



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; Nov 2022

Date: 14/01/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	50,556,039	9,081,511	5,151,898	4,096,091	3,826,910	894,669	73,607,118
110000	11	Taxes	24,176,706	5,641,173	2,189,427	292,847	521,167	234,989	33,056,309
111000	111	Taxes on income, profits, and capital gains	1,396,849	70,906	23,889	10,784	23,813	0	1,526,242
111100	1111	Payable by individuals	1,271,969	11,020	23,889	10,784	23,813	0	1,341,476
111200	1112	Payable by corporations and other enterprises	124,880	59,885	0	0	0	0	184,766
112000	112	Taxes on payroll & workforce	0	738,142	80,282	180,930	33,085	31,968	1,064,407
113000	113	Taxes on property	53,851	676	0	0	0	0	54,526
113100	1131	Recurrent taxes on immovable property	53,851	0	0	0	0	0	53,851
113300	1133	Estate, inheritance, and gift taxes	0	676	0	0	0	0	676
114000	114	Taxes on goods & services	9,128,890	1,144,147	227,370	77,499	444,269	105,230	11,127,405
114100	1141	General taxes on goods & services	2,128,950	1,018,322	49,005	6,315	20,986	5,450	3,229,028
114110	11411	Value-added taxes	0	5,941	0	0	0	0	5,941
114120	11412	Sales taxes	2,128,950	1,012,381	3,579	0	0	0	3,144,910
114130	11413	Turnover and other general taxes on goods and services	0	0	45,426	6,315	20,986	5,450	78,177

114200	1142	Excise taxes	0	79,741	0	0	0	0	79,741
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	6,999,940	46,085	178,365	71,184	423,283	99,780	7,818,636
114510	11451	Motor vehicle taxes activities	0	46,085	2,520	0	0	0	48,605
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	6,999,940	0	175,845	71,184	423,283	99,780	7,770,032
114521	114521	Business and professional licenses	0	0	3,930	1,450	800	0	6,180
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	6,999,940	0	171,915	69,734	422,483	99,780	7,763,852
115000	115	Taxes on international trade and transactions	12,356,894	3,489,503	1,857,886	23,634	20,000	83,000	17,830,917
115100	1151	Customs and other import duties	12,356,894	2,317,261	1,857,526	23,634	20,000	83,000	16,658,315
115200	1152	Taxes on exports	0	259,686	360	0	0	0	260,046
115600	1156	Other taxes on international trade and transactions	0	912,556	0	0	0	0	912,556
116000	116	Other taxes	1,240,221	197,800	0	0	0	14,791	1,452,812
116100	1161	Payable solely by business	146,991	0	0	0	0	0	146,991
116200	1162	Payable by other than business or unidentifiable	1,093,231	197,800	0	0	0	14,791	1,305,822
120000	12	Social contributions	0	89,569	0	0	0	0	89,569
121000	121	Social security contributions revenue	0	89,569	0	0	0	0	89,569
121100	1211	Employee contributions	0	89,569	0	0	0	0	89,569
130000	13	Grants	17,331,437	1,935,725	2,653,574	3,786,368	3,257,953	659,680	29,624,736
132000	132	From international organizations	17,331,437	0	992,626	1,079,559	384,391	13,360	19,801,373

132100	1321	Current	17,331,437	0	992,626	1,079,559	384,391	13,360	19,801,373
133000	133	From other general government units	0	1,935,725	1,660,948	2,706,809	2,873,562	646,320	9,823,364
133100	1331	Current	0	0	1,660,948	2,706,809	2,873,562	646,320	7,887,639
133200	1332	Capital	0	1,935,725	0	0	0	0	1,935,725
140000	14	Other revenue	9,047,896	1,415,044	308,897	16,876	47,790	0	10,836,503
142000	142	Sales of goods and services	9,047,896	1,279,702	301,220	16,451	42,770	0	10,688,039
142100	1421	Sales by market establishments	0	57,940	0	14,357	0	0	72,297
142200	1422	Administrative fees	9,047,896	1,221,762	301,220	2,094	42,770	0	10,615,742
143000	143	Fines, penalties, and forfeits	0	6,536	7,677	425	5,020	0	19,658
144000	144	Transfers not elsewhere classified	0	128,807	0	0	0	0	128,807
144200	1442	Capital transfers not elsewhere classified	0	128,807	0	0	0	0	128,807
	2 + 3	Expenditure	52,623,077	10,755,768	6,055,131	3,404,489	3,336,518	1,158,325	77,333,309
200000	2	Expense	51,353,467	8,402,114	6,001,077	2,992,156	2,677,824	1,155,570	72,582,208
210000	21	Compensation of employees	21,054,865	4,928,548	2,900,035	2,185,743	1,304,641	672,099	33,045,931
211000	211	Wages and salaries	21,054,865	4,928,548	2,900,035	2,185,743	1,304,641	672,099	33,045,931
211100	2111	Wages and salaries in cash	21,054,865	4,377,593	1,832,472	2,066,443	1,144,864	419,099	30,895,336
211200	2112	Wages and salaries in kind	0	550,955	1,067,563	119,300	159,777	253,000	2,150,595
220000	22	Use of goods and services	14,102,180	3,077,241	2,542,755	778,413	1,344,422	306,063	22,151,073
221000	221	General operating expenses	6,325,397	943,199	2,157,831	295,115	830,953	210,482	10,762,977
221100	2211	Utilities	621,917	127,960	978,810	103,884	27,973	3,481	1,864,024
221200	2212	Rent	206,679	68,033	97,105	41,535	96,574	19,840	529,766
221300	2213	Fuel, oil and lubricants	821,988	134,699	308,186	5,700	45,356	0	1,315,929
221400	2214	Office materials and supplies	483,328	81,784	145,153	57,112	125,331	4,632	897,339
221500	2215	Repairs and maintenance	581,514	131,655	453,531	4,800	259,387	42,016	1,472,903
221600	2216	Travel	1,059,029	190,388	109,370	82,084	112,664	10,750	1,564,285

221700	2217	Conferences	2,550,943	208,680	65,676	0	163,669	129,763	3,118,731
222000	222	Education and training expenses	672,079	188,338	75,271	57,580	74,941	38,396	1,106,606
222100	2221	Education expenses	0	15,416	0	0	0	0	15,416
222200	2222	Training expenses	0	172,922	75,271	57,580	74,941	38,396	419,110
223000	223	Consulting and professional fees	3,896,265	214,690	68,791	380,905	112,716	56,385	4,729,752
223100	2231	Consulting and professional fees	3,896,265	214,690	68,791	380,905	112,716	56,385	4,729,752
224000	224	Administrative expenses	656,733	889,132	9,404	111	0	800	1,556,180
224100	2241	Bank charges and commissions	530,033	778,155	1,800	111	0	0	1,310,099
224200	2242	Advertisements and subscriptions	126,700	110,977	7,604	0	0	800	246,081
225000	225	Materials, supplies and services	996,844	405,753	225,196	44,702	102,379	0	1,774,873
225100	2251	Health and hygiene	351,152	192,732	22,727	600	14,954	0	582,165
225300	2253	Military materials, supplies and services	45,000	0	0	0	0	0	45,000
225400	2254	Police materials, supplies and services	20,000	0	0	0	0	0	20,000
225500	2255	Other specialized materials and services	0	0	202,469	44,102	87,425	0	333,995
225600	2256	Special operational services	580,692	213,021	0	0	0	0	793,713
226000	226	Other expenses	1,554,861	412,661	3,142	0	223,433	0	2,194,097
226100	2261	Other expenses	1,554,861	412,661	0	0	0	0	1,967,522
226200	2262	Conflict resolution expenses	0	0	3,142	0	223,433	0	226,575
229000	229	Contingency costs	0	23,467	3,121	0	0	0	26,588
229900	2299	Contingency fund	0	23,467	3,121	0	0	0	26,588
240000	24	Interest	1,321,397	0	0	0	0	0	1,321,397
241000	241	To nonresidents	1,321,397	0	0	0	0	0	1,321,397
250000	25	Subsidies	0	0	0	28,000	0	0	28,000
253000	253	To other sectors	0	0	0	28,000	0	0	28,000

260000	26	Grants	13,757,329	71,570	8,419	0	0	177,408	14,014,726
263000	263	To other general government units	13,757,329	71,570	8,419	0	0	177,408	14,014,726
263100	2631	Current	13,577,800	71,570	8,419	0	0	177,408	13,835,197
263200	2632	Capital	179,529	0	0	0	0	0	179,529
270000	27	Social benefits	1,117,695	143,271	400	0	28,761	0	1,290,127
271000	271	Social security benefits	1,117,695	143,271	0	0	0	0	1,260,966
271100	2711	Social security benefits in cash	0	143,271	0	0	0	0	143,271
271200	2712	Social security benefits in kind	1,117,695	0	0	0	0	0	1,117,695
273000	273	Employment-related social benefits	0	0	400	0	28,761	0	29,161
273200	2732	Employment-related social benefits in kind	0	0	400	0	28,761	0	29,161
280000	28	Other expense	0	181,484	549,469	0	0	0	730,953
282000	282	Transfers not elsewhere classified	0	181,484	549,469	0	0	0	730,953
282100	2821	Expense on other transfers, current	0	181,484	549,469	0	0	0	730,953
282200	2822	Expense on other transfers, capital	0	0	0	0	0	0	0
300000	3	Net worth and its changes	1,269,610	2,353,655	54,054	412,333	658,694	2,755	4,751,101
310000	31	Nonfinancial assets	1,269,610	2,353,655	54,054	412,333	658,694	2,755	4,751,101
311000	311	Fixed assets	1,269,610	2,353,655	54,054	412,333	658,694	2,755	4,751,101
311100	3111	Buildings and structures	14,931	2,278,517	0	338,610	399,354	0	3,031,412
311110	31111	Dwellings	0	244,879	0	0	0	0	244,879
311120	31112	Buildings other than dwellings	6,756	0	0	0	323,154	0	329,910
311130	31113	Other structures	8,175	2,033,638	0	338,610	76,200	0	2,456,624
311140	31114	Land improvements	0	0	0	0	0	0	0
311200	3112	Machinery and equipment	660,797	75,137	54,054	23,763	259,340	2,755	1,075,846
311220	31122	Machinery and equipment other than transport equipment	660,797	75,137	54,054	23,763	259,340	2,755	1,075,846

311221	311221	Information, computer, and telecommunications (ICT) equipment	459,812	7,296	10,700	0	0	2,755	480,563
311222	311222	Machinery and equipment not elsewhere classified	200,985	67,841	43,354	23,763	259,340	0	595,283
311300	3113	Other fixed assets	593,883	0	0	49,960	0	0	643,843
311310	31131	Cultivated biological resources	0	0	0	49,960	0	0	49,960
311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	49,960	0	0	49,960
311320	31132	Intellectual property products	593,883	0	0	0	0	0	593,883
311323	311323	Computer software and databases	593,883	0	0	0	0	0	593,883
3E+06	3113231	Computer software	90,848	0	0	0	0	0	90,848
3E+06	3113232	Databases	503,035	0	0	0	0	0	503,035

N.B.

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