

RE: Consolidation Report; Oct 2022

Date: 12/10/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	32,972,665	9,085,135	4,420,687	792,499	1,497,671	417,407	49,186,063
110000	11	Taxes	19,223,554	6,476,078	1,603,289	364,922	608,040	169,934	28,445,818
111000	111	Taxes on income, profits, and capital gains	1,602,169	62,235	27,582	0	11,484	0	1,703,469
111100	1111	Payable by individuals	1,506,790	12,118	27,582	0	11,484	0	1,557,974
111200	1112	Payable by corporations and other enterprises	95,378	50,117	0	0	0	0	145,495
112000	112	Taxes on payroll & workforce	0	688,900	61,567	195,041	44,246	29,934	1,019,688
113000	113	Taxes on property	53,369	403	0	0	0	0	53,772
113100	1131	Recurrent taxes on immovable property	53,369	0	0	0	0	0	53,369
113300	1133	Estate, inheritance, and gift taxes	0	403	0	0	0	0	403
114000	114	Taxes on goods & services	3,275,638	1,399,775	380,833	138,667	537,310	116,496	5,848,719
114100	1141	General taxes on goods & services	3,275,638	1,177,646	128,838	34,500	45,921	0	4,662,542
114110	11411	Value-added taxes	0	3,068	0	0	0	0	3,068
114120	11412	Sales taxes	3,275,638	1,174,578	35,074	0	0	0	4,485,290
114130	11413	Turnover and other general taxes on goods and services	0	0	93,764	34,500	45,921	0	174,185

114200	1142	Excise taxes	0	75,562	0	0	0	0	75,562
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	146,568	251,995	104,167	491,389	116,496	1,110,615
114510	1145 1	Motor vehicle taxes activities	0	146,568	4,680	0	0	0	151,248
114520	1145 2	Other taxes on use of goods and on permission to use goods or perform activities	0	0	247,315	104,167	491,389	116,496	959,367
114521	1145 21	Business and professional licenses	0	0	14,700	23,600	6,150	0	44,450
114525	1145 25	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	232,615	80,567	485,239	116,496	914,917
115000	115	Taxes on international trade and transactions	12,882,929	4,080,097	1,133,308	31,214	15,000	0	18,142,548
115100	1151	Customs and other import duties	12,882,929	2,768,238	1,120,946	31,214	15,000	0	16,818,327
115200	1152	Taxes on exports	0	242,038	12,362	0	0	0	254,400
115600	1156	Other taxes on international trade and transactions	0	1,069,821	0	0	0	0	1,069,821
116000	116	Other taxes	1,409,450	244,668	0	0	0	23,504	1,677,622
116100	1161	Payable solely by business	172,061	0	0	0	0	0	172,061
116200	1162	Payable by other than business or unidentifiable	1,237,389	244,668	0	0	0	23,504	1,505,561
120000	12	Social contributions	0	264,558	0	0	0	0	264,558
121000	121	Social security contributions revenue	0	264,558	0	0	0	0	264,558
121100	1211	Employee contributions	0	264,558	0	0	0	0	264,558
130000	13	Grants	7,038,421	699,066	2,594,713	424,342	862,211	247,473	11,866,226

132000	132	From international organizations	7,038,421	0	2,326,932	222,514	474,909	0	10,062,775
132100	1321	Current	7,038,421	0	2,326,932	222,514	474,909	0	10,062,775
133000	133	From other general government units	0	699,066	267,781	201,828	387,302	247,473	1,803,451
133100	1331	Current	0	0	267,781	201,828	387,302	247,473	1,104,385
133200	1332	Capital	0	699,066	0	0	0	0	699,066
140000	14	Other revenue	6,710,691	1,645,432	222,684	3,234	27,420	0	8,609,461
142000	142	Sales of goods and services	6,710,691	1,372,641	216,109	3,104	17,160	0	8,319,705
142100	1421	Sales by market establishments	0	47,415	0	2,059	0	0	49,474
142200	1422	Administrative fees	6,710,691	1,325,226	216,109	1,045	17,160	0	8,270,231
143000	143	Fines, penalties, and forfeits	0	10,514	6,575	130	10,260	0	27,479
144000	144	Transfers not elsewhere classified	0	262,277	0	0	0	0	262,277
144200	1442	Capital transfers not elsewhere classified	0	262,277	0	0	0	0	262,277
	<b>2 + 3</b>	<b>Expenditure</b>	<b>45,904,747</b>	<b>14,209,551</b>	<b>3,462,011</b>	<b>4,698,890</b>	<b>3,892,929</b>	<b>3,238,668</b>	<b>75,406,796</b>
200000	<b>2</b>	<b>Expense</b>	<b>44,827,565</b>	<b>11,822,239</b>	<b>3,411,151</b>	<b>3,919,176</b>	<b>2,828,139</b>	<b>3,238,668</b>	<b>70,046,937</b>
210000	21	Compensation of employees	23,898,199	7,156,248	1,333,227	2,396,000	1,088,591	2,260,518	38,132,783
211000	211	Wages and salaries	23,898,199	7,156,248	1,333,227	2,396,000	1,088,591	2,260,518	38,132,783
211100	2111	Wages and salaries in cash	23,898,199	6,487,357	1,126,717	2,246,100	958,465	2,097,518	36,814,356
211200	2112	Wages and salaries in kind	0	668,891	206,510	149,900	130,126	163,000	1,318,427
220000	22	Use of goods and services	13,551,333	3,688,465	1,454,057	1,007,551	1,630,369	824,295	22,156,069
221000	221	General operating expenses	7,778,258	1,451,387	975,162	409,908	1,046,686	189,800	11,851,201
221100	2211	Utilities	556,309	232,602	448,871	15,633	59,734	1,416	1,314,564
221200	2212	Rent	223,076	108,482	109,080	37,780	153,584	600	632,602
221300	2213	Fuel, oil and lubricants	723,268	110,917	88,423	18,000	54,932	479	996,018
221400	2214	Office materials and supplies	693,744	67,150	268,187	70,133	104,321	9,606	1,213,140
221500	2215	Repairs and maintenance	830,714	87,831	11,485	1,600	230,145	40,585	1,202,360
221600	2216	Travel	2,001,357	177,064	30,240	144,562	136,730	15,080	2,505,033

221700	2217	Conferences	2,749,790	667,341	18,876	122,200	307,240	122,035	3,987,482
222000	222	Education and training expenses	91,938	335,988	15,564	552,263	50,600	3,386	1,049,739
222100	2221	Education expenses	0	15,825	0	0	0	0	15,825
222200	2222	Training expenses	0	320,163	15,564	552,263	50,600	3,386	941,976
223000	223	Consulting and professional fees	3,354,271	183,361	44,437	29,700	76,995	30,713	3,719,477
223100	2231	Consulting and professional fees	3,354,271	183,361	44,437	29,700	76,995	30,713	3,719,477
224000	224	Administrative expenses	458,933	757,888	7,290	12,510	1,300	21	1,237,941
224100	2241	Bank charges and comissions	453,433	671,789	4,390	10	0	21	1,129,642
224200	2242	Advertisements and subscriptions	0	86,099	2,900	12,500	1,300	0	102,799
224300	2243	Insurance	5,500	0	0	0	0	0	5,500
225000	225	Materials, supplies and services	785,942	200,818	206,728	3,170	245,998	550,376	1,993,032
225100	2251	Health and hygiene	54,250	5,024	6,390	3,170	99,331	550,376	718,541
225300	2253	Military materials, supplies and services	45,000	0	0	0	0	0	45,000
225400	2254	Police materials, supplies and services	20,000	0	0	0	0	0	20,000
225500	2255	Other specialized materials and services	0	0	200,338	0	146,667	0	347,005
225600	2256	Special operational services	666,692	195,794	0	0	0	0	862,486
226000	226	Other expenses	1,081,990	486,259	187,950	0	207,640	50,000	2,013,839
226100	2261	Other expenses	1,081,990	486,259	0	0	0	0	1,568,249
226200	2262	Conflict resolution expenses	0	0	187,950	0	207,640	50,000	445,590
229000	229	Contingency costs	0	272,765	16,926	0	1,150	0	290,841
229900	2299	Contingency fund	0	272,765	16,926	0	1,150	0	290,841
240000	24	Interest	2,214,519	0	0	0	0	0	2,214,519
241000	241	To nonresidents	2,214,519	0	0	0	0	0	2,214,519
250000	25	Subsidies	1,068,773	0	0	0	0	0	1,068,773
252000	252	To private enterprises	1,068,773	0	0	0	0	0	1,068,773
252100	2521	Private nonfinancial corporations	1,068,773	0	0	0	0	0	1,068,773

260000	26	Grants	3,965,850	350,000	4,842	0	49,300	153,855	4,523,847
263000	263	To other general government units	3,965,850	350,000	4,842	0	49,300	153,855	4,523,847
263100	2631	Current	3,510,190	350,000	4,842	0	49,300	153,855	4,068,187
263200	2632	Capital	455,660	0	0	0	0	0	455,660
270000	27	Social benefits	128,891	170,900	1,822	256,025	59,785	0	617,423
271000	271	Social security benefits	128,891	170,900	0	0	0	0	299,791
271100	2711	Social security benefits in cash	0	170,900	0	0	0	0	170,900
271200	2712	Social security benefits in kind	128,891	0	0	0	0	0	128,891
273000	273	Employment-related social benefits	0	0	1,822	256,025	59,785	0	317,632
273200	2732	Employment-related social benefits in kind	0	0	1,822	256,025	59,785	0	317,632
280000	28	Other expense	0	456,626	617,203	259,600	95	0	1,333,523
282000	282	Transfers not elsewhere classified	0	456,626	617,203	259,600	95	0	1,333,523
282100	2821	Expense on other transfers, current	0	456,626	617,203	259,600	95	0	1,333,523
<b>300000</b>	<b>3</b>	<b>Net worth and its changes</b>	<b>1,077,182</b>	<b>2,387,312</b>	<b>50,860</b>	<b>779,715</b>	<b>1,064,790</b>	<b>0</b>	<b>5,359,859</b>
310000	31	Nonfinancial assets	1,077,182	2,387,312	50,860	779,715	1,064,790	0	5,359,859
311000	311	Fixed assets	1,077,182	2,387,312	50,860	779,715	1,064,790	0	5,359,859
311100	3111	Buildings and structures	85,521	2,342,875	0	734,715	817,382	0	3,980,492
311120	3111 2	Buildings other than dwellings	85,521	0	0	0	741,499	0	827,020
311130	3111 3	Other structures	0	2,342,875	0	734,715	75,883	0	3,153,473
311200	3112	Machinery and equipment	223,820	44,437	50,860	45,000	247,408	0	611,525
311210	3112 1	Transport equipment	0	22,637	0	45,000	0	0	67,637
311220	3112 2	Machinery and equipment other than transport equipment	223,820	21,800	50,860	0	247,408	0	543,888

311221	3112 21	Information, computer, and telecommunications (ICT) equipment	66,695	21,800	4,430	0	0	0	92,925
311222	3112 22	Machinery and equipment not elsewhere classified	157,125	0	46,430	0	247,408	0	450,963
311300	3113	Other fixed assets	767,842	0	0	0	0	0	767,842
311320	3113 2	Intellectual property products	767,842	0	0	0	0	0	767,842
311323	3113 23	Computer software and databases	767,842	0	0	0	0	0	767,842
3E+06	3113 231	Computer software	1,000	0	0	0	0	0	1,000
3E+06	3113 232	Databases	766,842	0	0	0	0	0	766,842

**N.B.**

**FGS** – Federal Government of Somalia

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**Jubbaland** – Jubbaland State of Somalia

**South West** – South West State of Somalia

**Galmudug** – Galmudug State of Somalia

**Hirshabelle** – Hirshabelle State of Somalia

