



RE: Consolidation Report; Dec 2024

Date: 18/02/2025

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	Southwest	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	166,531,317	2,284,465	3,373,557	3,381,311	2,297,768	177,868,419
110000	11	Taxes	26,602,359	442,642	793,004	783,329	693,277	29,314,611
111000	111	Taxes on income, profits, and capital gains	2,971,852	52,677	5,740	56,707	0	3,086,976
111100	1111	Payable by individuals	2,956,086	52,677	5,740	56,707	0	3,071,210
111200	1112	Payable by corporations and other enterprises	15,766	0	0	0	0	15,766
112000	112	Taxes on payroll & workforce	0	154,721	375,237	93,747	113,632	737,338
113000	113	Taxes on property	0	0	90,000	0	0	90,000
113100	1131	Recurrent taxes on immovable property	0	0	90,000	0	0	90,000
114000	114	Taxes on goods & services	5,781,940	129,057	259,501	631,674	477,357	7,279,528
114100	1141	General taxes on goods & services	5,562,653	37,910	60,427	64,013	150,200	5,875,203
114120	11412	Sales taxes	5,562,653	0	0	0	0	5,562,653
114130	11413	Turnover and other general taxes on goods and services	0	37,910	60,427	64,013	150,200	312,550
114200	1142	Excise taxes	0	0	4,200	0	0	4,200
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	219,287	91,147	194,874	567,661	327,157	1,400,125
114510	11451	Motor vehicle taxes activities	25,114	91,147	189,160	544,373	309,357	1,159,151
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	194,173	0	5,714	23,287	17,800	240,974
114521	114521	Business and professional licenses	87,871	0	5,714	6,550	17,800	117,935

114523	114523	Radio and television licenses	300	0	0	0	0	300
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	106,002	0	0	16,737	0	122,739
115000	115	Taxes on international trade and transactions	16,116,769	106,188	58,830	1,200	60,925	16,343,912
115100	1151	Customs and other import duties	15,974,414	106,188	58,830	1,200	60,925	16,201,557
115200	1152	Taxes on exports	142,355	0	0	0	0	142,355
116000	116	Other taxes	1,731,798	0	3,696	0	41,363	1,776,857
116100	1161	Payable solely by business	1,731,798	0	3,696	0	7,100	1,742,594
116200	1162	Payable by other than business or unidentifiable	0	0	0	0	34,263	34,263
130000	13	Grants	131,685,727	1,741,487	2,514,823	2,453,123	1,591,028	139,986,188
131000	131	From foreign governments	924,490	0	0	0	0	924,490
131100	1311	Current	924,490	0	0	0	0	924,490
132000	132	From international organizations	130,761,237	667,865	411,760	133,138	170,483	132,144,482
132100	1321	Current	130,761,237	667,865	411,760	133,138	170,483	132,144,482
133000	133	From other general government units	0	1,073,622	2,103,063	2,319,986	1,420,546	6,917,217
133100	1331	Current	0	1,073,622	2,103,063	2,319,986	1,420,546	6,917,217
140000	14	Other revenue	8,243,231	100,336	65,730	144,859	13,463	8,567,620
141000	141	Property income	30,103	0	0	0	0	30,103
141500	1415	Rent	30,103	0	0	0	0	30,103
142000	142	Sales of goods and services	8,010,956	100,336	65,730	115,274	13,463	8,305,759
142100	1421	Sales by market establishments	0	1,243	1,836	0	0	3,079
142200	1422	Administrative fees	8,010,956	99,093	63,894	115,274	13,463	8,302,680
143000	143	Fines, penalties, and forfeits	202,173	0	0	0	0	202,173
144000	144	Transfers not elsewhere classified	0	0	0	29,585	0	29,585
144100	1441	Current transfers not elsewhere classified	0	0	0	29,585	0	29,585
144120	14412	Other current transfers not elsewhere classified	0	0	0	29,585	0	29,585

	2 + 3	Expenditure	181,687,262	2,021,604	2,342,024	2,908,646	4,139,503	193,099,039
200000	2	Expense	170,637,100	1,985,307	2,206,694	2,392,085	4,033,158	181,254,344
210000	21	Compensation of employees	34,342,595	782,237	1,159,981	1,101,674	1,171,701	38,558,187
211000	211	Wages and salaries	34,342,595	737,428	1,159,981	1,101,674	1,171,701	38,513,378
211100	2111	Wages and salaries in cash	34,342,595	724,749	1,105,581	967,935	456,907	37,597,767
211200	2112	Wages and salaries in kind	0	12,679	54,400	133,739	714,794	915,612
212000	212	Employers' social contributions	0	44,809	0	0	0	44,809
212200	2122	Imputed employers' social contributions	0	44,809	0	0	0	44,809
220000	22	Use of goods and services	41,651,586	1,203,070	1,046,713	1,278,502	2,861,457	48,041,328
221000	221	General operating expenses	10,282,380	763,242	589,766	1,011,550	1,324,435	13,971,374
221100	2211	Utilities	1,449,507	92,213	40,228	108,527	83,645	1,774,120
221200	2212	Rent	1,245,133	159,901	124,720	170,977	67,492	1,768,222
221300	2213	Fuel, oil and lubricants	1,479,950	3,849	5,580	57,523	2,600	1,549,502
221400	2214	Office materials and supplies	1,373,329	56,284	139,562	157,659	182,443	1,909,276
221500	2215	Repairs and maintenance	533,072	85,213	92,236	162,215	314,310	1,187,046
221600	2216	Travel	3,346,662	207,267	86,675	124,380	237,086	4,002,069
221700	2217	Conferences	854,729	158,515	100,765	230,271	436,860	1,781,139
222000	222	Education and training expenses	850,443	218,885	108,203	21,119	1,300	1,199,949
222100	2221	Education expenses	765,886	0	108,203	13,514	0	887,603
222200	2222	Training expenses	84,556	218,885	0	7,605	1,300	312,347
223000	223	Consulting and professional fees	16,654,452	124,775	335,125	226,748	703,635	18,044,735
223100	2231	Consulting and professional fees	16,654,452	124,775	335,125	226,748	703,635	18,044,735
224000	224	Administrative expenses	1,740,729	18,170	13,420	19,084	87	1,791,490
224100	2241	Bank charges and commissions	1,358,626	4,632	20	0	7	1,363,285
224200	2242	Advertisements and subscriptions	321,603	13,538	13,400	19,084	80	367,706
224300	2243	Insurance	60,500	0	0	0	0	60,500

225000	225	Materials, supplies and services	4,915,526	68,063	200	0	0	4,983,789
225100	2251	Health and hygiene	4,404,650	10,754	200	0	0	4,415,604
225200	2252	Agricultural supplies and inputs	20,876	57,310	0	0	0	78,186
225300	2253	Military materials, supplies and services	400,000	0	0	0	0	400,000
225600	2256	Special operational services	90,000	0	0	0	0	90,000
226000	226	Other expenses	7,208,056	4,815	0	0	832,000	8,044,871
226100	2261	Other expenses	6,859,448	0	0	0	0	6,859,448
226200	2262	Conflict resolution expenses	348,608	4,815	0	0	832,000	1,185,423
229000	229	Contingency costs	0	5,120	0	0	0	5,120
229900	2299	Contingency fund	0	5,120	0	0	0	5,120
240000	24	Interest	3,406,604	0	0	0	0	3,406,604
241000	241	To nonresidents	3,406,604	0	0	0	0	3,406,604
250000	25	Subsidies	3,384,600	0	0	0	0	3,384,600
252000	252	To private enterprises	3,384,600	0	0	0	0	3,384,600
252100	2521	Private nonfinancial corporations	3,384,600	0	0	0	0	3,384,600
260000	26	Grants	31,247,671	0	0	11,910	0	31,259,581
262000	262	To international organizations	14,957,411	0	0	0	0	14,957,411
262100	2621	Current	14,957,411	0	0	0	0	14,957,411
263000	263	To other general government units	16,290,260	0	0	11,910	0	16,302,170
263100	2631	Current	11,513,371	0	0	11,910	0	11,525,281
263200	2632	Capital	4,776,889	0	0	0	0	4,776,889
270000	27	Social benefits	56,604,043	0	0	0	0	56,604,043
271000	271	Social security benefits	56,604,043	0	0	0	0	56,604,043
271100	2711	Social security benefits in cash	56,604,043	0	0	0	0	56,604,043
300000	3	Net worth and its changes	11,050,163	36,297	135,329	516,561	106,345	11,844,695
310000	31	Nonfinancial assets	11,050,163	36,297	135,329	516,561	106,345	11,844,695

311000	311	Fixed assets	11,050,163	36,297	133,329	516,561	106,345	11,842,695
311100	3111	Buildings and structures	0	0	0	329,635	0	329,635
311140	31114	Land improvements	0	0	0	329,635	0	329,635
311200	3112	Machinery and equipment	9,566,962	35,297	133,329	186,926	106,345	10,028,860
311210	31121	Transport equipment	315,500	1,412	0	0	0	316,912
311220	31122	Machinery and equipment other than transport equipment	9,251,462	33,885	133,329	186,926	106,345	9,711,948
311221	311221	Information, computer, and telecommunications (ICT) equipment	2,772,406	20,299	58,044	92,700	59,957	3,003,406
311222	311222	Machinery and equipment not elsewhere classified	6,479,056	13,586	75,285	94,226	46,388	6,708,542
311300	3113	Other fixed assets	1,378,201	1,000	0	0	0	1,379,201
311310	31131	Cultivated biological resources	0	1,000	0	0	0	1,000
311312	311312	Tree, crop, and plant resources yielding repeat products	0	1,000	0	0	0	1,000
311320	31132	Intellectual property products	1,258,201	0	0	0	0	1,258,201
311323	311323	Computer software and databases	1,048,201	0	0	0	0	1,048,201
311325	311325	Other intellectual property products	210,000	0	0	0	0	210,000
311330	31133	Cost of ownership transfer on nonproduced assets other than land	120,000	0	0	0	0	120,000
311400	3114	Weapons systems	105,000	0	0	0	0	105,000
312000	312	Inventories	0	0	2,000	0	0	2,000
312210	31221	Materials and supplies	0	0	2,000	0	0	2,000

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

