	0.07	0.06	88.1	5.38	4.95	91.9
	11 Industry and Construction	0.00	0.00	N/A	0.00	0.00	N/A	0.20	0.21	107.6	0.41	0.15	37.0	0.00	0.00	N/A	0.60	0.36	60.0
	12 Transport and Communications	0.02	0.02	84.0	0.36	0.51	141.5	2.43	6.86	282.0	1.18	1.11	94.3	11.40	8.62	75.6	15.39	17.12	111.2
	13 Other Economic Activity and Services	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	14 Expenditure Not Indicated in Other Categories	1.73	0.00	0.1	1.48	3.87	262.4	0.78	0.35	45.2	1.45	0.92	63.5	1.45	2.45	169.0	6.89	7.61	110.3

FBC	EBC	FUNCTIONAL CLASSIFICATION (in mln somoni)	REPUBLICAN BUDGET			LOCAL BUDGETS			STATE BUDGET				
			Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.		
SOCIAL SECTORS (total)			220.86	194.82	88.2	434.22	382.33	88.0	655.08	577.14	88.1		
4		Education	93.35	78.55	84.1	316.12	277.09	87.7	409.48	355.64	86.9		
4.1		Pre-school education	0.00	0.00	N/A	20.11	17.82	88.6	20.11	17.82	88.6		
	1	Labor compensation and employers' contributions	0.00	0.00	N/A	10.03	8.89	88.6	10.03	8.89	88.6		
	1.1.	Labor compensation	0.00	0.00	N/A	8.04	7.15	88.9	8.04	7.15	88.9		
	1.2.	Employers' contributions	0.00	0.00	N/A	1.99	1.74	87.0	1.99	1.74	87.0		
	2	Purchase of goods and services	0.00	0.00	N/A	9.29	8.17	88.0	9.29	8.17	88.0		
	4	Subsidies and transfers	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A		
	5	Acquisition of fixed capital assets	0.00	0.00	N/A	0.79	0.77	97.2	0.79	0.77	97.2		
	4.2		Secondary education	28.87	24.52	84.9	278.31	247.36	88.9	307.19	271.89	88.5	
		1	Labor compensation and employers' contributions	7.53	6.84	90.8	214.39	206.44	96.3	221.93	213.28	96.1	
		1.1.	Labor compensation	6.03	5.47	90.7	171.38	166.28	97.0	177.41	171.75	96.8	
		1.2.	Employers' contributions	1.50	1.37	91.1	43.01	40.16	93.4	44.51	41.53	93.3	
		2	Purchase of goods and services	6.85	5.36	78.2	48.36	24.41	50.5	55.21	29.76	53.9	
		4	Subsidies and transfers	0.00	0.00	50.0	0.02	0.48	2537.0	0.02	0.48	2156.3	
		5	Acquisition of fixed capital assets	14.49	12.33	85.1	15.54	16.04	103.2	30.03	28.36	94.4	
		4.3		Higher and secondary professional (vocational) education	46.78	40.42	86.4	5.55	4.86	87.6	52.33	45.28	86.5
			1	Labor compensation and employers' contributions	12.35	10.22	82.7	2.79	2.57	92.2	15.14	12.79	84.5
			1.1.	Labor compensation	9.88	8.11	82.1	2.23	2.07	92.8	12.11	10.18	84.1
			1.2.	Employers' contributions	2.47	2.11	85.3	0.56	0.50	89.9	3.03	2.61	86.1
			2	Purchase of goods and services	6.87	4.90	71.3	1.09	0.65	59.8	7.97	5.56	69.7
			4	Subsidies and transfers	6.57	5.69	86.7	1.33	1.25	94.0	7.89	6.94	87.9
5			Acquisition of fixed capital assets	20.99	19.61	93.4	0.34	0.39	115.0	21.33	19.99	93.7	
4.4				Education not separable by levels	2.61	1.60	61.4	0.40	0.37	93.1	3.01	1.98	65.6
			1	Labor compensation and employers' contributions	1.00	0.79	79.4	0.26	0.26	98.7	1.26	1.05	83.4
			1.1.	Labor compensation	0.80	0.63	79.4	0.21	0.21	100.5	1.01	0.84	83.8
			1.2.	Employers' contributions	0.20	0.16	79.3	0.05	0.05	91.6	0.25	0.21	81.8
			2	Purchase of goods and services	1.36	0.71	52.2	0.10	0.10	97.2	1.46	0.81	55.2
			4	Subsidies and transfers	0.02	0.02	98.4	0.00	0.00	N/A	0.02	0.02	98.4
	5		Acquisition of fixed capital assets	0.23	0.08	35.6	0.04	0.02	46.1	0.27	0.10	37.1	
	4.5			Other activity in the area of education	15.09	12.00	79.5	11.75	6.68	56.8	26.84	18.68	69.6
			1	Labor compensation and employers' contributions	1.63	1.20	73.5	5.10	4.66	91.3	6.73	5.86	87.0
			1.1.	Labor compensation	1.31	0.95	72.9	4.09	3.74	91.5	5.40	4.70	87.0
			1.2.	Employers' contributions	0.32	0.25	76.3	1.01	0.92	90.5	1.33	1.16	87.1
			2	Purchase of goods and services	4.01	2.37	59.1	4.59	1.37	29.8	8.61	3.74	43.5
			4	Subsidies and transfers	0.23	0.22	95.6	0.00	0.00	N/A	0.23	0.22	95.6
		5	Acquisition of fixed capital assets	9.22	8.21	89.1	2.06	0.65	31.7	11.27	8.86	78.6	
		5		Health	22.58	18.57	82.2	106.72	94.67	88.7	129.30	113.24	87.6
		5.1		Hospitals	13.71	11.32	82.5	56.13	50.80	90.5	69.84	62.12	88.9
			1	Labor compensation and employers' contributions	6.54	5.19	79.3	36.99	31.82	86.0	43.53	37.01	85.0
			1.1.	Labor compensation	5.23	4.17	79.6	29.64	25.39	85.6	34.88	29.55	84.7
			1.2.	Employers' contributions	1.31	1.02	77.9	7.34	6.43	87.6	8.65	7.45	86.2
			2	Purchase of goods and services	6.19	5.33	86.1	15.91	16.10	101.2	22.11	21.43	96.9
4			Subsidies and transfers	0.02	0.02	84.3	0.04	0.02	48.9	0.06	0.04	62.1	
5			Acquisition of fixed capital assets	0.96	0.78	81.4	3.19	2.86	89.8	4.14	3.64	87.9	
5.2				Polyclinics	0.31	0.24	78.4	37.55	32.17	85.7	37.85	32.41	85.6
			1	Labor compensation and employers' contributions	0.22	0.17	79.4	32.34	28.21	87.2	32.56	28.38	87.2
			1.1.	Labor compensation	0.17	0.14	82.0	25.92	22.62	87.3	26.09	22.76	87.2
			1.2.	Employers' contributions	0.04	0.03	69.0	6.43	5.59	87.0	6.47	5.62	86.9
			2	Purchase of goods and services	0.09	0.07	76.1	4.70	3.49	74.3	4.79	3.56	74.3
	4		Subsidies and transfers	0.00	0.00	N/A	0.04	0.03	74.5	0.04	0.03	74.5	
	5		Acquisition of fixed capital assets	0.00	0.00	N/A	0.46	0.43	94.6	0.46	0.43	94.6	
	5.3			Community health care	1.23	1.01	82.6	8.47	6.29	74.3	9.70	7.30	75.3
			1	Labor compensation and employers' contributions	0.87	0.75	86.3	6.36	4.79	75.2	7.23	5.54	76.6
			1.1.	Labor compensation	0.70	0.60	86.5	5.09	3.85	75.6	5.79	4.46	76.9
			1.2.	Employers' contributions	0.17	0.15	85.4	1.27	0.93	73.8	1.44	1.08	75.2
			2	Purchase of goods and services	0.34	0.25	72.4	1.80	1.34	74.6	2.14	1.59	74.3
			4	Subsidies and transfers	0.00	0.00	N/A	0.00	0.01	480.1	0.00	0.01	480.1
		5	Acquisition of fixed capital assets	0.02	0.02	100.0	0.31	0.16	51.0	0.32	0.17	53.2	
		5.4		Other activity in the area of health	7.33	5.99	81.7	4.58	5.41	118.2	11.91	11.41	95.7
			1	Labor compensation and employers' contributions	1.50	1.09	73.1	1.92	1.63	84.5	3.42	2.72	79.5
			1.1.	Labor compensation	1.19	0.88	73.7	1.53	1.30	84.9	2.72	2.17	80.0
			1.2.	Employers' contributions	0.30	0.22	70.9	0.40	0.33	83.2	0.70	0.55	77.8
			2	Purchase of goods and services	2.71	2.09	77.1	2.21	1.94	88.0	4.92	4.03	82.0
			4	Subsidies and transfers	0.01	0.01	63.5	0.00	0.00	N/A	0.01	0.01	63.5
5			Acquisition of fixed capital assets	3.11	2.80	90.0	0.45	1.85	409.7	3.56	4.65	130.4	
6				Social Insurance and Social Protection	104.92	97.70	93.1	11.37	10.56	92.8	116.29	108.26	93.1
6.1				Social insurance	54.03	47.89	88.6	8.22	7.95	96.8	62.24	55.84	89.7
			1	Labor compensation and employers' contributions	0.00	0.00	N/A	0.00	0.02	N/A	0.00	0.02	N/A
			1.1.	Labor compensation	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.01	N/A
			1.2.	Employers' contributions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
			2	Purchase of goods and services	0.06	0.06	100.0	0.00	0.09	N/A	0.06	0.16	245.1
	4		Subsidies and transfers	53.41	47.35	88.6	8.22	7.84	95.5	61.63	55.19	89.6	
	4.4.		Transfers to population	53.41	47.35	88.6	8.22	7.84	95.5	61.63	55.19	89.6	
	4.4.1.		Subsidies	1.03	0.53	51.1	0.00	0.00	N/A	1.03	0.53	51.1	
	4.4.2.		Pensions	45.62	40.33	88.4	0.00	0.00	N/A	45.62	40.33	88.4	
	4.4.5.		Allowances	0.00	0.00	N/A	0.03	0.82	2663.7	0.03	0.82	2663.7	
	4.4.6.		Utility compensation payments to the population	5.59	5.33	95.2	5.39	3.73	69.2	10.99	9.06	82.5	
	4.4.7.		One-time payments (Chernobyl veterans)	1.17	1.17	100.0	2.79	3.28	117.7	3.96	4.45	112.5	
	8	Net lending minus repayments	0.55	0.48	86.4	0.00	0.00	N/A	0.55	0.48	86.4		
	8.4.	Other domestic lending minus repayments	0.55	0.48	86.4	0.00	0.00	N/A	0.55	0.48	86.4		
	8.4.2.	Loans to domestic resettlers	0.55	0.48	86.4	0.00	0.00	N/A	0.55	0.48	86.4		
	6.2		Social protection	5.80	5.30	91.3	2.90	2.42	83.5	8.70	7.72	88.7	
		1	Labor compensation and employers' contributions	1.56	1.32	84.2	1.49	1.10	73.9	3.05	2.41	79.2	
		1.1.	Labor compensation	1.25	1.05	84.0	1.19	0.88	74.1	2.44	1.93	79.2	
		1.2.	Employers' contributions	0.31	0.27	85.1	0.30	0.22	73.0	0.61	0.48	79.2	
		2	Purchase of goods and services	3.77	3.57	94.6	1.13	0.93	83.0	4.90	4.50	91.9	
4		Subsidies and transfers	0.01	0.01	100.0	0.14	0.35	252.4	0.15	0.36	243.0		
4.4.		Transfers to population	0.01	0.01	100.0	0.14	0.35	252.4	0.15	0.36	243.0		
4.4.5.		Allowances	0.00	0.00	N/A	0.06	0.11	204.2	0.06	0.11	204.2		
4.4.7.		One-time payments (Chernobyl veterans)	0.01	0.01	100.0	0.08	0.24	284.6	0.09	0.25	266.2		
5		Acquisition of fixed capital assets	0.45	0.40	89.0	0.15	0.04	26.5	0.60	0.44	73.6		
6.3			Other activity in the area of social protection	45.10	44.52	98.7	0.26	0.19	72.7	45.36	44.71	98.6	
		1	Labor compensation and employers' contributions	2.64	2.37	89.5	0.18	0.15	84.8	2.83	2.52	89.2	
		1.1.	Labor compensation	2.10	1.87	89.3	0.15	0.12	84.1	2.24	2.00	89.0	
		1.2.	Employers' contributions	0.55	0.49	90.0	0.04	0.03	87.6	0.58	0.52	89.8	
		2	Purchase of goods and services	38.36	38.16	99.5	0.06	0.03	53.1	38.42	38.19	99.4	
		4	Subsidies and transfers	0.33	0.28	84.7	0.00	0.00	N/A	0.33	0.28	84.7	
		5	Acquisition of fixed capital assets	3.76	3.72	98.8	0.02	0.00	10.2	3.78	3.72	98.4	

EBC	EBC	FUNCTIONAL CLASSIFICATION (in mln somoni)	GBAO			KHATLON OBLAST			SOGHD OBLAST			RRS			DUSHANBE			TOTAL		
			Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.	Budget	Outturn	% differ.
		TOTAL	37.05	32.36	87.3	170.47	153.40	90.0	156.59	180.77	115.4	122.00	98.65	80.9	190.10	136.54	71.8	676.03	601.69	89.0
		SOCIAL SECTORS (total)	25.25	23.95	94.8	136.86	114.88	83.9	117.01	114.20	97.6	96.57	76.52	79.2	58.71	52.80	89.9	434.22	382.33	88.0
		1 Public Administration and Governance	5.31	4.34	81.8	12.94	13.58	104.9	12.25	15.59	127.3	11.97	11.49	96.0	2.22	2.57	116.0	44.68	47.57	106.5
	1.1	Executive and legislative bodies	5.31	4.34	81.8	12.94	13.58	104.9	12.25	15.59	127.3	11.97	11.49	96.0	2.22	2.57	116.0	44.68	47.57	106.5
	1.3	Basic and applied research and science	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	2	Defense	1.75	1.53	87.6	2.81	2.24	79.8	2.92	2.85	97.8	0.00	0.02	N/A	0.44	0.34	77.3	7.91	6.99	88.3
	3	Law Enforcement and Prosecution	0.50	0.42	84.3	3.23	1.37	42.2	1.64	1.36	83.1	1.49	0.83	55.3	2.42	1.61	66.3	9.28	5.58	60.1
	4	Education	17.69	17.56	99.3	101.46	85.52	84.3	83.78	82.51	98.5	75.50	58.54	77.5	37.86	32.96	87.0	316.12	277.09	87.7
	4.1	Pre-school education	0.65	0.51	78.0	3.07	2.74	89.2	5.49	5.35	97.6	1.84	1.24	67.3	9.06	7.98	88.1	20.11	17.82	88.6
	1	Labor compensation and employers' contributions	0.43	0.33	75.2	1.88	1.51	80.7	4.47	4.22	94.3	0.94	0.68	72.2	2.31	2.15	93.0	10.03	8.89	88.6
	1.1	Labor compensation	0.36	0.26	72.6	1.49	1.22	81.3	3.58	3.40	94.9	0.75	0.55	73.0	1.85	1.72	93.1	8.04	7.15	88.9
	1.2	Employers' contributions	0.07	0.06	88.7	0.38	0.30	78.1	0.89	0.82	91.8	0.19	0.13	68.8	0.46	0.43	92.6	1.99	1.74	87.0
	2	Purchase of goods and services	0.21	0.15	75.0	1.14	1.20	105.8	0.96	1.13	118.2	0.84	0.53	63.5	6.14	5.14	83.7	9.29	8.17	88.0
	2.1	Purchase of goods and services	0.09	0.07	84.1	0.79	0.76	96.3	0.40	0.38	95.0	0.47	0.35	74.5	3.14	2.62	83.3	4.89	4.18	85.5
	2.2	Payment for communal services	0.11	0.08	70.2	0.18	0.36	192.9	0.22	0.40	179.0	0.14	0.10	69.0	1.59	0.78	49.1	2.25	1.71	76.1
	2.3	Maintenance and repairs	0.01	0.00	53.7	0.16	0.08	52.6	0.33	0.35	105.9	0.22	0.08	37.2	1.39	0.73	52.4	2.11	2.24	106.5
	2.4	Payment for communication services	0.00	0.00	41.2	0.00	0.00	74.6	0.01	0.01	86.8	0.01	0.01	56.7	0.02	0.02	92.1	0.04	0.03	77.1
	5	Acquisition of fixed capital assets	0.01	0.03	204.1	0.06	0.02	41.2	0.05	0.00	0.0	0.06	0.02	43.2	0.61	0.69	113.6	0.79	0.77	97.2
	5.1	Centralized capital investments	0.00	0.03	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.03	N/A
	5.2	Purchase of equipment, machinery and inventory as fixed assets	0.01	0.00	0.0	0.06	0.02	41.2	0.05	0.00	0.0	0.06	0.02	43.2	0.61	0.69	113.6	0.79	0.74	93.4
	4.2	Secondary education	16.22	16.40	101.1	94.34	78.83	83.6	69.95	73.47	105.0	70.99	55.13	77.7	26.81	23.53	87.8	278.31	247.36	88.9
	1	Labor compensation and employers' contributions	13.27	13.42	101.2	70.71	68.65	97.1	63.01	63.85	101.3	49.87	44.24	88.7	17.54	16.29	92.9	214.39	206.44	96.3
	1.1	Labor compensation	10.60	10.89	102.7	56.57	55.12	97.4	50.34	51.17	101.7	39.88	36.03	90.3	13.99	13.07	93.4	171.38	166.28	97.0
	1.2	Employers' contributions	2.66	2.54	95.2	14.14	13.53	95.6	12.67	12.68	100.1	9.99	8.20	82.1	3.55	3.22	90.8	43.01	40.16	93.4
	2	Purchase of goods and services	2.82	1.79	63.3	16.78	5.35	31.9	4.41	3.94	89.2	16.35	6.86	41.9	7.99	6.48	81.1	48.36	24.41	50.5
	2.1	Purchase of goods and services	0.69	0.44	64.5	8.90	2.59	29.1	1.91	1.61	84.2	8.39	3.01	35.9	2.50	1.98	79.2	22.39	9.63	43.0
	2.2	Payment for communal services	1.81	1.07	59.5	12.54	1.09	8.7	1.25	0.71	57.5	14.96	1.82	12.1	4.96	1.43	28.7	8.84	5.46	61.7
	2.3	Maintenance and repairs	0.28	0.23	84.8	5.19	1.64	31.7	1.12	0.94	84.8	6.48	3.12	48.1	3.03	3.03	100.0	16.73	9.15	54.7
	2.4	Payment for communication services	0.05	0.04	92.2	0.14	0.02	17.1	0.07	0.04	52.4	0.06	0.02	39.6	0.08	0.04	52.1	0.40	0.17	42.6
	4	Subsidies and transfers	0.00	0.00	235.8	0.01	0.01	70.8	0.00	0.01	N/A	0.00	0.45	N/A	0.01	0.01	100.0	0.02	0.48	2537.0
	4.4	Transfers to population	0.00	0.00	235.8	0.01	0.01	70.8	0.00	0.01	N/A	0.00	0.45	N/A	0.01	0.01	100.0	0.02	0.48	2537.0
	4.4.1	Stipends	0.00	0.00	2457.4	0.01	0.01	70.8	0.00	0.00	N/A	0.00	0.00	N/A	0.01	0.01	100.0	0.02	0.02	102.0
	4.4.5	Allowances	0.00	0.00	0.0	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.45	N/A	0.00	0.00	N/A	0.00	0.46	202309.2
	4.4.7	One-time payments (Chernobyl veterans)	0.00	0.00	12.2	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	12.2
	5	Acquisition of fixed capital assets	0.13	1.19	915.2	6.85	4.82	70.4	2.53	5.68	224.1	4.76	3.58	75.3	1.27	0.76	59.6	15.54	16.04	103.2
	5.1	Centralized capital investments	0.00	1.16	N/A	3.79	3.63	95.8	1.96	5.17	264.7	1.80	1.67	92.8	0.00	0.00	N/A	7.55	11.64	154.2
	5.2	Purchase of equipment, machinery and inventory as fixed assets	0.13	0.03	23.2	3.06	1.19	39.0	0.58	0.50	87.1	2.96	1.91	64.6	1.27	0.76	59.6	8.00	4.40	55.0
	4.3	Higher and secondary professional (vocational) education	0.05	0.06	111.9	2.00	1.83	91.3	1.99	1.65	83.0	1.17	0.93	79.5	0.33	0.39	117.4	5.55	4.86	87.6
	1	Labor compensation and employers' contributions	0.03	0.03	115.2	0.89	0.85	94.9	1.21	1.17	96.4	0.57	0.44	76.8	0.09	0.09	100.0	2.79	2.57	92.2
	1.1	Labor compensation	0.02	0.03	126.4	0.71	0.67	94.4	0.97	0.94	97.2	0.46	0.36	78.0	0.07	0.07	100.0	2.23	2.07	92.8
	1.2	Employers' contributions	0.01	0.00	70.3	0.18	0.17	96.8	0.24	0.22	93.2	0.12	0.08	71.9	0.02	0.02	100.0	0.56	0.50	89.9
	2	Purchase of goods and services	0.01	0.00	21.6	0.46	0.38	81.9	0.34	0.09	26.5	0.19	0.11	57.5	0.10	0.07	77.3	1.09	0.65	59.8
	2.1	Purchase of goods and services	0.00	0.00	0.0	0.21	0.16	76.8	0.10	0.04	39.6	0.10	0.07	71.3	0.02	0.02	100.0	0.44	0.29	67.3
	2.2	Payment for communal services	0.00	0.00	37.6	0.08	0.05	58.9	0.03	0.01	53.3	0.04	0.02	64.7	0.02	0.00	17.7	0.17	0.09	53.1
	2.3	Maintenance and repairs	0.00	0.00	0.0	0.16	0.16	102.8	0.20	0.03	15.6	0.04	0.01	22.5	0.05	0.05	97.7	0.46	0.26	56.0
	2.4	Payment for communication services	0.00	0.00	0.0	0.01	0.01	47.0	0.01	0.00	54.7	0.00	0.00	4.0	0.00	0.00	50.2	0.02	0.01	41.9
	4	Subsidies and transfers	0.01	0.02	171.9	0.53	0.44	83.4	0.42	0.38	91.2	0.33	0.30	88.2	0.03	0.11	320.0	1.33	1.25	94.0
	4.4	Transfers to population	0.01	0.02	171.9	0.53	0.44	83.4	0.42	0.38	91.2	0.33	0.30	88.2	0.03	0.11	320.0	1.33	1.25	94.0
	4.4.1	Stipends	0.01	0.02	171.9	0.53	0.44	83.4	0.42	0.38	91.2	0.33	0.30	88.2	0.03	0.11	320.0	1.33	1.25	94.0
	5	Acquisition of fixed capital assets	0.00	0.00	0.0	0.12	0.16	134.7	0.02	0.01	61.2	0.07	0.08	118.2	0.12	0.13	105.6	0.34	0.39	115.0
	5.1	Centralized capital investments	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	5.2	Purchase of equipment, machinery and inventory as fixed assets	0.00	0.00	0.0	0.12	0.16	134.7	0.02	0.01	61.2	0.07	0.08	118.2	0.12	0.13	105.6	0.34	0.39	115.0
	4.4	Education not separable by levels	0.08	0.04	53.6	0.12	0.07	56.0	0.11	0.08	73.6	0.12	0.03	77.4	0.24	0.15	65.2	0.40	0.37	93.1
	1	Labor compensation and employers' contributions	0.02	0.01	83.6	0.03	0.04	137.5	0.09	0.08	87.7	0.00	0.00	N/A	0.13	0.13	99.2	0.26	0.26	98.7
	1.1	Labor compensation	0.01	0.01	84.2	0.02	0.03	138.2	0.07	0.06	92.9	0.00	0.00	N/A	0.10	0.10	99.1	0.21	0.21	100.5
	1.2	Employers' contributions	0.00	0.00	81.1	0.01	0.01	135.1	0.02	0.01	66.9	0.00	0.00	N/A	0.03	0.03	99.6	0.05	0.05	91.6
	2	Purchase of goods and services	0.06	0.03	44.5	0.06	0.01	23.6	0.02	0.01	32.5	0.04	0.03	77.4	0.10	0.02	20.6	1.00	0.10	97.2
	2.1	Purchase of goods and services	0.04	0.01	19.9	0.02	0.01	66.9	0.02	0.01	36.2	0.04	0.03	77.4	0.01	0.01	92.2	0.12	0.06	53.0
	2.2	Payment for communal services	0.01	0.01	153.0	0.00	0.00	60.7	0.00	0.00	26.8	0.00	0.00	N/A	0.05	0.01	17.0	0.06	0.02	36.3
	2.3	Maintenance and repairs	0.01	0.01	51.6	0.04	0.00	0.0	0.00	0.00	N/A	0.00	0.00	N/A	0.04	0.00	3.4	0.09	0.01	8.8
	2.4	Payment																		

Attachment 7. Local budgets by oblasts by second-level functional and economic classifications, Jan-June 2009 (mln somoni)

	1	Labor compensation and employers' contributions	1.00	0.94	94.5	8.82	7.42	84.2	10.71	9.13	85.3	5.86	4.86	82.9	5.96	5.85	98.2	32.34	28.21	87.2
	1.1.	Labor compensation	0.80	0.75	93.2	7.02	5.92	84.3	8.57	7.32	85.4	4.69	3.89	83.0	4.83	4.74	98.1	25.92	22.62	87.3
	1.2.	Employers' contributions	0.20	0.20	99.9	1.80	1.51	84.0	2.14	1.81	84.7	1.17	0.97	82.5	1.13	1.11	98.7	6.43	5.59	87.0
	2	Purchase of goods and services	0.22	0.10	46.5	0.77	0.57	74.3	0.48	0.34	70.6	1.13	0.94	83.3	2.10	1.54	73.2	4.70	3.49	74.3
	2.1.	Purchase of goods and services	0.06	0.04	64.5	0.44	0.31	70.4	0.23	0.13	54.7	0.62	0.51	81.7	0.86	0.84	97.5	2.22	1.83	82.2
	2.2.	Payment for communal services	0.13	0.06	44.7	0.11	0.11	99.4	0.19	0.16	87.3	0.24	0.08	33.3	0.53	0.24	44.8	1.20	0.65	54.3
	2.3.	Maintenance and repairs	0.03	0.00	16.2	0.03	0.14	66.5	0.05	0.04	89.3	0.26	0.34	133.1	0.68	0.42	62.1	1.22	0.95	77.8
	2.4.	Payment for communication services	0.00	0.00	65.5	0.01	0.01	160.8	0.02	0.01	54.8	0.01	0.01	84.4	0.03	0.04	136.2	0.06	0.07	105.2
	4	Subsidies and transfers	0.00	0.01	N/A	0.04	0.01	33.2	0.00	0.00	11.3	0.01	0.02	321.6	0.00	0.00	N/A	0.04	0.03	74.5
	4.4.	Transfers to population	0.00	0.01	N/A	0.04	0.01	33.2	0.00	0.00	11.3	0.01	0.02	321.6	0.00	0.00	N/A	0.04	0.03	74.5
	4.4.8.	Transfers not indicated in other categories	0.00	0.01	N/A	0.04	0.01	33.2	0.00	0.00	11.3	0.01	0.02	321.6	0.00	0.00	N/A	0.04	0.03	74.5
	5	Acquisition of fixed capital assets	0.01	0.01	102.7	0.09	0.05	57.8	0.02	0.06	229.4	0.32	0.24	74.3	0.01	0.08	792.0	0.46	0.43	94.6
	5.1.	Centralized capital investments	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.02	N/A	0.08	0.04	50.0	0.00	0.00	N/A	0.08	0.06	69.6
	5.2.	Purchase of equipment, machinery and inventory as fixed assets	0.01	0.01	102.7	0.09	0.05	57.8	0.02	0.04	165.2	0.24	0.20	82.3	0.01	0.08	792.0	0.38	0.38	99.9
5.3		Community health care	0.84	0.65	77.6	3.08	2.11	68.5	2.02	1.59	79.1	1.56	1.01	64.9	0.97	0.92	95.0	8.47	6.29	74.3
	1	Labor compensation and employers' contributions	0.60	0.56	92.9	2.26	1.52	67.4	1.70	1.34	79.0	1.23	0.80	65.1	0.58	0.56	97.8	6.36	4.79	75.2
	1.1.	Labor compensation	0.48	0.47	96.9	1.80	1.20	66.7	1.36	1.08	79.2	0.98	0.65	65.8	0.47	0.46	98.0	5.09	3.85	75.6
	1.2.	Employers' contributions	0.12	0.09	76.7	0.45	0.32	70.4	0.34	0.26	78.1	0.25	0.15	62.5	0.11	0.11	96.8	1.27	0.93	73.8
	2	Purchase of goods and services	0.24	0.09	39.4	0.68	0.53	78.3	0.30	0.25	83.8	0.27	0.19	70.1	0.31	0.28	88.7	1.80	1.34	74.6
	2.1.	Purchase of goods and services	0.03	0.06	63.9	0.45	0.38	84.8	0.19	0.17	108.5	0.18	0.14	75.4	0.12	0.11	93.7	1.01	0.85	88.5
	2.2.	Payment for communal services	0.10	0.03	26.5	0.05	0.02	47.0	0.05	0.04	75.4	0.04	0.02	49.8	0.08	0.05	69.3	0.31	0.16	50.8
	2.3.	Maintenance and repairs	0.04	0.01	18.4	0.16	0.12	72.5	0.06	0.01	22.5	0.04	0.03	69.2	0.10	0.10	94.5	0.41	0.27	64.6
	2.4.	Payment for communication services	0.01	0.01	38.7	0.02	0.01	54.2	0.01	0.01	83.2	0.01	0.00	58.0	0.01	0.01	116.7	0.06	0.04	67.0
	4	Subsidies and transfers	0.00	0.00	N/A	0.00	0.00	32.9	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.01	480.1
	4.4.	Transfers to population	0.00	0.00	N/A	0.00	0.00	32.9	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.01	480.1
	4.4.7.	One-time payments (Chernobyl veterans)	0.00	0.00	N/A	0.00	0.00	32.9	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.01	480.1
	5	Acquisition of fixed capital assets	0.00	0.00	N/A	0.15	0.06	40.3	0.02	0.00	0.0	0.06	0.01	25.5	0.08	0.08	99.7	0.31	0.16	51.0
	5.1.	Centralized capital investments	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	5.2.	Purchase of equipment, machinery and inventory as fixed assets	0.00	0.00	N/A	0.15	0.06	40.3	0.02	0.00	0.0	0.06	0.01	25.5	0.08	0.08	99.7	0.31	0.16	51.0
5.4		Other activity in the area of health	0.26	0.19	76.1	1.05	1.01	96.4	1.13	2.33	206.4	0.16	0.12	72.7	1.98	1.76	88.6	4.58	5.41	118.2
	1	Labor compensation and employers' contributions	0.08	0.07	86.5	0.61	0.57	93.3	0.65	0.45	68.8	0.13	0.11	79.5	0.45	0.43	96.8	1.92	1.63	84.5
	1.1.	Labor compensation	0.07	0.06	86.7	0.49	0.47	93.3	0.57	0.39	70.4	0.09	0.07	77.7	0.36	0.35	96.8	1.53	1.30	84.9
	1.2.	Employers' contributions	0.01	0.01	85.9	0.12	0.11	93.3	0.13	0.08	62.1	0.05	0.04	82.8	0.08	0.08	100.0	0.40	0.33	83.2
	2	Purchase of goods and services	0.16	0.12	74.3	0.37	0.35	94.7	0.47	0.40	84.4	0.02	0.01	64.7	1.19	1.06	89.6	2.21	1.94	88.0
	2.1.	Purchase of goods and services	0.11	0.09	85.7	0.23	0.23	98.3	0.42	0.31	73.8	0.02	0.01	66.2	1.05	0.93	89.3	1.83	1.58	86.4
	2.2.	Payment for communal services	0.01	0.00	19.1	0.02	0.01	74.7	0.02	0.01	50.8	0.00	0.00	56.8	0.04	0.03	76.3	0.10	0.06	63.6
	2.3.	Maintenance and repairs	0.03	0.02	58.6	0.12	0.11	91.0	0.02	0.07	315.7	0.00	0.00	N/A	0.10	0.09	98.9	0.27	0.29	109.0
	2.4.	Payment for communication services	0.00	0.00	18.1	0.01	0.00	89.1	0.00	0.00	53.4	0.00	0.00	42.5	0.00	0.00	100.0	0.01	0.01	65.9
	5	Acquisition of fixed capital assets	0.01	0.00	34.1	0.07	0.09	130.6	0.01	1.49	29714.8	0.01	0.00	0.0	0.35	0.26	74.9	0.45	1.85	409.7
	5.1.	Centralized capital investments	0.01	0.00	49.5	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.01	0.00	49.5
	5.2.	Purchase of equipment, machinery and inventory as fixed assets	0.00	0.00	0.0	0.07	0.09	130.6	0.01	1.49	29714.8	0.01	0.00	0.0	0.35	0.26	74.9	0.44	1.84	417.7
6		Social Insurance and Social Protection	0.51	0.43	84.4	4.10	2.84	69.3	3.26	3.47	106.4	1.99	2.02	101.5	1.50	1.81	121.0	11.37	10.56	92.8
6.1		Social insurance	0.30	0.32	105.4	3.27	2.34	71.7	1.99	2.36	118.6	1.69	1.67	98.7	0.96	1.28	133.1	8.22	7.95	96.8
	1	Labor compensation and employers' contributions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.02	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.02	N/A
	1.1.	Labor compensation	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A
	1.2.	Employers' contributions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	2	Purchase of goods and services	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.09	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.09	N/A
	2.1.	Purchase of goods and services	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.08	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.08	N/A
	2.2.	Payment for communal services	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	2.3.	Maintenance and repairs	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.01	N/A
	2.4.	Payment for communication services	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	4	Subsidies and transfers	0.30	0.32	105.4	3.27	2.34	71.7	1.99	2.26	113.2	1.69	1.67	98.7	0.96	1.28	133.1	8.22	7.84	95.5
	4.4.	Transfers to population	0.30	0.32	105.4	3.27	2.34	71.7	1.99	2.26	113.2	1.69	1.67	98.7	0.96	1.28	133.1	8.22	7.84	95.5
	4.4.2.	Pensions	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.02	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
	4.4.5.	Allowances	0.00	0.00	N/A	0.00	0.00	N/A	0.03	0.39	1261.3	0.00	0.00	N/A	0.00	0.43	N/A	0.03	0.82	2663.7
	4.4.6.	Utility compensation payments to the population	0.10	0.11	102.3	2.17	1.06	49.0	1.55	1.19	77.0	1.07	0.98	92.2	0.51	0.39	77.0	5.30	3.73	69.2
	4.4.7.	One-time payments (Chernobyl veterans)	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
6.2		Social protection	0.21	0.11	54.2	0.70	0.40	57.3	1.18	1.04	87.9	0.27	0.33	123.4	0.54	0.45	99.6	2.90	2.45	117.7
	1	Labor compensation and employers' contributions	0.10	0.09	88.6	0.60	0.31	51.8	0.46	0.42	92.4	0.12	0.07	58.9	0.21	0.21	97.5	1.49	1.10	73.9
	1.1.	Labor compensation	0.08	0.07	89.3	0.48	0.25	52.7	0.37	0.33	91.0	0.09	0.06	61.4	0.17	0.17	97.7	1.19	0.88	74.1
	1.2.	Employers' contributions	0.02	0.02	85.9	0.12	0.06	48.1	0.09	0.09	97.8	0.02	0.01	48.8	0.04	0.04	96.6	0.30	0.22	73.0
	2	Purchase of goods and services	0.07	0.02	31.8	0.06	0.03	49.6	0.66	0.55	83.1	0.01	0.01	73.6	0.32	0.32	101.0	1.13	0.93	83.0
	2.1.	Purchase of goods and services	0.03	0.01	51.8	0.04	0.03	65.7	0.33	0.26	80.8	0.01	0.01	68.2	0.17	0.18	105.3	0.58	0.49	85.4
	2.2.	Payment for communal services	0.02	0.00	15.6	0.01	0.00	10.9	0.14	0.13	92.2	0.00	0.00	23.0	0.02	0.01	71.2	0.19	0.14	75.8
	2.3.	Maintenance and repairs	0.02	0.00	19.3	0.01	0.00	25.8	0.19	0.15	80.3	0.00	0.00	171.5	0.13	0.13	99.8	0.34	0.29	83.2
	2.4.	Payment for communication services	0.00	0.00	81.3	0.00	0.00	32.9	0.01	0.01	83.2	0.00	0.00	33.3	0.00	0.00	76.7	0.01	0.01	72.8
	4	Subsidies and transfers	0.00	0.00	N/A</															

Attachment 8. Aggregate budget of the Adult Training Center of the Republic of Tajikistan, Jan-June 2009 (mln somoni)

#	ECONOMIC CLASSIFICATION (EBC)	Budget Allocation (2009)	Revised Allocation (2009)	Revised Allocation (Q1)	Financing (Q1)	Releases (Q1)	Revised Allocation (H1)	Financing (H1)	Releases (H1)
	TOTAL	0.74	0.78	0.26	0.12	-0.11	0.49	0.29	0.00
1	Labor compensation and employers' contributions	0.27	0.27	0.07	0.05	-0.05	0.13	0.11	0.00
	1.1. Labor compensation	0.21	0.21	0.05	0.04	-0.04	0.11	0.09	
	1.2. Employer contributions	0.05	0.05	0.01	0.01	-0.01	0.03	0.02	
2	Purchase of goods and services	0.43	0.47	0.18	0.06	-0.06	0.33	0.17	0.00
	2.1. Purchase of goods and services	0.08	0.12	0.02	0.01	-0.01	0.04	0.02	0.00
	2.1.1. Office supplies and training materials	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
	2.1.2. General office expenditure and supplies	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
	2.1.3. Per diems and travel expenditures	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
	2.1.4. Clothes and soft covers	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
	2.1.7. Fuel and supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2.1.10 Fees of consultants and trainers/experts	0.03	0.03	0.01	0.00	0.00	0.02	0.01	
	2.1.13. Publications, print works and PR	0.01	0.05	0.00	0.00	0.00	0.00	0.00	
	2.1.14. Certificates and other awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2.2. Payment for communal services	0.01	0.01	0.00	0.00	0.00	0.01	0.00	0.00
	2.2.1. Payment for electricity	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
	2.2.4. Payment for garbage disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2.2.5. Payment for water supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2.3. Maintenance and repair	0.34	0.34	0.16	0.05	-0.05	0.28	0.14	0.00
	2.3.1. Buildings and apartments	0.34	0.34	0.16	0.05	-0.05	0.28	0.14	
	2.4. Payment for communication services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2.4.1. Communication services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	2.4.3. Mailing services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Acquisition of fixed capital assets	0.04	0.04	0.01	0.00	0.00	0.03	0.01	0.00
	5.2. Purchase of equipment and inventory as fixed assets	0.04	0.04	0.01	0.00	0.00	0.03	0.01	0.00
	5.2.1. Equipment, machinery and inventory	0.04	0.04	0.01	0.00	0.00	0.03	0.01	

Transfers from republican to local governments (subventions), January - June 2009 (in mln somoni, cumulative)

#	Oblasts / Rayons	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09
	Gorno-Badakhshan Autonomous oblast (GBAO)	3.00	5.50	8.25	12.48	22.50	27.50
	Khatlon oblast	5.40	9.90	18.90	26.10	42.30	51.30
	Soghd oblast	0.00	0.00	0.00	0.00	0.00	0.00
	Rayons of Republican Subordination (RRS)	2.96	5.40	8.27	12.32	23.01	28.05
	Vahdat	0.18	0.36	0.54	0.78	1.50	1.80
	Roghun	0.00	0.00	0.00	0.00	0.00	0.00
	Tursunzade	0.00	0.00	0.00	0.00	0.00	0.00
	Varzob	0.06	0.11	0.18	0.34	0.49	0.59
	Rasht	0.50	0.91	1.37	1.99	3.82	4.65
	Hissar	0.00	0.00	0.00	0.00	0.00	0.00
	Jirgital	0.51	0.94	1.41	2.09	3.90	4.75
	Nurabad	0.32	0.53	0.87	1.27	2.52	3.05
	Rudaki	0.00	0.00	0.00	0.00	0.00	0.00
	Tavildara	0.25	0.45	0.68	1.07	2.07	2.56
	Tajikabad	0.31	0.56	0.84	1.28	2.40	2.94
	Fayzabad	0.39	0.72	1.07	1.59	2.90	3.55
	Shahrinav	0.45	0.82	1.30	1.90	3.41	4.15
	Dushanbe (capital city)	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	11.36	20.80	35.42	50.90	87.81	106.85

Transfers from republican to local governments (subventions), January - June 2009 (mln somoni)

#	Oblasts / Rayons	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	TOTAL
	Gorno-Badakhshan Autonomous oblast (GBAO)	3.00	2.50	2.75	4.23	10.02	5.00	27.50
	Khatlon oblast	5.40	4.50	9.00	7.20	16.20	9.00	51.30
	Soghd oblast	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Rayons of Republican Subordination (RRS)	2.96	2.44	2.86	4.05	10.69	5.04	28.05
	Vahdat	0.18	0.18	0.18	0.24	0.72	0.30	1.80
	Roghun	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tursunzade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Varzob	0.06	0.05	0.07	0.16	0.15	0.10	0.59
	Rasht	0.50	0.42	0.46	0.62	1.83	0.83	4.65
	Hissar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Jirgital	0.51	0.43	0.47	0.68	1.81	0.85	4.75
	Nurabad	0.32	0.22	0.34	0.40	1.25	0.53	3.05
	Rudaki	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Tavildara	0.25	0.21	0.23	0.39	1.00	0.49	2.56
	Tajikabad	0.31	0.25	0.28	0.44	1.12	0.55	2.94
	Fayzabad	0.39	0.33	0.36	0.52	1.31	0.65	3.55
	Shahrinav	0.45	0.37	0.48	0.60	1.50	0.75	4.15
	Dushanbe (capital city)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	11.36	9.44	14.61	15.48	36.91	19.04	106.85

Transfers from republican to local governments (subventions), January - June 2009 (% execution)

#	Oblasts / Rayons	Jan-09 % diff.	Feb-09 % diff.	Mar-09 % diff.	Apr-09 % diff.	May-09 % diff.	Jun-09 % diff.	TOTAL % diff.
	Gorno-Badakhshan Autonomous oblast (GBO)	60.0	50.0	55.0	84.6	200.4	100.0	91.7
	Khatlon oblast	60.0	50.0	100.0	80.0	180.0	100.0	95.0
	Soghd oblast	...	...	...	...	...	...	...
	Rayons of Republican Subordination (RRS)	60.0	49.6	58.0	80.3	211.9	100.0	93.7
	Vahdat	60.0	60.0	60.0	80.0	240.0	100.0	100.0
	Roghun	...	...	...	...	...	...	...
	Tursunzade	...	...	...	...	...	...	...
	Varzob	60.0	50.0	70.0	164.0	150.0	100.0	99.0
	Rasht	60.0	50.0	54.9	75.0	220.3	100.0	93.4
	Hissar	...	...	...	...	...	...	...
	Jirgital	60.0	50.0	55.6	80.0	213.2	100.0	93.1
	Nurabad	60.0	40.6	64.3	75.0	235.6	100.0	95.9
	Rudaki	...	...	...	...	...	...	...
	Tavildara	60.0	49.9	54.5	80.0	205.1	100.0	94.7
	Tajikabad	59.9	49.9	55.0	80.0	204.9	100.0	92.9
	Fayzabad	60.0	50.0	54.9	80.0	201.2	100.0	91.0
	Shahrinav	60.0	50.1	64.1	80.0	200.4	100.0	92.4
	Dushanbe (capital city)	...	...	...	...	...	...	...
	TOTAL	60.0	49.9	77.2	81.3	193.8	100.0	93.8

Transfers from republican to local governments (subventions), January - June 2009 (comparison of two quarters)

#	Oblasts / Rayons	Q1			Q2		
		Budget	Outturn	% diff	Budget	Outturn	% diff
	Gorno-Badakhshan Autonomous oblast (GBO)	15.0	8.3	55.0	15.0	19.3	128.3
	Khatlon oblast	27.0	18.9	70.0	27.0	32.4	120.0
	Soghd oblast	0.00	0.00	...	0.00	0.00	...
	Rayons of Republican Subordination (RRS)	14.8	8.3	55.9	15.1	19.8	130.8
	Vahdat	0.9	0.5	60.0	0.9	1.3	140.0
	Roghun	0.00	0.00	...	0.00	0.00	...
	Tursunzade	0.00	0.00	...	0.00	0.00	...
	Varzob	0.3	0.2	60.0	0.3	0.4	138.0
	Rasht	2.5	1.4	55.0	2.5	3.3	131.8
	Hissar	0.00	0.00	...	0.00	0.00	...
	Jirgital	2.6	1.4	55.2	2.6	3.3	131.1
	Nurabad	1.6	0.9	55.0	1.6	2.2	136.9
	Rudaki	0.00	0.00	...	0.00	0.00	...
	Tavildara	1.2	0.7	54.8	1.5	1.9	128.4
	Tajikabad	1.5	0.8	54.9	1.6	2.1	128.3
	Fayzabad	2.0	1.1	55.0	2.0	2.5	127.1
	Shahrinav	2.2	1.3	58.0	2.2	2.9	126.8
	Dushanbe (capital city)	0.00	0.00	...	0.00	0.00	...
	TOTAL	56.8	35.4	62.4	57.1	71.4	125.0

Attachment 11. Distribution of pensions by rayons and oblasts, Jan-June 2009 (mln somoni)

#	Oblasts / Rayons	Budget	Outturn	% differ	Financing	% differ	Demand	Arrears
	TOTAL	322.56	301.14	93.4	292.12	90.6	323.84	-31.72
1	Soghd oblast	76.10	65.06	85.5	73.52	96.6	84.16	-10.63
	Isfara	6.34	5.45	85.9	6.58	103.8	7.78	-1.20
	Kayrakkum	3.83	3.50	91.5	1.81	47.3	1.81	0.00
	Kanibadam	4.24	3.84	90.5	5.80	136.9	6.90	-1.11
	Khujand (city)	21.04	18.34	87.2	8.51	40.4	8.51	0.00
	Penjikent	6.56	5.30	80.7	7.63	116.2	9.10	-1.47
	Istaravshan	4.82	4.48	93.0	6.30	130.7	7.50	-1.20
	Chkalovsk (city)	1.93	1.87	97.0	1.36	70.5	1.36	0.00
	Taboshar	0.48	0.42	86.6	0.48	99.4	0.48	0.00
	Ayni	2.10	1.90	90.6	3.37	160.8	3.67	-0.30
	Asht	2.12	1.66	78.3	4.05	191.4	4.80	-0.75
	Gonchi	1.80	1.43	79.4	3.79	210.1	4.45	-0.67
	Zafarabad	1.54	1.07	69.8	1.54	100.0	1.74	-0.21
	Mastchoh	2.89	1.64	56.7	2.99	103.4	3.52	-0.53
	Spitamen	1.97	1.65	83.9	3.28	166.8	3.82	-0.54
	Jabbor Rasulov	3.13	2.93	93.5	4.14	132.4	4.90	-0.75
	Bobojon Gafurov	10.25	8.65	84.4	9.90	96.6	11.81	-1.91
	Shahrison	0.67	0.61	90.9	1.24	184.6	1.24	0.00
	Mastchohi Kuhi	0.40	0.33	82.6	0.76	192.5	0.76	0.00
2	Khatlon oblast	59.10	54.39	92.0	85.21	144.2	95.42	-10.21
	Kurgan-Tube (city)	7.42	7.23	97.4	2.95	39.7	2.95	0.00
	Sarband	3.30	2.99	90.6	1.75	53.1	1.75	0.00
	Vakhsh	2.16	1.69	78.2	4.08	188.9	4.81	-0.73
	Kubodiyon	2.42	2.15	88.6	3.57	147.4	4.14	-0.57
	J. Rumi (Kolhozabad)	3.39	2.33	68.7	3.76	111.1	4.48	-0.71
	Kumsangir	1.90	1.67	88.1	2.70	142.2	3.16	-0.46
	A. Jomi	2.02	1.73	85.8	3.36	166.4	3.99	-0.62
	Shahrituz	1.94	1.76	90.9	2.57	132.4	3.01	-0.44
	Nosiri Hisrav	0.56	0.42	73.9	0.73	129.2	0.87	-0.14
	Huroson	1.27	1.28	100.7	2.81	221.1	2.81	0.00
	Pyanj	1.69	1.40	83.0	2.95	175.3	3.46	-0.51
	Jilikul	1.54	1.28	83.0	2.82	183.1	3.31	-0.49
	Bokhtar	3.40	2.68	78.9	6.86	201.8	8.16	-1.30
	Dangara	2.43	2.66	109.4	5.01	206.1	5.01	0.00
	Kulyab (city)	5.01	5.36	107.1	7.25	144.8	8.18	-0.93
	Vose	2.43	2.47	101.8	6.34	261.1	7.40	-1.07
	Hamadoni	1.85	1.56	84.4	4.58	247.1	5.35	-0.77
	Farhor	1.96	1.56	79.6	4.64	236.8	5.45	-0.81
	Temurmalik	1.01	1.09	107.4	2.33	230.2	2.69	-0.36
	Muminobod	1.05	0.95	90.4	2.33	221.2	2.61	-0.28
	Hovaling	1.00	1.14	113.5	1.99	198.8	1.99	0.00
	Shurobod	0.72	0.75	104.7	1.83	255.6	1.83	0.00
	Baljuvon	0.46	0.49	106.0	0.91	196.8	0.91	0.00
	Yavan	3.89	3.96	101.7	4.89	125.6	4.89	0.00
	Nurek (city)	4.29	3.80	88.7	2.22	51.7	2.22	0.00

3	Gorno-Badakhshan autonomous oblast (GBAO)	7.13	6.85	96.1	14.28	200.3	16.20	-1.93
	Darvoz	0.46	0.44	95.8	1.46	319.9	1.69	-0.23
	Vanj	0.57	0.53	92.3	1.62	283.8	1.86	-0.24
	Rushon	0.58	0.59	102.3	1.42	245.3	1.66	-0.24
	Ishkashim	0.51	0.52	102.1	1.45	283.1	1.68	-0.23
	Murghab	0.47	0.36	75.3	2.92	619.4	3.40	-0.47
	Roshtkala	0.41	0.41	101.6	1.42	350.1	1.64	-0.22
	Shugnan	0.74	0.69	93.4	2.00	269.8	2.29	-0.29
	Khorog (city)	3.39	3.31	97.5	1.99	58.6	1.99	0.00
4	Rayons of Republican Subordination (RRS)	34.96	35.16	100.6	44.08	126.1	53.04	-8.96
	Tursunzade	6.43	6.21	96.6	8.84	137.4	10.61	-1.77
	Fayzabad	1.19	1.22	102.7	1.79	150.9	2.15	-0.36
	Rudaki	5.15	5.20	100.9	7.49	145.6	9.02	-1.53
	Hissar	6.04	5.53	91.6	5.47	90.5	6.59	-1.13
	Rasht	1.79	1.90	106.0	2.75	153.4	3.29	-0.54
	Jirgital	0.96	0.87	91.0	1.72	179.3	2.06	-0.35
	Nurabad	0.84	0.73	87.2	1.98	235.9	2.38	-0.40
	Tajikabad	0.50	0.46	91.3	1.01	200.6	1.21	-0.20
	Tavildara	0.42	0.40	96.7	0.52	124.3	0.63	-0.11
	Vahdat	4.10	3.64	88.7	6.55	159.5	7.88	-1.33
	Shahrinav	1.34	1.24	92.7	2.84	212.5	3.46	-0.61
	Varzob	1.18	1.18	100.8	2.13	181.0	2.56	-0.43
	Roghun	5.03	6.57	130.7	1.00	20.0	1.21	-0.20
5	Dushanbe	118.95	110.84	93.4	26.88	22.6	26.88	0.00
	Sino	24.63	21.56	93.4	11.12	45.2	11.12	0.00
	Firdavsi	11.69	12.03	93.4	5.43	46.5	5.43	0.00
	Somoni	44.70	43.31	93.4	4.56	10.2	4.56	0.00
	Shohmansur	37.93	33.94	93.4	5.76	15.2	5.76	0.00
	Other (state-owned enterprises)	16.32	18.85	115.5	48.15	295.0	48.1	0.00
	Subventions (from republican budget)	10.00	10.00	100.0	0.00	N/A	0.00	0.00

Attachment 12. State revenues by republican and local sources, Jan-June 2009 (mln somoni)

#	REVENUES (in mln somoni)	REPUBLICAN BUDGET			LOCAL BUDGETS			STATE BUDGET		
		Budget	Outturn	% differ	Budget	Outturn	% differ	Budget	Outturn	% differ
I	Gross Revenue and Grants (II + VII)	1,136.98	1,050.71	92.4	661.82	656.37	99.2	1,900.19	1,812.23	95.4
II	Gross Revenue (III + VI)	1,046.58	960.29	91.8	547.66	544.18	99.4	1,809.79	1,721.81	95.1
III	Recurrent Revenue (IV + V)	1,046.58	960.29	91.8	547.66	544.18	99.4	1,809.79	1,721.81	95.1
IV	Tax Revenue	975.59	909.29	93.2	525.05	516.44	98.4	1,716.18	1,643.07	95.7
1	Income taxes	93.84	93.12	99.2	187.79	189.23	100.8	281.64	282.34	100.3
	1.1.1. Individuals	38.16	40.08	105.0	122.93	118.63	96.5	161.10	158.70	98.5
	1.1.2. Corporate/ Legal entities	31.21	28.47	91.2	34.84	39.24	112.6	66.05	67.71	102.5
	1.1.3. Minimal corporate tax (enterprises)	24.47	24.57	100.4	30.02	31.36	104.5	54.49	55.93	102.6
2	Social payments	0.00	0.00	N/A	0.00	0.00	N/A	215.54	217.34	100.8
3	Real estate tax and land tax	0.00	0.00	N/A	66.51	65.41	98.4	66.51	65.41	98.4
3.1	Real estate tax and land tax	0.00	0.00	N/A	66.51	65.41	98.4	66.51	65.41	98.4
	3.1.1. Real estate tax	0.00	0.00	N/A	27.37	28.43	103.9	27.37	28.43	103.9
	3.1.2. Corporate/ Legal entities	0.00	0.00	N/A	4.48	3.93	87.6	4.48	3.93	87.6
	3.1.3. Individuals	0.00	0.00	N/A	6.71	7.76	115.7	6.71	7.76	115.7
	3.1.4. Single tax for agricultural producers	0.00	0.00	N/A	27.94	25.29	90.5	27.94	25.29	90.5
4	Sales taxes, Value Added Taxes (VAT)	706.12	650.01	92.1	200.27	205.62	102.7	906.38	855.62	94.4
4.1	Sales taxes	20.77	18.74	90.2	39.49	38.76	98.1	60.26	57.50	95.4
	4.1.1. Salex tax (cotton fibre)	19.62	17.22	87.8	0.00	0.00	N/A	19.62	17.22	87.8
	4.1.2. Sales tax (aluminium)	1.15	1.50	130.8	0.00	0.00	N/A	1.15	1.50	130.8
	4.1.3. Retail sales tax	0.00	0.02	N/A	39.49	38.76	98.1	39.49	38.78	98.2
4.2	Value Added Taxes (VAT)	685.34	631.26	92.1	148.57	144.15	97.0	833.92	775.42	93.0
	4.2.1. Domestic VAT	89.79	108.71	121.1	77.23	71.57	92.7	167.03	180.28	107.9
	4.2.2. External VAT	582.12	510.13	87.6	0.00	0.00	N/A	582.12	510.13	87.6
	4.2.3. Domestic transport tax (motor road users)	13.43	12.42	92.5	71.34	72.58	101.7	84.77	85.00	100.3
	4.2.4. Domestic transport tax (motor road users)	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
4.3	Nonexpert system tax	0.00	0.00	N/A	12.20	22.71	186.1	12.20	22.71	186.1
	4.3.1. Nonexpert system tax	0.00	0.00	N/A	12.20	22.71	186.1	12.20	22.71	186.1
5	Excises	65.58	65.80	100.3	7.88	4.97	63.1	73.46	70.77	96.3
5.1	Domestic excises	0.00	0.01	N/A	7.88	4.97	63.1	7.88	4.98	63.3
5.2	External excises	65.58	65.79	100.3	0.00	0.00	N/A	65.58	65.79	100.3
6	Other external taxes on trade and transactions	97.71	85.12	87.1	0.00	0.00	N/A	97.71	85.12	87.1
6.1	Other external taxes on trade and transactions	97.71	85.12	87.1	0.00	0.00	N/A	97.71	85.12	87.1
	6.1.1. Customs duty	97.71	84.36	86.3	0.00	0.00	N/A	97.71	84.36	86.3
	6.1.2. Advance inpayments from customs services	0.00	0.76	N/A	0.00	0.00	N/A	0.00	0.76	N/A
7	Other domestic taxes on goods and services	12.34	15.25	123.6	62.60	51.21	81.8	74.93	66.46	88.7
7.1	Oher domestic taxes on goods and services	12.34	15.25	123.6	62.60	51.21	81.8	74.93	66.46	88.7
	7.1.1. Licence fees and certificate tax	0.00	0.00	N/A	6.27	5.96	95.1	6.27	5.96	95.1
	7.1.2. Transport tax (motor road users)	0.00	0.01	N/A	21.88	19.49	89.1	21.88	19.50	89.1
	7.1.3. Bonuses and royalty	0.00	0.01	N/A	9.19	7.47	81.3	9.19	7.48	81.4
	7.1.5. State duty	0.00	0.93	N/A	25.26	18.29	72.4	25.26	19.22	76.1
	7.1.7. Tax on charge (processing) goods	12.34	14.30	115.9	0.00	0.00	N/A	12.34	14.30	115.9
V	Non-Tax Revenue	71.00	51.00	71.8	22.61	27.74	122.7	93.61	78.74	84.1
8	Proceeds from property and entrepreneurship	27.04	8.52	31.5	0.00	0.60	N/A	27.04	9.12	33.7
8.1	Proceeds from property and entrepreneurship	27.04	8.52	31.5	0.00	0.60	N/A	27.04	9.12	33.7
	8.1.1. From special funds (actual cash receipts by departmental enterprises through sales of goods and services)	3.35	3.19	95.3	0.00	0.30	N/A	3.35	3.49	104.3

Attachment 12. State revenues by republican and local sources, Jan-June 2009 (mln somoni)

	8.1.2. From non-finance state enterprises and state finance institutions	9.76	4.26	43.6	0.00	0.03	N/A	9.76	4.29	43.9
	8.1.3. From the National Bank of the Republic of Tajikistan (interest payments, etc.)	13.93	0.00	0.0	0.00	0.00	N/A	13.93	0.00	0.0
	8.1.4. From finance institutions (interest payments, etc.)	0.00	0.00	N/A	0.00	0.24	N/A	0.00	0.24	N/A
	8.1.5. Other (public utilities, etc.)	0.00	1.07	N/A	0.00	0.02	N/A	0.00	1.09	N/A
9	Administrative dues and fees	17.49	15.10	86.3	0.56	0.08	13.4	18.05	15.17	84.0
9.1	Administrative dues and fees	17.49	15.10	86.3	0.56	0.08	13.4	18.05	15.17	84.0
	9.1.1. Administrative services charge	0.48	0.00	0.0	0.00	0.03	N/A	0.48	0.03	5.7
	9.1.2. Customs services charge	5.58	7.91	141.9	0.00	0.00	N/A	5.58	7.91	141.9
	9.1.3. Passport form charge	8.60	5.87	68.2	0.00	0.00	N/A	8.60	5.87	68.2
	9.1.4. Documentary stamps charge	2.84	1.32	46.4	0.00	0.00	N/A	2.84	1.32	46.4
	9.1.9. Other (public utilities, etc.)	0.00	0.00	N/A	0.56	0.05	8.6	0.56	0.05	8.6
10	Penny, fines, and sanctions	12.06	14.22	117.9	1.41	2.67	189.7	13.47	16.89	125.4
10.1	Penny, fines, and sanctions	12.06	14.22	117.9	1.41	2.67	189.7	13.47	16.89	125.4
	10.1.1. Penny and fines from State Automobile Inspection Agency	6.45	6.00	93.1	0.52	0.43	83.1	6.97	6.44	92.3
	10.1.2. Penny and fines for violation of the Tax Code	3.65	6.69	183.6	0.31	0.33	107.5	3.95	7.03	177.7
	10.1.3. Penny and fines not included in other categories	1.96	1.52	77.4	0.58	1.91	329.9	2.54	3.43	134.8
12	Other non-tax revenues	14.41	13.17	91.4	20.64	24.39	118.2	35.05	37.56	107.2
12.1	Other non-tax revenues	14.41	13.17	91.4	20.64	24.39	118.2	35.05	37.56	107.2
	12.1.1. Other non-tax revenues	6.00	4.44	74.0	20.64	24.39	118.2	26.64	28.83	108.2
	12.1.7.	3.23	5.76	178.2	0.00	0.00	N/A	3.23	5.76	178.2
	12.1.8.	2.99	1.68	56.2	0.00	0.00	N/A	2.99	1.68	56.2
	12.1.9.	2.19	1.29	59.2	0.00	0.00	N/A	2.19	1.29	59.2
	Debt Repayment	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
VI	Revenue from Floating (Circulating) Funds	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
VII	Grants	90.40	90.42	100.0	114.16	112.19	98.3	90.40	90.42	100.0
14	Grants	90.40	90.42	100.0	114.16	112.19	98.3	90.40	90.42	100.0
14.1	Foreign grants (from abroad)	90.40	90.42	100.0	114.16	112.19	98.3	90.40	90.42	100.0
	14.1.1. Current grants	90.40	90.42	100.0	114.16	112.19	98.3	90.40	90.42	100.0
VIII	Value Added Tax (VAT) Refund	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0.00	N/A
IX	Transfer of Residual Funds	0.00	0.00	N/A	1.58	30.25	1911.1	1.58	30.25	1911.1
TOTAL		1,136.98	1,050.71	92.4	663.40	686.63	103.5	1,901.77	1,842.48	96.9