



RE: Consolidation Report; Dec 2022

Date: 19/02/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	188,132,715	9,393,090	2,876,027	1,950,686	1,779,938	628,828	204,761,284
110000	11	Taxes	18,083,553	5,536,839	1,439,085	307,709	596,526	255,537	26,219,249
111000	111	Taxes on income, profits, and capital gains	3,106,345	71,273	26,178	7,435	30,156	0	3,241,386
111100	1111	Payable by individuals	2,320,121	21,803	26,178	7,435	30,156	0	2,405,692
111200	1112	Payable by corporations and other enterprises	786,223	49,471	0	0	0	0	835,694
112000	112	Taxes on payroll & workforce	0	769,502	72,614	191,752	52,896	28,159	1,114,923
113000	113	Taxes on property	56,769	612	0	0	0	24,364	81,745
113100	1131	Recurrent taxes on immovable property	56,769	0	0	0	0	24,364	81,133
113300	1133	Estate, inheritance, and gift taxes	0	612	0	0	0	0	612
114000	114	Taxes on goods & services	2,479,603	1,087,569	271,637	64,123	478,474	79,074	4,460,480
114100	1141	General taxes on goods & services	2,479,603	981,070	37,429	9,890	17,233	0	3,525,225
114110	11411	Value-added taxes	0	3,312	0	0	0	0	3,312
114120	11412	Sales taxes	2,479,603	977,758	0	0	0	0	3,457,361
114130	11413	Turnover and other general taxes on goods and services	0	0	37,429	9,890	17,233	0	64,552

114200	1142	Excise taxes	0	75,684	0	0	0	0	75,684
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	30,815	234,208	54,233	461,241	79,074	859,571
114510	11451	Motor vehicle taxes activities	0	30,815	1,560	0	0	0	32,375
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	232,648	54,233	461,241	79,074	827,196
114521	114521	Business and professional licenses	0	0	5,650	200	6,690	0	12,540
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	226,998	54,033	454,551	79,074	814,656
115000	115	Taxes on international trade and transactions	10,730,050	3,415,107	1,068,655	44,400	35,000	107,000	15,400,212
115100	1151	Customs and other import duties	10,730,050	2,223,809	1,057,645	44,400	35,000	107,000	14,197,905
115200	1152	Taxes on exports	0	301,360	11,010	0	0	0	312,370
115600	1156	Other taxes on international trade and transactions	0	889,938	0	0	0	0	889,938
116000	116	Other taxes	1,710,786	192,776	0	0	0	16,940	1,920,502
116100	1161	Payable solely by business	168,950	0	0	0	0	0	168,950
116200	1162	Payable by other than business or unidentifiable	1,541,836	192,776	0	0	0	16,940	1,751,552
120000	12	Social contributions	0	166,757	0	0	0	0	166,757
121000	121	Social security contributions revenue	0	166,757	0	0	0	0	166,757
121100	1211	Employee contributions	0	166,757	0	0	0	0	166,757
130000	13	Grants	156,492,754	2,302,090	1,257,105	1,638,856	1,158,377	373,291	163,222,473
131000	131	From foreign governments	0	0	0	328,664	0	0	328,664
131100	1311	Current	0	0	0	328,664	0	0	328,664

132000	132	From international organizations	156,492,754	0	496,637	177,093	144,928	0	157,311,412
132100	1321	Current	156,492,754	0	496,637	177,093	144,928	0	157,311,412
133000	133	From other general government units	0	2,302,090	760,468	1,133,099	1,013,449	373,291	5,582,397
133100	1331	Current	0	0	760,468	1,133,099	1,013,449	373,291	3,280,307
133200	1332	Capital	0	2,302,090	0	0	0	0	2,302,090
140000	14	Other revenue	13,556,408	1,387,404	179,837	4,121	25,035	0	15,152,805
141000	141	Property income	9,600	0	0	0	0	0	9,600
141500	1415	Rent	9,600	0	0	0	0	0	9,600
142000	142	Sales of goods and services	13,546,808	1,257,759	179,087	3,836	19,590	0	15,007,080
142100	1421	Sales by market establishments	0	51,233	0	2,758	0	0	53,991
142200	1422	Administrative fees	13,546,808	1,206,525	179,087	1,078	19,590	0	14,953,088
143000	143	Fines, penalties, and forfeits	0	21,795	750	285	5,445	0	28,275
144000	144	Transfers not elsewhere classified	0	107,850	0	0	0	0	107,850
144200	1442	Capital transfers not elsewhere classified	0	107,850	0	0	0	0	107,850
	2 + 3	Expenditure	211,057,363	11,027,709	3,213,250	2,872,172	2,933,706	747,040	231,851,240
200000	2	Expense	207,198,678	9,511,326	3,013,811	1,976,866	2,551,319	743,950	224,995,950
210000	21	Compensation of employees	27,465,414	6,110,557	1,706,952	1,050,421	1,255,713	528,482	38,117,539
211000	211	Wages and salaries	27,465,414	6,110,557	1,706,952	1,050,421	1,255,713	528,482	38,117,539
211100	2111	Wages and salaries in cash	27,465,414	5,624,312	1,317,217	950,638	1,180,124	316,848	36,854,553
211200	2112	Wages and salaries in kind	0	486,245	389,735	99,783	75,590	211,634	1,262,986
220000	22	Use of goods and services	33,311,040	2,682,614	1,111,306	846,065	1,295,433	147,037	39,393,495
221000	221	General operating expenses	14,904,893	835,235	939,240	501,314	920,076	47,079	18,147,837
221100	2211	Utilities	1,475,572	101,674	466,755	104,189	38,704	6,990	2,193,884

221200	2212	Rent	680,196	117,156	61,434	84,510	104,333	1,800	1,049,429
221300	2213	Fuel, oil and lubricants	1,522,620	148,976	26,867	6,350	66,800	200	1,771,813
221400	2214	Office materials and supplies	1,298,146	57,386	113,194	81,321	142,264	11,100	1,703,411
221500	2215	Repairs and maintenance	1,970,301	56,923	149,547	3,200	229,096	951	2,410,018
221600	2216	Travel	3,776,614	200,414	25,966	171,886	136,600	4,574	4,316,054
221700	2217	Conferences	4,181,443	152,706	95,478	49,858	202,279	21,464	4,703,228
222000	222	Education and training expenses	1,608,912	77,400	30,067	115,699	124,201	12,444	1,968,723
222100	2221	Education expenses	0	77,397	0	0	0	0	77,397
222200	2222	Training expenses	0	3	30,067	115,699	124,201	12,444	282,414
223000	223	Consulting and professional fees	12,060,178	216,914	73,078	107,001	125,155	35,753	12,618,078
223100	2231	Consulting and professional fees	12,060,178	216,914	73,078	107,001	125,155	35,753	12,618,078
224000	224	Administrative expenses	861,532	851,278	4,386	3,730	0	28	1,720,954
224100	2241	Bank charges and comissions	804,558	788,861	90	30	0	28	1,593,566
224200	2242	Advertisements and subscriptions	43,873	62,417	4,296	3,700	0	0	114,286
224300	2243	Insurance	13,101	0	0	0	0	0	13,101
225000	225	Materials, supplies and services	1,440,034	153,050	9,690	117,821	108,924	51,733	1,881,252
225100	2251	Health and hygiene	275,050	48,029	3,160	2,240	16,945	0	345,424
225300	2253	Military materials, supplies and services	90,000	0	0	0	0	0	90,000
225400	2254	Police materials, supplies and services	40,000	0	0	0	0	0	40,000
225500	2255	Other specialized materials and services	0	0	6,530	115,581	91,979	51,733	265,823
225600	2256	Special operational services	1,034,984	105,021	0	0	0	0	1,140,005
226000	226	Other expenses	2,435,491	407,614	54,844	0	16,765	0	2,914,714
226100	2261	Other expenses	2,435,491	407,614	0	0	0	0	2,843,105
226200	2262	Conflict resolution expenses	0	0	54,844	0	16,765	0	71,609
229000	229	Contingency costs	0	141,124	0	500	312	0	141,936
229900	2299	Contingency fund	0	141,124	0	500	312	0	141,936

240000	24	Interest	975,606	0	0	0	0	0	975,606
241000	241	To nonresidents	975,606	0	0	0	0	0	975,606
250000	25	Subsidies	2,235,637	0	0	0	0	0	2,235,637
252000	252	To private enterprises	2,235,637	0	0	0	0	0	2,235,637
252100	2521	Private nonfinancial corporations	2,235,637	0	0	0	0	0	2,235,637
260000	26	Grants	10,212,318	331,000	148,382	0	0	68,432	10,760,132
262000	262	To international organizations	639,346	0	0	0	0	0	639,346
262100	2621	Current	639,346	0	0	0	0	0	639,346
263000	263	To other general government units	9,572,972	331,000	148,382	0	0	68,432	10,120,786
263100	2631	Current	6,965,722	331,000	148,382	0	0	68,432	7,513,535
263200	2632	Capital	2,607,251	0	0	0	0	0	2,607,251
270000	27	Social benefits	132,998,662	200,010	47,171	78,900	0	0	133,324,743
271000	271	Social security benefits	80,116,224	200,010	0	0	0	0	80,316,234
271100	2711	Social security benefits in cash	67,068,725	200,010	0	0	0	0	67,268,735
271200	2712	Social security benefits in kind	13,047,499	0	0	0	0	0	13,047,499
272000	272	Social assistance benefits	52,882,438	0	0	0	0	0	52,882,438
272100	2721	Social assistance benefits in cash	46,882,438	0	0	0	0	0	46,882,438
272200	2722	Social assistance benefits in kind	6,000,000	0	0	0	0	0	6,000,000
273000	273	Employment-related social benefits	0	0	47,171	78,900	0	0	126,071
273200	2732	Employment-related social benefits in kind	0	0	47,171	78,900	0	0	126,071
280000	28	Other expense	0	187,145	0	1,480	173	0	188,798
282000	282	Transfers not elsewhere classified	0	187,145	0	1,480	173	0	188,798
282100	2821	Expense on other transfers, current	0	187,145	0	1,480	173	0	188,798
300000	3	Net worth and its changes	3,858,685	1,516,383	199,439	895,306	382,387	3,090	6,855,289
310000	31	Nonfinancial assets	3,858,685	1,516,383	199,439	895,306	382,387	3,090	6,855,289

311000	311	Fixed assets	3,858,685	1,516,383	199,439	695,306	382,387	3,090	6,655,289
311100	3111	Buildings and structures	626,030	1,425,512	175,789	622,571	189,877	0	3,039,778
311110	31111	Dwellings	0	20,000	0	0	0	0	20,000
311120	31112	Buildings other than dwellings	576,950	14,500	175,789	0	139,460	0	906,698
311130	31113	Other structures	49,080	1,391,012	0	622,571	50,417	0	2,113,080
311200	3112	Machinery and equipment	1,334,253	90,871	23,650	72,735	192,510	3,090	1,717,109
311210	31121	Transport equipment	0	30,000	0	0	0	0	30,000
311220	31122	Machinery and equipment other than transport equipment	1,334,253	60,871	23,650	72,735	192,510	3,090	1,687,109
311221	311221	Information, computer, and telecommunications (ICT) equipment	231,473	4,263	0	1,500	0	3,090	240,326
311222	311222	Machinery and equipment not elsewhere classified	1,102,780	56,608	23,650	71,235	192,510	0	1,446,783
311300	3113	Other fixed assets	1,898,402	0	0	0	0	0	1,898,402
311320	31132	Intellectual property products	1,898,402	0	0	0	0	0	1,898,402
311323	311323	Computer software and databases	1,898,402	0	0	0	0	0	1,898,402
3E+06	3113231	Computer software	109,978	0	0	0	0	0	109,978
3E+06	3113232	Databases	1,788,424	0	0	0	0	0	1,788,424
312000	312	Inventories	0	0	0	200,000	0	0	200,000
312230	31223	Finished goods	0	0	0	200,000	0	0	200,000

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

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