



RE: Consolidation Report; Oct 2024

Date: 16/12/2024

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	52,992,538	3,728,811	1,284,794	1,673,917	897,334	60,577,394
110000	11	Taxes	27,481,818	2,267,552	381,038	779,078	482,224	31,391,709
111000	111	Taxes on income, profits, and capital gains	3,857,049	149,637	5,748	20,293	0	4,032,727
111100	1111	Payable by individuals	3,694,185	149,637	5,748	20,293	0	3,869,863
111200	1112	Payable by corporations and other enterprises	162,863	0	0	0	0	162,863
112000	112	Taxes on payroll & workforce	0	136,307	250,707	94,095	110,627	591,736
114000	114	Taxes on goods & services	6,400,374	397,937	90,700	645,290	280,851	7,815,152
114100	1141	General taxes on goods & services	5,570,088	136,180	45,043	19,704	5,525	5,776,540
114120	11412	Sales taxes	5,570,088	0	0	0	0	5,570,088
114130	11413	Turnover and other general taxes on goods and services	0	136,180	45,043	19,704	5,525	206,452
114200	1142	Excise taxes	0	0	400	0	0	400
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	830,286	261,757	45,257	625,586	275,326	2,038,211
114510	11451	Motor vehicle taxes activities	624,259	261,757	42,357	618,563	275,326	1,822,261
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	206,027	0	2,900	7,023	0	215,950
114521	114521	Business and professional licenses	75,243	0	2,900	7,023	0	85,166

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	130,784	0	0	0	0	130,784
115000	115	Taxes on international trade and transactions	16,528,835	1,574,870	32,810	19,400	44,000	18,199,915
115100	1151	Customs and other import duties	16,402,271	1,574,870	32,810	19,400	44,000	18,073,351
115200	1152	Taxes on exports	126,564	0	0	0	0	126,564
116000	116	Other taxes	695,560	8,801	1,073	0	46,746	752,180
116100	1161	Payable solely by business	695,560	0	1,073	0	2,909	699,542
116200	1162	Payable by other than business or unidentifiable	0	8,801	0	0	43,837	52,638
130000	13	Grants	16,376,228	807,078	880,548	670,299	411,110	19,145,263
131000	131	From foreign governments	923,486	0	0	0	0	923,486
131100	1311	Current	923,486	0	0	0	0	923,486
132000	132	From international organizations	15,452,742	795,578	131,775	210,899	157,326	16,748,320
132100	1321	Current	15,452,742	795,578	131,775	210,899	157,326	16,748,320
133000	133	From other general government units	0	11,500	748,773	459,400	253,784	1,473,457
133100	1331	Current	0	11,500	748,773	459,400	253,784	1,473,457
140000	14	Other revenue	9,134,492	654,181	23,208	224,540	4,000	10,040,421
141000	141	Property income	184,043	0	0	0	0	184,043
141500	1415	Rent	184,043	0	0	0	0	184,043
142000	142	Sales of goods and services	8,877,178	654,181	23,208	142,705	4,000	9,701,272
142100	1421	Sales by market establishments	0	2,050	1,806	0	0	3,856
142200	1422	Administrative fees	8,877,178	652,132	21,402	142,705	4,000	9,697,417
143000	143	Fines, penalties, and forfeits	73,271	0	0	0	0	73,271
144000	144	Transfers not elsewhere classified	0	0	0	81,835	0	81,835
144100	1441	Current transfers not elsewhere classified	0	0	0	81,835	0	81,835
144120	14412	Other current transfers not elsewhere classified	0	0	0	81,835	0	81,835

	2 + 3	Expenditure	60,687,285	3,961,698	1,209,175	1,723,288	1,264,150	68,845,596
200000	2	Expense	57,938,530	3,913,893	1,177,181	1,510,307	1,246,626	65,786,537
210000	21	Compensation of employees	32,747,146	2,217,013	721,566	881,368	211,083	36,778,177
211000	211	Wages and salaries	32,747,146	2,154,813	721,566	881,368	211,083	36,715,977
211100	2111	Wages and salaries in cash	32,747,146	1,415,844	625,966	787,114	211,083	35,787,154
211200	2112	Wages and salaries in kind	0	738,969	95,600	94,254	0	928,823
212000	212	Employers' social contributions	0	62,200	0	0	0	62,200
212200	2122	Imputed employers' social contributions	0	62,200	0	0	0	62,200
220000	22	Use of goods and services	16,054,453	866,946	455,615	623,939	521,551	18,522,503
221000	221	General operating expenses	3,913,866	528,748	241,322	425,773	298,073	5,407,782
221100	2211	Utilities	345,125	45,058	20,020	23,661	3,980	437,844
221200	2212	Rent	362,969	47,436	42,967	65,027	54,581	572,980
221300	2213	Fuel, oil and lubricants	760,702	45,423	6,430	33,227	44,374	890,156
221400	2214	Office materials and supplies	457,210	64,493	74,421	26,426	36,299	658,849
221500	2215	Repairs and maintenance	349,555	71,564	3,425	124,332	2,970	551,846
221600	2216	Travel	1,580,413	174,270	60,035	87,160	54,149	1,956,027
221700	2217	Conferences	57,893	80,504	34,024	65,940	101,720	340,081
222000	222	Education and training expenses	355,404	29,442	0	38,255	0	423,101
222100	2221	Education expenses	338,104	1,580	0	0	0	339,684
222200	2222	Training expenses	17,300	27,862	0	38,255	0	83,417
223000	223	Consulting and professional fees	6,110,194	156,050	208,883	136,707	195,299	6,807,133
223100	2231	Consulting and professional fees	6,110,194	156,050	208,883	136,707	195,299	6,807,133
224000	224	Administrative expenses	1,046,933	7,413	5,410	3,010	21	1,062,786
224100	2241	Bank charges and commissions	961,085	6,283	10	10	21	967,408
224200	2242	Advertisements and subscriptions	58,661	1,130	5,400	3,000	0	68,191
224300	2243	Insurance	27,187	0	0	0	0	27,187

225000	225	Materials, supplies and services	419,462	116,413	0	8,994	28,159	573,028
225100	2251	Health and hygiene	169,200	5,010	0	8,994	0	183,204
225200	2252	Agricultural supplies and inputs	10,262	111,403	0	0	19,457	141,122
225300	2253	Military materials, supplies and services	120,000	0	0	0	0	120,000
225500	2255	Other specialized materials and services	0	0	0	0	8,702	8,702
225600	2256	Special operational services	120,000	0	0	0	0	120,000
226000	226	Other expenses	4,208,593	28,600	0	11,200	0	4,248,393
226100	2261	Other expenses	3,914,550	0	0	0	0	3,914,550
226200	2262	Conflict resolution expenses	294,043	28,600	0	11,200	0	333,843
229000	229	Contingency costs	0	280	0	0	0	280
229900	2299	Contingency fund	0	280	0	0	0	280
250000	25	Subsidies	265,600	0	0	0	0	265,600
252000	252	To private enterprises	265,600	0	0	0	0	265,600
252100	2521	Private nonfinancial corporations	265,600	0	0	0	0	265,600
260000	26	Grants	7,871,331	0	0	5,000	450,835	8,327,166
262000	262	To international organizations	1,037,922	0	0	0	0	1,037,922
262100	2621	Current	1,037,922	0	0	0	0	1,037,922
263000	263	To other general government units	6,833,410	0	0	5,000	450,835	7,289,245
263100	2631	Current	5,444,462	0	0	5,000	450,835	5,900,297
263200	2632	Capital	1,388,947	0	0	0	0	1,388,947
270000	27	Social benefits	1,000,000	0	0	0	0	1,000,000
272000	272	Social assistance benefits	1,000,000	0	0	0	0	1,000,000
272200	2722	Social assistance benefits in kind	1,000,000	0	0	0	0	1,000,000
280000	28	Other expense	0	829,934	0	0	63,158	893,092
282000	282	Transfers not elsewhere classified	0	829,934	0	0	63,158	893,092
282100	2821	Expense on other transfers, current	0	829,934	0	0	63,158	893,092

300000	3	Net worth and its changes	2,748,755	47,805	31,994	212,981	17,524	3,059,059
310000	31	Nonfinancial assets	2,748,755	47,805	31,994	212,981	17,524	3,059,059
311000	311	Fixed assets	2,748,755	41,875	31,994	212,981	17,524	3,053,129
311100	3111	Buildings and structures	0	0	0	67,976	0	67,976
311120	31112	Buildings other than dwellings	0	0	0	67,976	0	67,976
311200	3112	Machinery and equipment	1,084,951	41,875	31,994	27,573	17,524	1,203,916
311210	31121	Transport equipment	187,950	0	0	0	0	187,950
311220	31122	Machinery and equipment other than transport equipment	897,001	41,875	31,994	27,573	17,524	1,015,966
311221	311221	Information, computer, and telecommunications (ICT) equipment	88,262	17,011	2,000	17,795	0	125,068
311222	311222	Machinery and equipment not elsewhere classified	808,739	24,864	29,994	9,778	17,524	890,898
311300	3113	Other fixed assets	1,663,804	0	0	117,432	0	1,781,236
311310	31131	Cultivated biological resources	1,559,800	0	0	117,432	0	1,677,232
311312	311312	Tree, crop, and plant resources yielding repeat products	1,559,800	0	0	117,432	0	1,677,232
311320	31132	Intellectual property products	104,004	0	0	0	0	104,004
311323	311323	Computer software and databases	14,565	0	0	0	0	14,565
311325	311325	Other intellectual property products	89,439	0	0	0	0	89,439
312000	312	Inventories	0	5,930	0	0	0	5,930
312210	31221	Materials and supplies	0	5,930	0	0	0	5,930

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

