



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; Feb 2024

Date: 25/03/2024

Codes	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	40,937,475	7,542,010	2,873,153	1,786,607	1,653,297	832,869	55,625,410
11	Taxes	21,452,341	6,746,378	1,677,258	354,982	910,032	531,551	31,672,543
111	Taxes on income, profits, and capital gains	2,641,028	55,248	18,185	12,407	26,317	1,091	2,754,276
1111	Payable by individuals	2,378,714	3,680	18,185	12,407	26,317	1,091	2,440,393
1112	Payable by corporations and other enterprises	262,314	51,568	0	0	0	0	313,883
112	Taxes on payroll & workforce	0	498,120	85,640	195,457	55,220	43,921	878,358
113	Taxes on property	0	154	0	0	0	0	154
1133	Estate, inheritance, and gift taxes	0	154	0	0	0	0	154
114	Taxes on goods & services	4,084,787	1,218,554	690,693	109,269	826,295	367,564	7,297,163
1141	General taxes on goods & services	3,628,812	1,093,886	221,619	42,862	211,163	58,567	5,256,909
11411	Value-added taxes	0	2,092	0	0	0	0	2,092
11412	Sales taxes	3,628,812	1,091,794	0	0	0	0	4,720,606
11413	Turnover and other general taxes on goods and services	0	0	221,619	42,862	211,163	58,567	534,211
1142	Excise taxes	0	83,124	0	900	0	0	84,024
1145	Taxes on use of goods and on permission to use goods or perform activities	455,975	41,544	469,074	65,507	615,133	308,997	1,956,230
11451	Motor vehicle taxes activities	92,070	41,544	333,122	64,507	612,273	308,997	1,452,512

11452	Other taxes on use of goods and on permission to use goods or perform activities	363,905	0	135,952	1,000	2,860	0	503,717
114521	Business and professional licenses	106,820	0	2,910	1,000	2,860	0	113,590
114523	Radio and television licenses	900	0	0	0	0	0	900
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	256,185	0	133,042	0	0	0	389,227
115	Taxes on international trade and transactions	13,853,633	4,791,563	873,044	35,690	2,200	56,800	19,612,929
1151	Customs and other import duties	13,773,780	3,929,256	873,044	35,690	2,200	56,800	18,670,770
1152	Taxes on exports	79,853	803,994	0	0	0	0	883,847
1156	Other taxes on international trade and transactions	0	58,313	0	0	0	0	58,313
116	Other taxes	872,893	182,740	9,696	2,159	0	62,176	1,129,663
1161	Payable solely by business	872,893	0	0	2,159	0	0	875,052
1162	Payable by other than business or unidentifiable	0	182,740	9,696	0	0	62,176	254,612
12	Social contributions	0	117,108	0	0	0	0	117,108
121	Social security contributions revenue	0	117,108	0	0	0	0	117,108
1211	Employee contributions	0	117,108	0	0	0	0	117,108
13	Grants	9,576,362	0	631,867	1,415,626	488,458	285,713	12,398,027
131	From foreign governments	4,124,911	0	0	0	0	0	4,124,911
1311	Current	4,124,911	0	0	0	0	0	4,124,911
132	From international organizations	5,451,451	0	523,489	375,042	160,670	0	6,510,652
1321	Current	5,451,451	0	523,489	375,042	160,670	0	6,510,652
133	From other general government units	0	0	108,378	1,040,584	327,788	285,713	1,762,464
1331	Current	0	0	108,378	1,040,584	327,788	285,713	1,762,464
14	Other revenue	9,908,772	678,524	564,028	15,999	254,806	15,604	11,437,733
141	Property income	90,189	0	0	0	0	0	90,189
1415	Rent	90,189	0	0	0	0	0	90,189

142	Sales of goods and services	9,795,106	625,510	564,028	15,999	254,806	15,604	11,271,053
1421	Sales by market establishments	0	19,654	749	994	0	0	21,397
1422	Administrative fees	9,795,106	605,856	563,279	15,005	254,806	15,604	11,249,656
143	Fines, penalties, and forfeits	23,478	5,816	0	0	0	0	29,294
144	Transfers not elsewhere classified	0	47,198	0	0	0	0	47,198
1442	Capital transfers not elsewhere classified	0	47,198	0	0	0	0	47,198
2 + 3	Expenditure	44,865,526	6,293,826	3,193,338	1,317,310	1,716,243	823,591	58,209,834
2	Expense	44,262,067	6,293,826	3,171,720	1,305,730	1,678,256	823,591	57,535,191
21	Compensation of employees	26,322,662	4,974,817	1,682,004	917,999	779,245	441,616	35,118,343
211	Wages and salaries	26,322,662	4,974,817	1,670,604	917,999	779,245	441,616	35,106,943
2111	Wages and salaries in cash	26,322,662	4,332,585	1,284,725	738,099	679,350	393,714	33,751,136
2112	Wages and salaries in kind	0	642,232	385,879	179,900	99,895	47,902	1,355,808
212	Employers' social contributions	0	0	11,400	0	0	0	11,400
2122	Imputed employers' social contributions	0	0	11,400	0	0	0	11,400
22	Use of goods and services	11,335,243	1,166,831	1,202,116	387,731	859,011	100,515	15,051,447
221	General operating expenses	2,983,910	484,381	654,603	307,823	680,339	72,277	5,183,332
2211	Utilities	336,732	81,016	110,707	18,171	25,092	2,130	573,847
2212	Rent	405,120	55,929	90,854	58,786	136,202	11,800	758,691
2213	Fuel, oil and lubricants	1,161,246	67,023	87,615	18,405	59,018	0	1,393,307
2214	Office materials and supplies	272,956	42,159	68,024	120,821	32,475	10,755	547,190
2215	Repairs and maintenance	188,080	63,693	6,208	2,200	119,032	12,650	391,863
2216	Travel	532,978	85,047	102,993	57,190	192,086	32,133	1,002,427
2217	Conferences	86,797	89,514	188,203	32,250	116,435	2,809	516,008
222	Education and training expenses	28,763	0	102,194	0	2,088	0	133,045
2221	Education expenses	28,763	0	9,510	0	0	0	38,273
2222	Training expenses	0	0	92,684	0	2,088	0	94,772

223	Consulting and professional fees	3,392,817	0	157,485	72,688	115,020	28,238	3,766,248
2231	Consulting and professional fees	3,392,817	0	157,485	72,688	115,020	28,238	3,766,248
224	Administrative expenses	592,064	554,819	8,222	7,220	6,814	0	1,169,139
2241	Bank charges and comissions	573,564	554,819	6,972	10	14	0	1,135,379
2242	Advertisements and subscriptions	7,500	0	1,250	7,210	6,800	0	22,760
2243	Insurance	11,000	0	0	0	0	0	11,000
225	Materials, supplies and services	189,180	26,825	145,612	0	2,350	0	363,967
2251	Health and hygiene	59,200	0	3,635	0	2,350	0	65,185
2252	Agricultural supplies and inputs	9,980	0	141,977	0	0	0	151,957
2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000
2256	Special operational services	0	26,825	0	0	0	0	26,825
226	Other expenses	4,148,511	66,206	134,000	0	52,400	0	4,401,117
2261	Other expenses	3,680,452	66,206	0	0	0	0	3,746,658
2262	Conflict resolution expenses	468,059	0	134,000	0	52,400	0	654,459
229	Contingency costs	0	34,600	0	0	0	0	34,600
2299	Contingency fund	0	34,600	0	0	0	0	34,600
24	Interest	752,000	0	0	0	0	0	752,000
241	To nonresidents	752,000	0	0	0	0	0	752,000
26	Grants	5,852,161	0	0	0	40,000	281,460	6,173,621
262	To international organizations	961,268	0	0	0	0	0	961,268
2621	Current	961,268	0	0	0	0	0	961,268
263	To other general government units	4,890,893	0	0	0	40,000	281,460	5,212,353
2631	Current	4,478,345	0	0	0	40,000	281,460	4,799,805
2632	Capital	412,548	0	0	0	0	0	412,548
27	Social benefits	0	134,057	7,400	0	0	0	141,457
271	Social security benefits	0	134,057	0	0	0	0	134,057

2711	Social security benefits in cash	0	134,057	0	0	0	0	134,057
273	Employment-related social benefits	0	0	7,400	0	0	0	7,400
2731	Employment-related social benefits in cash	0	0	7,400	0	0	0	7,400
28	Other expense	0	18,122	280,200	0	0	0	298,322
282	Transfers not elsewhere classified	0	18,122	280,200	0	0	0	298,322
2821	Expense on other transfers, current	0	18,122	280,200	0	0	0	298,322
3	Net worth and its changes	603,458	0	21,618	11,580	37,987	0	674,643
31	Nonfinancial assets	603,458	0	21,618	11,580	37,987	0	674,643
311	Fixed assets	603,458	0	19,118	11,580	37,987	0	672,143
3111	Buildings and structures	0	0	0	0	15,400	0	15,400
31112	Buildings other than dwellings	0	0	0	0	15,400	0	15,400
3112	Machinery and equipment	603,458	0	19,118	11,580	22,587	0	656,743
31121	Transport equipment	465,648	0	0	0	0	0	465,648
31122	Machinery and equipment other than transport equipment	137,810	0	19,118	11,580	22,587	0	191,095
311221	Information, computer, and telecommunications (ICT) equipment	0	0	9,843	0	1,000	0	10,843
311222	Machinery and equipment not elsewhere classified	137,810	0	9,275	11,580	21,587	0	180,252
312	Inventories	0	0	2,500	0	0	0	2,500
31221	Materials and supplies	0	0	2,500	0	0	0	2,500

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

