



RE: Consolidation Report; Mar 2024

Date: 25/04/2024

Codes	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	49,946,225	10,244,389	4,582,159	989,255	2,075,019	830,877	68,667,923
11	Taxes	25,234,625	7,680,250	2,149,387	393,885	769,408	500,734	36,728,289
111	Taxes on income, profits, and capital gains	4,139,849	65,352	47,178	0	30,018	0	4,282,398
1111	Payable by individuals	2,628,020	13,139	47,178	0	30,018	0	2,718,355
1112	Payable by corporations and other enterprises	1,511,830	52,213	0	0	0	0	1,564,043
112	Taxes on payroll & workforce	0	718,681	97,003	240,393	55,641	51,641	1,163,358
113	Taxes on property	0	1,147	0	0	0	0	1,147
1133	Estate, inheritance, and gift taxes	0	1,147	0	0	0	0	1,147
114	Taxes on goods & services	4,257,447	1,317,010	591,878	105,647	678,949	350,190	7,301,122
1141	General taxes on goods & services	3,996,473	1,193,156	173,019	33,328	46,206	37,945	5,480,127
11411	Value-added taxes	0	1,236	0	0	0	0	1,236
11412	Sales taxes	3,996,473	1,191,920	0	0	0	0	5,188,393
11413	Turnover and other general taxes on goods and services	0	0	173,019	33,328	46,206	37,945	290,498
1142	Excise taxes	0	87,951	0	1,745	0	0	89,696
1145	Taxes on use of goods and on permission to use goods or perform activities	260,974	35,904	418,859	70,574	632,743	312,245	1,731,299
11451	Motor vehicle taxes activities	13,475	35,904	415,415	68,074	629,763	312,245	1,474,876

11452	Other taxes on use of goods and on permission to use goods or perform activities	247,499	0	3,444	2,500	2,980	0	256,423
114521	Business and professional licenses	96,543	0	3,444	2,500	1,980	0	104,467
114523	Radio and television licenses	900	0	0	0	0	0	900
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	150,056	0	0	0	1,000	0	151,056
115	Taxes on international trade and transactions	16,252,107	5,301,404	1,374,263	40,227	4,800	36,800	23,009,601
1151	Customs and other import duties	16,172,841	4,429,185	1,374,263	40,227	4,800	36,800	22,058,116
1152	Taxes on exports	79,266	818,102	0	0	0	0	897,368
1156	Other taxes on international trade and transactions	0	54,117	0	0	0	0	54,117
116	Other taxes	585,222	276,657	39,065	7,618	0	62,103	970,665
1161	Payable solely by business	585,222	0	0	7,618	0	0	592,840
1162	Payable by other than business or unidentifiable	0	276,657	39,065	0	0	62,103	377,825
12	Social contributions	0	139,957	0	0	0	0	139,957
121	Social security contributions revenue	0	139,957	0	0	0	0	139,957
1211	Employee contributions	0	139,957	0	0	0	0	139,957
13	Grants	16,267,585	1,520,966	1,033,786	547,890	1,210,903	315,922	20,897,052
131	From foreign governments	1,516,708	0	0	0	0	0	1,516,708
1311	Current	1,516,708	0	0	0	0	0	1,516,708
132	From international organizations	14,750,877	0	568,692	158,261	255,656	0	15,733,486
1321	Current	14,750,877	0	568,692	158,261	255,656	0	15,733,486
133	From other general government units	0	1,520,966	465,094	389,629	955,247	315,922	3,646,858
1331	Current	0	0	465,094	389,629	955,247	315,922	2,125,892
1332	Capital	0	1,520,966	0	0	0	0	1,520,966
14	Other revenue	8,444,015	903,215	1,398,986	47,480	94,707	14,221	10,902,625

141	Property income	30,880	0	0	0	0	0	30,880
1415	Rent	30,880	0	0	0	0	0	30,880
142	Sales of goods and services	8,383,632	876,015	1,398,986	31,480	94,707	14,221	10,799,042
1421	Sales by market establishments	0	18,225	864	2,943	0	0	22,033
1422	Administrative fees	8,383,632	857,790	1,398,122	28,537	94,707	14,221	10,777,009
143	Fines, penalties, and forfeits	29,503	4,115	0	16,000	0	0	49,618
144	Transfers not elsewhere classified	0	23,085	0	0	0	0	23,085
1442	Capital transfers not elsewhere classified	0	23,085	0	0	0	0	23,085
2 + 3	Expenditure	57,100,503	14,732,661	4,733,302	1,306,716	1,911,867	1,212,358	80,997,408
2	Expense	56,498,045	10,516,778	4,728,123	1,220,827	1,452,680	1,212,358	75,628,811
21	Compensation of employees	33,000,434	5,574,052	2,299,144	592,625	840,201	722,233	43,028,688
211	Wages and salaries	33,000,434	5,574,052	2,270,344	592,625	840,201	722,233	42,999,888
2111	Wages and salaries in cash	33,000,434	5,104,132	1,895,602	302,225	727,331	649,709	41,679,432
2112	Wages and salaries in kind	0	469,920	374,742	290,400	112,870	72,524	1,320,456
212	Employers' social contributions	0	0	28,800	0	0	0	28,800
2122	Imputed employers' social contributions	0	0	28,800	0	0	0	28,800
22	Use of goods and services	15,501,626	4,331,918	1,178,680	628,202	567,480	299,280	22,507,186
221	General operating expenses	3,489,782	1,484,418	586,815	250,378	328,474	178,143	6,318,010
2211	Utilities	435,575	237,824	40,935	20,813	14,106	8,918	758,170
2212	Rent	405,270	67,251	62,977	67,365	54,476	31,190	688,529
2213	Fuel, oil and lubricants	954,885	150,579	102,456	39,493	34,311	1,000	1,282,724
2214	Office materials and supplies	411,455	52,141	52,706	49,631	24,787	11,380	602,100
2215	Repairs and maintenance	214,770	67,435	50,559	6,157	38,194	1,000	378,115
2216	Travel	942,645	307,538	245,131	55,859	81,699	54,230	1,687,103
2217	Conferences	125,184	601,650	32,050	11,060	80,900	70,425	921,269
222	Education and training expenses	16,349	0	113,336	0	15,201	0	144,886

2221	Education expenses	16,349	0	9,110	0	0	0	25,459
2222	Training expenses	0	0	104,226	0	15,201	0	119,427
223	Consulting and professional fees	7,203,826	0	189,485	359,520	140,130	121,137	8,014,098
2231	Consulting and professional fees	7,203,826	0	189,485	359,520	140,130	121,137	8,014,098
224	Administrative expenses	790,468	914,783	13,062	17,304	1,800	0	1,737,416
2241	Bank charges and comissions	776,114	779,540	4,944	24	0	0	1,560,622
2242	Advertisements and subscriptions	14,353	135,243	8,118	17,280	1,800	0	176,794
225	Materials, supplies and services	319,180	140,325	235,283	1,000	30,740	0	726,528
2251	Health and hygiene	129,200	7,500	2,460	1,000	28,890	0	169,050
2252	Agricultural supplies and inputs	9,980	0	232,823	0	1,850	0	244,653
2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000
2256	Special operational services	60,000	132,825	0	0	0	0	192,825
226	Other expenses	3,682,021	1,482,402	40,700	0	51,135	0	5,256,258
2261	Other expenses	3,213,962	1,482,402	0	0	0	0	4,696,364
2262	Conflict resolution expenses	468,059	0	40,700	0	51,135	0	559,894
229	Contingency costs	0	309,990	0	0	0	0	309,990
2299	Contingency fund	0	309,990	0	0	0	0	309,990
24	Interest	168,544	0	0	0	0	0	168,544
241	To nonresidents	168,544	0	0	0	0	0	168,544
25	Subsidies	1,659,990	0	0	0	0	0	1,659,990
252	To private enterprises	1,659,990	0	0	0	0	0	1,659,990
2521	Private nonfinancial corporations	1,659,990	0	0	0	0	0	1,659,990
26	Grants	6,167,451	0	0	0	45,000	190,845	6,403,296
262	To international organizations	300,000	0	0	0	0	0	300,000
2621	Current	300,000	0	0	0	0	0	300,000
263	To other general government units	5,867,451	0	0	0	45,000	190,845	6,103,296

2631	Current	4,291,723	0	0	0	45,000	190,845	4,527,568
2632	Capital	1,575,728	0	0	0	0	0	1,575,728
27	Social benefits	0	214,057	1,300	0	0	0	215,357
271	Social security benefits	0	214,057	0	0	0	0	214,057
2711	Social security benefits in cash	0	214,057	0	0	0	0	214,057
273	Employment-related social benefits	0	0	1,300	0	0	0	1,300
2731	Employment-related social benefits in cash	0	0	1,300	0	0	0	1,300
28	Other expense	0	396,751	1,249,000	0	0	0	1,645,751
282	Transfers not elsewhere classified	0	396,751	1,249,000	0	0	0	1,645,751
2821	Expense on other transfers, current	0	396,751	1,249,000	0	0	0	1,645,751
3	Net worth and its changes	602,458	4,215,883	5,179	85,889	459,187	0	5,368,597
31	Nonfinancial assets	602,458	4,215,883	5,179	85,889	459,187	0	5,368,597
311	Fixed assets	602,458	4,215,883	5,179	84,889	459,187	0	5,367,597
3111	Buildings and structures	0	4,197,883	0	84,889	435,799	0	4,718,572
31111	Dwellings	0	30,000	0	0	0	0	30,000
31112	Buildings other than dwellings	0	1,000,000	0	84,889	9,600	0	1,094,489
31113	Other structures	0	3,167,883	0	0	0	0	3,167,883
31114	Land improvements	0	0	0	0	426,199	0	426,199
3112	Machinery and equipment	338,520	18,000	5,179	0	23,388	0	385,087
31121	Transport equipment	0	18,000	0	0	0	0	18,000
31122	Machinery and equipment other than transport equipment	338,520	0	5,179	0	23,388	0	367,087
311221	Information, computer, and telecommunications (ICT) equipment	267,010	0	0	0	0	0	267,010
311222	Machinery and equipment not elsewhere classified	71,510	0	5,179	0	23,388	0	100,077
3113	Other fixed assets	263,938	0	0	0	0	0	263,938

31132	Intellectual property products	263,938	0	0	0	0	0	263,938
311323	Computer software and databases	263,938	0	0	0	0	0	263,938
312	Inventories	0	0	0	1,000	0	0	1,000
31221	Materials and supplies	0	0	0	1,000	0	0	1,000

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

Hirshabelle – Hirshabelle State of Somalia

