



RE: Consolidation Report; Feb 2023

Date: 11/04/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total (USD)
100000	1	Revenue	25,970,308	9,220,299	3,020,090	1,445,521	1,412,266	396,378	41,464,862
110000	11	Taxes	14,361,758	4,759,646	2,013,637	398,744	587,697	172,776	22,294,259
111000	111	Taxes on income, profits, and capital gains	1,625,589	57,261	31,979	13,949	15,596	0	1,744,374
111100	1111	Payable by individuals	1,555,558	11,816	31,979	13,949	15,596	0	1,628,899
111200	1112	Payable by corporations and other enterprises	70,030	45,445	0	0	0	0	115,475
112000	112	Taxes on payroll & workforce	0	570,801	63,546	249,603	49,384	30,247	963,581
113000	113	Taxes on property	0	720	0	0	0	0	720
113300	1133	Estate, inheritance, and gift taxes	0	720	0	0	0	0	720
114000	114	Taxes on goods & services	2,303,690	960,068	313,399	88,442	489,716	127,989	4,283,303
114100	1141	General taxes on goods & services	1,952,274	852,413	150,267	30,708	22,016	115,300	3,122,978
114110	11411	Value-added taxes	0	1,233	0	0	0	0	1,233
114120	11412	Sales taxes	1,952,274	851,180	0	0	0	0	2,803,454
114130	11413	Turnover and other general taxes on goods and services	0	0	150,267	30,708	22,016	115,300	318,291
114200	1142	Excise taxes	2,705	63,636	0	0	0	0	66,341
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	348,711	44,020	163,132	57,734	467,700	12,689	1,093,984
114510	11451	Motor vehicle taxes activities	37,186	44,020	154,735	57,534	464,989	12,689	771,152

114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	311,525	0	8,397	200	2,711	0	322,833
114521	114521	Business and professional licenses	193,619	0	8,237	200	2,711	0	204,767
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	117,906	0	160	0	0	0	118,066
115000	115	Taxes on international trade and transactions	10,054,915	3,011,669	1,604,713	46,751	33,000	0	14,751,048
115100	1151	Customs and other import duties	9,990,244	1,951,969	1,604,713	46,751	33,000	0	13,626,677
115200	1152	Taxes on exports	64,671	277,950	0	0	0	0	342,621
115600	1156	Other taxes on international trade and transactions	0	781,750	0	0	0	0	781,750
116000	116	Other taxes	377,565	159,127	0	0	0	14,540	551,232
116100	1161	Payable solely by business	377,565	0	0	0	0	0	377,565
116200	1162	Payable by other than business or unidentifiable	0	159,127	0	0	0	14,540	173,667
120000	12	Social contributions	0	55,047	0	0	0	0	55,047
121000	121	Social security contributions revenue	0	55,047	0	0	0	0	55,047
121100	1211	Employee contributions	0	55,047	0	0	0	0	55,047
130000	13	Grants	3,380,050	3,168,150	600,987	1,005,387	766,644	222,203	9,143,420
131000	131	From foreign governments	0	0	252,159	294,848	250	0	547,257
131100	1311	Current	0	0	252,159	253,478	250	0	505,887
131200	1312	Capital	0	0	0	41,370	0	0	41,370
132000	132	From international organizations	3,380,050	0	20,640	75,604	357,695	0	3,833,989
132100	1321	Current	3,380,050	0	20,640	75,604	357,695	0	3,833,989
133000	133	From other general government units	0	3,168,150	328,187	634,935	408,699	222,203	4,762,174
133100	1331	Current	0	0	328,187	634,935	408,699	222,203	1,594,024

133200	1332	Capital	0	3,168,150	0	0	0	0	3,168,150
140000	14	Other revenue	8,228,500	1,237,456	405,466	41,389	57,925	1,400	9,972,137
141000	141	Property income	39,286	0	0	0	0	0	39,286
141500	1415	Rent	39,286	0	0	0	0	0	39,286
142000	142	Sales of goods and services	8,189,214	1,111,204	405,466	41,389	57,925	1,400	9,806,598
142100	1421	Sales by market establishments	0	23,316	711	5,707	0	0	29,734
142200	1422	Administrative fees	8,189,214	1,087,888	404,756	35,682	57,925	1,400	9,776,864
143000	143	Fines, penalties, and forfeits	0	4,514	0	0	0	0	4,514
144000	144	Transfers not elsewhere classified	0	121,739	0	0	0	0	121,739
144200	1442	Capital transfers not elsewhere classified	0	121,739	0	0	0	0	121,739
	2 + 3	Expenditure	40,224,227	8,636,428	3,285,649	1,539,008	1,531,459	274,736	55,491,506
200000	2	Expense	39,826,858	6,894,079	3,275,670	1,398,279	1,134,293	274,736	52,803,915
210000	21	Compensation of employees	24,644,749	3,256,922	1,706,555	905,287	672,135	215,723	31,401,371
211000	211	Wages and salaries	24,644,749	3,256,922	1,706,555	905,287	672,135	215,723	31,401,371
211100	2111	Wages and salaries in cash	24,644,749	2,728,258	1,426,981	853,287	587,344	212,743	30,453,362
211200	2112	Wages and salaries in kind	0	528,664	279,574	52,000	84,791	2,980	948,009
220000	22	Use of goods and services	8,203,336	3,238,036	1,025,452	492,992	462,158	53,415	13,475,389
221000	221	General operating expenses	2,026,937	731,637	644,510	340,215	338,921	23,560	4,105,779
221100	2211	Utilities	291,086	99,387	110,073	11,339	16,355	5,000	533,240
221200	2212	Rent	134,505	62,343	47,226	35,100	43,020	0	322,194
221300	2213	Fuel, oil and lubricants	537,760	113,150	84,976	52,000	32,125	456	820,467
221400	2214	Office materials and supplies	353,673	44,243	271,428	45,191	10,831	3,260	728,626
221500	2215	Repairs and maintenance	222,777	56,213	43,439	119,574	78,490	350	520,844
221600	2216	Travel	443,662	129,777	66,832	65,010	77,376	14,494	797,151

221700	2217	Conferences	43,474	226,524	20,536	12,000	80,724	0	383,258
222000	222	Education and training expenses	17,506	256,619	35,974	0	22,970	4,176	337,245
222100	2221	Education expenses	16,006	256,619	0	0	0	0	272,625
222200	2222	Training expenses	1,500	0	35,974	0	22,970	4,176	64,619
223000	223	Consulting and professional fees	2,013,157	409,305	332,805	152,040	78,770	25,673	3,011,749
223100	2231	Consulting and professional fees	2,013,157	409,305	332,805	152,040	78,770	25,673	3,011,749
224000	224	Administrative expenses	354,570	775,838	12,163	738	157	7	1,143,473
224100	2241	Bank charges and comissions	354,570	717,767	10,279	38	7	7	1,082,668
224200	2242	Advertisements and subscriptions	0	58,071	1,884	700	150	0	60,805
225000	225	Materials, supplies and services	140,000	112,850	0	0	0	0	252,850
225100	2251	Health and hygiene	0	9,000	0	0	0	0	9,000
225300	2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000
225600	2256	Special operational services	20,000	103,850	0	0	0	0	123,850
226000	226	Other expenses	3,651,166	830,947	0	0	21,200	0	4,503,313
226100	2261	Other expenses	3,133,674	830,947	0	0	0	0	3,964,621
226200	2262	Conflict resolution expenses	517,492	0	0	0	21,200	0	538,692
229000	229	Contingency costs	0	120,840	0	0	140	0	120,980
229900	2299	Contingency fund	0	120,840	0	0	140	0	120,980
240000	24	Interest	606,679	0	0	0	0	0	606,679
241000	241	To nonresidents	606,679	0	0	0	0	0	606,679
260000	26	Grants	6,372,094	10,400	0	0	0	5,598	6,388,092
262000	262	To international organizations	1,300,000	0	0	0	0	0	1,300,000
262100	2621	Current	1,300,000	0	0	0	0	0	1,300,000
263000	263	To other general government units	5,072,094	10,400	0	0	0	5,598	5,088,092

263100	2631	Current	4,886,963	10,400	0	0	0	5,598	4,902,961
263200	2632	Capital	185,131	0	0	0	0	0	185,131
270000	27	Social benefits	0	214,183	3,600	0	0	0	217,783
271000	271	Social security benefits	0	214,183	0	0	0	0	214,183
271100	2711	Social security benefits in cash	0	214,183	0	0	0	0	214,183
273000	273	Employment-related social benefits	0	0	3,600	0	0	0	3,600
273100	2731	Employment-related social benefits in cash	0	0	3,600	0	0	0	3,600
280000	28	Other expense	0	174,537	540,063	0	0	0	714,600
282000	282	Transfers not elsewhere classified	0	174,537	540,063	0	0	0	714,600
282100	2821	Expense on other transfers, current	0	174,537	540,063	0	0	0	714,600
300000	3	Net worth and its changes	397,369	1,742,349	9,979	140,728	397,166	0	2,687,592
310000	31	Nonfinancial assets	397,369	1,742,349	9,979	140,728	397,166	0	2,687,592
311000	311	Fixed assets	397,369	1,742,349	9,979	140,728	397,166	0	2,687,592
311100	3111	Buildings and structures	0	1,707,536	0	128,548	363,421	0	2,199,506
311110	31111	Dwellings	0	7,000	0	0	170,222	0	177,222
311130	31113	Other structures	0	1,700,536	0	0	62,880	0	1,763,416
311140	31114	Land improvements	0	0	0	128,548	130,320	0	258,868
311200	3112	Machinery and equipment	0	34,813	9,979	12,180	2,840	0	59,812
311210	31121	Transport equipment	0	15,000	0	0	0	0	15,000
311220	31122	Machinery and equipment other than transport equipment	0	19,813	9,979	12,180	2,840	0	44,812
311222	311222	Machinery and equipment not elsewhere classified	0	19,813	9,979	12,180	2,840	0	44,812
311300	3113	Other fixed assets	397,369	0	0	0	30,905	0	428,274
311310	31131	Cultivated biological resources	0	0	0	0	5,680	0	5,680

311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	0	5,680	0	5,680
311320	31132	Intellectual property products	397,369	0	0	0	25,225	0	422,594
311321	311321	Research and development	0	0	0	0	25,225	0	25,225
311323	311323	Computer software and databases	352,622	0	0	0	0	0	352,622
311325	311325	Other intellectual property products	44,747	0	0	0	0	0	44,747

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

