



RE: Consolidation Report; April 2025

Date: 30/May/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	31,277,122	7,527,362	2,499,817	744,588	1,539,563	675,282	44,263,734.04
110000	11	Taxes	20,765,559	6,467,955	1,537,712	372,798	713,750	539,208	30,396,981.90
111000	111	Taxes on income, profits, and capital gains	3,044,226	60,633	31,306	5,949	28,663	2,700	3,173,476.18
111100	1111	Payable by individuals	2,766,808	4,213	31,306	5,949	28,663	2,700	2,839,638.51
111200	1112	Payable by corporations and other enterprises	277,418	56,420	0	0	0	0	333,837.67
112000	112	Taxes on payroll & workforce	0	627,925	146,629	226,152	53,009	72,961	1,126,675.71
113000	113	Taxes on property	0	379	0	0	0	0	379.00
113300	1133	Estate, inheritance, and gift taxes	0	379	0	0	0	0	379.00
114000	114	Taxes on goods & services	5,105,618	1,387,340	360,035	102,097	632,078	394,828	7,981,995.70

114100	1141	General taxes on goods & services	4,251,069	1,122,018	192,155	94,500	40,492	153,858	5,854,092.64
114110	11411	Value-added taxes	0	1,374	0	0	0	0	1,374.00
114120	11412	Sales taxes	4,251,069	1,120,644	8,200	0	0	0	5,379,913.08
114130	11413	Turnover and other general taxes on goods and services	0	0	182,055	94,500	40,492	153,858	470,905.56
114140	11414	Taxes on financial and capital transactions	0	0	1,900	0	0	0	1,900.00
114200	1142	Excise taxes	0	92,336	0	200	0	0	92,536.00
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	854,549	172,986	167,880	7,397	591,586	240,969	2,035,367.06
114510	11451	Motor vehicle taxes activities	689,004	172,986	166,570	6,997	563,311	240,969	1,839,836.64
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	165,545	0	1,310	400	28,275	0	195,530.42
114521	114521	Business and professional licenses	62,740	0	1,310	400	12,452	0	76,901.87
114523	114523	Radio and television licenses	300	0	0	0	0	0	300.00
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	102,505	0	0	0	15,824	0	118,328.55

115000	115	Taxes on international trade and transactions	12,180,169	4,116,039	991,412	27,845	0	37,000	17,352,465.03
115100	1151	Customs and other import duties	12,099,117	3,840,377	991,412	27,845	0	37,000	16,995,751.03
115200	1152	Taxes on exports	81,052	275,662	0	0	0	0	356,714.00
116000	116	Other taxes	435,547	275,639	8,330	10,756	0	31,719	761,990.28
116100	1161	Payable solely by business	435,547	0	0	10,756	0	1,575	447,877.20
116200	1162	Payable by other than business or unidentifiable	0	275,639	8,330	0	0	30,144	314,113.08
120000	12	Social contributions	0	40,275	0	0	0	0	40,275.00
121000	121	Social security contributions revenue	0	40,275	0	0	0	0	40,275.00
121100	1211	Employee contributions	0	40,275	0	0	0	0	40,275.00
130000	13	Grants	3,872,985	235,429	541,599	355,573	755,150	129,358	5,890,094.16
131000	131	From foreign governments	924,740	0	0	0	0	0	924,740.00
131100	1311	Current	924,740	0	0	0	0	0	924,740.00
132000	132	From international organizations	2,948,245	0	541,599	355,573	194,827	129,358	4,169,602.01

132100	1321	Current	2,948,245	0	541,599	355,573	194,827	129,358	4,169,602.01
133000	133	From other general government units	0	235,429	0	0	560,323	0	795,752.15
133100	1331	Current	0	0	0	0	560,323	0	560,323.15
133200	1332	Capital	0	235,429	0	0	0	0	235,429.00
140000	14	Other revenue	6,638,578	783,703	420,506	16,217	70,663	6,716	7,936,382.98
141000	141	Property income	44,119	0	0	0	0	0	44,119.20
141500	1415	Rent	44,119	0	0	0	0	0	44,119.20
142000	142	Sales of goods and services	6,490,533	652,861	420,506	16,217	50,318	6,716	7,637,151.08
142100	1421	Sales by market establishments	0	19,601	205	911	0	0	20,716.64
142200	1422	Administrative fees	6,490,533	633,260	420,302	15,306	50,318	6,716	7,616,434.44
143000	143	Fines, penalties, and forfeits	103,926	2,414	0	0	0	0	106,339.70
144000	144	Transfers not elsewhere classified	0	128,428	0	0	20,345	0	148,773.00
144100	1441	Current transfers not elsewhere classified	0	0	0	0	20,345	0	20,345.00

144120	14412	Other current transfers not elsewhere classified	0	0	0	0	20,345	0	20,345.00
144200	1442	Capital transfers not elsewhere classified	0	128,428	0	0	0	0	128,428.00
	2 + 3	Expenditure	38,580,621	8,635,688	3,631,431	1,439,000	1,362,261	807,268	54,456,268.75
200000	2	Expense	38,405,833	7,805,082	3,403,590	1,236,831	1,210,220	793,918	52,855,473.45
210000	21	Compensation of employees	24,511,578	4,478,208	1,868,550	756,355	667,432	444,187	32,726,309.70
211000	211	Wages and salaries	24,511,578	4,478,208	1,830,650	756,355	667,432	444,187	32,688,409.70
211100	2111	Wages and salaries in cash	24,511,578	3,841,471	1,346,578	592,655	580,300	422,257	31,294,838.70
211200	2112	Wages and salaries in kind	0	636,737	484,072	163,700	87,132	21,930	1,393,571.00
212000	212	Employers' social contributions	0	0	37,900	0	0	0	37,900.00
212200	2122	Imputed employers' social contributions	0	0	37,900	0	0	0	37,900.00
220000	22	Use of goods and services	10,832,719	3,263,110	934,138	480,476	536,260	323,476	16,370,179.42
221000	221	General operating expenses	3,340,821	848,423	556,066	282,015	353,694	320,776	5,701,796.20
221100	2211	Utilities	580,702	185,838	47,514	16,825	37,742	23,600	892,220.98
221200	2212	Rent	283,570	55,520	96,860	68,205	47,364	73,024	624,543.35

221300	2213	Fuel, oil and lubricants	792,505	198,678	138,800	29,413	37,991	36,500	1,233,886.51
221400	2214	Office materials and supplies	438,739	65,729	33,015	53,118	33,300	107,841	731,741.34
221500	2215	Repairs and maintenance	184,544	206,080	123,577	4,376	75,108	0	593,685.69
221600	2216	Travel	1,048,065	51,178	89,187	71,782	91,952	54,227	1,406,391.33
221700	2217	Conferences	12,697	85,400	27,113	38,297	30,236	25,584	219,327.00
222000	222	Education and training expenses	95,969	1,180	43,220	0	10,000	0	150,369.00
222100	2221	Education expenses	35,969	1,180	4,940	0	0	0	42,089.00
222200	2222	Training expenses	60,000	0	38,280	0	10,000	0	108,280.00
223000	223	Consulting and professional fees	3,357,654	187,120	214,484	196,209	135,460	2,600	4,093,526.68
223100	2231	Consulting and professional fees	3,357,654	187,120	214,484	196,209	135,460	2,600	4,093,526.68
224000	224	Administrative expenses	529,541	804,061	9,770	787	501	100	1,344,760.46
224100	2241	Bank charges and commissions	529,541	741,864	4,535	47	20	100	1,276,107.36
224200	2242	Advertisements and subscriptions	0	62,197	5,235	740	481	0	68,653.10

225000	225	Materials, supplies and services	356,658	59,500	110,598	1,465	1,970	0	530,191.23
225100	2251	Health and hygiene	63,366	59,500	0	1,465	1,970	0	126,301.00
225200	2252	Agricultural supplies and inputs	10,292	0	110,598	0	0	0	120,890.23
225300	2253	Military materials, supplies and services	213,000	0	0	0	0	0	213,000.00
225600	2256	Special operational services	70,000	0	0	0	0	0	70,000.00
226000	226	Other expenses	3,152,075	1,301,346	0	0	34,635	0	4,488,055.85
226100	2261	Other expenses	2,858,032	1,301,346	0	0	0	0	4,159,377.85
226200	2262	Conflict resolution expenses	294,043	0	0	0	34,635	0	328,678.00
229000	229	Contingency costs	0	61,480	0	0	0	0	61,480.00
229900	2299	Contingency fund	0	61,480	0	0	0	0	61,480.00
240000	24	Interest	4,541	0	0	0	0	0	4,540.70
241000	241	To nonresidents	4,541	0	0	0	0	0	4,540.70
250000	25	Subsidies	88,603	0	0	0	0	0	88,603.00

252000	252	To private enterprises	88,603	0	0	0	0	0	88,603.00
252100	2521	Private nonfinancial corporations	88,603	0	0	0	0	0	88,603.00
260000	26	Grants	2,968,393	0	0	0	6,528	26,255	3,001,175.63
262000	262	To international organizations	10,214	0	0	0	0	0	10,214.00
262100	2621	Current	10,214	0	0	0	0	0	10,214.00
263000	263	To other general government units	2,958,179	0	0	0	6,528	26,255	2,990,961.63
263100	2631	Current	2,142,905	0	0	0	6,528	26,255	2,175,688.48
263200	2632	Capital	815,273	0	0	0	0	0	815,273.15
270000	27	Social benefits	0	38,694	0	0	0	0	38,694.00
271000	271	Social security benefits	0	38,694	0	0	0	0	38,694.00
271100	2711	Social security benefits in cash	0	38,694	0	0	0	0	38,694.00
280000	28	Other expense	0	25,070	600,901	0	0	0	625,971.00
282000	282	Transfers not elsewhere classified	0	25,070	600,901	0	0	0	625,971.00

282100	2821	Expense on other transfers, current	0	25,070	600,901	0	0	0	625,971.00
300000	3	Net worth and its changes	174,788	830,606	227,841	202,169	152,041	13,350	1,600,795.30
310000	31	Nonfinancial assets	174,788	830,606	227,841	202,169	152,041	13,350	1,600,795.30
311000	311	Fixed assets	174,788	830,606	227,841	202,169	152,041	13,350	1,600,795.30
311100	3111	Buildings and structures	49,238	762,456	82,736	184,674	94,904	13,350	1,187,357.86
311110	31111	Dwellings	0	0	0	0	0	13,350	13,349.88
311120	31112	Buildings other than dwellings	0	0	82,736	7,130	94,904	0	184,769.86
311130	31113	Other structures	49,238	762,456	0	0	0	0	811,693.74
311140	31114	Land improvements	0	0	0	177,544	0	0	177,544.38
311200	3112	Machinery and equipment	26,984	68,150	126,967	17,495	57,137	0	296,732.94
311210	31121	Transport equipment	0	68,150	60,000	0	0	0	128,150.00
311220	31122	Machinery and equipment other than transport equipment	26,984	0	66,967	17,495	57,137	0	168,582.94
311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	3,995	20,192	0	24,187.00

311222	311222	Machinery and equipment not elsewhere classified	26,984	0	66,967	13,500	36,945	0	144,395.94
311300	3113	Other fixed assets	98,566	0	18,139	0	0	0	116,704.50
311310	31131	Cultivated biological resources	0	0	18,139	0	0	0	18,138.50
311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	18,139	0	0	0	18,138.50
311320	31132	Intellectual property products	63,566	0	0	0	0	0	63,566.00
311323	311323	Computer software and databases	63,566	0	0	0	0	0	63,566.00
311330	31133	Cost of ownership transfer on nonproduced assets other than land	35,000	0	0	0	0	0	35,000.00

N.B.

FGS – Federal Government of Somalia

Putland – Putland State of Somalia

Jubbaland – Jubbaland State of Somalia

South West – South West State of Somalia

Galmudug – Galmudug State of Somalia

Hirshabelle – Hirshabelle State of Somalia

