



RE: Consolidation Report; Jan 2024

Date: 15/02/2024

Codes	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	27,528,002	8,864,282	2,664,048	565,857	951,671	409,054	40,982,912
11	Taxes	19,396,061	7,359,657	2,071,980	317,980	643,709	396,901	30,186,287
111	Taxes on income, profits, and capital gains	2,000,688	53,066	32,571	0	24,124	0	2,110,448
1111	Payable by individuals	1,396,934	3,398	32,571	0	24,124	0	1,457,026
1112	Payable by corporations and other enterprises	603,754	49,668	0	0	0	0	653,422
112	Taxes on payroll & workforce	0	413,742	99,248	234,822	44,491	40,111	832,414
113	Taxes on property	0	288	0	0	0	0	288
1133	Estate, inheritance, and gift taxes	0	288	0	0	0	0	288
114	Taxes on goods & services	4,466,837	1,805,156	286,216	45,104	575,094	282,346	7,460,753
1141	General taxes on goods & services	3,572,783	1,554,406	91,305	33,395	23,824	134,943	5,410,656
11411	Value-added taxes	0	20,980	0	0	0	0	20,980
11412	Sales taxes	3,572,783	1,533,426	0	0	0	0	5,106,209
11413	Turnover and other general taxes on goods and services	0	0	91,305	33,395	23,824	134,943	283,468
1142	Excise taxes	0	90,761	0	735	0	0	91,496
1145	Taxes on use of goods and on permission to use goods or perform activities	894,054	159,990	194,911	10,974	551,269	147,403	1,958,602
11451	Motor vehicle taxes activities	443,948	159,990	188,691	8,574	547,209	147,003	1,495,415

11452	Other taxes on use of goods and on permission to use goods or perform activities	450,107	0	6,220	2,400	4,060	400	463,187
114521	Business and professional licenses	110,140	0	6,220	2,400	4,060	0	122,820
114523	Radio and television licenses	600	0	0	0	0	0	600
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	339,367	0	0	0	0	400	339,767
115	Taxes on international trade and transactions	12,615,348	4,883,234	1,643,696	38,054	0	39,200	19,219,532
1151	Customs and other import duties	12,532,380	4,022,176	1,643,696	38,054	0	39,200	18,275,505
1152	Taxes on exports	82,968	547,541	0	0	0	0	630,509
1156	Other taxes on international trade and transactions	0	313,518	0	0	0	0	313,518
116	Other taxes	313,189	204,170	10,249	0	0	35,244	562,852
1161	Payable solely by business	313,189	0	0	0	0	0	313,189
1162	Payable by other than business or unidentifiable	0	204,170	10,249	0	0	35,244	249,663
12	Social contributions	0	12,134	0	0	0	0	12,134
121	Social security contributions revenue	0	12,134	0	0	0	0	12,134
1211	Employee contributions	0	12,134	0	0	0	0	12,134
13	Grants	854,405	0	222,589	225,389	208,132	0	1,510,515
132	From international organizations	854,405	0	172,589	225,389	208,132	0	1,460,515
1321	Current	854,405	0	172,589	225,389	208,132	0	1,460,515
133	From other general government units	0	0	50,000	0	0	0	50,000
1331	Current	0	0	50,000	0	0	0	50,000
14	Other revenue	7,277,535	1,492,491	369,479	22,488	99,830	12,153	9,273,976
141	Property income	76,512	0	0	0	0	0	76,512
1415	Rent	76,512	0	0	0	0	0	76,512
142	Sales of goods and services	7,181,957	1,290,935	369,479	22,488	59,830	12,153	8,936,842
1421	Sales by market establishments	0	25,279	1,010	1,588	0	0	27,877

1422	Administrative fees	7,181,957	1,265,657	368,469	20,900	59,830	12,153	8,908,966
143	Fines, penalties, and forfeits	19,067	6,283	0	0	0	0	25,350
144	Transfers not elsewhere classified	0	195,272	0	0	40,000	0	235,272
1441	Current transfers not elsewhere classified	0	0	0	0	40,000	0	40,000
1442	Capital transfers not elsewhere classified	0	195,272	0	0	0	0	195,272
2 + 3	Expenditure	24,419,846	3,229,991	3,554,732	816,440	1,546,880	969,168	34,537,056
2	Expense	24,419,846	2,603,691	3,481,587	761,807	1,379,882	969,168	33,615,981
21	Compensation of employees	21,239,411	1,012,425	1,673,588	510,812	686,514	281,019	25,403,768
211	Wages and salaries	21,239,411	1,012,425	1,646,888	510,812	686,514	281,019	25,377,068
2111	Wages and salaries in cash	21,239,411	850,285	1,194,621	419,312	635,505	281,019	24,620,152
2112	Wages and salaries in kind	0	162,140	452,267	91,500	51,009	0	756,916
212	Employers' social contributions	0	0	26,700	0	0	0	26,700
2122	Imputed employers' social contributions	0	0	26,700	0	0	0	26,700
22	Use of goods and services	1,284,166	1,532,746	1,197,071	250,995	693,369	570,609	5,528,955
221	General operating expenses	149,038	178,760	620,024	163,815	599,582	548,800	2,260,019
2211	Utilities	0	27,200	194,787	11,067	25,208	15,200	273,462
2212	Rent	0	16,265	37,878	27,770	42,504	65,784	190,201
2213	Fuel, oil and lubricants	0	25,446	102,072	1,083	35,556	50,000	214,157
2214	Office materials and supplies	0	2,733	96,389	86,675	206,029	106,713	498,540
2215	Repairs and maintenance	0	5,728	59,929	2,750	83,607	0	152,013
2216	Travel	149,038	10,083	47,611	33,840	164,898	53,791	459,261
2217	Conferences	0	91,305	81,358	630	41,780	257,312	472,385
222	Education and training expenses	0	0	106,861	0	0	0	106,861
2221	Education expenses	0	0	43,200	0	0	0	43,200
2222	Training expenses	0	0	63,661	0	0	0	63,661
223	Consulting and professional fees	0	0	174,823	78,480	59,325	0	312,628

2231	Consulting and professional fees	0	0	174,823	78,480	59,325	0	312,628
224	Administrative expenses	395,406	549,192	10,791	8,250	3,222	0	966,861
2241	Bank charges and commissions	395,406	543,072	3,491	0	0	0	941,969
2242	Advertisements and subscriptions	0	6,120	7,300	8,250	3,222	0	24,892
225	Materials, supplies and services	0	0	215,343	450	140	21,809	237,742
2251	Health and hygiene	0	0	1,459	450	140	0	2,049
2252	Agricultural supplies and inputs	0	0	213,884	0	0	21,809	235,693
226	Other expenses	739,722	770,794	69,230	0	31,100	0	1,610,846
2261	Other expenses	739,722	770,794	0	0	0	0	1,510,516
2262	Conflict resolution expenses	0	0	69,230	0	31,100	0	100,330
229	Contingency costs	0	34,000	0	0	0	0	34,000
2299	Contingency fund	0	34,000	0	0	0	0	34,000
26	Grants	1,896,269	0	0	0	0	117,540	2,013,809
263	To other general government units	1,896,269	0	0	0	0	117,540	2,013,809
2631	Current	1,896,269	0	0	0	0	117,540	2,013,809
27	Social benefits	0	19,400	3,835	0	0	0	23,235
271	Social security benefits	0	19,400	0	0	0	0	19,400
2711	Social security benefits in cash	0	19,400	0	0	0	0	19,400
273	Employment-related social benefits	0	0	3,835	0	0	0	3,835
2731	Employment-related social benefits in cash	0	0	3,835	0	0	0	3,835
28	Other expense	0	39,120	607,093	0	0	0	646,213
282	Transfers not elsewhere classified	0	39,120	607,093	0	0	0	646,213
2821	Expense on other transfers, current	0	39,120	607,093	0	0	0	646,213
3	Net worth and its changes	0	626,300	73,145	54,633	166,997	0	921,075
31	Nonfinancial assets	0	626,300	73,145	54,633	166,997	0	921,075
311	Fixed assets	0	626,300	28,945	12,633	166,997	0	834,875

3111	Buildings and structures	0	621,000	0	0	75,028	0	696,028
31111	Dwellings	0	14,000	0	0	0	0	14,000
31112	Buildings other than dwellings	0	0	0	0	75,028	0	75,028
31113	Other structures	0	607,000	0	0	0	0	607,000
3112	Machinery and equipment	0	5,300	7,555	12,633	91,969	0	117,457
31121	Transport equipment	0	5,300	0	0	0	0	5,300
31122	Machinery and equipment other than transport equipment	0	0	7,555	12,633	91,969	0	112,157
311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	0	19,000	0	19,000
311222	Machinery and equipment not elsewhere classified	0	0	7,555	12,633	72,969	0	93,157
3113	Other fixed assets	0	0	21,390	0	0	0	21,390
31131	Cultivated biological resources	0	0	21,390	0	0	0	21,390
311312	Tree, crop, and plant resources yielding repeat products	0	0	21,390	0	0	0	21,390
312	Inventories	0	0	44,200	42,000	0	0	86,200
31221	Materials and supplies	0	0	44,200	42,000	0	0	86,200

N.B.

FGS – Federal Government of Somalia

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