



RE: Consolidation Report; Jan 2025

Date: 05/03/2025

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	31,985,566	4,212,054	503,567	1,263,382	675,018	38,639,587
110000	11	Taxes	18,925,825	3,144,637	340,561	893,300	508,384	23,812,706
111000	111	Taxes on income, profits, and capital gains	2,426,887	36,570	5,845	16,157	0	2,485,458
111100	1111	Payable by individuals	1,903,794	36,570	5,845	16,157	0	1,962,365
111200	1112	Payable by corporations and other enterprises	523,093	0	0	0	0	523,093
112000	112	Taxes on payroll & workforce	0	112,406	179,741	74,346	56,633	423,125
114000	114	Taxes on goods & services	4,200,350	490,950	99,083	789,573	348,805	5,928,760
114100	1141	General taxes on goods & services	3,280,625	180,852	44,500	139,135	13,513	3,658,624
114120	11412	Sales taxes	3,280,625	0	0	0	0	3,280,625
114130	11413	Turnover and other general taxes on goods and services	0	180,852	44,500	139,135	13,513	377,999
114200	1142	Excise taxes	0	0	100	0	0	100
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	919,725	310,098	54,483	650,438	335,292	2,270,036
114510	11451	Motor vehicle taxes activities	716,186	308,451	53,083	643,371	335,292	2,056,383
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	203,539	1,647	1,400	7,067	0	213,653
114521	114521	Business and professional licenses	68,705	1,647	1,400	700	0	72,452
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	134,534	0	0	6,367	0	140,901
115000	115	Taxes on international trade and transactions	12,002,026	2,480,601	33,720	13,224	58,942	14,588,513
115100	1151	Customs and other import duties	11,894,342	2,480,601	33,720	13,224	58,942	14,480,829
115200	1152	Taxes on exports	107,684	0	0	0	0	107,684
116000	116	Other taxes	296,562	24,110	22,172	0	44,005	386,849
116100	1161	Payable solely by business	296,562	0	22,172	0	140	318,874
116200	1162	Payable by other than business or unidentifiable	0	24,110	0	0	43,865	67,975
130000	13	Grants	5,216,496	507,099	142,049	266,965	156,954	6,289,563
131000	131	From foreign governments	927,174	0	33,190	0	0	960,364
131100	1311	Current	927,174	0	33,190	0	0	960,364
132000	132	From international organizations	4,289,322	507,099	108,859	266,965	156,954	5,329,199
132100	1321	Current	4,289,322	507,099	108,859	266,965	156,954	5,329,199
140000	14	Other revenue	7,843,245	560,318	20,958	103,118	9,680	8,537,319
141000	141	Property income	97,038	0	0	0	0	97,038
141500	1415	Rent	97,038	0	0	0	0	97,038
142000	142	Sales of goods and services	7,740,860	560,318	20,958	58,668	9,680	8,390,484
142100	1421	Sales by market establishments	0	2,376	2,385	0	0	4,761
142200	1422	Administrative fees	7,740,860	557,942	18,573	58,668	9,680	8,385,723
143000	143	Fines, penalties, and forfeits	5,347	0	0	0	0	5,347
144000	144	Transfers not elsewhere classified	0	0	0	44,450	0	44,450
144100	1441	Current transfers not elsewhere classified	0	0	0	44,450	0	44,450
144120	14412	Other current transfers not elsewhere classified	0	0	0	44,450	0	44,450
	2 + 3	Expenditure	23,427,061	4,640,082	976,626	1,383,163	624,293	31,051,225
200000	2	Expense	23,427,061	4,482,288	974,226	1,361,817	566,344	30,811,735
210000	21	Compensation of employees	20,141,134	3,148,989	638,571	661,532	393,891	24,984,116

211000	211	Wages and salaries	20,141,134	3,120,489	638,571	661,532	393,891	24,955,616
211100	2111	Wages and salaries in cash	20,141,134	2,246,743	440,571	573,475	299,241	23,701,163
211200	2112	Wages and salaries in kind	0	873,746	198,000	88,057	94,650	1,254,453
212000	212	Employers' social contributions	0	28,500	0	0	0	28,500
212200	2122	Imputed employers' social contributions	0	28,500	0	0	0	28,500
220000	22	Use of goods and services	1,469,473	973,889	335,655	679,785	164,298	3,623,099
221000	221	General operating expenses	0	672,811	152,705	504,414	148,972	1,478,902
221100	2211	Utilities	0	31,795	7,559	16,382	9,700	65,436
221200	2212	Rent	0	24,003	35,129	96,307	4,800	160,239
221300	2213	Fuel, oil and lubricants	0	113,556	2,750	47,242	0	163,548
221400	2214	Office materials and supplies	0	71,215	49,405	52,017	13,472	186,109
221500	2215	Repairs and maintenance	0	206,445	1,650	93,235	92,110	393,440
221600	2216	Travel	0	207,974	44,587	119,346	28,890	400,797
221700	2217	Conferences	0	17,824	11,625	79,884	0	109,333
222000	222	Education and training expenses	0	39,453	0	0	0	39,453
222200	2222	Training expenses	0	39,453	0	0	0	39,453
223000	223	Consulting and professional fees	0	165,988	182,930	83,695	14,832	447,445
223100	2231	Consulting and professional fees	0	165,988	182,930	83,695	14,832	447,445
224000	224	Administrative expenses	419,284	7,055	20	10,770	14	437,143
224100	2241	Bank charges and commissions	419,284	2,447	20	0	14	421,765
224200	2242	Advertisements and subscriptions	0	4,608	0	10,770	0	15,378
225000	225	Materials, supplies and services	0	88,582	0	14,691	0	103,273
225100	2251	Health and hygiene	0	0	0	14,691	0	14,691
225200	2252	Agricultural supplies and inputs	0	88,582	0	0	0	88,582
226000	226	Other expenses	1,050,189	0	0	66,215	480	1,116,884
226100	2261	Other expenses	1,050,189	0	0	0	480	1,050,669

226200	2262	Conflict resolution expenses	0	0	0	66,215	0	66,215
260000	26	Grants	1,816,455	0	0	20,500	8,155	1,845,110
263000	263	To other general government units	1,816,455	0	0	20,500	8,155	1,845,110
263100	2631	Current	1,816,455	0	0	20,500	8,155	1,845,110
280000	28	Other expense	0	359,410	0	0	0	359,410
282000	282	Transfers not elsewhere classified	0	359,410	0	0	0	359,410
282100	2821	Expense on other transfers, current	0	359,410	0	0	0	359,410
300000	3	Net worth and its changes	0	157,795	2,400	21,346	57,949	239,490
310000	31	Nonfinancial assets	0	157,795	2,400	21,346	57,949	239,490
311000	311	Fixed assets	0	157,795	2,400	21,346	57,949	239,490
311100	3111	Buildings and structures	0	153,295	0	0	57,949	211,244
311120	31112	Buildings other than dwellings	0	153,295	0	0	0	153,295
311140	31114	Land improvements	0	0	0	0	57,949	57,949
311200	3112	Machinery and equipment	0	4,500	2,400	21,346	0	28,246
311220	31122	Machinery and equipment other than transport equipment	0	4,500	2,400	21,346	0	28,246
311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	4,995	0	4,995
311222	311222	Machinery and equipment not elsewhere classified	0	4,500	2,400	16,351	0	23,251

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