



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; May 2022

Date: 07/16/2022

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	\$66,481,547	\$7,912,105	\$1,717,732	\$1,083,574	\$1,780,219	\$583,394	\$79,558,572
110000	11	Taxes	12,444,039	5,228,565	1,154,867	216,933	854,593	265,649	20,164,646
111000	111	Taxes on income, profits, and capital gains	988,526	61,010	18,740	5,358	16,794	0	1,090,428
111100	1111	Payable by individuals	926,713	10,654	18,740	5,358	16,794	0	978,259
111200	1112	Payable by corporations and other enterprises	61,813	50,356	0	0	0	0	112,169
112000	112	Taxes on payroll & workforce	0	513,999	59,798	118,636	31,965	25,697	750,095
113000	113	Taxes on property	37,254	716	0	0	0	0	37,970
113100	1131	Recurrent taxes on immovable property	37,254	0	0	0	0	0	37,254
113300	1133	Estate, inheritance, and gift taxes	0	716	0	0	0	0	716
114000	114	Taxes on goods & services	1,817,081	957,849	216,639	80,683	805,834	239,952	4,118,039
114100	1141	General taxes on goods & services	1,817,081	857,983	63,116	6,464	25,637	919	2,771,200
114110	11411	Value-added taxes	0	5,014	0	0	0	0	5,014
114120	11412	Sales taxes	1,817,081	852,969	0	0	0	0	2,670,050
114130	11413	Turnover and other general taxes on goods and services	0	0	63,116	6,464	25,637	919	96,136
114200	1142	Excise taxes	0	44,213	0	0	0	0	44,213

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	0	55,653	153,523	74,219	780,198	239,033	1,302,626
114510	11451	Motor vehicle taxes activities	0	55,653	1,680	0	0	0	57,333
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	0	0	151,843	74,219	780,198	239,033	1,245,293
114521	114521	Business and professional licenses	0	0	960	300	0	0	1,260
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	0	0	150,883	73,919	780,198	239,033	1,244,033
115000	115	Taxes on international trade and transactions	8,721,149	3,509,220	859,690	12,256	0	0	13,102,314
115100	1151	Customs and other import duties	8,721,149	2,275,106	859,690	12,256	0	0	11,868,200
115200	1152	Taxes on exports	0	335,893	0	0	0	0	335,893
115600	1156	Other taxes on international trade and transactions	0	898,222	0	0	0	0	898,222
116000	116	Other taxes	880,029	185,771	0	0	0	0	1,065,801
116100	1161	Payable solely by business	162,403	0	0	0	0	0	162,403
116200	1162	Payable by other than business or unidentifiable	717,626	185,771	0	0	0	0	903,398
120000	12	Social contributions	0	48,185	0	0	0	0	48,185
121000	121	Social security contributions revenue	0	48,185	0	0	0	0	48,185
121100	1211	Employee contributions	0	48,185	0	0	0	0	48,185
130000	13	Grants	47,678,884	1,440,668	404,829	860,749	837,129	252,746	51,475,004
131000	131	From foreign governments	9,600,000	0	0	0	0	0	9,600,000
131100	1311	Current	9,600,000	0	0	0	0	0	9,600,000
132000	132	From international organizations	38,078,884	0	130,942	704,980	123,691	0	39,038,497
132100	1321	Current	38,078,884	0	130,942	704,980	123,691	0	39,038,497

132200	1322	Capital	0	0	0	0	0	0	0
133000	133	From other general government units	0	1,440,668	273,887	155,769	713,438	252,746	2,836,507
133100	1331	Current	0	0	273,887	155,769	713,438	252,746	1,395,839
133200	1332	Capital	0	1,440,668	0	0	0	0	1,440,668
140000	14	Other revenue	6,358,624	1,194,687	158,037	5,892	88,497	65,000	7,870,736
141000	141	Property income	160,000	0	0	0	0	0	160,000
141500	1415	Rent	160,000	0	0	0	0	0	160,000
142000	142	Sales of goods and services	6,198,624	1,031,344	153,070	5,832	28,497	65,000	7,482,367
142100	1421	Sales by market establishments	0	29,184	0	4,680	0	0	33,864
142200	1422	Administrative fees	6,198,624	1,002,160	153,070	1,152	28,497	65,000	7,448,503
143000	143	Fines, penalties, and forfeits	0	8,924	4,967	60	0	0	13,951
144000	144	Transfers not elsewhere classified	0	154,419	0	0	60,000	0	214,419
144100	1441	Current transfers not elsewhere classified	0	0	0	0	60,000	0	60,000
144200	1442	Capital transfers not elsewhere classified	0	154,419	0	0	0	0	154,419
	2 + 3	Expenditure	\$63,421,050	\$8,709,520	\$1,879,559	\$659,523	\$1,386,444	\$614,215	\$76,670,312
200000	2	Expense	62,643,520	6,589,208	1,845,949	583,658	1,193,053	614,215	73,469,603
210000	21	Compensation of employees	20,107,641	3,805,231	1,377,813	363,062	778,619	443,174	26,875,540
211000	211	Wages and salaries	20,107,641	3,805,231	1,377,813	363,062	778,619	443,174	26,875,540
211100	2111	Wages and salaries in cash	20,107,641	3,310,702	1,181,390	339,062	678,973	443,174	26,060,942
211200	2112	Wages and salaries in kind	0	494,529	196,423	24,000	99,646	0	814,598
220000	22	Use of goods and services	8,475,961	2,260,798	356,822	220,596	392,366	109,971	11,816,514
221000	221	General operating expenses	4,236,497	814,049	158,544	145,671	218,088	30,719	5,603,568
221100	2211	Utilities	415,706	156,310	49,165	16,012	4,060	626	641,879
221200	2212	Rent	187,443	79,539	19,406	29,595	21,244	0	337,227
221300	2213	Fuel, oil and lubricants	606,709	132,155	3,810	2,391	24,125	0	769,189
221400	2214	Office materials and supplies	449,753	67,388	46,737	44,102	27,966	3,274	639,220

221500	2215	Repairs and maintenance	290,466	66,964	11,558	2,920	42,561	0	414,469
221600	2216	Travel	341,161	135,468	22,368	45,012	66,703	26,319	637,031
221700	2217	Conferences	1,945,259	176,225	5,500	5,640	31,430	500	2,164,554
222000	222	Education and training expenses	346,289	56,142	25,370	25,115	16,366	0	469,282
222100	2221	Education expenses	0	12,142	0	0	0	0	12,142
222200	2222	Training expenses	0	44,000	25,370	25,115	16,366	0	110,851
223000	223	Consulting and professional fees	1,753,317	106,474	61,450	41,990	68,670	61,140	2,093,041
223100	2231	Consulting and professional fees	1,753,317	106,474	61,450	41,990	68,670	61,140	2,093,041
224000	224	Administrative expenses	702,131	763,646	1,646	3,600	0	14	1,471,036
224100	2241	Bank charges and comissions	702,131	687,723	1,646	1,500	0	14	1,393,013
224200	2242	Advertisements and subscriptions	0	75,923	0	2,100	0	0	78,023
225000	225	Materials, supplies and services	124,250	97,597	89,812	4,220	35,015	239	351,132
225100	2251	Health and hygiene	54,250	3,000	1,000	820	0	239	59,309
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	88,812	3,400	35,015	0	127,227
225600	2256	Special operational services	25,000	94,597	0	0	0	0	119,597
226000	226	Other expenses	1,313,476	396,961	20,000	0	51,850	17,860	1,800,147
226100	2261	Other expenses	1,313,476	396,961	0	0	0	0	1,710,437
226200	2262	Conflict resolution expenses	0	0	20,000	0	51,850	17,860	89,710
229000	229	Contingency costs	0	25,930	0	0	2,378	0	28,307
229900	2299	Contingency fund	0	25,930	0	0	2,378	0	28,307
230000	23	Consumption of fixed capital	0	0	0	0	0	0	0
240000	24	Interest	1,341,420	0	0	0	0	0	1,341,420
241000	241	To nonresidents	1,341,420	0	0	0	0	0	1,341,420
250000	25	Subsidies	189,966	0	0	0	0	0	189,966
252000	252	To private enterprises	189,966	0	0	0	0	0	189,966

252100	2521	Private nonfinancial corporations	189,966	0	0	0	0	0	189,966
260000	26	Grants	2,655,915	245,200	6,044	0	20,000	61,070	2,988,229
262000	262	To international organizations	364,486	0	0	0	0	0	364,486
262100	2621	Current	364,486	0	0	0	0	0	364,486
263000	263	To other general government units	2,291,429	245,200	6,044	0	20,000	61,070	2,623,743
263100	2631	Current	2,291,429	245,200	6,044	0	20,000	61,070	2,623,743
270000	27	Social benefits	29,872,618	188,081	818	0	2,060	0	30,063,577
271000	271	Social security benefits	29,872,618	188,081	0	0	0	0	30,060,699
271100	2711	Social security benefits in cash	29,872,618	188,081	0	0	0	0	30,060,699
273000	273	Employment-related social benefits	0	0	818	0	2,060	0	2,878
273200	2732	Employment-related social benefits in kind	0	0	818	0	2,060	0	2,878
280000	28	Other expense	0	89,897	104,453	0	7	0	194,357
282000	282	Transfers not elsewhere classified	0	89,897	104,453	0	7	0	194,357
300000	3	Net worth and its changes	777,530	2,120,313	33,610	75,865	193,391	0	3,200,709
310000	31	Nonfinancial assets	777,530	2,120,313	33,610	75,865	193,391	0	3,200,709
311000	311	Fixed assets	777,530	2,120,313	33,610	75,865	193,391	0	3,200,709
311100	3111	Buildings and structures	317,606	2,120,313	0	64,831	160,051	0	2,662,802
311110	31111	Dwellings	15,689	136,721	0	0	0	0	152,409
311120	31112	Buildings other than dwellings	0	0	0	0	160,051	0	160,051
311130	31113	Other structures	272,923	1,983,592	0	64,831	0	0	2,321,347
311140	31114	Land improvement	28,994	0	0	0	0	0	28,994
311200	3112	Machinery and equipment	196,093	0	33,610	11,034	33,340	0	274,077
311210	31121	Transport equipment	145,650	0	0	0	0	0	145,650
311220	31122	Machinery and equipment other than transport equipment	50,443	0	33,610	11,034	33,340	0	128,427
311221	311221	Information, computer, and telecommunications (ICT) equipment	17,684	0	0	0	0	0	17,684

311222	311222	Machinery and equipment not elsewhere classified	32,759	0	33,610	11,034	33,340	0	110,743
311300	3113	Other fixed assets	263,830	0	0	0	0	0	263,830
311320	31132	Intellectual property products	263,830	0	0	0	0	0	263,830
311323	311323	Computer software and databases	263,830	0	0	0	0	0	263,830
3E+06	3113231	Computer software	51,737	0	0	0	0	0	51,737
3E+06	3113232	Databases	212,094	0	0	0	0	0	212,094

N.B.

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