



RE: Consolidation Report; March 2023

Date: 08/05/2023

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubbaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	37,115,166	7,579,764	2,491,137	970,131	1,268,285	456,754	49,881,237
110000	11	Taxes	16,297,711	4,983,184	1,549,800	325,600	861,421	351,509	24,369,225
111000	111	Taxes on income, profits, and capital gains	1,734,723	64,199	32,156	0	14,362	0	1,845,441
111100	1111	Payable by individuals	1,705,509	14,902	32,156	0	14,362	0	1,766,929
111200	1112	Payable by corporations and other enterprises	29,215	49,297	0	0	0	0	78,511
112000	112	Taxes on payroll & workforce	0	463,689	67,535	200,191	43,156	26,331	800,902
113000	113	Taxes on property	0	606	0	0	0	0	606
113300	1133	Estate, inheritance, and gift taxes	0	606	0	0	0	0	606
114000	114	Taxes on goods & services	2,288,301	1,026,564	386,451	81,392	759,903	209,963	4,752,573
114100	1141	General taxes on goods & services	2,035,275	884,343	118,466	24,091	146,707	121,930	3,330,811
114110	11411	Value-added taxes	0	1,234	0	0	0	0	1,234
114120	11412	Sales taxes	2,035,275	883,109	0	0	0	0	2,918,383
114130	11413	Turnover and other general taxes on goods and services	0	0	118,466	24,091	146,707	121,930	411,194
114200	1142	Excise taxes	1,820	109,294	0	0	0	0	111,114
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	251,206	32,927	267,986	57,301	613,196	88,033	1,310,647
114510	11451	Motor vehicle taxes activities	7,729	32,927	259,037	55,901	610,116	88,033	1,053,741
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	243,477	0	8,949	1,400	3,080	0	256,906
114521	114521	Business and professional licenses	163,166	0	8,949	1,400	3,080	0	176,595

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	80,311	0	0	0	0	0	80,311
115000	115	Taxes on international trade and transactions	11,751,019	3,274,014	1,051,172	43,790	44,000	100,000	16,263,995
115100	1151	Customs and other import duties	11,660,798	2,036,451	1,051,172	43,790	44,000	100,000	14,936,211
115200	1152	Taxes on exports	90,221	394,055	0	0	0	0	484,276
115600	1156	Other taxes on international trade and transactions	0	843,508	0	0	0	0	843,508
116000	116	Other taxes	523,668	154,111	12,487	227	0	15,215	705,709
116100	1161	Payable solely by business	523,668	0	0	227	0	0	523,896
116200	1162	Payable by other than business or unidentifiable	0	154,111	12,487	0	0	15,215	181,813
120000	12	Social contributions	0	80,891	0	0	0	0	80,891
121000	121	Social security contributions revenue	0	80,891	0	0	0	0	80,891
121100	1211	Employee contributions	0	80,891	0	0	0	0	80,891
130000	13	Grants	12,476,809	1,022,777	621,429	606,700	359,424	104,845	15,191,984
132000	132	From international organizations	12,476,809	0	594,602	581,854	134,360	19,069	13,806,694
132100	1321	Current	12,476,809	0	594,602	581,854	134,360	19,069	13,806,694
133000	133	From other general government units	0	1,022,777	26,827	24,846	225,064	85,776	1,385,290
133100	1331	Current	0	0	26,827	24,846	225,064	85,776	362,513
133200	1332	Capital	0	1,022,777	0	0	0	0	1,022,777
140000	14	Other revenue	8,340,646	1,492,912	319,908	37,831	47,440	400	10,239,137
141000	141	Property income	2,400	0	0	0	0	0	2,400
141500	1415	Rent	2,400	0	0	0	0	0	2,400
142000	142	Sales of goods and services	8,338,246	1,317,955	319,908	37,831	45,940	400	10,060,280
142100	1421	Sales by market establishments	0	28,527	1,632	4,865	0	0	35,024
142200	1422	Administrative fees	8,338,246	1,289,428	318,276	32,966	45,940	400	10,025,256
143000	143	Fines, penalties, and forfeits	0	48,779	0	0	1,500	0	50,279
144000	144	Transfers not elsewhere classified	0	126,178	0	0	0	0	126,178

144200	1442	Capital transfers not elsewhere classified	0	126,178	0	0	0	0	126,178
	2 + 3	Expenditure	43,172,682	7,988,900	2,657,781	715,094	1,285,912	615,971	56,436,340
200000	2	Expense	42,554,417	6,365,743	2,651,747	714,626	1,253,639	615,971	54,156,143
210000	21	Compensation of employees	23,631,906	3,644,071	1,156,095	443,730	791,914	436,065	30,103,781
211000	211	Wages and salaries	23,631,906	3,644,071	1,156,095	443,730	791,914	436,065	30,103,781
211100	2111	Wages and salaries in cash	23,631,906	3,123,677	772,021	309,430	742,541	302,236	28,881,810
211200	2112	Wages and salaries in kind	0	520,394	384,074	134,300	49,374	133,829	1,221,971
220000	22	Use of goods and services	10,705,033	2,438,758	787,713	270,896	461,725	85,809	14,749,934
221000	221	General operating expenses	3,053,788	510,745	379,321	241,256	376,068	22,557	4,583,734
221100	2211	Utilities	453,224	148,908	135,494	114,328	29,969	5,200	887,123
221200	2212	Rent	341,575	49,948	68,167	26,146	83,415	0	569,250
221300	2213	Fuel, oil and lubricants	572,584	88,920	14,993	15,200	36,162	624	728,482
221400	2214	Office materials and supplies	467,831	74,784	99,541	54,903	33,063	8,912	739,034
221500	2215	Repairs and maintenance	290,757	76,586	6,836	2,340	57,224	525	434,268
221600	2216	Travel	770,909	42,756	15,545	27,139	65,895	7,296	929,540
221700	2217	Conferences	156,908	28,843	38,746	1,200	70,340	0	296,037
222000	222	Education and training expenses	160,124	64,401	22,275	0	3,547	0	250,346
222100	2221	Education expenses	83,337	64,401	0	0	0	0	147,738
222200	2222	Training expenses	76,787	0	22,275	0	3,547	0	102,609
223000	223	Consulting and professional fees	3,641,885	73,591	352,879	29,190	59,690	63,253	4,220,487
223100	2231	Consulting and professional fees	3,641,885	73,591	352,879	29,190	59,690	63,253	4,220,487
224000	224	Administrative expenses	518,712	715,267	8,238	450	900	0	1,243,567
224100	2241	Bank charges and comissions	458,404	670,267	5,238	0	0	0	1,133,909
224200	2242	Advertisements and subscriptions	60,309	45,000	3,000	450	900	0	109,659
225000	225	Materials, supplies and services	140,000	101,000	0	0	0	0	241,000
225300	2253	Military materials, supplies and services	120,000	0	0	0	0	0	120,000

225600	2256	Special operational services	20,000	101,000	0	0	0	0	121,000
226000	226	Other expenses	3,190,525	847,404	25,000	0	21,520	0	4,084,448
226100	2261	Other expenses	2,816,509	847,404	0	0	0	0	3,663,912
226200	2262	Conflict resolution expenses	374,016	0	25,000	0	21,520	0	420,536
229000	229	Contingency costs	0	126,350	0	0	0	0	126,350
229900	2299	Contingency fund	0	126,350	0	0	0	0	126,350
240000	24	Interest	873,358	0	0	0	0	0	873,358
241000	241	To nonresidents	873,358	0	0	0	0	0	873,358
250000	25	Subsidies	320,000	0	0	0	0	0	320,000
252000	252	To private enterprises	320,000	0	0	0	0	0	320,000
252100	2521	Private nonfinancial corporations	320,000	0	0	0	0	0	320,000
260000	26	Grants	4,041,255	0	0	0	0	94,097	4,135,352
263000	263	To other general government units	4,041,255	0	0	0	0	94,097	4,135,352
263100	2631	Current	3,180,769	0	0	0	0	94,097	3,274,866
263200	2632	Capital	860,486	0	0	0	0	0	860,486
270000	27	Social benefits	2,982,865	155,247	0	0	0	0	3,138,112
271000	271	Social security benefits	2,982,865	155,247	0	0	0	0	3,138,112
271100	2711	Social security benefits in cash	0	155,247	0	0	0	0	155,247
271200	2712	Social security benefits in kind	2,982,865	0	0	0	0	0	2,982,865
280000	28	Other expense	0	127,668	707,938	0	0	0	835,606
282000	282	Transfers not elsewhere classified	0	127,668	707,938	0	0	0	835,606
282100	2821	Expense on other transfers, current	0	127,668	707,938	0	0	0	835,606
300000	3	Net worth and its changes	618,265	1,623,157	6,034	468	32,273	0	2,280,197
310000	31	Nonfinancial assets	618,265	1,623,157	6,034	468	32,273	0	2,280,197
311000	311	Fixed assets	607,265	1,623,157	6,034	468	32,273	0	2,269,197
311100	3111	Buildings and structures	0	1,469,398	0	0	0	0	1,469,398

311110	31111	Dwellings	0	176,051	0	0	0	0	176,051
311130	31113	Other structures	0	1,293,347	0	0	0	0	1,293,347
311200	3112	Machinery and equipment	51,791	153,759	6,034	468	30,700	0	242,752
311220	31122	Machinery and equipment other than transport equipment	51,791	153,759	6,034	468	30,700	0	242,752
311221	311221	Information, computer, and telecommunications (ICT) equipment	24,301	0	0	0	0	0	24,301
311222	311222	Machinery and equipment not elsewhere classified	27,490	153,759	6,034	468	30,700	0	218,451
311300	3113	Other fixed assets	555,474	0	0	0	1,573	0	557,047
311320	31132	Intellectual property products	375,474	0	0	0	1,573	0	377,047
311321	311321	Research and development	0	0	0	0	1,573	0	1,573
311323	311323	Computer software and databases	77,818	0	0	0	0	0	77,818
311325	311325	Other intellectual property products	297,656	0	0	0	0	0	297,656
311330	31133	Cost of ownership transfer on nonproduced assets other than land	180,000	0	0	0	0	0	180,000
314000	314	Nonproduced nonfinancial assets	11,000	0	0	0	0	0	11,000
314100	3141	Land	11,000	0	0	0	0	0	11,000

N.B.

FGS – Federal Government of Somalia

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Jubbaland – Jubbaland State of Somalia

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