



RE: Consolidation Report; Sep 2022

Date: 11/06/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	40,591,092	15,990,011	6,921,898	5,256,877	5,741,439	4,491,066	78,992,383
110000	11	Taxes	13,516,416	5,756,529	1,438,661	278,405	571,631	161,564	21,723,206
111000	111	Taxes on income, profits, and capital gains	1,368,001	68,607	16,992	5,335	19,517	0	1,478,451
111100	1111	Payable by individuals	1,358,758	19,242	16,992	5,335	19,517	0	1,419,844
111200	1112	Payable by corporations and other enterprises	9,243	49,365	0	0	0	0	58,607
112000	112	Taxes on payroll & workforce	0	390,304	67,459	137,099	53,275	29,912	678,049
113000	113	Taxes on property	49,751	437	0	0	0	0	50,187
113100	1131	Recurrent taxes on immovable property	49,751	0	0	0	0	0	49,751
113300	1133	Estate, inheritance, and gift taxes	0	437	0	0	0	0	437
114000	114	Taxes on goods & services	1,795,054	1,288,762	391,962	109,036	498,840	108,772	4,192,426
114100	1141	General taxes on goods & services	1,795,054	1,185,035	98,751	30,295	20,153	1,000	3,130,288
114110	11411	Value-added taxes	0	5,150	0	0	0	0	5,150
114120	11412	Sales taxes	1,795,054	1,179,885	57,446	8,000	0	0	3,040,385
114130	11413	Turnover and other general taxes on goods and services	0	0	41,305	22,295	20,153	1,000	84,753
114200	1142	Excise taxes	0	70,652	0	0	0	0	70,652

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	33,074	293,211	78,741	478,687	107,772	991,485
114510	11451	Motor vehicle taxes activities	0	33,074	1,680	0	0	0	34,754
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	291,531	78,741	478,687	107,772	956,731
114521	114521	Business and professional licenses	0	0	21,830	1,700	4,150	0	27,680
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	269,701	77,041	474,537	107,772	929,051
115000	115	Taxes on international trade and transactions	9,296,555	3,806,286	962,248	26,935	0	0	14,092,023
115100	1151	Customs and other import duties	9,296,555	2,637,591	945,028	26,935	0	0	12,906,109
115200	1152	Taxes on exports	0	168,220	17,220	0	0	0	185,440
115600	1156	Other taxes on international trade and transactions	0	1,000,475	0	0	0	0	1,000,475
116000	116	Other taxes	1,007,056	202,134	0	0	0	22,880	1,232,070
116100	1161	Payable solely by business	187,326	0	0	0	0	0	187,326
116200	1162	Payable by other than business or unidentifiable	819,730	202,134	0	0	0	22,880	1,044,744
120000	12	Social contributions	0	31,014	0	0	0	0	31,014
121000	121	Social security contributions revenue	0	31,014	0	0	0	0	31,014
121100	1211	Employee contributions	0	31,014	0	0	0	0	31,014
130000	13	Grants	20,479,689	8,504,809	5,376,957	4,974,089	5,082,807	4,329,502	48,747,853
132000	132	From international organizations	20,479,689	0	682,186	643,047	288,677	8,002	22,101,600
132100	1321	Current	20,479,689	0	682,186	643,047	288,677	8,002	22,101,600
133000	133	From other general government units	0	8,504,809	4,694,771	4,331,042	4,794,130	4,321,500	26,646,253

133100	1331	Current	0	6,000,000	4,694,771	4,331,042	4,794,130	4,321,500	24,141,443
133200	1332	Capital	0	2,504,809	0	0	0	0	2,504,809
140000	14	Other revenue	6,594,988	1,697,659	106,280	4,383	87,000	0	8,490,310
142000	142	Sales of goods and services	6,594,988	1,563,723	103,525	4,248	0	0	8,266,484
142100	1421	Sales by market establishments	0	23,661	0	3,128	0	0	26,790
142200	1422	Administrative fees	6,594,988	1,540,061	103,525	1,120	0	0	8,239,694
143000	143	Fines, penalties, and forfeits	0	9,367	2,755	135	0	0	12,257
144000	144	Transfers not elsewhere classified	0	124,569	0	0	87,000	0	211,569
144100	1441	Current transfers not elsewhere classified	0	0	0	0	87,000	0	87,000
144200	1442	Capital transfers not elsewhere classified	0	124,569	0	0	0	0	124,569
	2 + 3	Expenditure	78,814,552	7,919,208	6,622,704	1,874,144	2,330,620	1,261,637	98,724,100
200000	2	Expense	75,412,997	6,129,678	6,471,063	1,734,631	1,980,843	1,261,637	92,892,083
210000	21	Compensation of employees	21,921,899	3,564,319	1,827,973	1,014,896	1,050,495	1,056,520	30,337,337
211000	211	Wages and salaries	21,921,899	3,564,319	1,827,973	1,014,896	1,050,495	1,056,520	30,337,337
211100	2111	Wages and salaries in cash	21,902,899	2,879,404	1,612,047	817,896	933,258	1,056,520	29,103,259
211200	2112	Wages and salaries in kind	19,000	684,915	215,926	197,000	117,237	0	1,234,078
220000	22	Use of goods and services	13,135,732	2,113,426	1,401,364	719,558	906,780	50,771	18,327,631
221000	221	General operating expenses	5,448,170	713,416	624,754	482,277	470,984	23,698	7,763,299
221100	2211	Utilities	542,092	158,661	160,414	356,106	20,781	568	1,238,623
221200	2212	Rent	605,829	33,547	95,217	27,930	71,653	1,200	835,376
221300	2213	Fuel, oil and lubricants	732,116	88,487	47,670	4,250	38,742	240	911,504
221400	2214	Office materials and supplies	485,189	51,322	221,979	35,719	84,475	1,506	880,190
221500	2215	Repairs and maintenance	301,692	66,075	1,558	17,900	50,615	82	437,922
221600	2216	Travel	625,065	147,937	63,230	35,372	110,299	19,902	1,001,805
221700	2217	Conferences	2,156,188	167,387	34,686	5,000	94,419	200	2,457,879
222000	222	Education and training expenses	242,373	305,537	119,334	110,744	6,207	0	784,195

222100	2221	Education expenses	0	258,395	0	0	0	0	258,395
222200	2222	Training expenses	0	47,142	119,334	110,744	6,207	0	283,427
223000	223	Consulting and professional fees	5,691,040	71,667	46,384	118,167	81,686	26,410	6,035,353
223100	2231	Consulting and professional fees	5,691,040	71,667	46,384	118,167	81,686	26,410	6,035,353
224000	224	Administrative expenses	441,920	894,922	6,710	5,810	19,050	7	1,368,419
224100	2241	Bank charges and comissions	440,420	731,416	4,410	3,010	0	7	1,179,263
224200	2242	Advertisements and subscriptions	1,500	163,506	2,300	2,800	19,050	0	189,156
225000	225	Materials, supplies and services	699,942	71,471	202,025	2,560	187,053	656	1,163,707
225100	2251	Health and hygiene	54,250	845	6,833	2,560	109,360	56	173,904
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	195,193	0	77,693	600	273,485
225600	2256	Special operational services	580,692	70,626	0	0	0	0	651,318
226000	226	Other expenses	612,287	55,947	399,938	0	141,000	0	1,209,172
226100	2261	Other expenses	612,287	55,947	0	0	0	0	668,234
226200	2262	Conflict resolution expenses	0	0	399,938	0	141,000	0	540,938
229000	229	Contingency costs	0	465	2,219	0	800	0	3,484
229900	2299	Contingency fund	0	465	2,219	0	800	0	3,484
240000	24	Interest	876,603	0	0	0	0	0	876,603
241000	241	To nonresidents	876,603	0	0	0	0	0	876,603
250000	25	Subsidies	381,502	0	0	0	0	0	381,502
252000	252	To private enterprises	381,502	0	0	0	0	0	381,502
252100	2521	Private nonfinancial corporations	381,502	0	0	0	0	0	381,502
260000	26	Grants	29,214,510	5,200	32,502	0	12,275	154,346	29,418,833
262000	262	To international organizations	21,320	0	0	0	0	0	21,320
262100	2621	Current	21,320	0	0	0	0	0	21,320

263000	263	To other general government units	29,193,190	5,200	32,502	0	12,275	154,346	29,397,513
263100	2631	Current	27,810,090	5,200	32,502	0	12,275	154,346	28,014,413
263200	2632	Capital	1,383,100	0	0	0	0	0	1,383,100
270000	27	Social benefits	9,882,750	182,030	2,605	0	11,279	0	10,078,664
271000	271	Social security benefits	9,882,750	182,030	0	0	0	0	10,064,780
271100	2711	Social security benefits in cash	0	182,030	0	0	0	0	182,030
271200	2712	Social security benefits in kind	9,882,750	0	0	0	0	0	9,882,750
273000	273	Employment-related social benefits	0	0	2,605	0	11,279	0	13,884
273200	2732	Employment-related social benefits in kind	0	0	2,605	0	11,279	0	13,884
280000	28	Other expense	0	264,703	3,206,620	177	14	0	3,471,514
282000	282	Transfers not elsewhere classified	0	264,703	3,206,620	177	14	0	3,471,514
282100	2821	Expense on other transfers, current	0	264,703	3,206,620	177	14	0	3,471,514
300000	3	Net worth and its changes	3,401,555	1,789,530	151,641	139,513	349,777	0	5,832,016
310000	31	Nonfinancial assets	3,401,555	1,789,530	151,641	139,513	349,777	0	5,832,016
311000	311	Fixed assets	3,401,555	1,789,530	151,641	139,513	349,777	0	5,832,016
311100	3111	Buildings and structures	73,832	1,727,308	140,631	125,785	175,803	0	2,243,358
311120	31112	Buildings other than dwellings	0	0	140,631	0	175,803	0	316,434
311130	31113	Other structures	73,832	1,727,308	0	125,785	0	0	1,926,924
311200	3112	Machinery and equipment	215,008	62,222	11,010	13,728	173,974	0	475,942
311210	31121	Transport equipment	50,000	60,242	0	0	0	0	110,242
311220	31122	Machinery and equipment other than transport equipment	165,008	1,980	11,010	13,728	173,974	0	365,700
311221	311221	Information, computer, and telecommunications (ICT) equipment	120,976	0	0	0	0	0	120,976
311222	311222	Machinery and equipment not elsewhere classified	44,032	1,980	11,010	13,728	173,974	0	244,724

311300	3113	Other fixed assets	3,112,716	0	0	0	0	0	3,112,716
311320	31132	Intellectual property products	3,112,716	0	0	0	0	0	3,112,716
311323	311323	Computer software and databases	3,112,716	0	0	0	0	0	3,112,716
3E+06	3113231	Computer software	326,657	0	0	0	0	0	326,657
3E+06	3113232	Databases	2,786,058	0	0	0	0	0	2,786,058

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

