



RE: Consolidation Report; Nov 2024

Date: 23/12/2024

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	57,632,008.09	18,878,724.92	2,951,735.02	6,328,058.01	6,839,400.99	5,965,667.45	98,595,594.48
110000	11	Taxes	21,936,055.91	7,917,196.27	779,549.71	487,592.81	834,101.87	519,127.85	32,473,624.42
111000	111	Taxes on income, profits, and capital gains	2,716,551.93	69,261.00	88,618.33	5,740.20	33,253.06	-	2,913,424.52
111100	1111	Payable by individuals	2,668,047.90	14,089.20	88,618.33	5,740.20	33,253.06	-	2,809,748.69
111200	1112	Payable by corporations and other enterprises	48,504.03	55,171.80	-	-	-	-	103,675.83
112000	112	Taxes on payroll & workforce	-	570,604.58	69,256.97	320,060.61	67,349.71	81,050.63	1,108,322.50
113000	113	Taxes on property	-	420.70	-	30,000.00	-	-	30,420.70
113100	1131	Recurrent taxes on immovable property	-	-	-	30,000.00	-	-	30,000.00
113300	1133	Estate, inheritance, and gift taxes	-	420.70	-	-	-	-	420.70
114000	114	Taxes on goods & services	4,493,989.63	1,527,932.50	291,590.30	98,872.00	730,099.10	353,288.00	7,495,771.53
114100	1141	General taxes on goods & services	4,168,150.04	1,354,175.31	92,219.80	2,000.00	190,285.75	45,660.00	5,852,490.90

114110	11411	Value-added taxes	-	3,557.14	-	-	-	-	3,557.14
114120	11412	Sales taxes	4,168,150.04	1,350,618.17	-	-	-	-	5,518,768.21
114130	11413	Turnover and other general taxes on goods and services	-	-	92,219.80	2,000.00	190,285.75	45,660.00	330,165.55
114200	1142	Excise taxes	-	115,361.19	-	-	-	-	115,361.19
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	325,839.59	58,396.00	199,370.50	96,872.00	539,813.35	307,628.00	1,527,919.44
114510	11451	Motor vehicle taxes activities	90,516.68	58,396.00	138,630.50	94,672.00	536,613.35	307,628.00	1,226,456.53
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	235,322.91	-	60,740.00	2,200.00	3,200.00	-	301,462.91
114521	114521	Business and professional licenses	113,024.50	-	1,740.00	2,200.00	3,200.00	-	120,164.50
114523	114523	Radio and television licenses	900.00	-	-	-	-	-	900.00
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	121,398.41	-	59,000.00	-	-	-	180,398.41
115000	115	Taxes on international trade and transactions	13,926,277.00	5,460,019.02	324,388.11	32,920.00	3,400.00	57,100.00	19,804,104.13
115100	1151	Customs and other import duties	13,842,717.00	4,875,048.05	324,388.11	32,920.00	3,400.00	57,100.00	19,135,573.16
115200	1152	Taxes on exports	83,560.00	583,507.92	-	-	-	-	667,067.92
115600	1156	Other taxes on international trade and transactions	-	1,463.05	-	-	-	-	1,463.05

116000	116	Other taxes	799,237.35	288,958.47	5,696.00	-	-	27,689.22	1,121,581.04
116100	1161	Payable solely by business	799,237.35	-	-	-	-	4,988.12	804,225.47
116200	1162	Payable by other than business or unidentifiable	-	288,958.47	5,696.00	-	-	22,701.10	317,355.57
120000	12	Social contributions	-	127,140.47	-	-	-	-	127,140.47
121000	121	Social security contributions revenue	-	127,140.47	-	-	-	-	127,140.47
121100	1211	Employee contributions	-	127,140.47	-	-	-	-	127,140.47
130000	13	Grants	27,388,420.03	9,976,906.14	1,914,851.13	5,814,528.80	5,809,305.12	5,430,067.60	56,334,078.82
131000	131	From foreign governments	920,709.00	-	-	-	-	-	920,709.00
131100	1311	Current	920,709.00	-	-	-	-	-	920,709.00
132000	132	From international organizations	26,467,711.03	-	612,663.47	203,656.50	34,714.00	142,830.20	27,461,575.20
132100	1321	Current	26,467,711.03	-	612,663.47	203,656.50	34,714.00	142,830.20	27,461,575.20
133000	133	From other general government units	-	9,976,906.14	1,302,187.66	5,610,872.30	5,774,591.12	5,287,237.40	27,951,794.62
133100	1331	Current	-	8,654,441.00	1,302,187.66	5,610,872.30	5,774,591.12	5,287,237.40	26,629,329.48
133200	1332	Capital	-	1,322,465.14	-	-	-	-	1,322,465.14
140000	14	Other revenue	8,307,532.15	857,482.04	257,334.18	25,936.40	195,994.00	16,472.00	9,660,750.77

141000	141	Property income	10,620.00	-	-	-	-	-	10,620.00
141500	1415	Rent	10,620.00	-	-	-	-	-	10,620.00
142000	142	Sales of goods and services	8,256,736.26	807,422.45	257,334.18	25,936.40	193,179.00	16,472.00	9,557,080.29
142100	1421	Sales by market establishments	-	31,251.60	3,127.43	4,367.40	-	-	38,746.43
142200	1422	Administrative fees	8,256,736.26	776,170.85	254,206.75	21,569.00	193,179.00	16,472.00	9,518,333.86
143000	143	Fines, penalties, and forfeits	40,175.89	3,012.50	-	-	-	-	43,188.39
144000	144	Transfers not elsewhere classified	-	47,047.09	-	-	2,815.00	-	49,862.09
144100	1441	Current transfers not elsewhere classified	-	-	-	-	2,815.00	-	2,815.00
144120	14412	Other current transfers not elsewhere classified	-	-	-	-	2,815.00	-	2,815.00
144200	1442	Capital transfers not elsewhere classified	-	47,047.09	-	-	-	-	47,047.09
	2 + 3	Expenditure	92,241,302.13	18,851,607.61	2,537,900.13	6,515,427.94	7,245,614.70	3,905,130.62	131,296,983.13
200000	2	Expense	89,624,592.29	14,834,716.61	2,441,770.13	6,485,627.94	6,028,078.39	3,872,010.62	123,286,795.98
210000	21	Compensation of employees	27,037,019.80	6,636,998.90	1,203,689.60	3,986,588.58	1,233,467.18	1,279,915.00	41,377,679.06
211000	211	Wages and salaries	27,037,019.80	6,636,998.90	1,113,292.10	3,986,588.58	1,233,467.18	1,279,915.00	41,287,281.56
211100	2111	Wages and salaries in cash	27,037,019.80	5,857,297.90	1,061,779.10	3,230,638.58	887,280.68	1,279,915.00	39,353,931.06

211200	2112	Wages and salaries in kind	-	779,701.00	51,513.00	755,950.00	346,186.50	-	1,933,350.50
212000	212	Employers' social contributions	-	-	90,397.50	-	-	-	90,397.50
212200	2122	Imputed employers' social contributions	-	-	90,397.50	-	-	-	90,397.50
220000	22	Use of goods and services	22,372,773.40	7,561,866.71	1,202,615.53	2,493,539.36	4,486,175.21	2,580,383.62	40,697,353.83
221000	221	General operating expenses	3,851,893.21	2,039,792.93	758,608.09	1,859,780.40	2,875,689.41	1,596,329.40	12,982,093.44
221100	2211	Utilities	758,688.49	242,077.69	157,777.90	15,112.30	170,698.26	7,550.00	1,351,904.64
221200	2212	Rent	363,213.00	76,140.00	179,440.00	216,823.00	185,410.00	172,100.00	1,193,126.00
221300	2213	Fuel, oil and lubricants	772,135.70	201,290.00	18,199.00	3,330.00	310,601.10	258,388.00	1,563,943.80
221400	2214	Office materials and supplies	521,802.69	104,571.24	83,286.99	363,558.30	54,167.50	66,868.00	1,194,254.72
221500	2215	Repairs and maintenance	319,827.58	70,230.00	51,063.00	518,378.20	960,290.85	754,452.00	2,674,241.63
221600	2216	Travel	999,175.75	279,592.00	109,750.20	267,750.60	514,165.00	47,087.00	2,217,520.55
221700	2217	Conferences	117,050.00	1,065,892.00	159,091.00	474,828.00	680,356.70	289,884.40	2,787,102.10
222000	222	Education and training expenses	313,355.46	80,676.00	246,821.88	-	29,770.00	9,116.00	679,739.34
222100	2221	Education expenses	296,785.46	80,676.00	63,555.00	-	-	-	441,016.46
222200	2222	Training expenses	16,570.00	-	183,266.88	-	29,770.00	9,116.00	238,722.88

223000	223	Consulting and professional fees	8,897,463.41	35,155.00	109,665.00	206,578.96	151,284.80	574,938.22	9,975,085.39
223100	2231	Consulting and professional fees	8,897,463.41	35,155.00	109,665.00	206,578.96	151,284.80	574,938.22	9,975,085.39
224000	224	Administrative expenses	894,137.72	615,143.24	46,535.00	3,954.00	2,061.00	-	1,561,830.96
224100	2241	Bank charges and commissions	861,637.72	535,423.24	3,955.00	54.00	-	-	1,401,069.96
224200	2242	Advertisements and subscriptions	32,500.00	79,720.00	42,580.00	3,900.00	2,061.00	-	160,761.00
225000	225	Materials, supplies and services	3,383,382.00	547,745.00	34,389.56	423,226.00	736,770.00	400,000.00	5,525,512.56
225100	2251	Health and hygiene	3,223,402.00	297,745.00	11,983.00	423,226.00	730,770.00	400,000.00	5,087,126.00
225200	2252	Agricultural supplies and inputs	9,980.00	-	20,036.56	-	6,000.00	-	36,016.56
225300	2253	Military materials, supplies and services	120,000.00	-	1,470.00	-	-	-	121,470.00
225600	2256	Special operational services	30,000.00	250,000.00	900.00	-	-	-	280,900.00
226000	226	Other expenses	5,032,541.60	4,238,125.54	6,596.00	-	690,600.00	-	9,967,863.14
226100	2261	Other expenses	4,738,498.60	4,238,125.54	-	-	-	-	8,976,624.14
226200	2262	Conflict resolution expenses	294,043.00	-	6,596.00	-	690,600.00	-	991,239.00
229000	229	Contingency costs	-	5,229.00	-	-	-	-	5,229.00
229900	2299	Contingency fund	-	5,229.00	-	-	-	-	5,229.00

240000	24	Interest	1,198,623.00	-	-	-	-	-	1,198,623.00
241000	241	To nonresidents	1,198,623.00	-	-	-	-	-	1,198,623.00
250000	25	Subsidies	92,632.55	-	-	-	-	-	92,632.55
252000	252	To private enterprises	92,632.55	-	-	-	-	-	92,632.55
252100	2521	Private nonfinancial corporations	92,632.55	-	-	-	-	-	92,632.55
260000	26	Grants	34,423,543.54	350,000.00	-	-	108,436.00	11,712.00	34,893,691.54
262000	262	To international organizations	1,020,388.80	-	-	-	-	-	1,020,388.80
262100	2621	Current	1,020,388.80	-	-	-	-	-	1,020,388.80
263000	263	To other general government units	33,403,154.74	350,000.00	-	-	108,436.00	11,712.00	33,873,302.74
263100	2631	Current	31,666,174.62	350,000.00	-	-	108,436.00	11,712.00	32,136,322.62
263200	2632	Capital	1,736,980.12	-	-	-	-	-	1,736,980.12
270000	27	Social benefits	4,500,000.00	136,654.00	23,465.00	-	-	-	4,660,119.00
271000	271	Social security benefits	-	136,654.00	-	-	-	-	136,654.00
271100	2711	Social security benefits in cash	-	136,654.00	-	-	-	-	136,654.00
272000	272	Social assistance benefits	4,500,000.00	-	-	-	-	-	4,500,000.00

272200	2722	Social assistance benefits in kind	4,500,000.00	-	-	-	-	-	4,500,000.00
273000	273	Employment-related social benefits	-	-	23,465.00	-	-	-	23,465.00
273100	2731	Employment-related social benefits in cash	-	-	23,465.00	-	-	-	23,465.00
280000	28	Other expense	-	149,197.00	12,000.00	5,500.00	200,000.00	-	366,697.00
282000	282	Transfers not elsewhere classified	-	149,197.00	12,000.00	-	200,000.00	-	361,197.00
282100	2821	Expense on other transfers, current	-	149,197.00	12,000.00	-	200,000.00	-	361,197.00
283000	283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	-	-	-	5,500.00	-	-	5,500.00
283100	2831	Premiums, fees, and current claims payable	-	-	-	5,500.00	-	-	5,500.00
283110	28311	Premiums payable	-	-	-	5,500.00	-	-	5,500.00
300000	3	Net worth and its changes	2,616,709.84	4,016,891.00	96,130.00	29,800.00	1,217,536.31	33,120.00	8,010,187.15
310000	31	Nonfinancial assets	2,616,709.84	4,016,891.00	96,130.00	29,800.00	1,217,536.31	33,120.00	8,010,187.15
311000	311	Fixed assets	2,416,709.84	4,016,891.00	64,033.00	29,800.00	1,217,536.31	33,120.00	7,778,090.15
311100	3111	Buildings and structures	-	3,851,551.00	-	-	650,089.04	-	4,501,640.04
311110	31111	Dwellings	-	35,510.00	-	-	-	-	35,510.00
311120	31112	Buildings other than dwellings	-	2,000,000.00	-	-	490,849.20	-	2,490,849.20

311130	31113	Other structures	-	1,816,041.00	-	-	70,000.00	-	1,886,041.00
311140	31114	Land improvements	-	-	-	-	89,239.84	-	89,239.84
311200	3112	Machinery and equipment	1,366,753.30	165,340.00	64,033.00	29,800.00	508,731.27	33,120.00	2,167,777.57
311210	31121	Transport equipment	245,980.00	66,000.00	23,090.00	-	-	-	335,070.00
311220	31122	Machinery and equipment other than transport equipment	1,120,773.30	99,340.00	40,943.00	29,800.00	508,731.27	33,120.00	1,832,707.57
311221	311221	Information, computer, and telecommunications (ICT) equipment	7,850.00	-	20,000.00	15,860.00	-	-	43,710.00
311222	311222	Machinery and equipment not elsewhere classified	1,112,923.30	99,340.00	20,943.00	13,940.00	508,731.27	33,120.00	1,788,997.57
311300	3113	Other fixed assets	1,049,956.54	-	-	-	58,716.00	-	1,108,672.54
311310	31131	Cultivated biological resources	789,000.00	-	-	-	58,716.00	-	847,716.00
311312	311312	Tree, crop, and plant resources yielding repeat products	789,000.00	-	-	-	58,716.00	-	847,716.00
311320	31132	Intellectual property products	260,956.54	-	-	-	-	-	260,956.54
311323	311323	Computer software and databases	122,795.94	-	-	-	-	-	122,795.94
311325	311325	Other intellectual property products	138,160.60	-	-	-	-	-	138,160.60
312000	312	Inventories	-	-	32,097.00	-	-	-	32,097.00
312210	31221	Materials and supplies	-	-	32,097.00	-	-	-	32,097.00

314000	314	Nonproduced nonfinancial assets	200,000.00	-	-	-	-	-	200,000.00
314400	3144	Intangible nonproduced assets	200,000.00	-	-	-	-	-	200,000.00
314410	31441	Contracts, leases, and licenses	200,000.00	-	-	-	-	-	200,000.00
314413	314413	Permits to undertake specific activities	200,000.00	-	-	-	-	-	200,000.00

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

Puntland – Puntland State of Somalia

