



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; Nov 2023

Date: 09/1/2024

Code	GFSM 2014 Economic Classification	FGS	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	47,014,352	3,219,671	1,208,609	922,706	755,072	53,120,410
11	Taxes	21,040,075	2,185,659	313,681	467,669	239,154	24,246,237
111101	Personal income Tax on Public Employee	876,878	29,644	-	14,876	-	921,397
111102	Personal income Tax on on Private Employee	1,049,076	-	-	-	-	1,049,076
111103	Personal Income Tax on Property income	97,694	-	-	-	-	97,694
111201	Payable By Corporations	179,108	-	-	-	-	179,108
112101	Public Taxes on Payroll and Workforces	-	-	-	-	9,899	9,899
112102	Private Payroll Taxes on Non-Civil Servants	-	65,093	262,748	57,177	29,500	414,517
114121	Sales Taxes - Hotels	235,773	-	-	-	-	235,773
114123	Sales Taxes - Electricity and Electric Equipment Companies	25,000	-	-	-	-	25,000

114124	Sales Taxes - Airline Tickets	476,406	-	-	-	-	476,406
114128	Sales Taxes - Other Taxes on Sales	117,120	-	-	-	-	117,120
114129	Sales Taxes - on Other Imported Goods	2,372,103	-	-	-	-	2,372,103
114131	Turnover Tax	-	167,840	10,520	22,291	10,300	210,950
114209	Fuel	-	-	200	-	-	200
114525	Local Passenger Charge	-	25,033	1,420	22,970	-	49,423
114526	Urban Road Users Taxes (Tremistrale)	34,339	12,860	-	-	-	47,199
114527	Road User Taxes	-	199,896	111	335,356	130,818	666,180
114528	International Departure Charge	-	4,255	-	-	-	4,255
114529	Notary Collection Taxes.	359,770	-	-	-	-	359,770
115101	Consumption Goods	3,772,856	1,202,308	-	-	-	4,975,164
115102	Building Materials	2,274,473	-	-	-	-	2,274,473
115103	Electric and Electronics	941,617	-	-	-	-	941,617

115104	Vehicle and Spare Parts	534,837	-	-	-	-	534,837
115105	Cosmetics and Perfumes	106,122	-	-	-	-	106,122
115106	Khat	1,425,060	465,600	36,990	-	40,000	1,967,650
115107	Cigarate and tobacco Product	87,684	-	1,208	15,000	-	103,892
115108	Fuel and Lubricants	2,847,555	-	-	-	-	2,847,555
115109	Clothes and Shoes	856,919	-	-	-	-	856,919
115111	Detergents	372,864	-	-	-	-	372,864
115112	Plastic and Plastic Products	114,785	-	-	-	-	114,785
115113	Other Import Duty	16,006	-	-	-	-	16,006
115114	Gold	880	-	-	-	-	880
115115	Household Materials	917,787	-	-	-	-	917,787
115116	Medicine & Health Equipment	231,987	-	-	-	-	231,987
115117	Office Supplies	31,251	-	-	-	-	31,251

115201	Livestock Products	1,703	3,604	-	-	-	5,307
115202	Agriculture Products	29,209	-	-	-	-	29,209
115203	Seafood Products	3,385	-	-	-	-	3,385
115204	Frankincense and Gums	1,320	-	-	-	-	1,320
115205	Other Export Duty	47,523	-	-	-	-	47,523
116101	Stamp Duty on Customs	301,419	-	-	-	-	301,419
116102	Road Worthiness (Galawito)	27,090	-	-	-	-	27,090
116103	Stamp Duties on invoices and Contracts	243,818	-	484	-	-	244,301
116104	Stamp Duties on Food Items	28,658	-	-	-	-	28,658
116211	Other Tax Collections from Local Government	-	9,527	-	-	18,637	28,164
13	Grants	17,836,372	567,305	865,470	345,592	515,318	20,130,057
131101	Current Grants in Cash	-	-	-	-	284,229	284,229
132101	Current Grants in Cash	17,836,372	567,305	627,008	257,338	30,050	19,318,074

133101	Current Grants in Cash - from FGS	-	-	238,462	88,254	201,039	527,754
14	Other Revenue	8,137,906	466,708	29,458	109,445	600	8,744,116
141504	Rent of Land and Buildings	53,460	-	-	-	-	53,460
142101	Building Rental income	-	2,400	45	-	-	2,445
142102	Vehicle Rental income	-	-	3,064	-	-	3,064
142201	Visa Fees	667,724	22,020	-	-	-	689,744
142202	Passport Fees	872,050	6,080	1,491	-	-	879,621
142203	Work Permit Taxes	197,570	-	-	-	-	197,570
142204	Airport Fees	307,579	-	-	-	-	307,579
142205	Overflight Fees (Iata)	2,088,595	-	-	-	-	2,088,595
142207	Business and Profession Licenses	127,590	11,567	4,900	4,650	-	148,707
142208	Radio and Tv Licenses	900	-	-	-	-	900
142210	Landing Fees	-	34,738	16,000	9,200	-	59,938

142211	International NGO'S Registrations	-	-	3,000	-	-	3,000
142212	Local NGO'S Registrations.	32,000	-	-	500	600	33,100
142214	Local Company Registrations	20,000	-	-	-	-	20,000
142217	Agriculture Fees.	2,330	-	-	-	-	2,330
142219	Navigation Fees	-	8,458	-	-	-	8,458
142220	Handling Fees.	-	29,489	-	-	-	29,489
142221	Service Charges Fees	60,325	-	-	-	-	60,325
142227	Fishing Licenses Fees	1,000	-	-	11,800	-	12,800
142229	Driving Licenses Fee	42,773	600	-	-	-	43,373
142230	Logbook Fees	-	11,480	-	-	-	11,480
142231	Number Plate Registration Fees	162,527	19,200	-	68,295	-	250,022
142233	Individual Id Fees	24,565	4,520	-	-	-	29,085
142234	Birth Certificate Fees	-	5,230	-	-	-	5,230

142238	Land Certificate Fees	-	43,800	-	-	-	43,800
142239	Land Modification Fees	-	266,549	-	-	-	266,549
142240	Education Services Fees	20,710	-	-	-	-	20,710
142243	Security Company Fees	5,170	-	-	-	-	5,170
142245	Telecommunication Spectrum Fees	113,150	-	-	-	-	113,150
142247	Other License Fees	10,085	-	-	-	-	10,085
142248	Advertisement Fees	-	100	-	-	-	100
142256	Clearances Letter Fees	67,320	-	958	-	-	68,278
142257	Court Filing Fees	96,061	477	-	-	-	96,538
142259	Harbour Fees - Albayrak	2,305,827	-	-	-	-	2,305,827
142260	Customs Harbour Fees	603,555	-	-	-	-	603,555
142262	Passenger Fee	151,244	-	-	-	-	151,244
142263	Air Waybill Fee	2,902	-	-	-	-	2,902

142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	75,400	-	-	-	-	75,400
143102	Penalties	25,495	-	-	-	-	25,495
151101	Loan/Advances	-	-	-	15,000	-	15,000
2	Expense	52,417,235	3,348,500	1,728,739	1,306,115	1,233,089	60,033,679
21	Compensation of Employees	28,509,025	2,061,518	898,922	678,183	310,397	32,458,044
211101	Basic Salaries For General Civil Service	2,881,249	78,134	-	9,169	24,494	2,993,046
211102	Teachers Salary	-	13,450	48,400	74,320	41,200	177,370
211103	Health Workers Salary	-	-	17,760	47,790	18,760	84,310
211104	Temporary Staff Salary	1,041,660	137,360	10,900	74,105	-	1,264,025
211105	Legislature Salary	46,580	-	-	103,300	-	149,880
211106	Political Appointees Salary	148,515	47,454	-	6,200	-	202,169
211107	Security Sector Salaries	11,108,160	483,750	-	151,714	26,000	11,769,624
211108	Contracted Employees	2,700	-	382,864	54,300	38,776	478,640

211201	Regular Food and Supplies	-	1,044,169	-	35,745	-	1,079,914
211202	Daily Meals	-	12,130	374,800	10,115	-	397,045
211301	Basic Allowances For General Civil Service	1,139,959	17,895	-	-	-	1,157,854
211303	Health Workers Allowances	-	-	-	30,300	-	30,300
211304	Temporary Staff Allowances	2,955,843	12,598	300	2,400	161,167	3,132,308
211305	Legislature Allowances	1,375,000	-	-	-	-	1,375,000
211306	Political Appointees Allowances	214,840	3,170	-	-	-	218,010
211307	Security Sector Allowances	3,604,721	-	-	1,700	-	3,606,421
211308	incentive Allowances	1,330,948	211,408	63,898	77,025	-	1,683,279
211401	Other Employees Costs	2,658,849	-	-	-	-	2,658,849
22	Use of Goods and Services	15,800,080	928,525	743,620	470,532	624,677	18,567,435
221101	internal Travel	95,740	39,222	105,035	49,337	20,986	310,320
221102	External Travel	1,464,345	88,498	10,419	5,250	9,150	1,577,662

221103	Local Conference	63,670	46,555	18,000	55,468	60,228	243,920
221104	Overseas Conference	219,632	-	-	-	-	219,632
221105	Daily Subsistence Allowance (Dsa)	74,997	-	-	-	-	74,997
221106	Accommodation	42,988	1,500	-	7,020	-	51,508
222101	Electricity	171,367	9,468	4,272	1,383	-	186,489
222102	Water	35,569	1,154	940	10,424	-	48,087
222103	Refuse Collection	53,844	-	-	600	-	54,444
222104	Other Utilities	709,473	550	-	14,758	-	724,781
222201	Telephone Fees	5,298	2,570	-	2,350	-	10,218
222202	internet Fees	23,300	4,770	5,470	3,349	1,500	38,389
222204	Satellite Fees	-	8,000	-	-	5,000	13,000
222205	G-Suite Fees	-	-	500	-	-	500
222206	Other Communication Expense	150	-	-	-	-	150

222301	Diesel and Oil	785,522	331,152	3,853	28,899	600	1,150,026
222302	Lubricants	50,866	-	-	-	-	50,866
222401	Stationary	270,168	23,372	13,008	14,714	1,200	322,461
222402	Publications Fees	103,543	13,250	350	7,757	-	124,900
222403	Refreshment	5,877	23,477	32,805	23,900	18,092	104,151
222404	Cleaning Supplies	6,472	10,738	650	1,980	1,424	21,264
222405	Computer Consumables	83,726	1,971	-	-	-	85,697
222406	Medical Supplies	70,450	2,060	1,500	20,865	400,000	494,875
222407	Construction Materials	31,650	16,580	-	-	-	48,230
222501	Maintenance and Repair of Equipment and Heavy Machineries	34,279	500	2,000	-	11,872	48,651
222502	Maintenance and Repairs of Furniture and Fittings	7,333	3,132	-	-	-	10,465
222503	Maintenance and Repairs of Vehicles, Boats and Vessels	3,075	214	3,455	3,904	200	10,848
222504	Maintenance and Repairs of Building	38,851	-	-	15,596	-	54,447

222506	Spare Parts and Supplies	35,461	563	-	-	-	36,024
223101	office Rent	72,080	2,420	4,400	10,406	-	89,306
223102	Vehicle Rent	17,300	77,320	19,255	79,614	4,440	197,929
223103	Venue Rent	-	100	4,750	4,400	-	9,250
223104	Other Rents	304,573	-	-	-	-	304,573
224102	Training Tuition Fee	-	72,273	-	-	-	72,273
224103	Educational Materials and Supplies	26,369	-	-	-	-	26,369
224104	Tutor Fees For Professional Courses	104,896	-	-	-	-	104,896
224105	Study tours	11,582	-	-	-	-	11,582
224106	Facilitators Fees For Workshops, Conferences	1,200	150	-	-	-	1,350
224201	Consulting and Professional Fees	4,132,398	29,830	111,240	86,875	88,185	4,448,528
224202	Fees For Service Provided (Non-Consultant Service)	825,905	100,536	386,105	2,896	-	1,315,441
224203	Audit Fees	-	-	-	3,000	-	3,000

224205	Legal Services	46,000	-	-	-	-	46,000
224301	Bank Commissions	861,480	-	-	-	-	861,480
224302	Bank Charges	-	3,358	14	-	-	3,372
224303	Refund	161,474	-	-	-	-	161,474
224402	TV and Newspaper Advertisement	18,332	9,393	15,600	4,728	1,800	49,853
224403	Newspaper and Magazine Subscriptions	2,922	-	-	-	-	2,922
224501	Life Insurance	11,000	-	-	-	-	11,000
225101	Materials and Supplies For Army	120,000	-	-	-	-	120,000
225103	Special Operational Services For Army	20,000	-	-	-	-	20,000
225201	CONFLICT Resolution Expenses	468,059	3,850	-	11,060	-	482,969
226101	Food and Catering Services	3,547,323	-	-	-	-	3,547,323
226102	Holding Account	100,736	-	-	-	-	100,736
226103	Celebrations, Commemorations and State Visits	376,319	-	-	-	-	376,319

226105	interment, and Funeral Expense	82,490	-	-	-	-	82,490
24	Interest	1,123,543	-	-	-	-	1,123,543
241101	Interest Payable to Nonresidents	1,123,543	-	-	-	-	1,123,543
26	Grants	6,485,946	-	-	-	298,015	6,783,961
262102	Current Grants to International organizations - (International Bodies)	2,590,426	-	-	-	-	2,590,426
263101	Current Grants to FMS	3,063,033	-	-	-	-	3,063,033
263103	Current Grants to Local Level of Government	-	-	-	-	298,015	298,015
263104	Current Grants to FMS - Third Party Payments	142,649	-	-	-	-	142,649
263204	Capital Grants to FMS - Third Party Payments	689,838	-	-	-	-	689,838
28	Other Expense	-	348,652	5,500	52,500	-	406,652
282103	Obligations	-	348,652	-	-	-	348,652
282110	Purchases of Goods and Services from Market Producers to Households For Final Use	-	-	-	52,500	-	52,500
283113	Other insurances	-	-	5,500	-	-	5,500

31	Nonfinancial Assets	498,641	9,806	80,698	104,900	-	694,044
311121	Buildings Other Than Dwellings	-	-	55,900	-	-	55,900
311221	information, Computer, and Telecommunication (Cit) Equipment	11,080	-	-	67	-	11,147
311222	Machinery and Equipment Not Elsewhere Classified	86,292	3,756	24,798	98,000	-	212,845
311223	Furniture and Fixture	78,826	2,050	-	1,600	-	82,476
311224	Tools and Specialized Professional Services	-	4,000	-	325	-	4,325
311225	Others Machinery and equipment	174,383	-	-	-	-	174,383
311321	Research and Development	-	-	-	4,908	-	4,908
311325	Other intellectual Property and Products	48,060	-	-	-	-	48,060
311331	Transactions Costs of Ownership Transfer on Non Produced Assets Other Than Land	100,000	-	-	-	-	100,000

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

