



RE: Consolidation Report; July 2024

Date: 31/08/2024

Code	GFSM 2014 Economic Classification	FGS	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	54,482,069	4,378,863	1,739,051	1,170,753	1,249,504	63,020,240
11	Taxes	21,850,954.39	2,357,135.73	570,004.69	709,675.95	536,950.86	26,024,721.62
111	Tax on income, Profit and Capital Gain	3,594,453.40	61,152.08	-	39,572.37	-	3,695,177.85
111101	Personal income Tax on Public Employee	1,032,612.77	41,914.08	-	39,572.37	-	1,114,099.22
111102	Personal income Tax on on Private Employee	1,426,023.08	-	-	-	-	1,426,023.08
111103	Personal Income Tax on Property income	1,007,864.76	19,238.00	-	-	-	1,027,102.76
111201	Payable By Corporations	127,952.79	-	-	-	-	127,952.79
112	Taxes on Payroll and Work Force	-	130,316.97	342,047.74	72,017.93	116,187.26	660,569.90
112101	Public Taxes on Payroll and Workforces	-	-	-	-	21,432.34	21,432.34

112102	Private Payroll Taxes on Non-Civil Servants	-	130,316.97	342,047.74	72,017.93	94,754.92	639,137.56
114	Taxes on Goods and Services	4,151,189.48	552,567.40	185,562.03	598,085.65	320,697.90	5,808,102.46
114121	Sales Taxes - Hotels	174,885.86	-	-	-	-	174,885.86
114122	Sales Taxes - Telecommunications	380,940.19	-	-	-	-	380,940.19
114123	Sales Taxes - Electricity and Electric Equipment Companies	42,000.00	-	-	-	-	42,000.00
114124	Sales Taxes - Airline Tickets	382,789.36	-	-	-	-	382,789.36
114126	Sales Taxes - Small industries	520.29	-	-	-	-	520.29
114128	Sales Taxes - Other Taxes on Sales	64,389.19	-	-	-	-	64,389.19
114129	Sales Taxes - on Other Imported Goods	2,387,475.00	-	-	-	-	2,387,475.00
114131	Turnover Tax	-	213,015.40	132,510.62	50,729.65	62,850.00	459,105.67
114209	Fuel	-	-	450.00	-	-	450.00
114525	Local Passenger Charge	-	39,695.00	4,527.00	24,200.00	-	68,422.00
114526	Urban Road Users Taxes (Tremistrale)	564,096.19	25,500.00	34,150.00	4,155.00	-	627,901.19
114527	Road User Taxes	-	258,009.00	13,924.41	519,001.00	257,847.90	1,048,782.31
114528	International Departure Charge	-	16,348.00	-	-	-	16,348.00

114529	Notary Collection Taxes.	154,093.40	-	-	-	-	154,093.40
115	Customs and Other Import Duty	13,570,381.00	1,603,043.03	40,902.00	-	60,000.00	15,274,326.03
115101	Consumption Goods	4,427,472.00	1,143,443.03	-	-	-	5,570,915.03
115102	Building Materials	1,459,814.00	-	-	-	-	1,459,814.00
115103	Electric and Electronics	950,415.00	-	-	-	-	950,415.00
115104	Vehicle and Spare Parts	591,265.00	-	-	-	-	591,265.00
115105	Cosmetics and Perfumes	154,825.00	-	-	-	-	154,825.00
115106	Khat	1,472,562.00	459,600.00	40,902.00	-	60,000.00	2,033,064.00
115107	Cigarate and tobacco Product	418,453.00	-	-	-	-	418,453.00
115108	Fuel and Lubricants	1,075,299.00	-	-	-	-	1,075,299.00
115109	Clothes and Shoes	1,271,510.00	-	-	-	-	1,271,510.00
115111	Detergents	240,962.00	-	-	-	-	240,962.00
115112	Plastic and Plastic Products	97,840.00	-	-	-	-	97,840.00
115113	Other Import Duty	15,859.00	-	-	-	-	15,859.00
115114	Gold	874.00	-	-	-	-	874.00

115115	Household Materials	1,065,160.00	-	-	-	-	1,065,160.00
115116	Medicine & Health Equipment	202,824.00	-	-	-	-	202,824.00
115117	Office Supplies	59,815.00	-	-	-	-	59,815.00
115201	Livestock Products	2,027.00	-	-	-	-	2,027.00
115202	Agriculture Products	31,776.00	-	-	-	-	31,776.00
115203	Seafood Products	257.00	-	-	-	-	257.00
115205	Other Export Duty	31,372.00	-	-	-	-	31,372.00
116	Other Taxes	534,930.51	10,056.25	1,492.92	-	40,065.70	586,545.38
116101	Stamp Duty on Customs	295,446.00	-	-	-	-	295,446.00
116102	Road Worthiness (Galawito)	23,468.00	-	-	-	-	23,468.00
116103	Stamp Duties on invoices and Contracts	153,243.30	-	1,492.92	-	-	154,736.22
116104	Stamp Duties on Food Items	62,773.22	-	-	-	-	62,773.22
116211	Other Tax Collections from Local Government	-	10,056.25	-	-	40,065.70	50,121.95
13	Grants	24,693,459.04	1,517,097.75	1,149,774.94	394,822.02	696,009.33	28,451,163.08
131	Grants from Foreign Governments	926,095.00	-	-	-	-	926,095.00

131101	Current Grants in Cash	926,095.00	-	-	-	-	926,095.00
132	Grants from International Originations	23,767,364.04	688,068.30	158,713.00	56,569.00	144,705.00	24,815,419.34
132101	Current Grants in Cash	23,767,364.04	688,068.30	158,713.00	56,569.00	144,705.00	24,815,419.34
133	Grants from Other General Government Unit	-	829,029.45	991,061.94	338,253.02	551,304.33	2,709,648.74
133101	Current Grants in Cash - from FGS	-	829,029.45	991,061.94	338,253.02	551,304.33	2,709,648.74
14	Other Revenue	7,937,655.43	504,629.49	19,271.60	62,255.00	16,544.00	8,540,355.52
141	Property income	32,000.00	-	-	-	-	32,000.00
141504	Rent of Land and Buildings	32,000.00	-	-	-	-	32,000.00
142	Sales of Goods and Services	7,861,911.56	504,629.49	19,271.60	22,100.00	16,544.00	8,424,456.65
142101	Building Rental income	-	350.49	-	-	-	350.49
142102	Vehicle Rental income	-	156.00	684.60	-	-	840.60
142201	Visa Fees	1,012,574.00	-	-	-	-	1,012,574.00
142202	Passport Fees	793,814.50	-	2,129.00	-	-	795,943.50
142203	Work Permit Taxes	336,080.00	-	-	10,200.00	-	346,280.00
142204	Airport Fees	367,743.00	-	-	-	-	367,743.00

142205	Overflight Fees (Iata)	1,504,215.38	-	-	-	-	1,504,215.38
142207	Business and Profession Licenses	63,710.00	2,740.00	1,430.00	2,000.00	-	69,880.00
142208	Radio and Tv Licenses	1,200.00	-	-	-	-	1,200.00
142209	Port Docking Fees	-	50,000.00	-	-	-	50,000.00
142210	Landing Fees	-	35,553.00	9,500.00	9,250.00	-	54,303.00
142211	International NGO'S Registrations	-	1,000.00	3,000.00	-	-	4,000.00
142212	Local NGO'S Registrations.	31,000.00	1,000.00	1,000.00	-	1,200.00	34,200.00
142214	Local Company Registrations	28,500.00	-	-	-	-	28,500.00
142216	Parking Fees	-	60.00	-	-	-	60.00
142217	Agriculture Fees.	2,850.00	-	-	-	-	2,850.00
142219	Navigation Fees	-	11,046.00	-	-	-	11,046.00
142220	Handling Fees.	-	80,780.00	-	-	-	80,780.00
142221	Service Charges Fees	41,225.00	-	-	-	-	41,225.00
142227	Fishing Licenses Fees	2,000.00	-	-	-	-	2,000.00
142229	Driving Licenses Fee	89,038.50	10,135.00	-	-	-	99,173.50

142230	Logbook Fees	-	19,800.00	-	-	-	19,800.00
142231	Number Plate Registration Fees	157,060.90	33,000.00	-	650.00	-	190,710.90
142233	Individual Id Fees	2,990.00	5,670.00	-	-	-	8,660.00
142234	Birth Certificate Fees	-	6,360.00	-	-	-	6,360.00
142238	Land Certificate Fees	-	68,400.00	-	-	-	68,400.00
142239	Land Modification Fees	-	163,958.00	-	-	-	163,958.00
142240	Education Services Fees	13,290.00	-	-	-	405.00	13,695.00
142243	Security Company Fees	790.00	-	-	-	-	790.00
142245	Telecommunication Spectrum Fees	77,531.94	-	-	-	-	77,531.94
142247	Other License Fees	2,580.00	-	-	-	-	2,580.00
142248	Advertisement Fees	-	11,048.00	-	-	-	11,048.00
142256	Clearances Letter Fees	76,540.00	-	1,528.00	-	-	78,068.00
142257	Court Filing Fees	94,960.76	3,573.00	-	-	14,939.00	113,472.76
142259	Harbour Fees - Albayrak	2,342,470.58	-	-	-	-	2,342,470.58
142260	Customs Harbour Fees	586,511.00	-	-	-	-	586,511.00

142262	Passenger Fee	150,064.00	-	-	-	-	150,064.00
142263	Air Waybill Fee	3,522.00	-	-	-	-	3,522.00
142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	79,650.00	-	-	-	-	79,650.00
143	Fines, Penalties and Forfeits	43,743.87	-	-	-	-	43,743.87
143102	Penalties	43,743.87	-	-	-	-	43,743.87
144	Transfers Not-Elsewhere Classified	-	-	-	36,155.00	-	36,155.00
144121	individual Donations	-	-	-	36,155.00	-	36,155.00
15	Loan	-	-	-	4,000.00	-	4,000.00
151	Proceeds from Domestic Borrowing	-	-	-	4,000.00	-	4,000.00
151101	Loan/Advances	-	-	-	4,000.00	-	4,000.00
2	Expense	70,882,637	3,857,492	1,364,347	1,866,919	1,137,060	79,108,455
21	Compensation of Employees	29,718,148.21	2,636,273.61	658,513.86	871,592.20	261,854.00	34,146,381.88
211	Wages and Salaries	29,718,148.21	2,614,673.61	658,513.86	871,592.20	261,854.00	34,124,781.88
211101	Basic Salaries For General Civil Service	2,933,749.00	312,788.70	115,273.86	101,589.00	102,124.00	3,565,524.56
211102	Teachers Salary	-	66,194.00	48,300.00	113,912.00	82,400.00	310,806.00

211103	Health Workers Salary	-	25,440.00	23,320.00	75,320.00	25,240.00	149,320.00
211104	Temporary Staff Salary	1,585,692.26	240,299.00	289,100.00	32,700.00	23,330.00	2,171,121.26
211105	Legislature Salary	45,400.00	-	-	95,000.00	-	140,400.00
211106	Political Appointees Salary	140,175.00	14,300.00	800.00	9,700.00	-	164,975.00
211107	Security Sector Salaries	11,253,500.00	1,144,280.00		262,189.20	-	12,659,969.20
211108	Contracted Employees	-	15,600.00	35,400.00	55,258.00	28,760.00	135,018.00
211201	Regular Food and Supplies	-	387,010.00		60,991.00	-	448,001.00
211202	Daily Meals	-	124,786.00	800.00	36,233.00	-	161,819.00
211301	Basic Allowances For General Civil Service	879,411.29	17,617.50	-	-	-	897,028.79
211303	Health Workers Allowances	-	2,638.41	-	-	-	2,638.41
211304	Temporary Staff Allowances	3,081,729.00	750.00	-	-	-	3,082,479.00
211305	Legislature Allowances	1,861,400.00	-	-	-	-	1,861,400.00
211306	Political Appointees Allowances	187,340.00	5,000.00	-	-	-	192,340.00
211307	Security Sector Allowances	4,102,496.00	10,000.00	79,300.00	20,980.00	-	4,212,776.00
211308	incentive Allowances	888,151.86	247,970.00	66,220.00	7,720.00	-	1,210,061.86

211401	Other Employees Costs	2,759,103.80	-	-	-	-	2,759,103.80
212	Employers' Social Contributions	-	21,600.00	-	-	-	21,600.00
212201	Imputed Employers' Social Contribution	-	21,600.00	-	-	-	21,600.00
22	Use of Goods and Services	13,754,496.89	927,365.31	698,022.94	797,883.51	534,053.30	16,711,821.95
221	Travel and Conference	725,198.05	170,063.00	109,853.00	173,522.90	180,053.90	1,358,690.85
221101	internal Travel	124,315.24	118,740.00	80,945.00	43,682.00	25,750.70	393,432.94
221102	External Travel	458,034.21	35,733.00	28,358.00	7,573.40	31,744.20	561,442.81
221103	Local Conference	11,477.20	11,729.00	550.00	77,253.50	122,559.00	223,568.70
221104	Overseas Conference	56,392.60	3,861.00	-	-	-	60,253.60
221105	Daily Subsistence Allowance (Dsa)	11,678.80	-	-	-	-	11,678.80
221106	Accommodation	63,300.00	-	-	45,014.00	-	108,314.00
222	Operating Expenses	1,816,787.01	363,678.00	176,293.90	204,894.21	248,461.90	2,810,115.02
222101	Electricity	174,529.40	8,209.50	1,121.90	3,968.50	3,220.90	191,050.20
222102	Water	26,575.00	4,680.50	54.00	2,828.00	-	34,137.50
222103	Refuse Collection	60,246.00	-	-	-	-	60,246.00

222104	Other Utilities	149,853.80	1,890.00	-	29,275.20	-	181,019.00
222201	Telephone Fees	-	2,694.00	400.00	2,550.00	-	5,644.00
222202	internet Fees	16,200.00	8,217.00	7,650.00	7,765.00	18,850.00	58,682.00
222204	Satellite Fees	-	8,000.00	-	-	-	8,000.00
222206	Other Communication Expense	5,886.74	-	-	-	-	5,886.74
222301	Diesel and Oil	721,806.22	148,013.00	112,330.00	26,826.02	198,681.00	1,207,656.24
222302	Lubricants	56,734.00	-	-	-	-	56,734.00
222401	Stationary	223,926.40	14,821.00	24,264.00	6,823.75	23,920.00	293,755.15
222402	Publications Fees	29,802.00	1,446.00	100.00	589.00	-	31,937.00
222403	Refreshment	5,975.20	25,631.00	24,546.00	5,959.50	1,620.00	63,731.70
222404	Cleaning Supplies	11,721.00	25,274.00	1,245.00	3,933.30	1,000.00	43,173.30
222405	Computer Consumables	83,944.50	4,435.00	-	-	-	88,379.50
222406	Medical Supplies	59,200.00	1,485.00	-	29,405.00	-	90,090.00
222407	Construction Materials	9,980.00	91,707.00	-	-	-	101,687.00
222501	Maintenance and Repair of Equipment and Heavy Machineries	84,205.00	865.00	-	-	-	85,070.00

222502	Maintenance and Repairs of Furniture and Fittings	23,416.00	-	-	-	-	23,416.00
222503	Maintenance and Repairs of Vehicles, Boats and Vessels	22,851.00	3,500.00	4,583.00	9,940.50	1,170.00	42,044.50
222504	Maintenance and Repairs of Building	47,954.85	12,400.00	-	75,030.44	-	135,385.29
222506	Spare Parts and Supplies	1,979.90	410.00	-	-	-	2,389.90
223	Rent	344,308.00	48,111.00	12,000.00	99,572.00	21,022.50	525,013.50
223101	office Rent	111,550.00	1,200.00	1,400.00	10,487.00	7,276.50	131,913.50
223102	Vehicle Rent	47,848.00	46,911.00	10,500.00	87,885.00	13,746.00	206,890.00
223103	Venue Rent	-	-	100.00	1,200.00	-	1,300.00
223104	Other Rents	184,910.00	-	-	-	-	184,910.00
224	Other Operating Expenses	6,181,631.63	285,513.31	399,876.04	304,894.40	84,515.00	7,256,430.38
224102	Training Tuition Fee	12,000.00	100,244.00	-	30,262.40	-	142,506.40
224103	Educational Materials and Supplies	-	400.00	-	18,900.00	-	19,300.00
224104	Tutor Fees For Professional Courses	-	5,180.00	-	-	-	5,180.00
224106	Facilitators Fees For Workshops, Conferences	5,775.00	-	-	-	-	5,775.00
224201	Consulting and Professional Fees	3,396,841.04	88,202.00	264,377.04	244,580.00	84,515.00	4,078,515.08

224202	Fees For Service Provided (Non-Consultant Service)	1,921,327.44	85,822.00	135,368.00	-	-	2,142,517.44
224203	Audit Fees	68,679.37	-	-	7,982.00	-	76,661.37
224204	ICT Services	31,488.03	-	-	-	-	31,488.03
224301	Bank Commissions	539,864.51	-	-	-	-	539,864.51
224302	Bank Charges	-	2,875.31	31.00	-	-	2,906.31
224303	Refund	148,583.24	-	-	-	-	148,583.24
224401	Printing, Bidding	-	1,190.00	-	-	-	1,190.00
224402	TV and Newspaper Advertisement	24,073.00	1,600.00	100.00	3,170.00	-	28,943.00
224501	Life Insurance	33,000.00	-	-	-	-	33,000.00
225	Army Operations	414,043.00	60,000.00	-	15,000.00	-	489,043.00
225101	Materials and Supplies For Army	120,000.00	-	-	-	-	120,000.00
225201	Conflict Resolution Expenses	294,043.00	60,000.00	-	15,000.00	-	369,043.00
226	Other General Expenses	4,272,529.20	-	-	-	-	4,272,529.20
226101	Food and Catering Services	4,056,069.20	-	-	-	-	4,056,069.20
226102	Holding Account	88,720.00	-	-	-	-	88,720.00

226103	Celebrations, Commemorations and State Visits	77,740.00	-	-	-	-	77,740.00
226105	interment, and Funeral Expense	50,000.00	-	-	-	-	50,000.00
24	Interest	290,200.00	-	-	-	-	290,200.00
241	Interest to Nonresidents	290,200.00	-	-	-	-	290,200.00
241101	Interest Payable to Nonresidents	290,200.00	-	-	-	-	290,200.00
25	Subsidies	1,629,322.20	-	-	-	-	1,629,322.20
252	Subsidies to private Enterprises	1,629,322.20	-	-	-	-	1,629,322.20
252101	Private nonfinancial enterprises	1,629,322.20	-	-	-	-	1,629,322.20
26	Grants	14,870,166.67	-	-	8,000.00	326,108.00	15,204,274.67
262	Grants to International organizations	3,750,000.00	-	-	-	-	3,750,000.00
262102	Current Grants to International organizations - (International Bodies)	3,750,000.00	-	-	-	-	3,750,000.00
263	Grants to Other General Government Unit	11,120,166.67	-	-	8,000.00	326,108.00	11,454,274.67
263101	Current Grants to FMS	9,985,176.37	-	-	-	-	9,985,176.37
263103	Current Grants to Local Level of Government	-	-	-	8,000.00	326,108.00	334,108.00
263104	Current Grants to FMS - Third Party Payments	108,073.39	-	-	-	-	108,073.39

263204	Capital Grants to FMS - Third Party Payments	1,026,916.91	-	-	-	-	1,026,916.91
27	Social benefits	9,000,000.00	3,600.00	-	-	-	9,003,600.00
272	Social Assistance Benefit	9,000,000.00	-	-	-	-	9,000,000.00
272201	Benefits to Vulnerable Household/Facilities - in Kind	9,000,000.00	-	-	-	-	9,000,000.00
273	Employment-Related Social Benefits	-	3,600.00	-	-	-	3,600.00
273102	Employment-Related Social Benefits in Cash to Other Public Sector Units	-	3,600.00	-	-	-	3,600.00
28	Other Expense	-	187,333.00	-	-	-	187,333.00
282	Transfers Not-Elsewhere Classified	-	187,333.00	-	-	-	187,333.00
282103	Obligations	-	187,333.00	-	-	-	187,333.00
31	Nonfinancial Assets	1,620,302.71	102,920.00	7,810.00	189,443.14	15,045.00	1,935,520.85
311	Fixed Assets	1,620,302.71	80,570.00	7,810.00	189,443.14	15,045.00	1,913,170.85
311121	Buildings Other Than Dwellings	-	-	-	90,305.40	-	90,305.40
311142	Wells and Water Holes	-	-	-	85,362.74	-	85,362.74
311211	Cars	69,750.00	-	-	-	-	69,750.00
311221	information, Computer, and Telecommunication (Cit) Equipment	31,151.49	9,700.00	4,790.00	5,600.00	8,585.00	59,826.49

311222	Machinery and Equipment Not Elsewhere Classified	5,134.00	270.00	3,020.00	8,175.00	-	16,599.00
311223	Furniture and Fixture	7,230.00	5,300.00	-	-	6,460.00	18,990.00
311224	Tools and Specialized Professional Services	-	45,300.00	-	-	-	45,300.00
311225	Others Machinery and equipment	1,429,857.22	-	-	-	-	1,429,857.22
311312	Tree, Crop , and Plant Resources Yielding Repeat Products	-	20,000.00	-	-	-	20,000.00
311323	Computer and Database	77,180.00	-	-	-	-	77,180.00
312	inventory	-	22,350.00	-	-	-	22,350.00
312211	Material and Supplies	-	22,350.00	-	-	-	22,350.00

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