



RE: Consolidation Report; June 2024

Date:10/08/2024

List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	113,918,429	9,418,189	2,515,526	972,737	1,720,781	1,484,879	130,030,541
11	Taxes	21,908,340	7,397,669	1,266,143	651,937	635,331	543,229	32,402,649
111	Taxes on income, profits, and capital gains	2,234,934	60,334	31,527	11,793	9,130	0	2,347,718
1111	Payable by individuals	2,118,278	8,518	31,527	11,793	9,130	0	2,179,246
1112	Payable by corporations and other enterprises	116,656	51,816	0	0	0	0	168,472
112	Taxes on payroll & workforce	0	477,726	73,071	371,642	61,181	98,282	1,081,902
113	Taxes on property	0	493	0	200	0	0	693
1131	Recurrent taxes on immovable property	0	0	0	200	0	0	200
1133	Estate, inheritance, and gift taxes	0	493	0	0	0	0	493
114	Taxes on goods & services	4,263,983	1,262,899	464,011	226,758	565,019	352,036	7,134,706
1141	General taxes on goods & services	3,997,127	1,145,787	140,044	206,561	11,849	116,208	5,617,575
11411	Value-added taxes	0	3,406	0	0	0	0	3,406
11412	Sales taxes	3,997,127	1,142,381	0	0	0	0	5,139,507
11413	Turnover and other general taxes on goods and services	0	0	140,044	206,561	11,849	116,208	474,661
1142	Excise taxes	0	87,042	0	800	0	0	87,842
1145	Taxes on use of goods and on permission to use goods or perform activities	266,856	30,071	323,967	19,397	553,171	235,828	1,429,289
11451	Motor vehicle taxes activities	14,584	30,071	318,855	16,843	552,571	235,828	1,168,751

11452	Other taxes on use of goods and on permission to use goods or perform activities	252,272	0	5,112	2,554	600	0	260,538
114521	Business and professional licenses	107,161	0	5,112	2,554	600	0	115,427
114523	Radio and television licenses	1,800	0	0	0	0	0	1,800
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	143,311	0	0	0	0	0	143,311
115	Taxes on international trade and transactions	14,558,288	5,360,930	689,881	40,530	0	51,000	20,700,630
1151	Customs and other import duties	14,446,795	4,003,369	689,881	40,530	0	51,000	19,231,575
1152	Taxes on exports	111,493	1,352,492	0	0	0	0	1,463,985
1156	Other taxes on international trade and transactions	0	5,070	0	0	0	0	5,070
116	Other taxes	851,136	235,286	7,653	1,015	0	41,912	1,137,001
1161	Payable solely by business	851,136	0	0	1,015	0	0	852,151
1162	Payable by other than business or unidentifiable	0	235,286	7,653	0	0	41,912	284,851
12	Social contributions	0	112,903	0	0	0	0	112,903
121	Social security contributions revenue	0	112,903	0	0	0	0	112,903
1211	Employee contributions	0	112,903	0	0	0	0	112,903
13	Grants	83,360,396	1,238,760	404,068	265,895	1,034,501	805,470	87,109,089
131	From foreign governments	939,741	0	0	0	0	0	939,741
1311	Current	939,741	0	0	0	0	0	939,741
132	From international organizations	82,420,655	0	329,453	65,895	102,814	264,559	83,183,375
1321	Current	82,420,655	0	329,453	65,895	102,814	264,559	83,183,375
133	From other general government units	0	1,238,760	74,615	200,000	931,687	540,911	2,985,973
1331	Current	0	0	74,615	200,000	931,687	540,911	1,747,213
1332	Capital	0	1,238,760	0	0	0	0	1,238,760
14	Other revenue	8,649,692	668,857	845,315	54,905	50,950	136,180	10,405,900
141	Property income	22,166	0	0	0	0	0	22,166

1415	Rent	22,166	0	0	0	0	0	22,166
142	Sales of goods and services	8,605,914	634,847	845,315	54,905	10,205	136,180	10,287,367
1421	Sales by market establishments	0	17,974	709	756	0	0	19,440
1422	Administrative fees	8,605,914	616,873	844,606	54,149	10,205	136,180	10,267,927
143	Fines, penalties, and forfeits	21,612	6,518	0	0	0	0	28,130
144	Transfers not elsewhere classified	0	27,493	0	0	40,745	0	68,238
1441	Current transfers not elsewhere classified	0	0	0	0	40,745	0	40,745
14412	Other current transfers not elsewhere classified	0	0	0	0	40,745	0	40,745
1442	Capital transfers not elsewhere classified	0	27,493	0	0	0	0	27,493
2 + 3	Expenditure	113,620,987	9,105,942	2,903,368	1,515,548	895,136	1,154,236	129,195,217
2	Expense	112,402,022	6,954,604	2,829,237	1,499,986	855,902	1,071,760	125,613,512
21	Compensation of employees	24,323,488	4,700,019	1,989,257	1,137,404	570,452	561,608	33,282,228
211	Wages and salaries	24,323,488	4,700,019	1,964,457	1,137,404	570,452	561,608	33,257,428
2111	Wages and salaries in cash	24,323,488	4,110,880	1,321,844	868,404	516,781	488,819	31,630,216
2112	Wages and salaries in kind	0	589,139	642,613	269,000	53,671	72,789	1,627,212
212	Employers' social contributions	0	0	24,800	0	0	0	24,800
2122	Imputed employers' social contributions	0	0	24,800	0	0	0	24,800
22	Use of goods and services	17,048,981	1,933,316	743,829	362,582	250,250	397,968	20,736,925
221	General operating expenses	4,162,035	568,234	488,864	268,465	195,313	337,768	6,020,679
2211	Utilities	672,796	41,832	35,509	14,390	15,960	13,157	793,644
2212	Rent	825,750	52,950	54,517	25,035	27,600	6,080	991,932
2213	Fuel, oil and lubricants	687,228	84,871	116,260	69,492	16,335	1,000	975,186
2214	Office materials and supplies	554,348	47,353	62,149	88,404	8,794	18,125	779,173
2215	Repairs and maintenance	304,615	58,645	19,017	2,200	51,855	67,424	503,756
2216	Travel	997,070	98,321	149,519	47,943	53,130	63,449	1,409,432
2217	Conferences	120,228	184,262	51,893	21,000	21,640	168,533	567,556

222	Education and training expenses	384,727	4,060	47,648	0	6,540	0	442,975
2221	Education expenses	368,297	4,060	8,380	0	0	0	380,737
2222	Training expenses	16,430	0	39,268	0	6,540	0	62,238
223	Consulting and professional fees	7,461,430	18,815	184,740	93,089	28,638	60,200	7,846,912
2231	Consulting and professional fees	7,461,430	18,815	184,740	93,089	28,638	60,200	7,846,912
224	Administrative expenses	986,104	662,740	4,117	27	10	0	1,652,997
2241	Bank charges and comissions	857,368	639,640	3,277	27	10	0	1,500,321
2242	Advertisements and subscriptions	128,736	23,100	840	0	0	0	152,676
225	Materials, supplies and services	234,065	146,010	18,460	1,000	2,150	0	401,685
2251	Health and hygiene	59,200	34,193	460	1,000	0	0	94,853
2252	Agricultural supplies and inputs	24,865	0	0	0	2,150	0	27,015
2253	Military materials, supplies and services	120,000	0	18,000	0	0	0	138,000
2256	Special operational services	30,000	111,817	0	0	0	0	141,817
226	Other expenses	3,820,620	364,004	0	0	17,600	0	4,202,223
2261	Other expenses	3,526,577	364,004	0	0	0	0	3,890,580
2262	Conflict resolution expenses	294,043	0	0	0	17,600	0	311,643
229	Contingency costs	0	169,453	0	0	0	0	169,453
2299	Contingency fund	0	169,453	0	0	0	0	169,453
24	Interest	926,033	0	0	0	0	0	926,033
241	To nonresidents	926,033	0	0	0	0	0	926,033
25	Subsidies	576,350	0	0	0	0	0	576,350
252	To private enterprises	576,350	0	0	0	0	0	576,350
2521	Private nonfinancial corporations	576,350	0	0	0	0	0	576,350
26	Grants	13,715,117	0	0	0	35,200	112,184	13,862,501
262	To international organizations	7,464,572	0	0	0	0	0	7,464,572
2621	Current	7,464,572	0	0	0	0	0	7,464,572

263	To other general government units	6,250,546	0	0	0	35,200	112,184	6,397,930
2631	Current	3,497,530	0	0	0	35,200	112,184	3,644,914
2632	Capital	2,753,016	0	0	0	0	0	2,753,016
27	Social benefits	55,812,053	75,975	2,000	0	0	0	55,890,028
271	Social security benefits	49,620,295	75,975	0	0	0	0	49,696,270
2711	Social security benefits in cash	49,620,295	75,975	0	0	0	0	49,696,270
272	Social assistance benefits	6,191,758	0	0	0	0	0	6,191,758
2722	Social assistance benefits in kind	6,191,758	0	0	0	0	0	6,191,758
273	Employment-related social benefits	0	0	2,000	0	0	0	2,000
2731	Employment-related social benefits in cash	0	0	2,000	0	0	0	2,000
28	Other expense	0	245,295	94,151	0	0	0	339,446
282	Transfers not elsewhere classified	0	245,295	94,151	0	0	0	339,446
2821	Expense on other transfers, current	0	245,295	94,151	0	0	0	339,446
3	Net worth and its changes	1,218,965	2,151,338	74,131	15,562	39,234	82,476	3,581,705
31	Nonfinancial assets	1,218,965	2,151,338	74,131	15,562	39,234	82,476	3,581,705
311	Fixed assets	1,218,965	2,151,338	74,131	14,562	39,234	82,476	3,580,705
3111	Buildings and structures	0	2,120,789	0	9,432	8,000	0	2,138,221
31112	Buildings other than dwellings	0	133,705	0	9,432	8,000	0	151,137
31113	Other structures	0	1,987,084	0	0	0	0	1,987,084
3112	Machinery and equipment	564,235	30,549	74,131	5,130	31,234	82,476	787,755
31121	Transport equipment	0	30,549	19,024	0	0	0	49,573
31122	Machinery and equipment other than transport equipment	564,235	0	55,107	5,130	31,234	82,476	738,182
311221	Information, computer, and telecommunications (ICT) equipment	57,329	0	0	0	8,910	0	66,239
311222	Machinery and equipment not elsewhere classified	506,906	0	55,107	5,130	22,324	82,476	671,943
3113	Other fixed assets	654,730	0	0	0	0	0	654,730

31131	Cultivated biological resources	654,730	0	0	0	0	0	654,730
311312	Tree, crop, and plant resources yielding repeat products	654,730	0	0	0	0	0	654,730
312	Inventories	0	0	0	1,000	0	0	1,000
31221	Materials and supplies	0	0	0	1,000	0	0	1,000

N.B.

FGS – Federal Government of Somalia

Puntland – Puntland State of Somalia

Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia

