



RE: Consolidation Report; June 2022

Date: 08/06/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	\$36,868,337	11,129,863	\$2,094,192	\$1,648,009	\$1,621,271	\$583,755	\$53,945,427
110000	11	Taxes	15,995,873	6,354,410	1,037,544	271,134	757,691	146,769	24,563,422
111000	111	Taxes on income, profits, and capital gains	1,788,369	55,973	21,352	0	10,680	0	1,876,374
111100	1111	Payable by individuals	1,746,527	3,702	21,352	0	10,680	0	1,782,261
111200	1112	Payable by corporations and other enterprises	41,842	52,271	0	0	0	0	94,113
112000	112	Taxes on payroll & workforce	0	505,980	51,731	160,448	46,983	28,818	793,961
113000	113	Taxes on property	45,712	654	0	0	0	0	46,366
113100	1131	Recurrent taxes on immovable property	45,712	0	0	0	0	0	45,712
113300	1133	Estate, inheritance, and gift taxes	0	654	0	0	0	0	654
114000	114	Taxes on goods & services	2,097,675	1,114,287	554,640	100,643	700,028	117,951	4,685,223
114100	1141	General taxes on goods & services	2,097,675	1,032,215	97,401	15,668	13,757	0	3,256,716
114110	11411	Value-added taxes	0	4,322	0	0	0	0	4,322
114120	11412	Sales taxes	2,097,675	1,027,893	2,496	0	0	0	3,128,063
114130	11413	Turnover and other general taxes on goods and services	0	0	94,905	15,668	13,757	0	124,330
114200	1142	Excise taxes	0	39,686	0	0	0	0	39,686

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	42,386	457,239	84,975	686,271	117,951	1,388,821
114510	11451	Motor vehicle taxes activities	0	42,386	1,200	0	0	0	43,586
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	456,039	84,975	686,271	117,951	1,345,235
114521	114521	Business and professional licenses	0	0	5,690	200	0	0	5,890
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	450,349	84,775	686,271	117,951	1,339,345
115000	115	Taxes on international trade and transactions	10,110,929	4,466,588	409,822	10,043	0	0	14,997,382
115100	1151	Customs and other import duties	10,110,929	2,693,441	409,822	10,043	0	0	13,224,234
115200	1152	Taxes on exports	0	636,271	0	0	0	0	636,271
115600	1156	Other taxes on international trade and transactions	0	1,136,877	0	0	0	0	1,136,877
116000	116	Other taxes	1,953,188	210,928	0	0	0	0	2,164,116
116100	1161	Payable solely by business	218,711	0	0	0	0	0	218,711
116200	1162	Payable by other than business or unidentifiable	1,734,477	210,928	0	0	0	0	1,945,405
120000	12	Social contributions	0	146,343	0	0	0	0	146,343
121000	121	Social security contributions revenue	0	146,343	0	0	0	0	146,343
121100	1211	Employee contributions	0	146,343	0	0	0	0	146,343
130000	13	Grants	14,435,996	3,179,713	903,694	1,372,177	823,499	436,986	21,152,065
131000	131	From foreign governments	7,500,000	0	0	0	0	0	7,500,000
131100	1311	Current	7,500,000	0	0	0	0	0	7,500,000
132000	132	From international organizations	6,935,996	0	561,892	334,724	188,831	52,778	8,074,221
132100	1321	Current	6,935,996	0	561,892	334,724	188,831	52,778	8,074,221

133000	133	From other general government units	0	3,179,713	341,802	1,037,453	634,668	384,208	5,577,844
133100	1331	Current	0	0	341,802	1,037,453	634,668	384,208	2,398,131
133200	1332	Capital	0	3,179,713	0	0	0	0	3,179,713
140000	14	Other revenue	6,436,468	1,449,397	152,954	4,698	40,080	0	8,083,597
142000	142	Sales of goods and services	6,436,468	1,247,870	148,824	4,633	80	0	7,837,875
142100	1421	Sales by market establishments	0	23,686	0	3,199	0	0	26,885
142200	1422	Administrative fees	6,436,468	1,224,183	148,824	1,434	80	0	7,810,990
143000	143	Fines, penalties, and forfeits	0	10,839	4,130	65	0	0	15,034
144000	144	Transfers not elsewhere classified	0	190,688	0	0	40,000	0	230,688
144100	1441	Current transfers not elsewhere classified	0	0	0	0	40,000	0	40,000
144200	1442	Capital transfers not elsewhere classified	0	190,688	0	0	0	0	190,688
	2 + 3	Expenditure	\$44,816,426	\$10,103,634	\$2,183,799	\$1,580,155	\$1,359,393	\$571,222	\$60,614,629
200000	2	Expense	43,587,119	7,956,631	1,932,712	1,159,676	1,135,195	549,846	56,321,178
210000	21	Compensation of employees	23,863,114	5,169,157	945,564	750,701	753,273	317,931	31,799,740
211000	211	Wages and salaries	23,863,114	5,169,157	945,564	750,701	753,273	317,931	31,799,740
211100	2111	Wages and salaries in cash	23,863,114	4,605,560	724,569	700,001	645,535	317,251	30,856,030
211200	2112	Wages and salaries in kind	0	563,597	220,995	50,700	107,738	680	943,710
220000	22	Use of goods and services	11,162,613	2,580,511	885,380	408,975	372,008	155,409	15,564,895
221000	221	General operating expenses	4,792,536	789,400	430,386	255,530	197,969	57,617	6,523,436
221100	2211	Utilities	405,650	202,448	44,283	91,013	23,619	12,813	779,825
221200	2212	Rent	83,960	58,165	29,390	79,180	29,604	0	280,299
221300	2213	Fuel, oil and lubricants	666,718	268,951	6,749	2,537	23,949	800	969,704
221400	2214	Office materials and supplies	446,334	40,147	209,040	54,256	21,182	9,840	780,799
221500	2215	Repairs and maintenance	263,947	17,125	3,108	1,418	13,794	3,032	302,423
221600	2216	Travel	613,000	52,125	118,320	12,636	46,952	18,272	861,304
221700	2217	Conferences	2,312,927	150,439	19,496	14,490	38,870	12,860	2,549,082

222000	222	Education and training expenses	505,513	248,711	31,555	54,046	58,808	0	898,632
222100	2221	Education expenses	0	129,716	0	0	0	0	129,716
222200	2222	Training expenses	0	118,995	31,555	54,046	58,808	0	263,404
223000	223	Consulting and professional fees	4,042,059	296,492	53,040	87,270	47,496	19,276	4,545,633
223100	2231	Consulting and professional fees	4,042,059	296,492	53,040	87,270	47,496	19,276	4,545,633
224000	224	Administrative expenses	490,749	895,787	5,392	10,535	0	0	1,402,463
224100	2241	Bank charges and comissions	490,749	831,135	2,500	2,535	0	0	1,326,919
224200	2242	Advertisements and subscriptions	0	64,652	2,892	8,000	0	0	75,544
225000	225	Materials, supplies and services	124,250	92,279	13,567	1,595	31,935	0	263,625
225100	2251	Health and hygiene	54,250	4,421	6,613	1,595	381	0	67,260
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	6,954	0	31,554	0	38,508
225600	2256	Special operational services	25,000	87,858	0	0	0	0	112,858
226000	226	Other expenses	1,207,506	233,609	146,000	0	35,800	78,517	1,701,432
226100	2261	Other expenses	1,207,506	233,609	0	0	0	0	1,441,115
226200	2262	Conflict resolution expenses	0	0	146,000	0	35,800	78,517	260,317
229000	229	Contingency costs	0	24,233	205,441	0	0	0	229,674
229900	2299	Contingency fund	0	24,233	205,441	0	0	0	229,674
240000	24	Interest	1,012,441	0	0	0	0	0	1,012,441
241000	241	To nonresidents	1,012,441	0	0	0	0	0	1,012,441
250000	25	Subsidies	417,009	0	0	0	0	0	417,009
252000	252	To private enterprises	417,009	0	0	0	0	0	417,009
252100	2521	Private nonfinancial corporations	417,009	0	0	0	0	0	417,009
260000	26	Grants	7,067,496	5,200	7,612	0	6,400	76,506	7,163,214
262000	262	To international organizations	33,670	0	0	0	0	0	33,670
262100	2621	Current	33,670	0	0	0	0	0	33,670

263000	263	To other general government units	7,033,826	5,200	7,612	0	6,400	76,506	7,129,544
263100	2631	Current	7,033,826	5,200	7,612	0	6,400	76,506	7,129,544
270000	27	Social benefits	64,445	169,940	835	0	3,500	0	238,720
271000	271	Social security benefits	0	169,940	0	0	0	0	169,940
271100	2711	Social security benefits in cash	0	169,940	0	0	0	0	169,940
272000	272	Social assistance benefits	64,445	0	0	0	0	0	64,445
272100	2721	Social assistance benefits in cash	64,445	0	0	0	0	0	64,445
273000	273	Employment-related social benefits	0	0	835	0	3,500	0	4,335
273200	2732	Employment-related social benefits in kind	0	0	835	0	3,500	0	4,335
280000	28	Other expense	0	31,823	93,321	0	14	0	125,159
282000	282	Transfers not elsewhere classified	0	31,823	93,321	0	14	0	125,159
282100	2821	Expense on other transfers, current	0	31,823	93,321	0	14	0	125,159
300000	3	Net worth and its changes	1,229,307	2,147,003	251,088	420,479	224,198	21,375	4,293,451
310000	31	Nonfinancial assets	1,229,307	2,147,003	251,088	420,479	224,198	21,375	4,293,451
311000	311	Fixed assets	1,229,307	2,147,003	251,088	420,479	224,198	21,375	4,293,451
311100	3111	Buildings and structures	1,000,580	2,094,365	242,518	414,993	166,228	16,776	3,935,460
311110	31111	Dwellings	0	126,150	0	0	0	0	126,150
311120	31112	Buildings other than dwellings	59,570	0	9,494	0	166,228	16,776	252,069
311130	31113	Other structures	941,010	1,968,215	233,023	414,993	0	0	3,557,242
311200	3112	Machinery and equipment	155,847	52,638	8,570	5,486	57,970	4,599	285,110
311220	31122	Machinery and equipment other than transport equipment	155,847	52,638	8,570	5,486	57,970	4,599	285,110
311221	311221	Information, computer, and telecommunications (ICT) equipment	155,847	18,007	0	0	0	0	173,854
311222	311222	Machinery and equipment not elsewhere classified	0	34,631	8,570	5,486	57,970	4,599	111,256
311300	3113	Other fixed assets	72,881	0	0	0	0	0	72,881

311320	31132	Intellectual property products	72,881	0	0	0	0	0	72,881
311323	311323	Computer software and databases	72,881	0	0	0	0	0	72,881
3E+06	3113231	Computer software	5,035	0	0	0	0	0	5,035
3E+06	3113232	Databases	67,846	0	0	0	0	0	67,846

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

