



RE: Consolidation Report; Jan 2023

Date: 12/03/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	17,883,241	8,167,491	2,911,763	465,628	781,695	156,755	30,366,573
110000	11	Taxes	15,236,690	5,441,284	2,164,401	361,845	714,558	156,355	24,075,132
111000	111	Taxes on income, profits, and capital gains	633,639	58,389	9,195	0	5,283	0	706,505
111100	1111	Payable by individuals	618,920	10,906	9,195	0	5,283	0	644,303
111200	1112	Payable by corporations and other enterprises	14,720	47,483	0	0	0	0	62,202
112000	112	Taxes on payroll & workforce	0	504,012	35,942	191,575	47,455	23,575	802,559
113000	113	Taxes on property	0	554	0	0	0	0	554
113300	1133	Estate, inheritance, and gift taxes	0	554	0	0	0	0	554
114000	114	Taxes on goods & services	2,137,875	1,406,140	291,060	116,052	504,321	116,300	4,571,748
114100	1141	General taxes on goods & services	2,090,875	1,173,392	90,129	50,000	10,247	116,200	3,530,844
114110	11411	Value-added taxes	0	6,401	0	0	0	0	6,401
114120	11412	Sales taxes	2,090,875	1,166,991	0	0	0	0	3,257,866
114130	11413	Turnover and other general taxes on goods and services	0	0	90,129	50,000	10,247	116,200	266,576
114200	1142	Excise taxes	0	69,052	18,000	0	0	0	87,052

114400	1144	Taxes on specific services	47,000	0	6,000	0	0	0	53,000
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	163,697	176,931	66,052	494,074	100	900,853
114510	11451	Motor vehicle taxes activities	0	163,697	169,821	62,602	488,634	100	884,853
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	7,110	3,450	5,440	0	16,000
114521	114521	Business and professional licenses	0	0	7,110	3,450	5,440	0	16,000
115000	115	Taxes on international trade and transactions	11,713,603	3,267,920	1,828,204	54,218	157,500	0	17,021,446
115100	1151	Customs and other import duties	11,627,739	2,200,317	1,828,204	54,218	157,500	0	15,867,979
115200	1152	Taxes on exports	85,864	211,752	0	0	0	0	297,616
115600	1156	Other taxes on international trade and transactions	0	855,851	0	0	0	0	855,851
116000	116	Other taxes	751,572	204,267	0	0	0	16,480	972,320
116100	1161	Payable solely by business	751,572	0	0	0	0	0	751,572
116200	1162	Payable by other than business or unidentifiable	0	204,267	0	0	0	16,480	220,747
120000	12	Social contributions	0	51,017	0	0	0	0	51,017
121000	121	Social security contributions revenue	0	51,017	0	0	0	0	51,017
121100	1211	Employee contributions	0	51,017	0	0	0	0	51,017
130000	13	Grants	213,894	567,997	504,365	72,988	56,726	0	1,415,970
131000	131	From foreign governments	0	0	477,835	0	7,250	0	485,085
131100	1311	Current	0	0	477,835	0	7,250	0	485,085
132000	132	From international organizations	213,894	0	21,470	67,882	44,470	0	347,716

132100	1321	Current	213,894	0	21,470	67,882	44,470	0	347,716
133000	133	From other general government units	0	567,997	5,060	5,106	5,006	0	583,169
133100	1331	Current	0	0	5,060	5,106	5,006	0	15,172
133200	1332	Capital	0	567,997	0	0	0	0	567,997
140000	14	Other revenue	2,432,657	2,107,193	242,997	30,795	10,411	400	4,824,453
142000	142	Sales of goods and services	2,432,657	1,837,071	242,997	25,795	10,411	400	4,549,332
142100	1421	Sales by market establishments	0	40,337	227	5,026	0	0	45,589
142200	1422	Administrative fees	2,432,657	1,796,735	242,771	20,769	10,411	400	4,503,742
143000	143	Fines, penalties, and forfeits	0	9,004	0	0	0	0	9,004
144000	144	Transfers not elsewhere classified	0	261,118	0	5,000	0	0	266,118
144100	1441	Current transfers not elsewhere classified	0	0	0	5,000	0	0	5,000
144120	14412	Other current transfers not elsewhere classified	0	0	0	5,000	0	0	5,000
144200	1442	Capital transfers not elsewhere classified	0	261,118	0	0	0	0	261,118
	2 + 3	Expenditure	18,718,034	8,161,662	3,060,774	498,613	1,661,207	162,768	32,263,058
200000	2	Expense	18,718,034	7,418,763	3,047,274	498,613	1,547,038	162,768	31,392,490
210000	21	Compensation of employees	15,951,883	4,192,445	1,665,864	358,040	745,862	148,568	23,062,662
211000	211	Wages and salaries	15,951,883	4,192,445	1,665,864	358,040	745,862	148,568	23,062,662
211100	2111	Wages and salaries in cash	15,951,883	3,703,037	1,201,912	174,700	654,980	148,568	21,835,080
211200	2112	Wages and salaries in kind	0	489,408	463,953	183,340	90,882	0	1,227,583
220000	22	Use of goods and services	724,040	2,911,683	752,313	140,573	796,175	14,200	5,338,984
221000	221	General operating expenses	10,400	858,376	496,264	138,773	624,925	14,200	2,142,938
221100	2211	Utilities	0	139,819	142,856	20,744	7,086	6,300	316,805

221200	2212	Rent	0	85,133	42,426	17,395	74,367	7,900	227,221
221300	2213	Fuel, oil and lubricants	0	101,739	88,753	0	98,693	0	289,185
221400	2214	Office materials and supplies	0	31,334	114,773	67,885	53,829	0	267,821
221500	2215	Repairs and maintenance	0	66,143	10,580	23,889	106,194	0	206,806
221600	2216	Travel	10,400	143,068	54,100	8,860	111,257	0	327,685
221700	2217	Conferences	0	291,140	42,776	0	173,500	0	507,416
222000	222	Education and training expenses	0	340,616	36,026	0	1,043	0	377,684
222100	2221	Education expenses	0	340,616	0	0	0	0	340,616
222200	2222	Training expenses	0	0	36,026	0	1,043	0	37,069
223000	223	Consulting and professional fees	0	0	210,607	1,000	4,710	0	216,317
223100	2231	Consulting and professional fees	0	0	210,607	1,000	4,710	0	216,317
224000	224	Administrative expenses	262,726	695,054	5,416	800	0	0	963,996
224100	2241	Bank charges and commissions	262,726	634,709	3,706	0	0	0	901,141
224200	2242	Advertisements and subscriptions	0	60,345	1,710	800	0	0	62,855
225000	225	Materials, supplies and services	0	114,070	0	0	0	0	114,070
225100	2251	Health and hygiene	0	10,000	0	0	0	0	10,000
225600	2256	Special operational services	0	104,070	0	0	0	0	104,070
226000	226	Other expenses	450,914	872,152	4,000	0	165,497	0	1,492,563
226100	2261	Other expenses	450,914	872,152	0	0	0	0	1,323,066
226200	2262	Conflict resolution expenses	0	0	4,000	0	165,497	0	169,497
229000	229	Contingency costs	0	31,415	0	0	0	0	31,415
229900	2299	Contingency fund	0	31,415	0	0	0	0	31,415
240000	24	Interest	287,527	0	0	0	0	0	287,527
241000	241	To nonresidents	287,527	0	0	0	0	0	287,527

260000	26	Grants	1,754,584	18,514	0	0	5,000	0	1,778,098
263000	263	To other general government units	1,754,584	18,514	0	0	5,000	0	1,778,098
263100	2631	Current	1,754,584	18,514	0	0	5,000	0	1,778,098
270000	27	Social benefits	0	121,297	50,900	0	0	0	172,197
271000	271	Social security benefits	0	121,297	0	0	0	0	121,297
271100	2711	Social security benefits in cash	0	121,297	0	0	0	0	121,297
273000	273	Employment-related social benefits	0	0	50,900	0	0	0	50,900
273100	2731	Employment-related social benefits in cash	0	0	50,900	0	0	0	50,900
280000	28	Other expense	0	174,824	578,198	0	0	0	753,022
282000	282	Transfers not elsewhere classified	0	174,824	578,198	0	0	0	753,022
282100	2821	Expense on other transfers, current	0	174,824	578,198	0	0	0	753,022
300000	3	Net worth and its changes	0	742,899	13,500	0	114,169	0	870,568
310000	31	Nonfinancial assets	0	742,899	13,500	0	114,169	0	870,568
311000	311	Fixed assets	0	742,899	13,500	0	114,169	0	870,568
311100	3111	Buildings and structures	0	728,699	0	0	0	0	728,699
311110	31111	Dwellings	0	15,000	0	0	0	0	15,000
311130	31113	Other structures	0	713,699	0	0	0	0	713,699
311200	3112	Machinery and equipment	0	14,200	13,500	0	114,169	0	141,869
311210	31121	Transport equipment	0	14,200	10,000	0	0	0	24,200
311220	31122	Machinery and equipment other than transport equipment	0	0	3,500	0	114,169	0	117,669
311222	311222	Machinery and equipment not elsewhere classified	0	0	3,500	0	114,169	0	117,669

N.B.

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Puntland – Puntland State of Somalia

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South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia

