



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; April 2024

Date: 15/06/2024

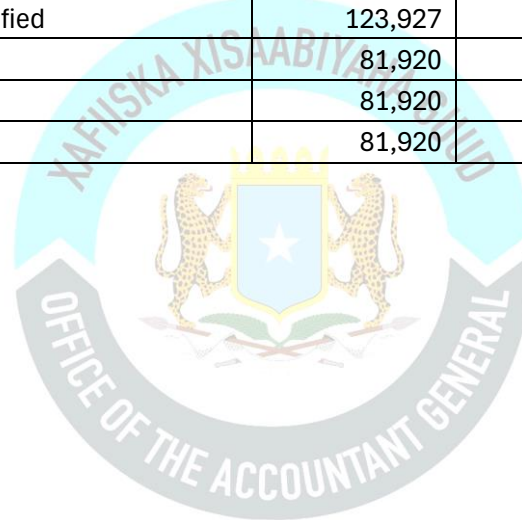
Code	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	63,728,716	3,629,067	1,128,954	1,015,817	947,840	70,450,393
11	Taxes	17,163,736	1,224,975	337,911	657,305	399,099	19,783,027
111	Taxes on income, profits, and capital gains	2,531,362	37,300	12,242	40,362	0	2,621,266
1111	Payable by individuals	1,839,416	37,300	12,242	40,362	0	1,929,320
1112	Payable by corporations and other enterprises	691,946	0	0	0	0	691,946
112	Taxes on payroll & workforce	0	142,838	246,982	78,622	73,960	542,402
114	Taxes on goods & services	3,353,640	333,571	45,502	528,920	247,191	4,508,824
1141	General taxes on goods & services	2,852,774	146,605	29,902	11,591	24,700	3,065,572
11412	Sales taxes	2,852,774	0	0	0	0	2,852,774
11413	Turnover and other general taxes on goods and services	0	146,605	29,902	11,591	24,700	212,798
1142	Excise taxes	5	0	320	0	0	325
1145	Taxes on use of goods and on permission to use goods or perform activities	500,861	186,966	15,280	517,329	222,491	1,442,927
11451	Motor vehicle taxes activities	328,093	186,206	14,580	515,529	222,491	1,266,899
11452	Other taxes on use of goods and on permission to use goods or perform activities	172,768	760	700	1,800	0	176,028
114521	Business and professional licenses	69,601	760	700	1,800	0	72,861
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	103,167	0	0	0	0	103,167
115	Taxes on international trade and transactions	10,688,606	703,201	33,185	9,400	38,050	11,472,442

1151	Customs and other import duties	10,589,822	703,201	33,185	9,400	38,050	11,373,658
1152	Taxes on exports	98,784	0	0	0	0	98,784
116	Other taxes	590,128	8,066	0	0	39,899	638,092
1161	Payable solely by business	590,128	0	0	0	0	590,128
1162	Payable by other than business or unidentifiable	0	8,066	0	0	39,899	47,965
13	Grants	39,602,098	974,296	765,316	202,244	538,837	42,082,791
131	From foreign governments	938,815	0	0	0	0	938,815
1311	Current	938,815	0	0	0	0	938,815
132	From international organizations	38,663,283	434,717	485,246	166,897	166,998	39,917,140
1321	Current	38,663,283	434,717	485,246	166,897	166,998	39,917,140
133	From other general government units	0	539,579	280,070	35,347	371,840	1,226,836
1331	Current	0	539,579	280,070	35,347	371,840	1,226,836
14	Other revenue	6,962,882	1,429,796	25,726	156,269	9,903	8,584,576
141	Property income	74,466	0	0	0	0	74,466
1415	Rent	74,466	0	0	0	0	74,466
142	Sales of goods and services	6,881,891	1,429,796	24,726	88,214	9,903	8,434,531
1421	Sales by market establishments	0	1,524	972	0	0	2,496
1422	Administrative fees	6,881,891	1,428,273	23,754	88,214	9,903	8,432,035
143	Fines, penalties, and forfeits	6,524	0	1,000	0	0	7,524
144	Transfers not elsewhere classified	0	0	0	68,055	0	68,055
1441	Current transfers not elsewhere classified	0	0	0	68,055	0	68,055
14412	Other current transfers not elsewhere classified	0	0	0	68,055	0	68,055
2 + 3	Expenditure	72,921,816	3,733,991	1,221,559	1,665,137	1,004,661	80,547,164
2	Expense	72,468,687	3,729,661	1,213,009	1,521,318	1,004,661	79,937,336
21	Compensation of employees	23,662,205	2,154,866	848,292	913,621	535,033	28,114,017
211	Wages and salaries	23,662,205	2,083,366	848,292	913,621	535,033	28,042,517

2111	Wages and salaries in cash	23,662,205	1,705,954	691,382	858,137	418,191	27,335,869
2112	Wages and salaries in kind	0	377,412	156,910	55,484	116,842	706,648
212	Employers' social contributions	0	71,500	0	0	0	71,500
2122	Imputed employers' social contributions	0	71,500	0	0	0	71,500
22	Use of goods and services	14,331,757	1,085,658	364,717	599,197	200,538	16,581,867
221	General operating expenses	2,967,629	655,311	214,593	385,970	93,372	4,316,875
2211	Utilities	490,703	212,749	16,877	33,619	10,350	764,297
2212	Rent	312,795	46,524	60,588	74,020	6,150	500,077
2213	Fuel, oil and lubricants	703,251	140,146	12,430	28,734	600	885,161
2214	Office materials and supplies	321,659	69,028	53,981	18,981	13,980	477,629
2215	Repairs and maintenance	210,389	117,547	3,000	70,911	22,214	424,060
2216	Travel	722,802	40,795	67,717	103,247	10,264	944,825
2217	Conferences	206,032	28,522	0	56,459	29,814	320,826
222	Education and training expenses	78,315	38,240	0	32,357	2,446	151,359
2221	Education expenses	6,248	400	0	0	0	6,648
2222	Training expenses	72,067	37,840	0	32,357	2,446	144,711
223	Consulting and professional fees	6,139,335	240,402	148,918	133,242	104,280	6,766,177
2231	Consulting and professional fees	6,139,335	240,402	148,918	133,242	104,280	6,766,177
224	Administrative expenses	677,503	10,398	1,207	9,363	440	698,911
2241	Bank charges and comissions	589,230	3,925	7	0	0	593,162
2242	Advertisements and subscriptions	88,273	6,473	1,200	9,363	440	105,749
225	Materials, supplies and services	237,335	81,238	0	3,400	0	321,973
2251	Health and hygiene	77,355	25,860	0	3,400	0	106,615
2252	Agricultural supplies and inputs	9,980	55,378	0	0	0	65,358
2253	Military materials, supplies and services	120,000	0	0	0	0	120,000
2256	Special operational services	30,000	0	0	0	0	30,000

226	Other expenses	4,231,639	60,000	0	34,865	0	4,326,504
2261	Other expenses	3,937,596	0	0	0	0	3,937,596
2262	Conflict resolution expenses	294,043	60,000	0	34,865	0	388,908
229	Contingency costs	0	69	0	0	0	69
2299	Contingency fund	0	69	0	0	0	69
25	Subsidies	936,413	0	0	0	0	936,413
252	To private enterprises	936,413	0	0	0	0	936,413
2521	Private nonfinancial corporations	936,413	0	0	0	0	936,413
26	Grants	6,798,311	0	0	8,500	205,933	7,012,744
262	To international organizations	1,794,298	0	0	0	0	1,794,298
2621	Current	1,794,298	0	0	0	0	1,794,298
263	To other general government units	5,004,013	0	0	8,500	205,933	5,218,446
2631	Current	3,287,570	0	0	8,500	205,933	3,502,003
2632	Capital	1,716,443	0	0	0	0	1,716,443
27	Social benefits	26,740,000	3,600	0	0	0	26,743,600
271	Social security benefits	8,240,000	0	0	0	0	8,240,000
2711	Social security benefits in cash	8,240,000	0	0	0	0	8,240,000
272	Social assistance benefits	18,500,000	0	0	0	0	18,500,000
2722	Social assistance benefits in kind	18,500,000	0	0	0	0	18,500,000
273	Employment-related social benefits	0	3,600	0	0	0	3,600
2731	Employment-related social benefits in cash	0	3,600	0	0	0	3,600
28	Other expense	0	485,538	0	0	63,158	548,695
282	Transfers not elsewhere classified	0	485,538	0	0	63,158	548,695
2821	Expense on other transfers, current	0	485,538	0	0	63,158	548,695
3	Net worth and its changes	453,129	4,330	8,550	143,819	0	609,828
31	Nonfinancial assets	453,129	4,330	8,550	143,819	0	609,828

311	Fixed assets	453,129	4,330	8,550	143,819	0	609,828
3111	Buildings and structures	0	0	0	131,639	0	131,639
31112	Buildings other than dwellings	0	0	0	131,639	0	131,639
3112	Machinery and equipment	371,209	4,330	8,550	12,180	0	396,269
31121	Transport equipment	194,000	0	0	0	0	194,000
31122	Machinery and equipment other than transport equipment	177,209	4,330	8,550	12,180	0	202,269
311221	Information, computer, and telecommunications (ICT) equipment	53,282	0	0	10,000	0	63,282
311222	Machinery and equipment not elsewhere classified	123,927	4,330	8,550	2,180	0	138,987
3113	Other fixed assets	81,920	0	0	0	0	81,920
31132	Intellectual property products	81,920	0	0	0	0	81,920
311325	Other intellectual property products	81,920	0	0	0	0	81,920



N.B.

FGS – Federal Government of Somalia

Puntland – Puntland State of Somalia

Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia