



RE: Consolidation Report; April 2023

Date: 06/6/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	34,515,498	9,201,323	3,977,860	1,526,845	1,591,393	981,912	51,794,830
110000	11	Taxes	15,616,332	5,907,124	1,905,082	299,387	573,326	407,475	24,708,727
111000	111	Taxes on income, profits, and capital gains	2,237,535	47,371	31,795	40,712	12,124	0	2,369,538
111100	1111	Payable by individuals	1,511,862	5,741	31,795	40,712	12,124	0	1,602,234
111200	1112	Payable by corporations and other enterprises	725,673	41,630	0	0	0	0	767,303
112000	112	Taxes on payroll & workforce	0	693,823	63,795	168,109	47,962	30,476	1,004,165
113000	113	Taxes on property	0	416	0	0	0	0	416
113300	1133	Estate, inheritance, and gift taxes	0	416	0	0	0	0	416
114000	114	Taxes on goods & services	2,657,611	1,477,257	479,334	47,705	458,590	363,946	5,484,443
114100	1141	General taxes on goods & services	2,091,932	1,295,160	242,676	31,788	30,191	144,379	3,836,125
114110	11411	Value-added taxes	0	2,957	0	0	0	0	2,957
114120	11412	Sales taxes	2,091,932	1,292,203	0	0	0	0	3,384,135
114130	11413	Turnover and other general taxes on goods and services	0	0	242,676	31,788	30,191	144,379	449,034
114200	1142	Excise taxes	1,950	49,919	19,000	0	0	0	70,869
114400	1144	Taxes on specific services	0	0	26,000	0	0	0	26,000

114500	1145	Taxes on use of goods and on permission to use goods or perform activities	563,730	132,178	191,658	15,917	428,399	219,567	1,551,449
114510	11451	Motor vehicle taxes activities	270,213	132,178	188,898	15,517	426,179	219,567	1,252,552
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	293,517	0	2,760	400	2,220	0	298,897
114521	114521	Business and professional licenses	179,560	0	2,760	400	2,220	0	184,940
114523	114523	Radio and television licenses	1,200	0	0	0	0	0	1,200
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	112,757	0	0	0	0	0	112,757
115000	115	Taxes on international trade and transactions	10,317,566	3,506,005	1,317,948	42,626	54,650	0	15,238,795
115100	1151	Customs and other import duties	10,252,619	2,188,669	1,317,948	42,626	54,650	0	13,856,512
115200	1152	Taxes on exports	64,947	412,164	0	0	0	0	477,111
115600	1156	Other taxes on international trade and transactions	0	905,172	0	0	0	0	905,172
116000	116	Other taxes	403,620	182,252	12,209	235	0	13,053	611,369
116100	1161	Payable solely by business	403,620	0	0	235	0	0	403,855
116200	1162	Payable by other than business or unidentifiable	0	182,252	12,209	0	0	13,053	207,514
120000	12	Social contributions	0	196,938	0	0	0	0	196,938
121000	121	Social security contributions revenue	0	196,938	0	0	0	0	196,938
121100	1211	Employee contributions	0	196,938	0	0	0	0	196,938
130000	13	Grants	10,032,996	1,748,399	1,499,349	1,162,080	1,012,667	559,469	16,014,959
132000	132	From international organizations	10,032,996	39,450	771,158	307,043	169,716	6,859	11,327,221
132100	1321	Current	10,032,996	39,450	771,158	307,043	169,716	6,859	11,327,221
133000	133	From other general government units	0	1,708,949	728,191	855,037	842,951	552,610	4,687,738
133100	1331	Current	0	0	728,191	855,037	842,951	552,610	2,978,789
133200	1332	Capital	0	1,708,949	0	0	0	0	1,708,949
140000	14	Other revenue	8,866,170	1,348,861	573,429	65,378	5,400	14,968	10,874,206

141000	141	Property income	49,358	0	0	0	0	0	49,358
141500	1415	Rent	49,358	0	0	0	0	0	49,358
142000	142	Sales of goods and services	8,804,312	1,090,081	573,429	65,378	3,900	14,968	10,552,068
142100	1421	Sales by market establishments	0	28,202	792	3,315	0	0	32,309
142200	1422	Administrative fees	8,804,312	1,061,879	572,637	62,063	3,900	14,968	10,519,759
143000	143	Fines, penalties, and forfeits	0	12,248	0	0	1,500	0	13,748
144000	144	Transfers not elsewhere classified	12,500	246,532	0	0	0	0	259,032
144100	1441	Current transfers not elsewhere classified	12,500	0	0	0	0	0	12,500
144120	14412	Other current transfers not elsewhere classified	12,500	0	0	0	0	0	12,500
144200	1442	Capital transfers not elsewhere classified	0	246,532	0	0	0	0	246,532
	2 + 3	Expenditure	44,154,867	9,442,930	3,349,457	1,442,245	1,167,076	645,756	60,202,332
200000	2	Expense	43,322,875	8,712,607	3,308,270	1,196,226	1,164,081	645,756	58,349,816
210000	21	Compensation of employees	24,105,817	4,931,153	2,032,683	944,834	735,765	363,836	33,114,088
211000	211	Wages and salaries	24,105,817	4,931,153	2,032,683	944,834	735,765	363,836	33,114,088
211100	2111	Wages and salaries in cash	24,105,817	4,443,015	1,615,359	842,534	652,575	279,679	31,938,979
211200	2112	Wages and salaries in kind	0	488,138	417,324	102,300	83,190	84,157	1,175,109
220000	22	Use of goods and services	11,037,211	3,437,312	974,593	251,392	428,316	82,618	16,211,443
221000	221	General operating expenses	3,736,518	1,277,930	359,322	171,542	273,091	25,721	5,844,124
221100	2211	Utilities	418,678	136,941	57,592	13,682	35,856	6,100	668,848
221200	2212	Rent	165,286	88,082	83,791	19,050	85,904	1,000	443,113
221300	2213	Fuel, oil and lubricants	778,796	206,730	5,159	2,570	29,385	420	1,023,060
221400	2214	Office materials and supplies	576,054	76,844	45,477	27,054	16,333	12,386	754,148
221500	2215	Repairs and maintenance	234,920	64,619	18,461	89,437	11,452	75	418,964
221600	2216	Travel	1,396,782	214,565	121,498	19,600	52,276	5,740	1,810,461
221700	2217	Conferences	166,002	490,149	27,343	150	41,885	0	725,529
222000	222	Education and training expenses	15,698	432,202	28,773	0	0	0	476,673

222100	2221	Education expenses	10,450	432,202	0	0	0	0	442,652
222200	2222	Training expenses	5,248	0	28,773	0	0	0	34,021
223000	223	Consulting and professional fees	2,980,739	37,570	370,854	79,050	143,725	56,490	3,668,427
223100	2231	Consulting and professional fees	2,980,739	37,570	370,854	79,050	143,725	56,490	3,668,427
224000	224	Administrative expenses	408,613	713,877	1,750	800	0	407	1,125,447
224100	2241	Bank charges and comissions	408,613	669,177	750	50	0	7	1,078,597
224200	2242	Advertisements and subscriptions	0	44,700	1,000	750	0	400	46,850
225000	225	Materials, supplies, and services	140,000	110,714	0	0	0	0	250,714
225100	2251	Health and hygiene	0	4,714	0	0	0	0	4,714
225300	2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000
225600	2256	Special operational services	20,000	106,000	0	0	0	0	126,000
226000	226	Other expenses	3,755,643	725,385	87,880	0	11,500	0	4,580,409
226100	2261	Other expenses	3,193,541	725,385	0	0	0	0	3,918,927
226200	2262	Conflict resolution expenses	562,102	0	87,880	0	11,500	0	661,482
229000	229	Contingency costs	0	139,634	126,015	0	0	0	265,649
229900	2299	Contingency fund	0	139,634	126,015	0	0	0	265,649
240000	24	Interest	1,755,437	0	0	0	0	0	1,755,437
241000	241	To nonresidents	1,755,437	0	0	0	0	0	1,755,437
250000	25	Subsidies	462,335	0	0	0	0	0	462,335
252000	252	To private enterprises	462,335	0	0	0	0	0	462,335
252100	2521	Private nonfinancial corporations	462,335	0	0	0	0	0	462,335
260000	26	Grants	5,962,075	0	0	0	0	199,302	6,161,377
262000	262	To international organizations	99,009	0	0	0	0	0	99,009
262100	2621	Current	99,009	0	0	0	0	0	99,009
263000	263	To other general government units	5,863,066	0	0	0	0	199,302	6,062,368
263100	2631	Current	5,053,851	0	0	0	0	199,302	5,253,153

263200	2632	Capital	809,215	0	0	0	0	0	809,215
270000	27	Social benefits	0	121,747	0	0	0	0	121,747
271000	271	Social security benefits	0	121,747	0	0	0	0	121,747
271100	2711	Social security benefits in cash	0	121,747	0	0	0	0	121,747
280000	28	Other expense	0	222,395	300,995	0	0	0	523,390
282000	282	Transfers not elsewhere classified	0	222,395	300,995	0	0	0	523,390
282100	2821	Expense on other transfers, current	0	222,395	300,995	0	0	0	523,390
300000	3	Net worth and its changes	831,992	730,323	41,187	246,019	2,996	0	1,852,516
310000	31	Nonfinancial assets	831,992	730,323	41,187	246,019	2,996	0	1,852,516
311000	311	Fixed assets	831,992	730,323	41,187	245,019	2,996	0	1,851,516
311100	3111	Buildings and structures	233,810	699,799	35,158	240,733	0	0	1,209,500
311110	31111	Dwellings	0	96,268	0	0	0	0	96,268
311120	31112	Buildings other than dwellings	0	3,000	35,158	240,733	0	0	278,891
311130	31113	Other structures	233,810	600,531	0	0	0	0	834,341
311200	3112	Machinery and equipment	54,721	30,524	6,029	4,286	2,996	0	98,555
311210	31121	Transport equipment	0	30,524	0	0	0	0	30,524
311220	31122	Machinery and equipment other than transport equipment	54,721	0	6,029	4,286	2,996	0	68,032
311221	311221	Information, computer, and telecommunications (ICT) equipment	24,827	0	0	0	2,580	0	27,407
311222	311222	Machinery and equipment not elsewhere classified	29,894	0	6,029	4,286	416	0	40,624
311300	3113	Other fixed assets	543,461	0	0	0	0	0	543,461
311320	31132	Intellectual property products	543,461	0	0	0	0	0	543,461
311323	311323	Computer software and databases	443,732	0	0	0	0	0	443,732
311325	311325	Other intellectual property products	99,729	0	0	0	0	0	99,729
312000	312	Inventories	0	0	0	1,000	0	0	1,000
312210	31221	Materials and supplies	0	0	0	1,000	0	0	1,000

N.B.

FGS – Federal Government of Somalia

Puntland – Puntland State of Somalia

Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

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