



RE: Consolidation Report; March 2022

Date: 05/22/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	\$37,389,759	\$9,202,365	\$3,054,117	\$1,136,272	\$1,459,083	\$505,644	\$52,747,241
110000	11	Taxes	17,178,664	5,968,673	1,100,403	241,219	613,045	216,644	25,318,649
111000	111	Taxes on income, profits, and capital gains	2,060,557	52,563	32,607	7,208	18,377	0	2,171,312
111100	1111	Payable by individuals	1,437,063	7,627	32,607	7,208	18,377	0	1,502,882
111200	1112	Payable by corporations and other enterprises	623,494	44,936	0	0	0	0	668,430
112000	112	Taxes on payroll & workforce	0	606,294	59,818	131,593	64,829	19,888	882,422
113000	113	Taxes on property	56,188	732	0	0	0	0	56,920
113100	1131	Recurrent taxes on immovable property	56,188	0	0	0	0	0	56,188
113300	1133	Estate, inheritance, and gift taxes	0	732	0	0	0	0	732
114000	114	Taxes on goods & services	3,285,789	1,088,505	377,326	86,385	529,839	196,756	5,564,599
114100	1141	General taxes on goods & services	3,285,789	999,075	45,629	2,000	12,929	5,561	4,350,982
114110	11411	Value-added taxes	0	5,006	0	0	0	0	5,006
114120	11412	Sales taxes	3,285,789	994,069	670	0	1,020	0	4,281,548
114130	11413	Turnover and other general taxes on goods and services	0	0	44,959	2,000	11,909	5,561	64,428
114200	1142	Excise taxes	0	52,299	0	0	0	0	52,299

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	37,131	331,697	84,385	516,910	191,195	1,161,318
114510	11451	Motor vehicle taxes activities	0	37,131	1,920	0	0	0	39,051
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	329,777	84,385	516,910	191,195	1,122,267
114521	114521	Business and professional licenses	0	0	3,260	0	0	50,000	53,260
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	326,517	84,385	516,910	141,195	1,069,007
115000	115	Taxes on international trade and transactions	10,693,082	4,028,119	630,652	16,034	0	0	15,367,887
115100	1151	Customs and other import duties	10,693,082	2,662,482	621,088	16,034	0	0	13,992,686
115200	1152	Taxes on exports	0	326,529	9,564	0	0	0	336,093
115600	1156	Other taxes on international trade and transactions	0	1,039,108	0	0	0	0	1,039,108
116000	116	Other taxes	1,083,049	192,461	0	0	0	0	1,275,509
116100	1161	Payable solely by business	247,057	0	0	0	0	0	247,057
116200	1162	Payable by other than business or unidentifiable	835,992	192,461	0	0	0	0	1,028,452
120000	12	Social contributions	0	115,521	0	0	0	0	115,521
121000	121	Social security contributions revenue	0	115,521	0	0	0	0	115,521
121100	1211	Employee contributions	0	115,521	0	0	0	0	115,521
130000	13	Grants	14,026,356	1,926,052	1,108,720	891,438	698,033	4,000	18,654,599
132000	132	From international organizations	14,026,356	0	633,857	601,407	370,899	0	15,632,519
132100	1321	Current	14,026,356	0	633,857	601,407	370,899	0	15,632,519

133000	133	From other general government units	0	1,926,052	474,864	290,031	327,134	4,000	3,022,080
133100	1331	Current	0	0	474,864	290,031	327,134	4,000	1,096,028
133200	1332	Capital	0	1,926,052	0	0	0	0	1,926,052
140000	14	Other revenue	6,184,739	1,192,119	844,994	3,615	148,005	285,000	8,658,472
142000	142	Sales of goods and services	6,184,739	1,056,832	837,363	3,311	58,005	285,000	8,425,250
142100	1421	Sales by market establishments	0	18,908	0	2,015	0	0	20,923
142200	1422	Administrative fees	6,184,739	1,037,924	837,363	1,296	58,005	285,000	8,404,327
143000	143	Fines, penalties, and forfeits	0	4,080	7,631	304	0	0	12,015
144000	144	Transfers not elsewhere classified	0	131,206	0	0	90,000	0	221,206
144100	1441	Current transfers not elsewhere classified	0	0	0	0	90,000	0	90,000
144200	1442	Capital transfers not elsewhere classified	0	131,206	0	0	0	0	131,206
	<b>2 + 3</b>	<b>Expenditure</b>	<b>\$40,060,556</b>	<b>\$8,865,650</b>	<b>\$2,541,238</b>	<b>\$1,124,789</b>	<b>\$1,326,929</b>	<b>\$796,792</b>	<b>\$54,715,954</b>
200000	<b>2</b>	<b>Expense</b>	<b>39,138,469</b>	<b>7,477,026</b>	<b>2,517,990</b>	<b>1,084,503</b>	<b>1,124,326</b>	<b>778,652</b>	<b>52,120,966</b>
210000	21	Compensation of employees	22,796,528	4,773,067	1,397,681	694,055	838,372	473,000	30,972,702
211000	211	Wages and salaries	22,796,528	4,773,067	1,397,681	694,055	838,372	473,000	30,972,702
211100	2111	Wages and salaries in cash	22,782,843	4,278,863	1,159,038	615,305	694,004	435,700	29,965,752
211200	2112	Wages and salaries in kind	13,685	494,204	238,643	78,750	144,368	37,300	1,006,950
220000	22	Use of goods and services	9,882,064	2,493,335	748,591	389,316	285,940	137,762	13,937,008
221000	221	General operating expenses	3,636,005	765,472	344,074	223,358	178,442	61,144	5,208,495
221100	2211	Utilities	349,860	149,252	35,606	7,695	10,986	300	553,698
221200	2212	Rent	133,740	70,660	20,268	18,843	14,718	9,270	267,498
221300	2213	Fuel, oil and lubricants	506,415	139,077	74,539	3,822	22,358	20,941	767,151
221400	2214	Office materials and supplies	317,823	74,618	101,401	50,119	22,261	647	566,868
221500	2215	Repairs and maintenance	219,364	78,569	78,264	2,383	18,094	985	397,659
221600	2216	Travel	370,359	137,037	10,860	135,671	66,296	25,701	745,924

221700	2217	Conferences	1,738,446	116,259	23,137	4,825	23,730	3,300	1,909,697
222000	222	Education and training expenses	235,716	23,191	23,336	128,960	11,524	9,464	432,190
222100	2221	Education expenses	0	3,191	0	0	0	0	3,191
222200	2222	Training expenses	0	20,000	23,336	128,960	11,524	9,464	193,284
223000	223	Consulting and professional fees	3,930,769	400,274	28,830	31,944	54,853	67,140	4,513,809
223100	2231	Consulting and professional fees	3,930,769	400,274	28,830	31,944	54,853	67,140	4,513,809
224000	224	Administrative expenses	566,839	771,912	15,469	4,754	0	14	1,358,987
224100	2241	Bank charges and comissions	566,839	685,617	3,377	14	0	14	1,255,861
224200	2242	Advertisements and subscriptions	0	86,295	12,092	4,740	0	0	103,127
225000	225	Materials, supplies and services	124,250	103,113	302,953	300	27,302	0	557,917
225100	2251	Health and hygiene	54,250	8,516	4,254	300	250	0	67,570
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	298,699	0	27,052	0	325,750
225600	2256	Special operational services	25,000	94,597	0	0	0	0	119,597
226000	226	Other expenses	1,388,485	427,523	33,930	0	13,820	0	1,863,758
226100	2261	Other expenses	1,388,485	427,523	0	0	0	0	1,816,008
226200	2262	Conflict resolution expenses	0	0	33,930	0	13,820	0	47,750
229000	229	Contingency costs	0	1,851	0	0	0	0	1,851
229900	2299	Contingency fund	0	1,851	0	0	0	0	1,851
230000	23	Consumption of fixed capital	0	0	0	0	0	0	0
240000	24	Interest	930,395	0	0	0	0	0	930,395
241000	241	To nonresidents	930,395	0	0	0	0	0	930,395
260000	26	Grants	5,529,482	5,200	12,104	0	0	167,891	5,714,677
262000	262	To international organizations	25,843	0	0	0	0	0	25,843
262100	2621	Current	25,843	0	0	0	0	0	25,843

263000	263	To other general government units	5,503,639	5,200	12,104	0	0	167,891	5,688,834
263100	2631	Current	5,503,639	5,200	12,104	0	0	167,891	5,688,834
270000	27	Social benefits	0	123,006	1,910	900	0	0	125,816
271000	271	Social security benefits	0	123,006	0	0	0	0	123,006
271100	2711	Social security benefits in cash	0	123,006	0	0	0	0	123,006
273000	273	Employment-related social benefits	0	0	1,910	900	0	0	2,810
273200	2732	Employment-related social benefits in kind	0	0	1,910	900	0	0	2,810
280000	28	Other expense	0	82,418	357,704	232	14	0	440,368
282000	282	Transfers not elsewhere classified	0	82,418	357,704	232	14	0	440,368
282100	2821	Expense on other transfers, current	0	82,418	357,704	232	14	0	440,368
282200	2822	Expense on other transfers, capital	0	0	0	0	0	0	0
300000	3	<b>Net worth and its changes</b>	<b>922,087</b>	<b>1,388,624</b>	<b>23,248</b>	<b>40,286</b>	<b>202,602</b>	<b>18,140</b>	<b>2,594,988</b>
310000	31	Nonfinancial assets	922,087	1,388,624	23,248	40,286	202,602	18,140	2,594,988
311000	311	Fixed assets	922,087	1,388,624	23,248	40,286	202,602	18,140	2,594,988
311100	3111	Buildings and structures	0	1,387,317	13,763	0	160,522	0	1,561,602
311110	31111	Dwellings	0	130,592	0	0	0	0	130,592
311120	31112	Buildings other than dwellings	0	2,000	13,763	0	160,522	0	176,285
311130	31113	Other structures	0	1,254,725	0	0	0	0	1,254,725
311200	3112	Machinery and equipment	534,978	1,307	9,485	6,886	42,081	18,140	612,877
311220	31122	Machinery and equipment other than transport equipment	534,978	1,307	9,485	6,886	42,081	18,140	612,877
311221	311221	Information, computer, and telecommunications (ICT) equipment	377,478	1,307	5,985	0	16,250	9,740	410,760
311222	311222	Machinery and equipment not elsewhere classified	157,500	0	3,500	6,886	25,831	8,400	202,117

311300	3113	Other fixed assets	387,109	0	0	33,400	0	0	420,509
311320	31132	Intellectual property products	387,109	0	0	33,400	0	0	420,509
311321	311321	Research and development	0	0	0	0	0	0	0
311322	311322	Mineral exploration and evaluation	0	0	0	0	0	0	0
311323	311323	Computer software and databases	387,109	0	0	0	0	0	387,109
3113231	3113231	Computer software	0	0	0	0	0	0	0
3113232	3113232	Databases	387,109	0	0	0	0	0	387,109
311325	311325	Other intellectual property products	0	0	0	33,400	0	0	33,400