



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; Oct 2023

Date: 15/12/2023

Code	GFSM 2014 Economic Classification	FGS	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	165,897,601	3,637,868	1,744,243	1,692,123	766,214	173,738,049
11	Taxes	21,730,197	1,818,134	447,292	542,742	310,992	24,849,358
111101	Personal income Tax on Public Employee	872,992	48,474	5,931	30,946		958,343
111102	Personal income Tax on on Private Employee	1,179,612	-	-	-	-	1,179,612
111103	Personal Income Tax on Property income	131,694	30,960	-	-	-	162,654
111201	Payable By Corporations	334,328	-	-	-	-	334,328
112101	Public Taxes on Payroll and Workforces	-	-	-	-	7,081	7,081
112102	Private Payroll Taxes on Non-Civil Servants	-	126,162	293,047	42,137	52,144	513,489
113102	Building	-	-	10,306	-	-	10,306
114121	Sales Taxes - Hotels	128,948	-	-	-	-	128,948
114123	Sales Taxes - Electricity and Electric Equipment Companies	15,000	-	-	-	-	15,000
114124	Sales Taxes - Airline Tickets	549,051	-	-	-	-	549,051
114128	Sales Taxes - Other Taxes on Sales	74,325	-	-	-	-	74,325
114129	Sales Taxes - on Other Imported Goods	2,370,978	-	-	-	-	2,370,978

114131	Turnover Tax	-	247,857	26,500	17,890	12,818	305,065
114209	Fuel	-		1,870		-	1,870
114525	Local Passenger Charge	-	48,768	7,490	25,283	-	81,541
114526	Urban Road Users Taxes (Tremistrale)	403,502	22,700	31,000	-		457,202
114527	Road User Taxes	-	183,922	22,595	426,486	157,884	790,887
114528	International Departure Charge	-	11,200	-	-	-	11,200
114529	Notary Collection Taxes.	234,127	-	-	-	-	234,127
115101	Consumption Goods	4,539,045	533,191	-	-	-	5,072,236
115102	Building Materials	2,369,885	-	-	-	-	2,369,885
115103	Electric and Electronics	784,991	-	-	-	-	784,991
115104	Vehicle and Spare Parts	853,783	-	-	-	-	853,783
115105	Cosmetics and Perfumes	165,142	-	-	-	-	165,142
115106	Khat	1,472,562	536,996	42,050	-	43,400	2,095,008
115107	Cigarate and tobacco Product	462,640	-	-	-	-	462,640
115108	Fuel and Lubricants	1,451,380	-	-	-	-	1,451,380
115109	Clothes and Shoes	1,030,313	-	-	-	-	1,030,313
115111	Detergents	234,483	-	-	-	-	234,483
115112	Plastic and Plastic Products	55,458	-	-	-	-	55,458
115113	Other Import Duty	30,042	-	-	-	-	30,042
115114	Gold	1,488	-	-	-	-	1,488
115115	Household Materials	1,026,362	-	-	-	-	1,026,362
115116	Medicine & Health Equipment	229,308	-	-	-	-	229,308

115117	Office Supplies	27,150	-	-	-	-	27,150
115201	Livestock Products	10,721	15,000	-	-	-	25,721
115202	Agriculture Products	28,603	-	-	-	-	28,603
115203	Seafood Products	3,377	-	-	-	-	3,377
115204	Frankincense and Gums	1,434	-	-	-	-	1,434
115205	Other Export Duty	69,255	-	-	-	-	69,255
116101	Stamp Duty on Customs	316,645	-	-	-	-	316,645
116102	Road Worthiness (Galawito)	29,235	-	-	-	-	29,235
116103	Stamp Duties on invoices and Contracts	171,018	-	6,502	-	-	177,520
116104	Stamp Duties on Food Items	71,321	-	-	-	-	71,321
116211	Other Tax Collections from Local Government	-	12,906	-	-	37,666	50,572
13	Grants	135,917,013	1,327,917	1,273,340	1,032,811	454,022	140,005,103
131101	Current Grants in Cash	-	-	-	-	213,925	213,925
132101	Current Grants in Cash	135,917,013	665,601	897,565	374,520	-	137,854,699
133101	Current Grants in Cash - from FGS	-	662,316	375,775	658,291	240,097	1,936,478
14	Other Revenue	8,250,391	491,816	23,612	116,570	1,200	8,883,589
141504	Rent of Land and Buildings	34,858	-	210	-	-	35,068
142101	Building Rental income	-	666	-	-	-	666
142102	Vehicle Rental income	-	78	2,689	-	-	2,767
142201	Visa Fees	932,933	45,512	-	-	-	978,445

142202	Passport Fees	591,471	4,230	1,546	-		597,247
142203	Work Permit Taxes	181,807	-	3,000	-	-	184,807
142204	Airport Fees	286,253	-	-	-	-	286,253
142205	Overflight Fees (lata)	2,288,249	-	-	-	-	2,288,249
142207	Business and Profession Licenses	165,115	14,240	800	1,460	-	181,615
142208	Radio and Tv Licenses	1,500					1,500
142210	Landing Fees	-	35,975	14,000	12,200	-	62,175
142211	International NGO'S Registrations	-	-	-	1,000	-	1,000
142212	Local NGO'S Registrations.	34,000	-	-	2,500	1,200	37,700
142214	Local Company Registrations	32,500	-	-	-	-	32,500
142216	Parking Fees	-	45	-	-	-	45
142217	Agriculture Fees.	4,600	-	-	-	-	4,600
142219	Navigation Fees	-	13,938	-	-	-	13,938
142220	Handling Fees.	-	1,690	-	-	-	1,690
142221	Service Charges Fees	57,765	-	-	-	-	57,765
142227	Fishing Licenses Fees	2,000	-	-	23,900	-	25,900
142229	Driving Licenses Fee	41,703	4,440	-	-	-	46,143
142230	Logbook Fees	-	19,200	-	-	-	19,200
142231	Number Plate Registration Fees	154,376	32,000	-	75,510	-	261,886
142233	Individual Id Fees	2,235	4,935	-	-	-	7,170

142234	Birth Certificate Fees	-	10,460	-	-	-	10,460
142238	Land Certificate Fees	-	155,700	-	-	-	155,700
142239	Land Modification Fees	-	143,735	-	-	-	143,735
142240	Education Services Fees	19,765	-	-	-	-	19,765
142243	Security Company Fees	10,380	-	-	-	-	10,380
142245	Telecommunication Spectrum Fees	83,363	-	-	-	-	83,363
142247	Other License Fees	8,305	-	-	-	-	8,305
142248	Advertisement Fees	-	2,090	-	-	-	2,090
142256	Clearances Letter Fees	64,680	-	1,357	-	-	66,037
142257	Court Filing Fees	89,016	2,883	10	-	-	91,909
142259	Harbour Fees - Albayrak	2,233,511	-	-	-	-	2,233,511
142260	Customs Harbour Fees	641,959	-	-	-	-	641,959
142262	Passenger Fee	193,606	-	-	-	-	193,606
142263	Air Waybill Fee	3,132	-	-	-	-	3,132
142264	Registration Fee of Arrival and Departure of Air and Ships (Prtnz/Arvo)	91,310	-	-	-	-	91,310
2	Expense	162,977,296	6,179,605	5,004,713	4,754,200	3,571,286	182,487,099
21	Compensation of Employees	27,219,790	2,761,964	2,826,018	1,445,632	1,789,882	36,043,286
211101	Basic Salaries For General Civil Service	3,354,465	330,733	118,618	178,409	130,766	4,112,991
211102	Teachers Salary	-	132,220	48,400	96,432	41,200	318,252
211103	Health Workers Salary	-	49,440	18,560	56,310	18,760	143,070

211104	Temporary Staff Salary	851,225	172,485	157,720	94,682	-	1,276,111
211105	Legislature Salary	46,520	-	-	184,700		231,220
211106	Political Appointees Salary	149,365	303,508	1,100	9,200	-	463,173
211107	Security Sector Salaries	10,122,880	1,044,350		344,583	967,000	12,478,813
211108	Contracted Employees	3,100	7,600	376,782	-	31,274	418,756
211201	Regular Food and Supplies	-	73,671		296,909	363,642	734,222
211202	Daily Meals	-	452,581	512,500	30,907	-	995,988
211301	Basic Allowances For General Civil Service	809,436	43,703	-		-	853,139
211303	Health Workers Allowances	-	3,444	-	37,907	-	41,351
211304	Temporary Staff Allowances	1,949,320	17,216	600	2,400	13,240	1,982,776
211305	Legislature Allowances	2,750,000	-	-	-	224,000	2,974,000
211306	Political Appointees Allowances	229,420	11,504	-	-	-	240,924
211307	Security Sector Allowances	3,555,136	-	961,797	21,460	-	4,538,393
211308	incentive Allowances	969,443	119,510	629,941	91,734	-	1,810,628
211401	Other Employees Costs	2,429,480	-	-	-	-	2,429,480

22	Use of Goods and Services	11,533,787	2,785,808	2,159,647	2,678,702	1,596,635	20,754,577
221101	internal Travel	474,456	95,022	421,040	306,172	205,243	1,501,933
221102	External Travel	1,272,118	6,000	3,977	28,000	2,607	1,312,702
221103	Local Conference	3,012	60,156	416,913	664,075	225,720	1,369,876
221104	Overseas Conference	11,272	-	-	-	-	11,272
221105	Daily Subsistence Allowance (Dsa)	8,619	-	-	-	-	8,619
221106	Accommodation	2,561	-	-	-	-	2,561
222101	Electricity	117,746	16,909	3,311	26,889	2,235	167,089
222102	Water	31,244	230,369	3,029	8,003	40,460	313,105
222103	Refuse Collection	51,408	-	-	2,100	-	53,508
222104	Other Utilities	276,560	750	-	26,912	-	304,222
222201	Telephone Fees	7,155	1,100	1,670	1,150	-	11,075
222202	internet Fees	30,764	15,899	5,760	35,968	9,900	98,291
222204	Satellite Fees	-	9,536	-	-	5,000	14,536
222205	G-Suite Fees	-	-	2,500	-	-	2,500

222301	Diesel and Oil	531,216	100,208	94,050	142,671	101,700	969,845
222302	Lubricants	197,978	-	-	-	-	197,978
222401	Stationary	226,534	45,358	28,581	28,372	154,484	483,329
222402	Publications Fees	54,892	20,000	1,240	74,709	-	150,841
222403	Refreshment	8,276	12,473	72,715	11,214	20,150	124,828
222404	Cleaning Supplies	18,859	2,803	4,980	9,551	350	36,542
222405	Computer Consumables	100,804	2,070	-	-	-	102,874
222406	Medical Supplies	170,450	446,935	467,503	218,560	200,000	1,503,448
222407	Construction Materials	12,393	1,131,900	-	-	-	1,144,293
222501	Maintenance and Repair of Equipment and Heavy Machineries	68,000	1,306	5,300		28,250	102,856
222502	Maintenance and Repairs of Furniture and Fittings	7,333	1,230	-	11,738	-	20,301
222503	Maintenance and Repairs of Vehicles, Boats and Vessels	4,328	-	134,386	64,163	350	203,227
222504	Maintenance and Repairs of Building	58,617	1,860	200,000	113,884	-	374,361
222506	Spare Parts and Supplies	2,718	410	-	-	-	3,128
223101	office Rent	7,500	12,127	-	38,689	100,000	158,316

223102	Vehicle Rent	30,700	42,100	48,750	379,236	-	500,786
223103	Venue Rent	-	-	2,700	2,450	-	5,150
223104	Other Rents	153,870	400	-	7	-	154,277
224101	Education Tuition Fee	54,151	-	-	-	-	54,151
224102	Training Tuition Fee	2,030	95,173	-	64,298	-	161,501
224103	Educational Materials and Supplies	45,760	-	-	-	-	45,760
224104	Tutor Fees For Professional Courses	35,587	-	-	-	-	35,587
224105	Study tours	12,443	-	-	-	-	12,443
224106	Facilitators Fees For Workshops, Conferences	-	1,700	-	-	-	1,700
224201	Consulting and Professional Fees	2,885,591	61,568	154,920	130,915	53,165	3,286,159
224202	Fees For Service Provided (Non-Consultant Service)	287,155	210,814	59,455	-	197,014	754,438
224204	ICT Services	73,486	-	-	-	-	73,486
224301	Bank Commissions	503,338	-	-	-	-	503,338
224302	Bank Charges	-	3,780	10	-	7	3,797
224402	TV and Newspaper Advertisement	25,500	1,035	26,856	46,695	-	100,086
224501	Life Insurance	5,500	-	-	-	-	5,500
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	153,566		242,282	250,000	1,113,907
226101	Food and Catering Services	2,592,462	-	-	-	-	2,592,462
226102	Holding Account	192,952	-	-	-	-	192,952
226103	Celebrations, Commemorations and State Visits	218,393	-	-	-	-	218,393
226105	interment, and Funeral Expense	50,000	-	-	-	-	50,000
229101	Contingency		1,251	-	-	-	1,251
24	Interest	2,343,443	-	-	-	-	2,343,443
241101	Interest Payable to Nonresidents	2,343,443	-	-	-	-	2,343,443
25	Subsidies	162,192	-	-	-	-	162,192
252101	Private nonfinancial enterprises	162,192	-	-	-	-	162,192
26	Grants	24,239,672	-	-	268,760	184,769	24,693,201
262102	Current Grants to International organizations - (International Bodies)	17,913,146	-	-	-	-	17,913,146
263101	Current Grants to FMS	4,375,744	-	-	-	-	4,375,744
263103	Current Grants to Local Level of Government	-	-	-	268,760	184,769	453,529
263104	Current Grants to FMS - Third Party Payments	161,766	-	-	-	-	161,766
263201	Capital Grants to FMS	39,974	-	-	-	-	39,974
263204	Capital Grants to FMS - Third Party Payments	1,749,042	-	-	-	-	1,749,042
27	Social Benefits	97,244,674	2,500	-	-	-	97,247,174
271101	Extended Sickness and invalidity Benefit	78,710,424	-	-	-	-	78,710,424
271201	Extended Sickness and invalidity Benefit	534,250	-	-	-	-	534,250

272201	Benefits to Vulnerable Household/Facilities - in Kind	18,000,000	-	-	-	-	18,000,000
273101	Employment-Related Social Benefits in Cash to Other Government Units	-	500	-	-	-	500
273102	Employment-Related Social Benefits in Cash to Other Public Sector Units	-	2,000	-	-	-	2,000
28	Other Expense	-	187,288	-	-	-	187,288
282103	Obligations		187,288	-	-	-	187,288
31	Nonfinancial Assets	233,739	442,045	19,048	361,106	-	1,055,937
311111	Dwellings	-	-	-	39,974	-	39,974
311121	Buildings Other Than Dwellings	-	-	-	109,750	-	109,750
311131	Road Construction	-	-	-	25,152	-	25,152
311211	Cars	-	145,425	-	-	-	145,425
311221	information, Computer, and Telecommunication (Cit) Equipment	87,202	-	-	1,290	-	88,492
311222	Machinery and Equipment Not Elsewhere Classified	-	1,120	19,048	139,700	-	159,868
311223	Furniture and Fixture	4,500	222,500	-	43,140	-	270,140
311224	Tools and Specialized Professional Services	-	73,000	-	2,100	-	75,100
311225	Others Machinery and equipment	22,263	-	-	-	-	22,263
311323	Computer and Database	119,774	-	-	-	-	119,774

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

