



RE: Consolidation Report; Aug 2024

Date: 13/10/2024

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	151,999,961.49	7,862,430.32	4,564,926.79	1,404,631.14	1,900,825.62	1,318,882.04	169,051,657.40
110000	11	Taxes	22,472,054.17	6,097,867.80	2,626,273.63	300,258.35	727,924.38	669,373.12	32,893,751.45
111000	111	Taxes on income, profits, and capital gains	3,352,105.28	87,172.50	195,095.69	5,950.10	46,076.34	-	3,686,399.91
111100	1111	Payable by individuals	3,118,684.00	36,085.50	195,095.69	5,950.10	46,076.34	-	3,401,891.63
111200	1112	Payable by corporations and other enterprises	233,421.28	51,087.00	-	-	-	-	284,508.28
112000	112	Taxes on payroll & workforce	-	580,626.27	113,476.41	196,875.35	73,763.95	70,866.26	1,035,608.24
113000	113	Taxes on property	-	1,224.98	-	-	-	-	1,224.98
113300	1133	Estate, inheritance, and gift taxes	-	1,224.98	-	-	-	-	1,224.98
114000	114	Taxes on goods & services	4,137,652.18	1,502,004.98	462,364.47	59,025.00	608,084.09	518,402.26	7,287,532.98

114100	1141	General taxes on goods & services	3,792,583.81	1,385,435.07	128,156.97	35,000.00	23,690.19	239,438.26	5,604,304.30
114110	11411	Value-added taxes	-	1,719.00	-	-	-	-	1,719.00
114120	11412	Sales taxes	3,792,583.81	1,383,716.07	-	-	-	-	5,176,299.88
114130	11413	Turnover and other general taxes on goods and services	-	-	128,156.97	35,000.00	23,690.19	239,438.26	426,285.42
114200	1142	Excise taxes	-	75,275.91	-	450.00	-	-	75,725.91
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	345,068.37	41,294.00	334,207.50	23,575.00	584,393.90	278,964.00	1,607,502.77
114510	11451	Motor vehicle taxes activities	106,886.75	41,294.00	324,117.50	18,375.00	583,193.90	278,964.00	1,352,831.15
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	238,181.62	-	10,090.00	5,200.00	1,200.00	-	254,671.62
114521	114521	Business and professional licenses	79,230.00	-	10,090.00	5,200.00	1,200.00	-	95,720.00
114523	114523	Radio and television licenses	900.00	-	-	-	-	-	900.00
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	158,051.62	-	-	-	-	-	158,051.62
115000	115	Taxes on international trade and transactions	14,186,671.00	3,738,365.97	1,848,245.06	38,116.90	-	48,000.00	19,859,398.93
115100	1151	Customs and other import duties	14,098,308.00	3,061,978.14	1,848,245.06	38,116.90	-	48,000.00	19,094,648.10

115200	1152	Taxes on exports	88,363.00	674,757.62	-	-	-	-	763,120.62
115600	1156	Other taxes on international trade and transactions	-	1,630.21	-	-	-	-	1,630.21
116000	116	Other taxes	795,625.71	188,473.10	7,092.00	291.00	-	32,104.60	1,023,586.41
116100	1161	Payable solely by business	795,625.71	-	-	291.00	-	-	795,916.71
116200	1162	Payable by other than business or unidentifiable	-	188,473.10	7,092.00	-	-	32,104.60	227,669.70
120000	12	Social contributions	-	26,723.70	-	-	-	-	26,723.70
121000	121	Social security contributions revenue	-	26,723.70	-	-	-	-	26,723.70
121100	1211	Employee contributions	-	26,723.70	-	-	-	-	26,723.70
130000	13	Grants	121,637,512.60	737,599.28	898,842.20	1,075,494.34	1,108,151.24	635,537.92	126,093,137.58
131000	131	From foreign governments	8,435,564.00	-	-	-	-	-	8,435,564.00
131100	1311	Current	8,435,564.00	-	-	-	-	-	8,435,564.00
132000	132	From international organizations	113,201,948.60	-	639,534.80	147,254.70	91,954.00	164,089.80	114,244,781.90
132100	1321	Current	113,201,948.60	-	639,534.80	147,254.70	91,954.00	164,089.80	114,244,781.90
133000	133	From other general government units	-	737,599.28	259,307.40	928,239.64	1,016,197.24	471,448.12	3,412,791.68
133100	1331	Current	-	81,559.00	259,307.40	928,239.64	1,016,197.24	471,448.12	2,756,751.40

133200	1332	Capital	-	656,040.28	-	-	-	-	656,040.28
140000	14	Other revenue	7,890,394.72	1,000,239.54	1,039,810.96	28,878.45	64,750.00	13,971.00	10,038,044.67
141000	141	Property income	62,760.00	-	-	-	-	-	62,760.00
141500	1415	Rent	62,760.00	-	-	-	-	-	62,760.00
142000	142	Sales of goods and services	7,776,174.33	943,944.19	1,039,810.96	28,878.45	26,900.00	13,971.00	9,829,678.93
142100	1421	Sales by market establishments	-	25,533.86	294.46	3,729.45	-	-	29,557.77
142200	1422	Administrative fees	7,776,174.33	918,410.33	1,039,516.50	25,149.00	26,900.00	13,971.00	9,800,121.16
143000	143	Fines, penalties, and forfeits	51,460.39	9,696.55	-	-	-	-	61,156.94
144000	144	Transfers not elsewhere classified	-	46,598.80	-	-	37,850.00	-	84,448.80
144100	1441	Current transfers not elsewhere classified	-	-	-	-	37,850.00	-	37,850.00
144120	14412	Other current transfers not elsewhere classified	-	-	-	-	37,850.00	-	37,850.00
144200	1442	Capital transfers not elsewhere classified	-	46,598.80	-	-	-	-	46,598.80
	2 + 3	Expenditure	67,570,576.55	5,866,663.76	4,871,551.08	1,174,738.50	1,711,336.68	883,033.00	82,077,899.57
200000	2	Expense	61,215,174.55	5,272,536.76	4,849,757.11	1,164,728.50	1,682,995.68	871,083.00	75,056,275.60
210000	21	Compensation of employees	32,762,948.34	3,457,711.55	3,169,057.69	710,580.00	912,146.78	320,592.00	41,333,036.36

211000	211	Wages and salaries	32,762,948.34	3,457,711.55	3,106,689.69	710,580.00	912,146.78	320,592.00	41,270,668.36
211100	2111	Wages and salaries in cash	32,762,948.34	2,894,796.55	2,479,600.25	627,430.00	872,251.28	320,592.00	39,957,618.42
211200	2112	Wages and salaries in kind	-	562,915.00	627,089.44	83,150.00	39,895.50	-	1,313,049.94
212000	212	Employers' social contributions	-	-	62,368.00	-	-	-	62,368.00
212200	2122	Imputed employers' social contributions	-	-	62,368.00	-	-	-	62,368.00
220000	22	Use of goods and services	19,656,941.72	1,563,134.21	1,289,966.42	454,148.50	751,098.90	393,070.00	24,108,359.75
221000	221	General operating expenses	4,983,596.48	669,952.00	576,406.23	269,429.50	543,742.90	314,487.00	7,357,614.11
221100	2211	Utilities	646,254.62	123,575.00	25,376.00	23,687.50	59,003.20	20,400.00	898,296.32
221200	2212	Rent	945,139.00	39,034.00	13,550.00	41,093.00	84,219.00	78,083.00	1,201,118.00
221300	2213	Fuel, oil and lubricants	672,685.19	196,396.00	154,157.50	38,806.00	55,931.10	-	1,117,975.79
221400	2214	Office materials and supplies	360,219.13	22,750.00	123,630.50	34,019.60	23,461.20	33,537.00	597,617.43
221500	2215	Repairs and maintenance	442,699.00	69,463.00	8,740.00	1,900.00	156,237.00	140,085.00	819,124.00
221600	2216	Travel	908,040.47	131,120.00	207,204.60	92,133.40	85,706.00	37,986.00	1,462,190.47
221700	2217	Conferences	1,008,559.07	87,614.00	43,747.63	37,790.00	79,185.40	4,396.00	1,261,292.10
222000	222	Education and training expenses	294,637.74	-	146,602.22	-	54,680.00	9,908.00	505,827.96

222100	2221	Education expenses	238,620.34	-	1,580.00	-	-	-	240,200.34
222200	2222	Training expenses	56,017.40	-	145,022.22	-	54,680.00	9,908.00	265,627.62
223000	223	Consulting and professional fees	7,394,600.44	32,000.00	195,893.97	183,475.00	131,725.00	68,675.00	8,006,369.41
223100	2231	Consulting and professional fees	7,394,600.44	32,000.00	195,893.97	183,475.00	131,725.00	68,675.00	8,006,369.41
224000	224	Administrative expenses	3,045,486.76	592,266.30	5,905.00	1,244.00	3,651.00	-	3,648,553.06
224100	2241	Bank charges and comissions	2,943,296.76	531,381.30	5,005.00	84.00	10.00	-	3,479,777.06
224200	2242	Advertisements and subscriptions	91,190.00	60,885.00	900.00	1,160.00	3,641.00	-	157,776.00
224300	2243	Insurance	11,000.00	-	-	-	-	-	11,000.00
225000	225	Materials, supplies and services	226,368.00	109,921.60	195,159.00	-	-	-	531,448.60
225100	2251	Health and hygiene	95,188.00	5,851.60	85,014.50	-	-	-	186,054.10
225200	2252	Agricultural supplies and inputs	11,180.00	-	110,144.50	-	-	-	121,324.50
225300	2253	Military materials, supplies and services	120,000.00	-	-	-	-	-	120,000.00
225600	2256	Special operational services	-	104,070.00	-	-	-	-	104,070.00
226000	226	Other expenses	3,712,252.30	158,994.31	170,000.00	-	17,300.00	-	4,058,546.61
226100	2261	Other expenses	3,418,209.30	158,994.31	-	-	-	-	3,577,203.61

226200	2262	Conflict resolution expenses	294,043.00	-	170,000.00	-	17,300.00	-	481,343.00
240000	24	Interest	761,726.62	-	-	-	-	-	761,726.62
241000	241	To nonresidents	761,726.62	-	-	-	-	-	761,726.62
250000	25	Subsidies	407,458.49	-	-	-	-	-	407,458.49
252000	252	To private enterprises	407,458.49	-	-	-	-	-	407,458.49
252100	2521	Private nonfinancial corporations	407,458.49	-	-	-	-	-	407,458.49
260000	26	Grants	7,471,601.13	-	-	-	19,750.00	157,421.00	7,648,772.13
263000	263	To other general government units	7,471,601.13	-	-	-	19,750.00	157,421.00	7,648,772.13
263100	2631	Current	5,552,015.18	-	-	-	19,750.00	157,421.00	5,729,186.18
263200	2632	Capital	1,919,585.95	-	-	-	-	-	1,919,585.95
270000	27	Social benefits	154,498.25	186,948.00	11,300.00	-	-	-	352,746.25
271000	271	Social security benefits	-	186,948.00	-	-	-	-	186,948.00
271100	2711	Social security benefits in cash	-	186,948.00	-	-	-	-	186,948.00
272000	272	Social assistance benefits	154,498.25	-	-	-	-	-	154,498.25
272200	2722	Social assistance benefits in kind	154,498.25	-	-	-	-	-	154,498.25

273000	273	Employment-related social benefits	-	-	11,300.00	-	-	-	11,300.00
273100	2731	Employment-related social benefits in cash	-	-	11,300.00	-	-	-	11,300.00
280000	28	Other expense	-	64,743.00	379,433.00	-	-	-	444,176.00
282000	282	Transfers not elsewhere classified	-	64,743.00	379,433.00	-	-	-	444,176.00
282100	2821	Expense on other transfers, current	-	64,743.00	379,433.00	-	-	-	444,176.00
300000	3	Net worth and its changes	6,355,402.00	594,127.00	21,793.97	10,010.00	28,341.00	11,950.00	7,021,623.97
310000	31	Nonfinancial assets	6,355,402.00	594,127.00	21,793.97	10,010.00	28,341.00	11,950.00	7,021,623.97
311000	311	Fixed assets	6,355,402.00	594,127.00	21,793.97	10,010.00	28,341.00	11,950.00	7,021,623.97
311100	3111	Buildings and structures	64,490.00	594,127.00	9,600.00	-	7,000.00	-	675,217.00
311110	31111	Dwellings	-	53,867.00	-	-	-	-	53,867.00
311120	31112	Buildings other than dwellings	-	-	-	-	7,000.00	-	7,000.00
311130	31113	Other structures	64,490.00	540,260.00	-	-	-	-	604,750.00
311140	31114	Land improvements	-	-	9,600.00	-	-	-	9,600.00
311200	3112	Machinery and equipment	383,862.00	-	6,203.97	10,010.00	21,341.00	11,950.00	433,366.97
311220	31122	Machinery and equipment other than transport equipment	383,862.00	-	6,203.97	10,010.00	21,341.00	11,950.00	433,366.97

311221	311221	Information, computer, and telecommunications (ICT) equipment	12,090.00	-	-	-	-	6,000.00	18,090.00
311222	311222	Machinery and equipment not elsewhere classified	371,772.00	-	6,203.97	10,010.00	21,341.00	5,950.00	415,276.97
311300	3113	Other fixed assets	5,907,050.00	-	5,990.00	-	-	-	5,913,040.00
311310	31131	Cultivated biological resources	5,892,570.00	-	5,990.00	-	-	-	5,898,560.00
311312	311312	Tree, crop, and plant resources yielding repeat products	5,892,570.00	-	5,990.00	-	-	-	5,898,560.00
311320	31132	Intellectual property products	14,480.00	-	-	-	-	-	14,480.00
311323	311323	Computer software and databases	14,480.00	-	-	-	-	-	14,480.00

N.B.

FGS – Federal Government of Somalia

Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia

Puntland – Puntland State of Somalia

