



RE: Consolidation Report; Mar 2025

Date: 30/April/2025

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	69,138,128	6,525,722	1,989,486	1,762,693	1,685,015	81,101,043
110000	11	Taxes	26,428,462	2,490,658	611,544	890,234	635,066	31,055,964
111000	111	Taxes on income, profits, and capital gains	6,169,643	61,800	0	75,752	13,560	6,320,756
111100	1111	Payable by individuals	3,818,823	61,800	0	75,752	13,560	3,969,935
111200	1112	Payable by corporations and other enterprises	2,350,821	0	0	0	0	2,350,821
112000	112	Taxes on payroll & workforce	0	101,741	329,139	131,116	101,253	663,249
114000	114	Taxes on goods & services	5,051,914	960,212	262,130	683,366	460,844	7,418,466
114100	1141	General taxes on goods & services	4,512,829	333,003	252,500	25,895	168,386	5,292,612
114120	11412	Sales taxes	4,512,829	10,000	0	0	0	4,522,829
114130	11413	Turnover and other general taxes on goods and services	0	318,203	252,500	25,895	168,386	764,983
114140	11414	Taxes on financial and capital transactions	0	4,800	0	0	0	4,800
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	539,085	627,210	9,630	657,471	292,458	2,125,854
114510	11451	Motor vehicle taxes activities	54,640	624,900	8,030	633,389	292,458	1,613,417
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	484,445	2,310	1,600	24,082	0	512,437
114521	114521	Business and professional licenses	253,044	2,310	1,600	2,400	0	259,354
114523	114523	Radio and television licenses	1,200	0	0	0	0	1,200

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	230,201	0	0	21,682	0	251,883
115000	115	Taxes on international trade and transactions	13,997,597	1,358,518	18,340	0	31,600	15,406,055
115100	1151	Customs and other import duties	13,924,083	1,358,518	18,340	0	31,600	15,332,541
115200	1152	Taxes on exports	73,514	0	0	0	0	73,514
116000	116	Other taxes	1,209,307	8,387	1,935	0	27,809	1,247,438
116100	1161	Payable solely by business	1,209,307	0	1,935	0	3,059	1,214,301
116200	1162	Payable by other than business or unidentifiable	0	8,387	0	0	24,751	33,138
130000	13	Grants	34,227,930	1,912,331	1,363,339	748,139	1,037,199	39,288,938
131000	131	From foreign governments	929,713	0	0	0	0	929,713
131100	1311	Current	929,713	0	0	0	0	929,713
132000	132	From international organizations	33,298,217	680,762	349,986	80,628	160,530	34,570,124
132100	1321	Current	33,298,217	680,762	349,986	80,628	160,530	34,570,124
133000	133	From other general government units	0	1,231,570	1,013,352	667,511	876,668	3,789,102
133100	1331	Current	0	1,231,570	1,013,352	667,511	876,668	3,789,102
140000	14	Other revenue	8,481,736	2,122,732	14,603	124,320	12,750	10,756,141
141000	141	Property income	40,153	0	0	0	0	40,153
141500	1415	Rent	40,153	0	0	0	0	40,153
142000	142	Sales of goods and services	8,352,966	2,122,732	14,603	61,700	12,750	10,564,751
142100	1421	Sales by market establishments	0	205	4,894	0	0	5,099
142200	1422	Administrative fees	8,352,966	2,122,527	9,709	61,700	12,750	10,559,652
143000	143	Fines, penalties, and forfeits	88,618	0	0	0	0	88,618
144000	144	Transfers not elsewhere classified	0	0	0	62,620	0	62,620
144100	1441	Current transfers not elsewhere classified	0	0	0	62,620	0	62,620
144120	14412	Other current transfers not elsewhere classified	0	0	0	62,620	0	62,620
	2 + 3	Expenditure	100,108,457	5,673,653	1,870,164	2,353,329	1,591,092	111,596,696
200000	2	Expense	91,000,259	5,432,404	1,569,441	2,166,303	1,513,046	101,681,453
210000	21	Compensation of employees	35,200,928	3,489,460	785,425	1,103,764	806,278	41,385,856

211000	211	Wages and salaries	35,200,928	3,455,760	785,425	1,103,764	806,278	41,352,156
211100	2111	Wages and salaries in cash	35,200,928	3,037,073	566,375	1,009,776	600,228	40,414,381
211200	2112	Wages and salaries in kind	0	418,687	219,050	93,988	206,050	937,775
212000	212	Employers' social contributions	0	33,700	0	0	0	33,700
212200	2122	Imputed employers' social contributions	0	33,700	0	0	0	33,700
220000	22	Use of goods and services	26,417,313	1,516,398	734,026	931,066	638,557	30,237,361
221000	221	General operating expenses	5,820,607	785,359	404,445	609,318	405,672	8,025,402
221100	2211	Utilities	599,178	37,696	45,860	21,759	18,110	722,603
221200	2212	Rent	1,090,342	50,960	58,877	94,290	35,200	1,329,669
221300	2213	Fuel, oil and lubricants	1,091,238	166,984	57,080	33,651	115,389	1,464,342
221400	2214	Office materials and supplies	834,071	129,637	99,857	68,509	37,836	1,169,910
221500	2215	Repairs and maintenance	476,107	144,621	2,733	164,566	0	788,027
221600	2216	Travel	1,635,116	221,162	105,022	158,050	67,739	2,187,088
221700	2217	Conferences	94,556	34,300	35,017	68,492	131,398	363,763
222000	222	Education and training expenses	116,583	76,515	0	3,900	0	196,998
222100	2221	Education expenses	109,983	4,940	0	0	0	114,923
222200	2222	Training expenses	6,600	71,575	0	3,900	0	82,075
223000	223	Consulting and professional fees	13,192,635	217,004	327,784	272,098	232,869	14,242,390
223100	2231	Consulting and professional fees	13,192,635	217,004	327,784	272,098	232,869	14,242,390
224000	224	Administrative expenses	1,803,183	7,635	1,797	1,340	17	1,813,971
224100	2241	Bank charges and commissions	1,640,893	3,335	61	10	17	1,644,315
224200	2242	Advertisements and subscriptions	145,790	4,300	1,736	1,330	0	153,156
224300	2243	Insurance	16,500	0	0	0	0	16,500
225000	225	Materials, supplies and services	351,346	400,820	0	7,045	0	759,211
225100	2251	Health and hygiene	93,366	0	0	7,045	0	100,411
225200	2252	Agricultural supplies and inputs	9,980	356,820	0	0	0	366,800
225300	2253	Military materials, supplies and services	213,000	44,000	0	0	0	257,000

225600	2256	Special operational services	35,000	0	0	0	0	35,000
226000	226	Other expenses	5,132,959	27,000	0	37,365	0	5,197,324
226100	2261	Other expenses	4,838,916	0	0	0	0	4,838,916
226200	2262	Conflict resolution expenses	294,043	27,000	0	37,365	0	358,408
229000	229	Contingency costs	0	2,064	0	0	0	2,064
229900	2299	Contingency fund	0	2,064	0	0	0	2,064
240000	24	Interest	168,705	0	0	0	0	168,705
241000	241	To nonresidents	168,705	0	0	0	0	168,705
260000	26	Grants	17,484,607	0	49,990	23,000	68,210	17,625,807
262000	262	To international organizations	3,533,730	0	0	0	0	3,533,730
262100	2621	Current	3,533,730	0	0	0	0	3,533,730
263000	263	To other general government units	13,950,877	0	49,990	23,000	68,210	14,092,077
263100	2631	Current	7,660,759	0	49,990	23,000	68,210	7,801,959
263200	2632	Capital	6,290,118	0	0	0	0	6,290,118
280000	28	Other expense	11,728,705	426,547	0	108,473	0	12,263,724
282000	282	Transfers not elsewhere classified	11,728,705	426,547	0	108,473	0	12,263,724
282100	2821	Expense on other transfers, current	11,728,705	426,547	0	108,473	0	12,263,724
300000	3	Net worth and its changes	9,108,198	241,249	300,723	187,026	78,047	9,915,243
310000	31	Nonfinancial assets	9,108,198	241,249	300,723	187,026	78,047	9,915,243
311000	311	Fixed assets	9,108,198	225,454	296,643	187,026	78,047	9,895,368
311100	3111	Buildings and structures	0	81,731	64,168	183,526	78,047	407,472
311110	31111	Dwellings	0	0	0	0	18,930	18,930
311120	31112	Buildings other than dwellings	0	81,731	64,168	23,972	0	169,871
311140	31114	Land improvements	0	0	0	159,554	59,117	218,671
311200	3112	Machinery and equipment	7,489,378	143,723	232,475	3,500	0	7,869,076
311210	31121	Transport equipment	3,141,950	0	0	0	0	3,141,950
311220	31122	Machinery and equipment other than transport equipment	4,347,428	143,723	232,475	3,500	0	4,727,126

311221	311221	Information, computer, and telecommunications (ICT) equipment	2,182,534	0	0	1,366	0	2,183,900
311222	311222	Machinery and equipment not elsewhere classified	2,164,894	143,723	232,475	2,134	0	2,543,226
311300	3113	Other fixed assets	1,618,820	0	0	0	0	1,618,820
311320	31132	Intellectual property products	1,458,820	0	0	0	0	1,458,820
311323	311323	Computer software and databases	1,196,141	0	0	0	0	1,196,141
311325	311325	Other intellectual property products	262,679	0	0	0	0	262,679
311330	31133	Cost of ownership transfer on nonproduced assets other than land	160,000	0	0	0	0	160,000
312000	312	Inventories	0	15,795	4,080	0	0	19,875
312210	31221	Materials and supplies	0	15,795	4,080	0	0	19,875

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

