



RE: Consolidation Report; April 2022

Date: 06/15/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	\$56,052,691	\$8,177,190	\$1,665,964	\$1,232,350	\$1,189,412	\$ 808,618	\$ 69,126,224
110000	11	Taxes	11,423,015	5,584,141	818,282	253,768	634,482	219,425	18,933,114
111000	111	Taxes on income, profits, and capital gains	1,250,769	55,181	34,616	5,358	20,303	0	1,366,226
111100	1111	Payable by individuals	1,188,195	9,395	34,616	5,358	20,303	0	1,257,866
111200	1112	Payable by corporations and other enterprises	62,574	45,786	0	0	0	0	108,360
112000	112	Taxes on payroll & workforce	0	548,660	45,189	108,263	21,489	26,767	750,368
113000	113	Taxes on property	53,573	582	0	0	0	0	54,155
113100	1131	Recurrent taxes on immovable property	53,573	0	0	0	0	0	53,573
113300	1133	Estate, inheritance, and gift taxes	0	582	0	0	0	0	582
114000	114	Taxes on goods & services	1,461,386	1,121,156	302,379	132,992	592,691	192,658	3,803,261
114100	1141	General taxes on goods & services	1,461,386	943,680	81,288	42,934	149,536	5,521	2,684,345
114110	11411	Value-added taxes	0	5,102	0	0	0	0	5,102
114120	11412	Sales taxes	1,461,386	938,578	0	0	0	0	2,399,964
114130	11413	Turnover and other general taxes on goods and services	0	0	81,288	42,934	149,536	5,521	279,279
114200	1142	Excise taxes	0	40,535	0	0	0	0	40,535

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	136,941	221,091	90,058	443,154	187,137	1,078,381
114510	11451	Motor vehicle taxes activities	0	136,941	3,840	0	0	0	140,781
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	217,251	90,058	443,154	187,137	937,600
114521	114521	Business and professional licenses	0	0	1,030	0	0	50,000	51,030
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	216,221	90,058	443,154	137,137	886,570
115000	115	Taxes on international trade and transactions	7,597,788	3,642,092	436,099	7,156	0	0	11,683,135
115100	1151	Customs and other import duties	7,597,788	2,299,237	436,099	7,156	0	0	10,340,280
115200	1152	Taxes on exports	0	405,289	0	0	0	0	405,289
115600	1156	Other taxes on international trade and transactions	0	937,566	0	0	0	0	937,566
116000	116	Other taxes	1,059,499	216,471	0	0	0	0	1,275,969
116100	1161	Payable solely by business	230,355	0	0	0	0	0	230,355
116200	1162	Payable by other than business or unidentifiable	829,144	216,471	0	0	0	0	1,045,614
120000	12	Social contributions	0	170,970	0	0	0	0	170,970
121000	121	Social security contributions revenue	0	170,970	0	0	0	0	170,970
121100	1211	Employee contributions	0	170,970	0	0	0	0	170,970
130000	13	Grants	38,906,176	915,719	513,358	973,766	533,069	394,193	42,236,282
131000	131	From foreign governments	12,500,000	0	0	0	0	0	12,500,000
131100	1311	Current	12,500,000	0	0	0	0	0	12,500,000
131200	1312	Capital	0	0	0	0	0	0	0
132000	132	From international organizations	26,406,176	0	467,196	276,108	112,935	0	27,262,415

132100	1321	Current	26,406,176	0	467,196	276,108	112,935	0	27,262,415
133000	133	From other general government units	0	915,719	46,162	697,658	420,134	394,193	2,473,867
133100	1331	Current	0	0	46,162	697,658	420,134	394,193	1,558,148
133200	1332	Capital	0	915,719	0	0	0	0	915,719
140000	14	Other revenue	5,723,500	1,506,359	334,324	4,815	21,860	195,000	7,785,858
142000	142	Sales of goods and services	5,723,500	1,265,119	328,585	4,745	21,860	195,000	7,538,809
142100	1421	Sales by market establishments	0	16,943	0	3,877	0	0	20,820
142200	1422	Administrative fees	5,723,500	1,248,176	328,585	868	21,860	195,000	7,517,989
143000	143	Fines, penalties, and forfeits	0	3,811	5,739	70	0	0	9,620
144000	144	Transfers not elsewhere classified	0	237,429	0	0	0	0	237,429
144200	1442	Capital transfers not elsewhere classified	0	237,429	0	0	0	0	237,429
	<b>2 + 3</b>	<b>Expenditure</b>	<b>\$62,846,676</b>	<b>\$9,769,455</b>	<b>\$2,216,080</b>	<b>\$1,280,721</b>	<b>\$1,678,435</b>	<b>\$699,187</b>	<b>\$78,490,554</b>
200000	<b>2</b>	<b>Expense</b>	<b>62,167,012</b>	<b>8,264,433</b>	<b>2,214,152</b>	<b>1,223,302</b>	<b>1,566,127</b>	<b>692,187</b>	<b>76,127,213</b>
210000	21	Compensation of employees	19,614,573	5,106,912	1,174,512	846,266	1,173,935	571,363	28,487,561
211000	211	Wages and salaries	19,614,573	5,106,912	1,174,512	846,266	1,173,935	571,363	28,487,561
211100	2111	Wages and salaries in cash	19,614,573	4,571,877	925,081	745,016	1,074,733	552,563	27,483,843
211200	2112	Wages and salaries in kind	0	535,035	249,431	101,250	99,202	18,800	1,003,718
220000	22	Use of goods and services	7,915,391	2,570,321	791,867	376,436	386,034	75,774	12,115,822
221000	221	General operating expenses	4,007,348	890,756	334,914	125,493	204,270	63,574	5,626,355
221100	2211	Utilities	375,858	172,785	42,034	23,509	27,356	1,628	643,170
221200	2212	Rent	126,393	75,191	28,583	29,715	15,312	0	275,194
221300	2213	Fuel, oil and lubricants	683,226	151,868	45,096	41,646	22,635	20,000	964,471
221400	2214	Office materials and supplies	389,023	59,477	54,792	21,603	24,434	1,800	551,129
221500	2215	Repairs and maintenance	202,082	75,791	94,514	1,500	18,181	0	392,068
221600	2216	Travel	408,942	166,595	12,240	4,770	21,710	32,320	646,577
221700	2217	Conferences	1,821,823	189,049	57,656	2,750	74,642	7,826	2,153,746

222000	222	Education and training expenses	258,963	35,230	107,310	120,594	12,235	0	534,331
222100	2221	Education expenses	0	35,110	0	0	0	0	35,110
222200	2222	Training expenses	0	120	107,310	120,594	12,235	0	240,258
223000	223	Consulting and professional fees	1,614,998	246,239	55,215	121,195	114,562	9,200	2,161,409
223100	2231	Consulting and professional fees	1,614,998	246,239	55,215	121,195	114,562	9,200	2,161,409
224000	224	Administrative expenses	434,054	772,083	2,591	2,605	15,000	3,000	1,229,333
224100	2241	Bank charges and comissions	434,054	697,891	91	1,690	0	0	1,133,726
224200	2242	Advertisements and subscriptions	0	74,192	2,500	915	15,000	3,000	95,607
224300	2243	Insurance	0	0	0	0	0	0	0
225000	225	Materials, supplies and services	124,250	134,593	249,142	6,550	32,266	0	546,801
225100	2251	Health and hygiene	54,250	31,696	4,042	550	286	0	90,824
225300	2253	Military materials, supplies and services	45,000	0	0	0	0	0	45,000
225500	2255	Other specialized materials and services	0	0	245,100	6,000	31,980	0	283,080
225600	2256	Special operational services	25,000	102,897	0	0	0	0	127,897
226000	226	Other expenses	1,475,778	431,527	42,695	0	7,700	0	1,957,700
226100	2261	Other expenses	1,475,778	431,527	0	0	0	0	1,907,305
226200	2262	Conflict resolution expenses	0	0	42,695	0	7,700	0	50,395
229000	229	Contingency costs	0	59,893	0	0	0	0	59,893
229900	2299	Contingency fund	0	59,893	0	0	0	0	59,893
240000	24	Interest	2,426,517	0	0	0	0	0	2,426,517
241000	241	To nonresidents	2,426,517	0	0	0	0	0	2,426,517
250000	25	Subsidies	402,778	0	0	0	0	0	402,778
252000	252	To private enterprises	402,778	0	0	0	0	0	402,778
252100	2521	Private nonfinancial corporations	402,778	0	0	0	0	0	402,778
260000	26	Grants	16,936,701	174,078	15,474	0	0	45,050	17,171,303
262000	262	To international organizations	83,000	0	0	0	0	0	83,000

262100	2621	Current	83,000	0	0	0	0	0	83,000
263000	263	To other general government units	16,853,701	174,078	15,474	0	0	45,050	17,088,303
263100	2631	Current	16,853,701	174,078	15,474	0	0	45,050	17,088,303
270000	27	Social benefits	14,871,053	141,555	1,685	600	3,400	0	15,018,293
271000	271	Social security benefits	0	141,555	0	0	0	0	141,555
271100	2711	Social security benefits in cash	0	141,555	0	0	0	0	141,555
272000	272	Social assistance benefits	14,871,053	0	0	0	0	0	14,871,053
272100	2721	Social assistance benefits in cash	14,871,053	0	0	0	0	0	14,871,053
273000	273	Employment-related social benefits	0	0	1,685	600	3,400	0	5,685
273200	2732	Employment-related social benefits in kind	0	0	1,685	600	3,400	0	5,685
280000	28	Other expense	0	271,567	230,615	0	2,759	0	504,940
282000	282	Transfers not elsewhere classified	0	271,567	230,615	0	2,759	0	504,940
282100	2821	Expense on other transfers, current	0	271,567	230,615	0	2,759	0	504,940
300000	<b>3</b>	<b>Net worth and its changes</b>	<b>679,663</b>	<b>1,505,023</b>	<b>1,928</b>	<b>57,419</b>	<b>112,308</b>	<b>7,000</b>	<b>2,363,341</b>
310000	31	Nonfinancial assets	679,663	1,505,023	1,928	57,419	112,308	7,000	2,363,341
311000	311	Fixed assets	679,663	1,505,023	1,928	57,419	112,308	7,000	2,363,341
311100	3111	Buildings and structures	0	1,475,382	0	49,227	19,318	0	1,543,926
311110	31111	Dwellings	0	267,953	0	0	0	0	267,953
311120	31112	Buildings other than dwellings	0	6,839	0	0	19,318	0	26,157
311130	31113	Other structures	0	1,200,590	0	49,227	0	0	1,249,817
311200	3112	Machinery and equipment	643,013	29,641	1,928	8,192	92,990	7,000	782,764
311210	31121	Transport equipment	0	29,641	0	0	0	0	29,641
311220	31122	Machinery and equipment other than transport equipment	643,013	0	1,928	8,192	92,990	7,000	753,123
311221	311221	Information, computer, and telecommunications (ICT) equipment	58,945	0	0	0	0	7,000	65,945

311222	311222	Machinery and equipment not elsewhere classified	584,068	0	1,928	8,192	92,990	0	687,178
311300	3113	Other fixed assets	36,650	0	0	0	0	0	36,650
311320	31132	Intellectual property products	36,650	0	0	0	0	0	36,650
311323	311323	Computer software and databases	36,650	0	0	0	0	0	36,650
3E+06	3113232	Databases	36,650	0	0	0	0	0	36,650

**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

