



The Federal Republic of Somalia  
Office of the Accountant General

RE: Consolidation Report; dec 2023

Date: 12/3/2024

Code	GFSM 2014 Economic Classification	FGS	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	92,892,841	5,927,613	2,590,627	3,187,369	2,047,278	106,645,726
11	Taxes	19,374,557	1,702,688	455,372	704,198	386,692	22,623,508
111101	Personal income Tax on Public Employee	1,218,146	55,158	11,862	46,054	-	1,331,220
111102	Personal income Tax on on Private Employee	1,188,052	-	-	-	-	1,188,052
111103	Personal Income Tax on Property income	50,608	-	-	-	-	50,608
111201	Payable By Corporations	57,714	-	-	-	-	57,714
112101	Public Taxes on Payroll and Workforces	-	-	-	-	24,816	24,816
112102	Private Payroll Taxes on Non-Civil Servants	-	157,613	355,793	55,760	59,616	628,782
114121	Sales Taxes - Hotels	146,594	-	-	-	-	146,594

114123	Sales Taxes - Electricity and Electric Equipment Companies	15,000	-	-	-	-	15,000
114124	Sales Taxes - Airline Tickets	497,163	-	-	-	-	497,163
114125	Sales Taxes - Tv Cable Providers	1,614	-	-	-	-	1,614
114127	Sales Taxes - Pharmacy	1,390	-	-	-	-	1,390
114128	Sales Taxes - Other Taxes on Sales	29,896	-	-	-	-	29,896
114129	Sales Taxes - on Other Imported Goods	2,038,373	-	-	-	-	2,038,373
114131	Turnover Tax	-	143,665	23,472	139,746	29,644	336,527
114201	Soft Drinks	3,466	-	-	-	-	3,466
114209	Fuel	-	-	1,400	-	-	1,400
114525	Local Passenger Charge	-	36,221	8,250	23,311	-	67,782
114526	Urban Road Users Taxes (Tremistrare)	4,347	14,600	-	-	-	18,947
114527	Road User Taxes	-	78,387	8,563	439,327	158,312	684,589
114528	International Departure Charge	-	8,975	-	-	-	8,975

114529	Notary Collection Taxes.	297,384	-	-	-	-	297,384
115101	Consumption Goods	4,668,838	727,351	-	-	-	5,396,189
115102	Building Materials	1,617,151	-	-	-	-	1,617,151
115103	Electric and Electronics	822,443	-	-	-	-	822,443
115104	Vehicle and Spare Parts	628,877	-	-	-	-	628,877
115105	Cosmetics and Perfumes	96,160	-	-	-	-	96,160
115106	Khat	1,472,562	471,580	38,040	-	71,600	2,053,782
115107	Cigarate and tobacco Product	278,463	-	-	-	-	278,463
115108	Fuel and Lubricants	842,587	-	-	-	-	842,587
115109	Clothes and Shoes	972,116	-	-	-	-	972,116
115111	Detergents	229,703	-	-	-	-	229,703
115112	Plastic and Plastic Products	85,490	-	-	-	-	85,490
115113	Other Import Duty	14,753	-	-	-	-	14,753

115114	Gold	740	-	-	-	-	740
115115	Household Materials	1,004,769	-	-	-	-	1,004,769
115116	Medicine & Health Equipment	153,397	-	-	-	-	153,397
115117	Office Supplies	45,262	-	-	-	-	45,262
115201	Livestock Products	9,220	-	-	-	-	9,220
115202	Agriculture Products	27,538	-	-	-	-	27,538
115203	Seafood Products	6,906	-	-	-	-	6,906
115204	Frankincense and Gums	1,512	-	-	-	-	1,512
115205	Other Export Duty	35,621	-	-	-	-	35,621
116101	Stamp Duty on Customs	277,698	-	-	-	-	277,698
116102	Road Worthiness (Galawito)	35,217	-	-	-	-	35,217
116103	Stamp Duties on invoices and Contracts	469,579	-	7,993	-	-	477,572
116104	Stamp Duties on Food Items	28,209	-	-	-	-	28,209

116211	Other Tax Collections from Local Government	-	9,138	-	-	42,705	51,843
13	Grants	54,932,307	3,946,728	2,114,414	2,444,753	1,654,985	65,093,187
131101	Current Grants in Cash	-	-	-	-	111,540	111,540
132101	Current Grants in Cash	54,932,307	1,375,128	475,259	107,919	33,175	56,923,788
133101	Current Grants in Cash - from FGS	-	2,494,233	1,639,155	2,336,834	1,510,269	7,980,491
133102	Current Grants in Cash - from Other	-	77,368	-	-	-	77,368
14	Other Revenue	18,585,977	278,197	20,840	38,418	5,601	18,929,032
141501	Resources Lease on Land	2,674,732	-	-	-	-	2,674,732
141504	Rent of Land and Buildings	102,309	-	-	-	-	102,309
142101	Building Rental income	-	297	75	-	-	372
142102	Vehicle Rental income	-	769	2,654	-	-	3,423
142201	Visa Fees	961,609	21,636	-	-	-	983,245
142202	Passport Fees	800,957	6,010	2,550	-	-	809,517

142203	Work Permit Taxes	217,070	-	948	5,200	-	223,218
142204	Airport Fees	324,175	-	-	-	-	324,175
142205	Overflight Fees (Iata)	2,155,652	-	-	-	-	2,155,652
142207	Business and Profession Licenses	67,705	3,764	600	1,030	-	73,099
142208	Radio and Tv Licenses	900	-	-	-	-	900
142210	Landing Fees	-	38,825	8,550	8,000	-	55,375
142211	International NGO'S Registrations	-	1,000	3,000	2,000	-	6,000
142212	Local NGO'S Registrations.	35,500	-	500	1,000	1,200	38,200
142214	Local Company Registrations	19,000	-	-	-	-	19,000
142217	Agriculture Fees.	2,550	250	-	-	-	2,800
142219	Navigation Fees	-	9,248	-	-	-	9,248
142220	Handling Fees.	-	28,011	-	-	-	28,011
142221	Service Charges Fees	76,305	-	-	34	-	76,339

142227	Fishing Licenses Fees	-	-	-	4,500	-	4,500
142228	Boats Registration Fees	-	-	390	-	-	390
142229	Driving Licenses Fee	34,629	4,200	-	-	-	38,829
142230	Logbook Fees	-	8,880	-	-	-	8,880
142231	Number Plate Registration Fees	127,425	26,360	-	16,654	-	170,439
142233	Individual Id Fees	45,790	4,025	-	-	-	49,815
142234	Birth Certificate Fees	-	6,890	-	-	-	6,890
142238	Land Certificate Fees	-	31,300	-	-	-	31,300
142239	Land Modification Fees	-	86,632	-	-	-	86,632
142240	Education Services Fees	12,810	-	-	-	-	12,810
142243	Security Company Fees	14,920	-	-	-	-	14,920
142245	Telecommunication Spectrum Fees	5,076,450	-	-	-	-	5,076,450
142247	Other License Fees	10,460	-	-	-	-	10,460

142249	Contract Registration Fees	-	100	-	-	-	100
142256	Clearances Letter Fees	76,110	-	1,573	-	-	77,683
142257	Court Filing Fees	49,362	-	-	-	4,401	53,763
142259	Harbour Fees - Albayrak	4,838,693	-	-	-	-	4,838,693
142260	Customs Harbour Fees	561,253	-	-	-	-	561,253
142262	Passenger Fee	159,086	-	-	-	-	159,086
142263	Air Waybill Fee	3,144	-	-	-	-	3,144
142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	100,700	-	-	-	-	100,700
143102	Penalties	36,682	-	-	-	-	36,682
<b>2</b>	<b>Expense</b>	<b>99,157,604</b>	<b>4,136,110</b>	<b>2,463,105</b>	<b>2,554,692</b>	<b>1,889,651</b>	<b>110,201,162</b>
21	Compensation of Employees	31,230,453	2,016,154	1,026,548	1,300,990	909,693	36,483,839
211101	Basic Salaries For General Civil Service	3,000,588	587,123	237,236	188,080	156,264	4,169,291
211102	Teachers Salary	-	131,266	95,500	153,532	82,400	462,698



211103	Health Workers Salary	-	49,440	86,240	167,980	97,560	401,220
211104	Temporary Staff Salary	1,536,102	175,853	309,870	121,573	27,740	2,171,138
211105	Legislature Salary	46,070	5,000	53,400	95,670	-	200,140
211106	Political Appointees Salary	147,835	31,997	20,900	7,400	-	208,132
211107	Security Sector Salaries	11,121,050	17,339	-	279,497	160,406	11,578,292
211108	Contracted Employees	6,400	8,900	72,985	21,500	134,021	243,806
211201	Regular Food and Supplies	-	483,811	-	40,823	117,002	641,636
211202	Daily Meals	-	62,878	107,100	23,495	-	193,473
211301	Basic Allowances For General Civil Service	1,135,683	30,314	-	-	-	1,165,997
211303	Health Workers Allowances	-	10,651	-	58,160	-	68,811
211304	Temporary Staff Allowances	2,715,537	-	300	2,400	22,300	2,740,537
211305	Legislature Allowances	1,375,000	-	-	-	112,000	1,487,000
211306	Political Appointees Allowances	289,420	5,900	-	-	-	295,320

211307	Security Sector Allowances	3,867,556	24,300	1,000	10,200	-	3,903,056
211308	incentive Allowances	2,121,576	391,382	42,017	130,681	-	2,685,657
211401	Other Employees Costs	3,867,636	-	-	-	-	3,867,636
22	Use of Goods and Services	24,346,481	2,011,039	1,119,736	1,057,951	825,349	29,360,556
221101	internal Travel	420,560	187,479	91,891	107,091	57,630	864,651
221102	External Travel	1,251,968	123,045	9,889	8,223	2,378	1,395,502
221103	Local Conference	169,607	298,015	15,712	60,210	219,536	763,080
221104	Overseas Conference	146,837	5,810	-	-	-	152,647
221105	Daily Subsistence Allowance (Dsa)	17,472	-	-	-	-	17,472
221106	Accommodation	10,196	-	-	18,628	-	28,824
222101	Electricity	29,589	51,345	1,681	30,123	150	112,889
222102	Water	38,759	27,331	3,054	10,226	195,000	274,369
222103	Refuse Collection	31,488	4,990	-	600	3,450	40,528

222104	Other Utilities	170,220	-	-	23,403	-	193,623
222201	Telephone Fees	24,238	3,918	550	2,912	-	31,617
222202	internet Fees	138,110	52,296	32,153	39,363	15,620	277,541
222203	Postage and Courier	49,332	-	-	-	-	49,332
222204	Satellite Fees	-	9,536	27,900	-	-	37,436
222205	G-Suite Fees	-	-	360	-	-	360
222301	Diesel and Oil	560,365	165,771	7,364	55,975	700	790,175
222302	Lubricants	196,116	-	-	-	-	196,116
222401	Stationary	293,490	54,615	47,195	19,085	18,585	432,970
222402	Publications Fees	79,758	22,453	6,566	3,253	-	112,029
222403	Refreshment	9,256	16,496	86,530	109,751	18,690	240,722
222404	Cleaning Supplies	25,977	11,842	2,500	851	259	41,428
222405	Computer Consumables	92,979	2,270	-	-	-	95,249

222406	Medical Supplies	170,450	30,410	1,000	4,841	-	206,701
222407	Construction Materials	66,446	40,760	-	-	-	107,206
222501	Maintenance and Repair of Equipment and Heavy Machineries	71,150	50,291	2,000	-	48,202	171,643
222502	Maintenance and Repairs of Furniture and Fittings	10,546	5,125	-	3,707	-	19,378
222503	Maintenance and Repairs of Vehicles, Boats and Vessels	18,905	7,920	3,287	18,498	1,400	50,010
222504	Maintenance and Repairs of Building	184,762	30,091	-	96,567	-	311,420
222505	Maintenance Contracts	-	24,605	-	-	4,619	29,224
222506	Spare Parts and Supplies	3,300	13,801	-	-	-	17,101
222507	Wells, Channels, Dams and Dwellings Maintenance	-	-	-	77,529	-	77,529
223101	office Rent	36,360	17,394	13,600	62,589	9,270	139,213
223102	Vehicle Rent	39,160	121,484	65,707	93,696	13,050	333,097
223103	Venue Rent	1,250	-	10,680	24,300	1,800	38,030
223104	Other Rents	140,950	-	-	2,198	-	143,148

224101	Education Tuition Fee	210,523	-	-	-	-	210,523
224102	Training Tuition Fee	44,213	94,572	-	34,569	13,177	186,531
224103	Educational Materials and Supplies	-	33,100	-	-	-	33,100
224105	Study tours	11,850	-	-	-	-	11,850
224106	Facilitators Fees For Workshops, Conferences	16,382	-	-	-	-	16,382
224201	Consulting and Professional Fees	8,651,106	117,895	113,710	135,665	140,310	9,158,686
224202	Fees For Service Provided (Non-Consultant Service)	1,473,443	294,376	568,787	-	57,598	2,394,203
224204	ICT Services	109,724	-	-	-	-	109,724
224301	Bank Commissions	855,577	-	-	-	-	855,577
224302	Bank Charges	-	2,560	21	-	26	2,607
224401	Printing, Bidding	34,000	3,300	-	-	-	37,300
224402	TV and Newspaper Advertisement	105,534	12,645	7,600	5,500	3,900	135,179
224403	Newspaper and Magazine Subscriptions	1,407	-	-	-	-	1,407

224501	Life Insurance	3,018,880	-	-	-	-	3,018,880
224502	Health Insurance	5,500	-	-	-	-	5,500
225101	Materials and Supplies for Army	120,000	10,000	-	-	-	130,000
225102	intelligence Services for Army	-	10,000	-	-	-	10,000
225103	Special Operational Services for Army	20,000	10,000	-	-	-	30,000
225201	Conflict Resolution Expenses	551,059	43,500	-	8,600	-	603,159
226101	Food and Catering Services	4,455,339	-	-	-	-	4,455,339
226102	Holding Account	48,720	-	-	-	-	48,720
226103	Celebrations, Commemorations and State Visits	63,630	-	-	-	-	63,630
226105	interment, and Funeral Expense	50,000	-	-	-	-	50,000
25	Subsidies	408,877	-	-	-	-	408,877
252101	Private nonfinancial enterprises	408,877	-	-	-	-	408,877
26	Grants	27,532,591	-	-	47,950	101,964	27,682,505

262101	Current Grants to International organizations - (Regional Bodies)	2,908,532	-	-	-	-	2,908,532
262102	Current Grants to International organizations - (International Bodies)	8,346,356	-	-	-	-	8,346,356
263101	Current Grants to FMS	11,182,143	-	-	-	-	11,182,143
263103	Current Grants to Local Level of Government		-	-	47,950	101,964	149,914
263104	Current Grants to FMS - Third Party Payments	1,191,206	-	-	-	-	1,191,206
263201	Capital Grants to FMS	198,900	-	-	-	-	198,900
263204	Capital Grants to FMS - Third Party Payments	3,705,453	-	-	-	-	3,705,453
27	Social benefits	12,980,332	18,831	-	-	-	12,999,163
271201	Extended Sickness and invalidity Benefit	4,980,332	-	-	-	-	4,980,332
272201	Benefits to Vulnerable Household/Facilities - in Kind	8,000,000	-	-	-	-	8,000,000
273102	Employment-Related Social Benefits in Cash to Other Public Sector Units		18,831	-	-	-	18,831
28	Other Expense	-	9,650	-	8,880	-	18,530
282103	Obligations	-	9,650	-	-	-	9,650

282110	Purchases of Goods and Services from Market Producers to Households For Final Use		-	-	8,880	-	8,880
31	Nonfinancial Assets	2,658,870	80,436	316,821	138,920	52,645	3,247,693
311121	Buildings Other Than Dwellings		-	315,951	13,785	-	329,736
311132	Other Structures	128,974	-	-	-	-	128,974
311211	Cars	411,600	45,600	-	-	49,845	507,045
311221	information, Computer, and Telecommunication (Cit) Equipment	104,660	16,075	-	28,847	2,800	152,382
311222	Machinery and Equipment Not Elsewhere Classified	1,001,345	571	-	49,800	-	1,051,716
311223	Furniture and Fixture	333,187	1,700	-	39,825	-	374,712
311224	Tools and Specialized Professional Services	-	4,000	-	-	-	4,000
311225	Others Machinery and equipment	35,600	-	-	-	-	35,600
311312	Tree, Crop , and Plant Resources Yielding Repeat Products	-	12,490	-	-	-	12,490
311321	Research and Development	-	-	-	6,664	-	6,664
311323	Computer and Database	167,580	-	-	-	-	167,580



311325	Other intellectual Property and Products	400,925	-	-	-	-	400,925
311331	Transactions Costs of Ownership Transfer on Non Produced Assets Other Than Land	75,000	-	-	-	-	75,000
312211	Material and Supplies	-	-	870	-	-	870

**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

