



RE: Consolidation Report; May 2024

Date: 01/08/2024

List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	78,058,293	9,286,303	3,784,463	1,757,458	2,303,005	1,294,961	96,484,483
11	Taxes	23,937,207	7,078,096	1,844,101	449,797	825,891	545,753	34,680,845
111	Taxes on income, profits, and capital gains	4,173,608	63,157	37,483	0	21,919	0	4,296,167
1111	Payable by individuals	3,685,406	8,885	37,483	0	21,919	0	3,753,693
1112	Payable by corporations and other enterprises	488,202	54,272	0	0	0	0	542,474
112	Taxes on payroll & workforce	0	580,447	131,135	311,622	60,253	65,478	1,148,935
113	Taxes on property	0	197	0	0	0	0	197
1133	Estate, inheritance, and gift taxes	0	197	0	0	0	0	197
114	Taxes on goods & services	4,192,711	1,245,057	342,291	98,328	735,319	374,780	6,988,487
1141	General taxes on goods & services	3,667,328	1,092,367	125,958	58,723	32,151	125,380	5,101,908
11411	Value-added taxes	0	3,001	0	0	0	0	3,001
11412	Sales taxes	3,667,328	1,089,366	0	0	0	0	4,756,694
11413	Turnover and other general taxes on goods and services	0	0	125,958	58,723	32,151	125,380	342,213
1142	Excise taxes	365	99,462	0	340	0	0	100,167
1145	Taxes on use of goods and on permission to use goods or perform activities	525,018	53,227	216,333	39,265	703,168	249,400	1,786,412
11451	Motor vehicle taxes activities	269,528	53,227	216,113	37,965	701,668	249,400	1,527,902

11452	Other taxes on use of goods and on permission to use goods or perform activities	255,490	0	220	1,300	1,500	0	258,510
114521	Business and professional licenses	100,925	0	220	1,300	1,500	0	103,945
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	154,565	0	0	0	0	0	154,565
115	Taxes on international trade and transactions	13,796,514	4,956,723	1,325,191	39,600	8,400	63,000	20,189,428
1151	Customs and other import duties	13,698,446	3,884,227	1,325,191	39,600	8,400	63,000	19,018,864
1152	Taxes on exports	98,068	1,069,007	0	0	0	0	1,167,075
1156	Other taxes on international trade and transactions	0	3,489	0	0	0	0	3,489
116	Other taxes	1,774,374	232,515	8,001	247	0	42,495	2,057,632
1161	Payable solely by business	1,774,374	0	0	247	0	0	1,774,620
1162	Payable by other than business or unidentifiable	0	232,515	8,001	0	0	42,495	283,011
12	Social contributions	0	143,384	0	0	0	0	143,384
121	Social security contributions revenue	0	143,384	0	0	0	0	143,384
1211	Employee contributions	0	143,384	0	0	0	0	143,384
13	Grants	43,394,769	1,327,927	895,283	1,231,220	1,342,355	715,316	48,906,870
131	From foreign governments	9,123,434	0	0	0	0	0	9,123,434
1311	Current	9,123,434	0	0	0	0	0	9,123,434
132	From international organizations	34,271,335	0	161,306	223,396	56,864	263,100	34,976,001
1321	Current	34,271,335	0	161,306	223,396	56,864	263,100	34,976,001
133	From other general government units	0	1,327,927	733,977	1,007,825	1,285,491	452,216	4,807,434
1331	Current	0	0	733,977	1,007,825	1,285,491	452,216	3,479,508
1332	Capital	0	1,327,927	0	0	0	0	1,327,927
14	Other revenue	10,726,316	736,897	1,045,078	76,442	134,759	33,893	12,753,385
141	Property income	48,307	0	0	0	0	0	48,307
1415	Rent	48,307	0	0	0	0	0	48,307
142	Sales of goods and services	10,653,220	678,367	1,045,078	76,442	86,574	33,893	12,573,573

1421	Sales by market establishments	0	24,037	281	3,487	0	0	27,805
1422	Administrative fees	10,653,220	654,330	1,044,797	72,955	86,574	33,893	12,545,768
143	Fines, penalties, and forfeits	24,790	4,931	0	0	0	0	29,721
144	Transfers not elsewhere classified	0	53,599	0	0	48,185	0	101,784
1441	Current transfers not elsewhere classified	0	0	0	0	48,185	0	48,185
14412	Other current transfers not elsewhere classified	0	0	0	0	48,185	0	48,185
1442	Capital transfers not elsewhere classified	0	53,599	0	0	0	0	53,599
2 + 3	Expenditure	62,525,795	9,528,163	3,749,020	1,197,798	1,987,702	1,179,598	80,168,076
2	Expense	61,926,713	8,409,736	3,716,374	1,084,690	1,652,270	1,167,749	77,957,533
21	Compensation of employees	34,238,900	5,596,521	2,233,604	771,070	993,623	472,583	44,306,300
211	Wages and salaries	34,238,900	5,596,521	2,215,004	771,070	993,623	472,583	44,287,700
2111	Wages and salaries in cash	34,238,900	5,100,070	1,774,985	585,770	917,417	383,114	43,000,255
2112	Wages and salaries in kind	0	496,451	440,019	185,300	76,206	89,469	1,287,445
212	Employers' social contributions	0	0	18,600	0	0	0	18,600
2122	Imputed employers' social contributions	0	0	18,600	0	0	0	18,600
22	Use of goods and services	12,638,957	2,340,383	1,050,260	313,620	591,623	526,341	17,461,183
221	General operating expenses	2,782,046	1,045,238	642,136	92,302	404,463	442,865	5,409,049
2211	Utilities	585,554	228,861	38,205	6,957	39,568	8,650	907,795
2212	Rent	169,808	180,749	49,943	41,320	93,963	118,340	654,123
2213	Fuel, oil and lubricants	697,271	151,551	128,193	2,495	47,256	0	1,026,766
2214	Office materials and supplies	318,024	104,298	37,500	15,651	13,224	104,158	592,854
2215	Repairs and maintenance	145,531	81,424	284,822	1,817	63,491	97,223	674,308
2216	Travel	776,987	175,219	50,544	11,962	67,844	37,995	1,120,550
2217	Conferences	88,874	123,136	52,929	12,100	79,116	76,499	432,654
222	Education and training expenses	92,304	0	81,572	81,915	13,123	0	268,914
2221	Education expenses	92,304	0	12,520	81,915	0	0	186,739

2222	Training expenses	0	0	69,052	0	13,123	0	82,175
223	Consulting and professional fees	4,609,192	126,690	244,233	126,575	125,228	81,484	5,313,402
2231	Consulting and professional fees	4,609,192	126,690	244,233	126,575	125,228	81,484	5,313,402
224	Administrative expenses	1,220,369	727,579	10,415	11,828	6,670	28	1,976,888
2241	Bank charges and commissions	1,206,599	635,848	3,190	78	0	28	1,845,742
2242	Advertisements and subscriptions	13,770	91,731	7,225	11,750	6,670	0	131,146
225	Materials, supplies and services	191,262	115,794	56,904	1,000	15,739	1,965	382,664
2251	Health and hygiene	59,200	10,947	2,695	1,000	15,739	0	89,581
2252	Agricultural supplies and inputs	12,062	0	54,209	0	0	1,965	68,236
2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000
2256	Special operational services	0	104,847	0	0	0	0	104,847
226	Other expenses	3,743,784	160,799	15,000	0	26,400	0	3,945,983
2261	Other expenses	3,449,741	160,799	0	0	0	0	3,610,540
2262	Conflict resolution expenses	294,043	0	15,000	0	26,400	0	335,443
229	Contingency costs	0	164,283	0	0	0	0	164,283
2299	Contingency fund	0	164,283	0	0	0	0	164,283
26	Grants	15,048,856	0	0	0	13,550	168,825	15,231,231
262	To international organizations	6,547,704	0	0	0	0	0	6,547,704
2621	Current	6,547,704	0	0	0	0	0	6,547,704
263	To other general government units	8,501,152	0	0	0	13,550	168,825	8,683,527
2631	Current	7,337,764	0	0	0	13,550	168,825	7,520,139
2632	Capital	1,163,388	0	0	0	0	0	1,163,388
27	Social benefits	0	211,357	4,350	0	0	0	215,707
271	Social security benefits	0	211,357	0	0	0	0	211,357
2711	Social security benefits in cash	0	211,357	0	0	0	0	211,357
273	Employment-related social benefits	0	0	4,350	0	0	0	4,350

2731	Employment-related social benefits in cash	0	0	4,350	0	0	0	4,350
28	Other expense	0	261,476	428,161	0	53,475	0	743,112
282	Transfers not elsewhere classified	0	261,476	428,161	0	53,475	0	743,112
2821	Expense on other transfers, current	0	261,476	428,161	0	53,475	0	743,112
3	Net worth and its changes	599,083	1,118,426	32,646	113,108	335,432	11,849	2,210,543
31	Nonfinancial assets	599,083	1,118,426	32,646	113,108	335,432	11,849	2,210,543
311	Fixed assets	599,083	1,118,426	32,646	111,233	335,432	11,849	2,208,668
3111	Buildings and structures	0	1,106,180	0	111,233	301,597	0	1,519,010
31111	Dwellings	0	27,600	0	0	0	0	27,600
31112	Buildings other than dwellings	0	0	0	111,233	10,000	0	121,233
31113	Other structures	0	1,078,580	0	0	0	0	1,078,580
31114	Land improvements	0	0	0	0	291,597	0	291,597
3112	Machinery and equipment	599,083	12,246	32,646	0	33,835	11,849	689,658
31121	Transport equipment	182,300	8,946	0	0	0	0	191,246
31122	Machinery and equipment other than transport equipment	416,783	3,300	32,646	0	33,835	11,849	498,412
311221	Information, computer, and telecommunications (ICT) equipment	19,233	3,300	0	0	0	0	22,533
311222	Machinery and equipment not elsewhere classified	397,550	0	32,646	0	33,835	11,849	475,880
312	Inventories	0	0	0	1,875	0	0	1,875
31221	Materials and supplies	0	0	0	1,875	0	0	1,875

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

