



RE: Consolidation Report; Feb 2025

Date: 19/04/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	31,985,566	8,270,417	4,217,814	503,567	1,263,382	676,818	46,917,564
110000	11	Taxes	18,925,825	6,835,259	3,144,637	340,561	893,300	508,864	30,648,445
111000	111	Taxes on income, profits, and capital gains	2,426,887	63,977	36,570	5,845	16,157	0	2,549,435
111100	1111	Payable by individuals	1,903,794	6,371	36,570	5,845	16,157	0	1,968,737
111200	1112	Payable by corporations and other enterprises	523,093	57,606	0	0	0	0	580,699
112000	112	Taxes on payroll & workforce	0	470,352	112,406	179,741	74,346	56,633	893,477
113000	113	Taxes on property	0	389	0	0	0	0	389
113300	1133	Estate, inheritance, and gift taxes	0	389	0	0	0	0	389
114000	114	Taxes on goods & services	4,200,350	1,515,019	490,950	99,083	789,573	349,285	7,444,260
114100	1141	General taxes on goods & services	3,280,625	1,199,839	180,852	44,500	139,135	13,513	4,858,463
114110	11411	Value-added taxes	0	2,932	0	0	0	0	2,932
114120	11412	Sales taxes	3,280,625	1,196,908	0	0	0	0	4,477,532
114130	11413	Turnover and other general taxes on goods and services	0	0	180,852	44,500	139,135	13,513	377,999
114200	1142	Excise taxes	0	101,136	0	100	0	0	101,236

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	919,725	214,044	310,098	54,483	650,438	335,772	2,484,560
114510	11451	Motor vehicle taxes activities	716,186	214,044	308,451	53,083	643,371	335,772	2,270,907
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	203,539	0	1,647	1,400	7,067	0	213,653
114521	114521	Business and professional licenses	68,705	0	1,647	1,400	700	0	72,452
114523	114523	Radio and television licenses	300	0	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	134,534	0	0	0	6,367	0	140,901
115000	115	Taxes on international trade and transactions	12,002,026	4,551,669	2,480,601	33,720	13,224	58,942	19,140,183
115100	1151	Customs and other import duties	11,894,342	3,885,000	2,480,601	33,720	13,224	58,942	18,365,830
115200	1152	Taxes on exports	107,684	666,669	0	0	0	0	774,353
116000	116	Other taxes	296,562	233,853	24,110	22,172	0	44,005	620,702
116100	1161	Payable solely by business	296,562	0	0	22,172	0	140	318,874
116200	1162	Payable by other than business or unidentifiable	0	233,853	24,110	0	0	43,865	301,827
120000	12	Social contributions	0	52,190	0	0	0	0	52,190
121000	121	Social security contributions revenue	0	52,190	0	0	0	0	52,190
121100	1211	Employee contributions	0	52,190	0	0	0	0	52,190
130000	13	Grants	5,216,496	0	512,859	142,049	266,965	156,954	6,295,323
131000	131	From foreign governments	927,174	0	0	33,190	0	0	960,364
131100	1311	Current	927,174	0	0	33,190	0	0	960,364
132000	132	From international organizations	4,289,322	0	512,859	108,859	266,965	156,954	5,334,959
132100	1321	Current	4,289,322	0	512,859	108,859	266,965	156,954	5,334,959

140000	14	Other revenue	7,843,245	1,382,969	560,318	20,958	103,118	11,000	9,921,608
141000	141	Property income	97,038	0	0	0	0	0	97,038
141500	1415	Rent	97,038	0	0	0	0	0	97,038
142000	142	Sales of goods and services	7,740,860	1,222,045	560,318	20,958	58,668	11,000	9,613,848
142100	1421	Sales by market establishments	0	21,938	2,376	2,385	0	0	26,699
142200	1422	Administrative fees	7,740,860	1,200,107	557,942	18,573	58,668	11,000	9,587,149
143000	143	Fines, penalties, and forfeits	5,347	872	0	0	0	0	6,219
144000	144	Transfers not elsewhere classified	0	160,052	0	0	44,450	0	204,502
144100	1441	Current transfers not elsewhere classified	0	0	0	0	44,450	0	44,450
144120	14412	Other current transfers not elsewhere classified	0	0	0	0	44,450	0	44,450
144200	1442	Capital transfers not elsewhere classified	0	160,052	0	0	0	0	160,052
	2 + 3	Expenditure	23,427,061	7,771,452	4,640,082	976,626	1,383,163	624,293	38,822,676
200000	2	Expense	23,427,061	7,039,199	4,482,288	974,226	1,361,817	566,344	37,850,934
210000	21	Compensation of employees	20,141,134	4,555,717	3,148,989	638,571	661,532	393,891	29,539,833
211000	211	Wages and salaries	20,141,134	4,555,717	3,120,489	638,571	661,532	393,891	29,511,333
211100	2111	Wages and salaries in cash	20,141,134	3,946,301	2,246,743	440,571	573,475	299,241	27,647,464
211200	2112	Wages and salaries in kind	0	609,416	873,746	198,000	88,057	94,650	1,863,869
212000	212	Employers' social contributions	0	0	28,500	0	0	0	28,500
212200	2122	Imputed employers' social contributions	0	0	28,500	0	0	0	28,500
220000	22	Use of goods and services	1,469,473	2,349,878	973,889	335,655	679,785	164,298	5,972,977
221000	221	General operating expenses	0	553,086	672,811	152,705	504,414	148,972	2,031,988
221100	2211	Utilities	0	63,086	31,795	7,559	16,382	9,700	128,522
221200	2212	Rent	0	55,644	24,003	35,129	96,307	4,800	215,883
221300	2213	Fuel, oil and lubricants	0	66,599	113,556	2,750	47,242	0	230,147

221400	2214	Office materials and supplies	0	34,417	71,215	49,405	52,017	13,472	220,526
221500	2215	Repairs and maintenance	0	29,565	206,445	1,650	93,235	92,110	423,005
221600	2216	Travel	0	176,134	207,974	44,587	119,346	28,890	576,931
221700	2217	Conferences	0	127,644	17,824	11,625	79,884	0	236,976
222000	222	Education and training expenses	0	0	39,453	0	0	0	39,453
222200	2222	Training expenses	0	0	39,453	0	0	0	39,453
223000	223	Consulting and professional fees	0	0	165,988	182,930	83,695	14,832	447,445
223100	2231	Consulting and professional fees	0	0	165,988	182,930	83,695	14,832	447,445
224000	224	Administrative expenses	419,284	656,025	7,055	20	10,770	14	1,093,168
224100	2241	Bank charges and comissions	419,284	616,169	2,447	20	0	14	1,037,934
224200	2242	Advertisements and subscriptions	0	39,856	4,608	0	10,770	0	55,234
225000	225	Materials, supplies and services	0	23,445	88,582	0	14,691	0	126,718
225100	2251	Health and hygiene	0	23,445	0	0	14,691	0	38,136
225200	2252	Agricultural supplies and inputs	0	0	88,582	0	0	0	88,582
226000	226	Other expenses	1,050,189	1,117,322	0	0	66,215	480	2,234,206
226100	2261	Other expenses	1,050,189	1,117,322	0	0	0	480	2,167,991
226200	2262	Conflict resolution expenses	0	0	0	0	66,215	0	66,215
260000	26	Grants	1,816,455	0	0	0	20,500	8,155	1,845,110
263000	263	To other general government units	1,816,455	0	0	0	20,500	8,155	1,845,110
263100	2631	Current	1,816,455	0	0	0	20,500	8,155	1,845,110
270000	27	Social benefits	0	100,159	0	0	0	0	100,159
271000	271	Social security benefits	0	100,159	0	0	0	0	100,159
271100	2711	Social security benefits in cash	0	100,159	0	0	0	0	100,159
280000	28	Other expense	0	33,445	359,410	0	0	0	392,855
282000	282	Transfers not elsewhere classified	0	33,445	359,410	0	0	0	392,855
282100	2821	Expense on other transfers, current	0	33,445	359,410	0	0	0	392,855
300000	3	Net worth and its changes	0	732,253	157,795	2,400	21,346	57,949	971,743

310000	31	Nonfinancial assets	0	732,253	157,795	2,400	21,346	57,949	971,743
311000	311	Fixed assets	0	732,253	157,795	2,400	21,346	57,949	971,743
311100	3111	Buildings and structures	0	718,253	153,295	0	0	57,949	929,497
311110	31111	Dwellings	0	24,950	0	0	0	0	24,950
311120	31112	Buildings other than dwellings	0	89,228	153,295	0	0	0	242,523
311130	31113	Other structures	0	604,075	0	0	0	0	604,075
311140	31114	Land improvements	0	0	0	0	0	57,949	57,949
311200	3112	Machinery and equipment	0	14,000	4,500	2,400	21,346	0	42,246
311210	31121	Transport equipment	0	14,000	0	0	0	0	14,000
311220	31122	Machinery and equipment other than transport equipment	0	0	4,500	2,400	21,346	0	28,246
311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	0	4,995	0	4,995
311222	311222	Machinery and equipment not elsewhere classified	0	0	4,500	2,400	16,351	0	23,251

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

