



RE: Consolidation Report; Sep 2024

Date: 25/11/2024

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	54,960,659	5,452,664	1,639,563	1,992,849	1,518,865	65,564,600
110000	11	Taxes	18,403,836	2,780,961	460,048	683,128	461,267	22,789,239
111000	111	Taxes on income, profits, and capital gains	1,957,194	130,192	5,650	22,032	0	2,115,068
111100	1111	Payable by individuals	1,918,761	130,192	5,650	22,032	0	2,076,635
111200	1112	Payable by corporations and other enterprises	38,433	0	0	0	0	38,433
112000	112	Taxes on payroll & workforce	0	75,927	271,698	79,928	77,506	505,058
113000	113	Taxes on property	0	0	90,000	0	0	90,000
113100	1131	Recurrent taxes on immovable property	0	0	90,000	0	0	90,000
114000	114	Taxes on goods & services	2,910,867	521,236	53,015	561,168	276,223	4,322,508
114100	1141	General taxes on goods & services	2,585,512	146,691	35,879	10,095	11,043	2,789,219
114120	11412	Sales taxes	2,585,512	0	0	0	0	2,585,512
114130	11413	Turnover and other general taxes on goods and services	0	146,691	35,879	10,095	11,043	203,708
114200	1142	Excise taxes	0	0	800	0	0	800
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	325,355	374,545	16,336	551,073	265,180	1,532,489
114510	11451	Motor vehicle taxes activities	30,770	354,045	14,936	547,773	265,180	1,212,704
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	294,585	20,500	1,400	3,300	0	319,785

114521	114521	Business and professional licenses	121,741	500	1,400	2,700	0	126,341
114523	114523	Radio and television licenses	900	0	0	0	0	900
114524	114524	Licenses and permits for households	0	0	0	600	0	600
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	171,944	20,000	0	0	0	191,944
115000	115	Taxes on international trade and transactions	12,781,921	2,043,931	30,450	20,000	64,000	14,940,302
115100	1151	Customs and other import duties	12,635,861	2,043,931	30,450	20,000	64,000	14,794,242
115200	1152	Taxes on exports	146,060	0	0	0	0	146,060
116000	116	Other taxes	753,854	9,675	9,236	0	43,538	816,302
116100	1161	Payable solely by business	753,854	0	9,236	0	1,740	764,830
116200	1162	Payable by other than business or unidentifiable	0	9,675	0	0	41,797	51,472
130000	13	Grants	28,524,966	2,217,884	1,157,672	1,144,057	1,040,078	34,084,657
131000	131	From foreign governments	924,602	0	0	0	0	924,602
131100	1311	Current	924,602	0	0	0	0	924,602
132000	132	From international organizations	27,600,364	553,756	171,632	27,919	119,505	28,473,175
132100	1321	Current	27,600,364	553,756	171,632	27,919	119,505	28,473,175
133000	133	From other general government units	0	1,664,129	986,040	1,116,138	920,573	4,686,880
133100	1331	Current	0	1,664,129	977,740	1,116,138	920,573	4,678,580
133200	1332	Capital	0	0	8,300	0	0	8,300
140000	14	Other revenue	8,031,857	453,819	21,843	165,665	17,520	8,690,704
141000	141	Property income	23,838	0	0	0	0	23,838
141500	1415	Rent	23,838	0	0	0	0	23,838
142000	142	Sales of goods and services	7,975,052	453,819	21,843	26,080	17,520	8,494,313
142100	1421	Sales by market establishments	0	876	2,104	0	0	2,980
142200	1422	Administrative fees	7,975,052	452,943	19,739	26,080	17,520	8,491,334
143000	143	Fines, penalties, and forfeits	32,967	0	0	0	0	32,967

144000	144	Transfers not elsewhere classified	0	0	0	139,585	0	139,585
144100	1441	Current transfers not elsewhere classified	0	0	0	139,585	0	139,585
144120	14412	Other current transfers not elsewhere classified	0	0	0	139,585	0	139,585
	2 + 3	Expenditure	56,659,088	5,510,263	2,112,427	2,193,069	1,672,759	68,147,606
200000	2	Expense	56,008,118	5,491,263	2,020,078	1,930,933	1,672,759	67,123,152
210000	21	Compensation of employees	22,179,781	2,791,020	964,365	679,746	603,407	27,218,319
211000	211	Wages and salaries	22,179,781	2,757,766	964,365	679,746	603,407	27,185,065
211100	2111	Wages and salaries in cash	22,179,781	1,747,836	668,707	559,834	553,407	25,709,565
211200	2112	Wages and salaries in kind	0	1,009,930	295,658	119,913	50,000	1,475,500
212000	212	Employers' social contributions	0	33,254	0	0	0	33,254
212200	2122	Imputed employers' social contributions	0	33,254	0	0	0	33,254
220000	22	Use of goods and services	18,867,288	1,079,093	1,055,714	1,120,424	670,215	22,792,734
221000	221	General operating expenses	5,093,249	548,424	699,517	807,400	305,461	7,454,050
221100	2211	Utilities	756,582	51,895	4,084	29,132	5,400	847,093
221200	2212	Rent	1,141,413	93,170	55,530	94,758	55,098	1,439,969
221300	2213	Fuel, oil and lubricants	873,722	120,846	2,580	38,940	93,306	1,129,394
221400	2214	Office materials and supplies	571,561	86,564	74,607	9,631	51,195	793,558
221500	2215	Repairs and maintenance	257,106	51,997	246,886	395,326	2,152	953,467
221600	2216	Travel	1,314,461	101,877	113,062	57,590	23,866	1,610,857
221700	2217	Conferences	178,404	42,075	202,768	182,023	74,444	679,713
222000	222	Education and training expenses	726,418	204,663	0	733	0	931,814
222100	2221	Education expenses	665,652	2,130	0	0	0	667,782
222200	2222	Training expenses	60,766	202,533	0	733	0	264,032
223000	223	Consulting and professional fees	7,820,998	162,196	225,316	147,645	214,747	8,570,902
223100	2231	Consulting and professional fees	7,820,998	162,196	225,316	147,645	214,747	8,570,902
224000	224	Administrative expenses	903,608	6,588	20,880	7,310	7	938,393

224100	2241	Bank charges and comissions	699,113	3,588	20	0	7	702,728
224200	2242	Advertisements and subscriptions	176,995	3,000	20,860	7,310	0	208,165
224300	2243	Insurance	27,500	0	0	0	0	27,500
225000	225	Materials, supplies and services	189,180	144,222	110,000	31,336	150,000	624,738
225100	2251	Health and hygiene	59,200	1,000	110,000	31,336	150,000	351,536
225200	2252	Agricultural supplies and inputs	9,980	143,222	0	0	0	153,202
225300	2253	Military materials, supplies and services	120,000	0	0	0	0	120,000
226000	226	Other expenses	4,133,836	13,000	0	126,000	0	4,272,836
226100	2261	Other expenses	3,839,793	0	0	0	0	3,839,793
226200	2262	Conflict resolution expenses	294,043	13,000	0	126,000	0	433,043
260000	26	Grants	14,961,049	0	0	41,700	399,137	15,401,886
262000	262	To international organizations	4,786,684	0	0	0	0	4,786,684
262100	2621	Current	4,786,684	0	0	0	0	4,786,684
263000	263	To other general government units	10,174,366	0	0	41,700	399,137	10,615,203
263100	2631	Current	8,083,411	0	0	41,700	399,137	8,524,248
263200	2632	Capital	2,090,955	0	0	0	0	2,090,955
270000	27	Social benefits	0	51,280	0	0	0	51,280
272000	272	Social assistance benefits	0	51,280	0	0	0	51,280
272200	2722	Social assistance benefits in kind	0	51,280	0	0	0	51,280
280000	28	Other expense	0	1,569,870	0	89,063	0	1,658,932
282000	282	Transfers not elsewhere classified	0	1,569,870	0	89,063	0	1,658,932
282100	2821	Expense on other transfers, current	0	1,569,870	0	89,063	0	1,658,932
300000	3	Net worth and its changes	650,969	19,000	92,349	262,136	0	1,024,454
310000	31	Nonfinancial assets	650,969	19,000	92,349	262,136	0	1,024,454
311000	311	Fixed assets	650,969	19,000	79,349	262,136	0	1,011,454
311100	3111	Buildings and structures	64,490	0	59,469	229,812	0	353,770

311120	31112	Buildings other than dwellings	0	0	0	99,812	0	99,812
311130	31113	Other structures	64,490	0	0	130,000	0	194,490
311140	31114	Land improvements	0	0	59,469	0	0	59,469
311200	3112	Machinery and equipment	315,595	19,000	19,880	32,325	0	386,800
311210	31121	Transport equipment	47,380	0	0	0	0	47,380
311220	31122	Machinery and equipment other than transport equipment	268,215	19,000	19,880	32,325	0	339,420
311221	311221	Information, computer, and telecommunications (ICT) equipment	4,700	0	0	2,191	0	6,891
311222	311222	Machinery and equipment not elsewhere classified	263,516	19,000	19,880	30,134	0	332,529
311300	3113	Other fixed assets	270,884	0	0	0	0	270,884
311320	31132	Intellectual property products	270,884	0	0	0	0	270,884
311323	311323	Computer software and databases	16,305	0	0	0	0	16,305
311325	311325	Other intellectual property products	254,579	0	0	0	0	254,579
312000	312	Inventories	0	0	13,000	0	0	13,000
312210	31221	Materials and supplies	0	0	13,000	0	0	13,000

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