



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; July 2022

Date: 09/17/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	49,050,737	8,379,366	1,481,580	948,326	1,080,943	323,989	61,264,941
110000	11	Taxes	9,686,233	4,250,437	854,231	211,081	642,928	202,983	15,847,893
111000	111	Taxes on income, profits, and capital gains	1,139,274	55,530	16,533	6,359	13,735	0	1,231,431
111100	1111	Payable by individuals	1,110,782	11,164	16,533	6,359	13,735	0	1,158,572
111200	1112	Payable by corporations and other enterprises	28,492	44,366	0	0	0	0	72,859
112000	112	Taxes on payroll & workforce	0	556,633	53,070	96,634	53,836	25,749	785,923
113000	113	Taxes on property	46,485	515	0	0	0	0	47,000
113100	1131	Recurrent taxes on immovable property	46,485	0	0	0	0	0	46,485
113300	1133	Estate, inheritance, and gift taxes	0	515	0	0	0	0	515
114000	114	Taxes on goods & services	1,518,679	786,391	478,675	96,300	575,357	175,569	3,630,971
114100	1141	General taxes on goods & services	1,518,679	614,048	247,051	40,707	163,724	42,611	2,626,820
114110	11411	Value-added taxes	0	5,136	0	0	0	0	5,136
114120	11412	Sales taxes	1,518,679	608,912	138,866	0	0	0	2,266,457
114130	11413	Turnover and other general taxes on goods and services	0	0	108,185	40,707	163,724	42,611	355,227
114200	1142	Excise taxes	0	34,152	0	0	0	0	34,152
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	138,191	231,624	55,593	411,633	132,958	969,999
114510	11451	Motor vehicle taxes activities	0	138,191	3,240	108	0	0	141,539
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	228,384	55,485	411,633	132,958	828,460
114521	114521	Business and professional licenses	0	0	6,270	200	0	0	6,470

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	222,114	55,285	411,633	132,958	821,990
115000	115	Taxes on international trade and transactions	5,964,612	2,674,326	305,953	11,787	0	0	8,956,679
115100	1151	Customs and other import duties	5,964,612	1,649,054	305,953	11,787	0	0	7,931,407
115200	1152	Taxes on exports	0	347,116	0	0	0	0	347,116
115600	1156	Other taxes on international trade and transactions	0	678,155	0	0	0	0	678,155
116000	116	Other taxes	1,017,184	177,042	0	0	0	1,665	1,195,891
116100	1161	Payable solely by business	188,442	0	0	0	0	0	188,442
116200	1162	Payable by other than business or unidentifiable	828,742	177,042	0	0	0	1,665	1,007,449
120000	12	Social contributions	0	119,532	0	0	0	0	119,532
121000	121	Social security contributions revenue	0	119,532	0	0	0	0	119,532
121100	1211	Employee contributions	0	119,532	0	0	0	0	119,532
130000	13	Grants	33,730,520	2,349,034	397,843	733,656	438,015	121,006	37,770,073
131000	131	From foreign governments	7,500,000	0	0	0	0	0	7,500,000
131100	1311	Current	7,500,000	0	0	0	0	0	7,500,000
132000	132	From international organizations	26,230,520	0	176,854	260,638	120,574	0	26,788,585
132100	1321	Current	26,230,520	0	176,854	260,638	120,574	0	26,788,585
133000	133	From other general government units	0	2,349,034	220,989	473,018	317,441	121,006	3,481,488
133100	1331	Current	0	0	220,989	473,018	317,441	121,006	1,132,454
133200	1332	Capital	0	2,349,034	0	0	0	0	2,349,034
140000	14	Other revenue	5,633,985	1,660,362	229,506	3,589	0	0	7,527,442
142000	142	Sales of goods and services	5,633,985	1,422,173	225,155	3,500	0	0	7,284,812
142100	1421	Sales by market establishments	0	25,006	0	2,452	0	0	27,458
142200	1422	Administrative fees	5,633,985	1,397,166	225,155	1,048	0	0	7,257,354
143000	143	Fines, penalties, and forfeits	0	11,170	4,351	89	0	0	15,610
144000	144	Transfers not elsewhere classified	0	227,019	0	0	0	0	227,019

144200	1442	Capital transfers not elsewhere classified	0	227,019	0	0	0	0	227,019
	2 + 3	Expenditure	33,257,471	9,290,609	1,745,050	1,289,952	1,363,481	321,380	47,267,945
200000	2	Expense	32,632,052	7,252,697	1,739,848	1,093,067	1,362,501	321,380	44,401,547
210000	21	Compensation of employees	17,830,340	4,164,428	1,135,699	811,306	904,425	159,398	25,005,596
211000	211	Wages and salaries	17,830,340	4,164,428	1,135,699	811,306	904,425	159,398	25,005,596
211100	2111	Wages and salaries in cash	17,828,040	3,757,607	913,361	760,406	805,278	159,398	24,224,090
211200	2112	Wages and salaries in kind	2,300	406,821	222,338	50,900	99,147	0	781,506
220000	22	Use of goods and services	11,360,806	2,724,322	463,516	281,648	450,914	140,767	15,421,973
221000	221	General operating expenses	4,377,402	656,856	166,401	182,079	248,582	10,272	5,641,592
221100	2211	Utilities	450,648	169,346	37,135	90,516	32,700	1,000	781,345
221200	2212	Rent	152,896	66,438	19,290	24,212	33,870	0	296,706
221300	2213	Fuel, oil and lubricants	664,052	144,493	7,180	6,399	21,118	0	843,241
221400	2214	Office materials and supplies	420,555	39,051	46,572	42,788	27,421	782	577,169
221500	2215	Repairs and maintenance	228,289	16,519	23,369	4,590	24,638	0	297,404
221600	2216	Travel	574,638	127,737	29,610	11,825	65,271	6,900	815,982
221700	2217	Conferences	1,886,324	93,272	3,245	1,750	43,565	1,590	2,029,745
222000	222	Education and training expenses	130,141	87,472	45,420	24,304	51,254	0	338,591
222100	2221	Education expenses	0	32,102	0	0	0	0	32,102
222200	2222	Training expenses	0	55,370	45,420	24,304	51,254	0	176,348
223000	223	Consulting and professional fees	4,350,457	344,808	53,040	74,465	39,330	25,925	4,888,024
223100	2231	Consulting and professional fees	4,350,457	344,808	53,040	74,465	39,330	25,925	4,888,024
224000	224	Administrative expenses	927,690	903,641	7,706	0	0	807	1,839,844
224100	2241	Bank charges and commissions	917,190	855,926	6,746	0	0	7	1,779,869
224200	2242	Advertisements and subscriptions	0	47,715	960	0	0	800	49,475
224300	2243	Insurance	10,500	0	0	0	0	0	10,500
225000	225	Materials, supplies and services	124,250	88,558	91,044	800	51,551	140	356,343

225100	2251	Health and hygiene	54,250	700	17,321	800	0	140	73,211
225300	2253	Military materials, supplies and services	45,000	0	0	0	0	0	45,000
225500	2255	Other specialized materials and services	0	0	73,724	0	51,551	0	125,275
225600	2256	Special operational services	25,000	87,858	0	0	0	0	112,858
226000	226	Other expenses	1,450,867	557,713	300	0	58,200	103,623	2,170,703
226100	2261	Other expenses	1,450,867	557,713	0	0	0	0	2,008,580
226200	2262	Conflict resolution expenses	0	0	300	0	58,200	103,623	162,123
229000	229	Contingency costs	0	85,274	99,605	0	1,997	0	186,876
229900	2299	Contingency fund	0	85,274	99,605	0	1,997	0	186,876
240000	24	Interest	298,820	0	0	0	0	0	298,820
241000	241	To nonresidents	298,820	0	0	0	0	0	298,820
260000	26	Grants	3,142,086	5,200	38,671	0	7,156	21,216	3,214,329
262000	262	To international organizations	175,000	0	0	0	0	0	175,000
262100	2621	Current	175,000	0	0	0	0	0	175,000
263000	263	To other general government units	2,967,086	5,200	38,671	0	7,156	21,216	3,039,329
263100	2631	Current	2,967,086	5,200	38,671	0	7,156	21,216	3,039,329
270000	27	Social benefits	0	284,610	838	0	0	0	285,448
271000	271	Social security benefits	0	284,610	0	0	0	0	284,610
271100	2711	Social security benefits in cash	0	284,610	0	0	0	0	284,610
273000	273	Employment-related social benefits	0	0	838	0	0	0	838
273200	2732	Employment-related social benefits in kind	0	0	838	0	0	0	838
280000	28	Other expense	0	74,137	101,124	113	7	0	175,381
282000	282	Transfers not elsewhere classified	0	74,137	101,124	113	7	0	175,381
282100	2821	Expense on other transfers, current	0	74,137	101,124	113	7	0	175,381
300000	3	Net worth and its changes	625,419	2,037,912	5,202	196,885	980	0	2,866,398
310000	31	Nonfinancial assets	625,419	2,037,912	5,202	196,885	980	0	2,866,398

311000	311	Fixed assets	625,419	2,037,912	5,202	196,885	980	0	2,866,398
311100	3111	Buildings and structures	0	2,031,052	0	138,593	0	0	2,169,645
311110	31111	Dwellings	0	25,404	0	0	0	0	25,404
311120	31112	Buildings other than dwellings	0	70,000	0	0	0	0	70,000
311130	31113	Other structures	0	1,935,648	0	138,593	0	0	2,074,241
311200	3112	Machinery and equipment	128,428	6,860	5,202	51,792	980	0	193,262
311210	31121	Transport equipment	0	3,786	0	41,700	0	0	45,486
311220	31122	Machinery and equipment other than transport equipment	128,428	3,074	5,202	10,092	980	0	147,776
311221	311221	Information, computer, and telecommunications (ICT) equipment	57,928	0	0	0	0	0	57,928
311222	311222	Machinery and equipment not elsewhere classified	70,500	3,074	5,202	10,092	980	0	89,848
311300	3113	Other fixed assets	496,991	0	0	6,500	0	0	503,491
311320	31132	Intellectual property products	496,991	0	0	6,500	0	0	503,491
311323	311323	Computer software and databases	496,991	0	0	0	0	0	496,991
3E+06	3113232	Databases	496,991	0	0	0	0	0	496,991
311325	311325	Other intellectual property products	0	0	0	6,500	0	0	6,500

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Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia