



RE: Consolidation Report; May 2023

Date: 26/7/2023

Code	GFSM 2014 Economic Classification	FGS	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	\$29,899,882	\$3,031,854	\$779,340	\$1,045,440	\$610,817	\$35,367,332
11	Taxes	18,723,047	1,290,262	276,934	733,259	495,061	21,518,563
111101	Personal income Tax on Public Employee	522,357	43,616	4,895	18,248	9,446	598,562
111102	Personal income Tax on on Private Employee	933,304	0	0	0	0	933,304
111103	Personal Income Tax on Property income	41,000	0	0	0	0	41,000
111201	Payable By Corporations	725,793	0	0	0	0	725,793
112102	Private Payroll Taxes on Non-Civil Servants	0	77,199	194,442	53,170	21,520	346,330
114121	Sales Taxes - Hotels	91,621	0	0	0	0	91,621
114122	Sales Taxes - Telecommunications	500,000	0	0	0	0	500,000
114124	Sales Taxes - Airline Tickets	459,410	0	0	0	0	459,410
114129	Sales Taxes - on Other Imported Goods	2,198,985	0	0	0	0	2,198,985
114131	Turnover Tax	0	93,812	6,620	131,975	151,945	384,352
114201	Soft Drinks	898	0	0	0	0	898
114202	Mineral Water	0	5,000	0	0	0	5,000
114206	Electricity and Electronic Materials	0	10,000	0	0	0	10,000
114209	Fuel	0	4,000	0	0	0	4,000

114422	Banking and Money Transfer	0	26,000	0	0	0	26,000
114525	Local Passenger Charge	0	29,532	9,544	30,892	0	69,968
114526	Urban Road Users Taxes (Tremistrale)	14,263	27,790	8,000	0	0	50,053
114527	Road User Taxes	0	105,665	14,526	495,976	234,366	850,532
114528	International Departure Charge	0	10,086	0	0	0	10,086
114529	Notary Collection Taxes.	30,866	0	0	0	0	30,866
115101	Consumption Goods	3,366,397	497,938	0	0	0	3,864,335
115102	Building Materials	1,747,849	0	0	0	0	1,747,849
115103	Electric and Electronics	739,132	0	0	0	0	739,132
115104	Vehicle and Spare Parts	1,105,657	0	0	0	0	1,105,657
115105	Cosmetics and Perfumes	117,001	0	0	0	0	117,001
115106	Khat	1,472,562	341,600	36,711	0	36,390	1,887,263
115107	Cigarette and tobacco Product	144,038	0	1,450	3,000	0	148,488
115108	Fuel and Lubricants	1,637,609	0	0	0	0	1,637,609
115109	Clothes and Shoes	927,972	0	0	0	0	927,972
115111	Detergents	273,329	0	0	0	0	273,329
115112	Plastic and Plastic Products	70,886	0	0	0	0	70,886
115113	Other Import Duty	17,171	0	0	0	0	17,171
115115	Household Materials	795,761	0	0	0	0	795,761
115116	Medicine & Health Equipment	188,080	0	0	0	0	188,080
115117	Office Supplies	61,435	0	0	0	0	61,435
115201	Livestock Products	5,656	0	0	0	0	5,656
115202	Agriculture Products	19,428	0	0	0	0	19,428
115203	Seafood Products	4,594	0	0	0	0	4,594
115204	Frankincense and Gums	980	0	0	0	0	980
115205	Other Export Duty	70,940	0	0	0	0	70,940

116101	Stamp Duty on Customs	268,275	0	0	0	0	268,275
116103	Stamp Duties on invoices and Contracts	128,697	0	746	0	0	129,443
116104	Stamp Duties on Food Items	41,102	0	0	0	0	41,102
116211	Other Tax Collections from Local Government	0	18,023	0	0	41,394	59,417
13	Grants	5,800,092	846,126	455,204	236,251	103,826	7,441,499
131101	Current Grants in Cash	804,387	0	0	0	3,900	808,287
132101	Current Grants in Cash	4,995,705	248,787	91,637	86,736	0	5,422,865
133101	Current Grants in Cash - from FGS	0	597,338	363,567	149,515	99,926	1,210,347
14	Other Revenue	5,376,742	895,467	47,202	75,930	11,930	6,407,270
141504	Rent of Land and Buildings	22,800	0	0	0	0	22,800
142101	Building Rental income	0	377	240	0	0	617
142102	Vehicle Rental income	0	1,515	2,900	0	0	4,415
142201	Visa Fees	636,102	20,060	0	0	0	656,162
142202	Passport Fees	851,911	6,000	2,362	0	0	860,273
142203	Work Permit Taxes	404,727	0	1,200	0	0	405,927
142204	Airport Fees	284,211	0	0	0	0	284,211
142207	Business and Profession Licenses	94,235	3,585	1,526	1,810	0	101,156
142208	Radio and Tv Licenses	600	0	0	0	0	600
142210	Landing Fees	0	25,867	22,000	10,600	0	58,467
142211	International NGO'S Registrations	0	2,000	1,000	2,000	0	5,000
142212	Local NGO'S Registrations.	7,500	500	0	0	1,200	9,200
142214	Local Company Registrations	14,500	0	0	0	0	14,500
142217	Agriculture Fees.	1,550	0	0	0	0	1,550
142219	Navigation Fees	0	8,325	0	0	0	8,325
142220	Handling Fees.	0	22,160	0	0	0	22,160
142221	Service Charges Fees	20,605	0	0	0	0	20,605

142227	Fishing Licenses Fees	2,500	0	0	0	0	2,500
142229	Driving Licenses Fee	0	1,680	0	0	0	1,680
142230	Logbook Fees	0	9,200	0	0	0	9,200
142231	Number Plate Registration Fees	86,847	16,300	0	59,520	0	162,667
142233	Individual Id Fees	0	5,215	0	0	0	5,215
142234	Birth Certificate Fees	0	7,710	0	0	0	7,710
142238	Land Certificate Fees	0	71,200	0	0	0	71,200
142239	Land Modification Fees	0	688,005	0	0	0	688,005
142240	Education Services Fees	6,330	0	0	0	10,730	17,060
142241	Examination Fees	0	0	14,288	0	0	14,288
142245	Telecommunication Spectrum Fees	1,241,143	0	0	0	0	1,241,143
142247	Other License Fees	1,665	0	0	0	0	1,665
142252	Public Notary Fees	0	0	0	2,000	0	2,000
142256	Clearances Letter Fees	37,680	0	1,575	0	0	39,255
142257	Court Filing Fees	15,868	5,769	111	0	0	21,747
142259	Harbour Fees - Albayrak	842,136	0	0	0	0	842,136
142260	Customs Harbour Fees	530,945	0	0	0	0	530,945
142262	Passenger Fee	150,718	0	0	0	0	150,718
142263	Air Waybill Fee	3,070	0	0	0	0	3,070
142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	119,100	0	0	0	0	119,100
2	Expense	39,173,019	3,338,015	1,143,458	1,428,154	840,592	45,923,239
21	Compensation of Employees	21,252,360	2,158,215	571,035	959,918	442,827	25,384,354
211101	Basic Salaries For General Civil Service	2,888,185	399,684	97,898	173,207	143,376	3,702,350
211102	Teachers Salary	0	93,752	0	66,482	41,200	201,434
211103	Health Workers Salary	0	11,640	66,800	33,900	24,960	137,300

211104	Temporary Staff Salary	859,953	121,980	62,720	177,575	0	1,222,228
211105	Legislature Salary	30,090	0	0	96,000	0	126,090
211106	Political Appointees Salary	32,765	46,760	1,300	7,000	0	87,825
211107	Security Sector Salaries	9,732,900	774,900	0	269,940	21,827	10,799,567
211108	Contracted Employees	4,500	0	53,950	0	6,060	64,510
211201	Regular Food and Supplies	0	284,029	0	32,604	79,034	395,667
211202	Daily Meals	0	196,610	61,900	28,913	0	287,423
211301	Basic Allowances For General Civil Service	611,258	112,490	0	0	0	723,748
211303	Health Workers Allowances	0	0	0	34,800	0	34,800
211304	Temporary Staff Allowances	2,081,735	9,200	1,100	0	9,370	2,101,405
211305	Legislature Allowances	0	0	0	0	117,000	117,000
211306	Political Appointees Allowances	94,920	2,500	0	0	0	97,420
211307	Security Sector Allowances	3,216,580	2,000	123,400	26,092	0	3,368,072
211308	incentive Allowances	345,121	102,670	101,967	13,404	0	563,162
211401	Other Employees Costs	1,354,353	0	0	0	0	1,354,353
22	Use of Goods and Services	10,535,772	958,136	517,785	366,857	117,944	12,496,494
221101	internal Travel	147,392	112,190	106,409	43,190	0	409,181
221102	External Travel	684,043	19,970	28,427	27,190	9,041	768,670
221103	Local Conference	77,702	12,684	16,725	63,083	0	170,194
221104	Overseas Conference	33,857	1,090	0	0	0	34,947
221105	Daily Subsistence Allowance (Dsa)	12,614	0	0	0	0	12,614
222101	Electricity	104,358	10,899	3,552	4,733	0	123,542
222102	Water	33,707	3,786	2,906	3,711	0	44,109
222103	Refuse Collection	50,136	0	0	0	0	50,136
222104	Other Utilities	223,726	0	0	6,006	0	229,732
222201	Telephone Fees	0	11,426	450	720	0	12,596

222202	internet Fees	25,564	5,606	5,946	3,400	4,500	45,016
222204	Satellite Fees	0	8,000	0	0	5,000	13,000
222301	Diesel and Oil	534,059	12,985	13,041	26,231	1,000	587,316
222302	Lubricants	126,480	0	0	0	0	126,480
222401	Stationary	168,511	5,513	25,967	2,003	2,250	204,243
222402	Publications Fees	37,460	6,948	50,000	18,641	0	113,049
222403	Refreshment	83	5,794	13,432	2,377	12,847	34,533
222404	Cleaning Supplies	20,895	23,000	1,120	1,372	478	46,865
222405	Computer Consumables	29,647	2,132	0	0	0	31,779
222406	Medical Supplies	120,450	3,060	0	0	0	123,510
222407	Construction Materials	9,980	145	0	0	0	10,125
222501	Maintenance and Repair of Equipment and Heavy Machineries	73,489	55,682	0	0	0	129,171
222502	Maintenance and Repairs of Furniture and Fittings	14,971	1,854	0	0	0	16,825
222503	Maintenance and Repairs of Vehicles, Boats and Vessels	29,303	6,600	5,799	11,369	600	53,671
222504	Maintenance and Repairs of Building	22,451	1,000	20,000	20,669	0	64,120
222505	Maintenance Contracts	0	0	0	0	1,521	1,521
222506	Spare Parts and Supplies	1,997	404	0	0	0	2,401
223101	office Rent	1,875	2,800	10,600	1,901	9,270	26,446
223102	Vehicle Rent	0	83,446	36,260	23,980	0	143,686
223103	Venue Rent	0	0	700	0	0	700
223104	Other Rents	145,200	0	0	0	0	145,200
224101	Education Tuition Fee	143,154	0	0	0	0	143,154
224102	Training Tuition Fee	22,951	93,193	0	12,527	2,030	130,701
224103	Educational Materials and Supplies	241,219	0	0	0	0	241,219

224105	Study tours	95,910	0	0	0	0	95,910
224106	Facilitators Fees For Workshops, Conferences	71,290	0	0	0	0	71,290
224201	Consulting and Professional Fees	3,311,881	68,397	173,459	65,160	69,400	3,688,297
224202	Fees For Service Provided (Non-Consultant Service)	191,387	302,026	765	9,896	0	504,075
224204	ICT Services	3,853	0	0	0	0	3,853
224301	Bank Commissions	531,915	0	0	0	0	531,915
224302	Bank Charges	0	4,703	77	0	7	4,787
224402	TV and Newspaper Advertisement	240	100	2,150	0	0	2,490
224502	Health Insurance	5,500	0	0	0	0	5,500
225103	Special Operational Services For Army	140,000	0	0	0	0	140,000
225201	CONFLICT Resolution Expenses	468,059	1,650	0	18,700	0	488,409
226101	Food and Catering Services	2,290,665	0	0	0	0	2,290,665
226102	Holding Account	104,884	0	0	0	0	104,884
226103	Celebrations, Commemorations and State Visits	132,915	0	0	0	0	132,915
226105	interment, and Funeral Expense	50,000	0	0	0	0	50,000
229101	Contingency	0	91,054	0	0	0	91,054
24	Interest	1,721,099	0	0	0	0	1,721,099
241101	Interest Payable to Nonresidents	1,721,099	0	0	0	0	1,721,099
26	Grants	4,201,410	0	0	0	279,821	4,481,231
262102	Current Grants to International organizations - (International Bodies)	200,000	0	0	0	0	200,000
263101	Current Grants to FMS	3,231,094	0	0	0	0	3,231,094
263103	Current Grants to Local Level of Government	0	0	0	0	279,821	279,821
263104	Current Grants to FMS - Third Party Payments	140,491	0	0	0	0	140,491
263204	Capital Grants to FMS - Third Party Payments	629,825	0	0	0	0	629,825
27	Social Benefits	0	1,266	0	0	0	1,266

273101	Employment-Related Social Benefits in Cash to Other Government Units	0	66	0	0	0	66
273102	Employment-Related Social Benefits in Cash to Other Public Sector Units	0	1,200	0	0	0	1,200
28	Other Expense	0	170,863	0	0	0	170,863
282103	Obligations	0	170,863	0	0	0	170,863
31	Nonfinancial Assets	1,462,378	49,536	54,638	101,380	0	1,667,931
311121	Buildings Other Than Dwellings	0	0	34,090	0	0	34,090
311131	Road Construction	0	0	0	62,880	0	62,880
311221	information, Computer, and Telecommunication (Cit) Equipment	24,970	28,907	6,648	0	0	60,525
311222	Machinery and Equipment Not Elsewhere Classified	0	285	13,900	38,500	0	52,685
311223	Furniture and Fixture	98,528	16,344	0	0	0	114,871
311224	Tools and Specialized Professional Services	0	4,000	0	0	0	4,000
311323	Computer and Database	1,338,880	0	0	0	0	1,338,880

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