



RE: Consolidation Report; June 2025

Date: 23/Aug/2025

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	73,413,317	5,099,823	1,243,806	1,639,385	1,519,893	82,916,223
110000	11	Taxes	18,303,279	2,831,032	279,643	688,750	503,250	22,605,954
111000	111	Taxes on income, profits, and capital gains	2,167,850	64,613	11,898	43,928	-1,206	2,287,082
111100	1111	Payable by individuals	2,081,648	64,613	11,898	43,928	-1,206	2,200,880
111200	1112	Payable by corporations and other enterprises	86,202	0	0	0	0	86,202
112000	112	Taxes on payroll & workforce	0	84,962	217,985	65,645	54,673	423,265
114000	114	Taxes on goods & services	3,351,664	795,764	25,286	579,177	366,333	5,118,224
114100	1141	General taxes on goods & services	3,133,752	379,657	2,500	27,802	85,593	3,629,305
114120	11412	Sales taxes	3,133,752	6,700	0	0	0	3,140,452
114130	11413	Turnover and other general taxes on goods and services	0	368,157	2,500	27,802	85,593	484,052
114140	11414	Taxes on financial and capital transactions	0	4,800	0	0	0	4,800
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	217,911	416,107	22,786	551,376	280,740	1,488,919
114510	11451	Motor vehicle taxes activities	33,041	410,417	20,736	525,842	280,740	1,270,775
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	184,870	5,690	2,050	25,534	0	218,144
114521	114521	Business and professional licenses	80,083	5,690	2,050	2,600	0	90,423
114523	114523	Radio and television licenses	300	0	0	0	0	300

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	104,487	0	0	22,934	0	127,421
115000	115	Taxes on international trade and transactions	11,823,544	1,878,966	19,600	0	57,120	13,779,230
115100	1151	Customs and other import duties	11,195,125	1,878,966	19,600	0	57,120	13,150,811
115200	1152	Taxes on exports	60,368	0	0	0	0	60,368
115600	1156	Other taxes on international trade and transactions	568,051	0	0	0	0	568,051
116000	116	Other taxes	960,221	6,727	4,874	0	26,330	998,153
116100	1161	Payable solely by business	960,221	0	4,874	0	1,380	966,476
116200	1162	Payable by other than business or unidentifiable	0	6,727	0	0	24,950	31,677
130000	13	Grants	47,112,713	1,749,369	906,019	851,956	901,247	51,521,303
131000	131	From foreign governments	920,884	0	0	0	0	920,884
131100	1311	Current	920,884	0	0	0	0	920,884
132000	132	From international organizations	46,191,829	363,537	249,779	99,641	45,190	46,949,976
132100	1321	Current	46,191,829	363,537	249,779	99,641	45,190	46,949,976
133000	133	From other general government units	0	1,385,832	656,240	752,315	856,057	3,650,443
133100	1331	Current	0	1,385,832	656,240	752,315	856,057	3,650,443
140000	14	Other revenue	7,997,325	519,422	58,144	98,679	115,396	8,788,967
141000	141	Property income	28,356	0	0	0	0	28,356
141500	1415	Rent	28,356	0	0	0	0	28,356
142000	142	Sales of goods and services	7,896,323	519,422	58,144	80,654	115,396	8,669,940
142100	1421	Sales by market establishments	0	224	187	0	0	411
142200	1422	Administrative fees	7,896,323	519,199	57,957	80,654	115,396	8,669,529
143000	143	Fines, penalties, and forfeits	72,646	0	0	0	0	72,646
144000	144	Transfers not elsewhere classified	0	0	0	18,025	0	18,025
144100	1441	Current transfers not elsewhere classified	0	0	0	18,025	0	18,025

144120	14412	Other current transfers not elsewhere classified	0	0	0	18,025	0	18,025
200000	2	Expense	79,952,438	4,287,204	1,305,289	1,261,787	891,150	87,697,867
210000	21	Compensation of employees	26,604,326	2,078,538	632,522	637,742	528,575	30,481,703
211000	211	Wages and salaries	26,604,326	2,049,738	632,522	637,742	528,575	30,452,903
211100	2111	Wages and salaries in cash	26,604,326	873,614	500,512	581,079	127,724	28,687,255
211200	2112	Wages and salaries in kind	0	1,176,124	132,010	56,663	400,851	1,765,648
212000	212	Employers' social contributions	0	28,800	0	0	0	28,800
212200	2122	Imputed employers' social contributions	0	28,800	0	0	0	28,800
220000	22	Use of goods and services	16,444,226	785,675	672,767	612,044	285,922	18,800,634
221000	221	General operating expenses	3,383,908	469,455	441,435	392,703	143,039	4,830,541
221100	2211	Utilities	687,108	29,327	18,495	13,318	7,309	755,557
221200	2212	Rent	174,725	21,629	66,894	83,704	12,270	359,222
221300	2213	Fuel, oil and lubricants	795,224	131,620	39,097	35,451	485	1,001,877
221400	2214	Office materials and supplies	577,108	55,250	163,446	39,761	51,484	887,049
221500	2215	Repairs and maintenance	283,751	28,615	70,350	105,537	4,104	492,356
221600	2216	Travel	790,548	148,568	75,271	75,037	34,911	1,124,335
221700	2217	Conferences	75,445	54,446	7,882	39,895	32,477	210,145
222000	222	Education and training expenses	393,828	75,007	0	750	10,000	479,586
222100	2221	Education expenses	385,568	2,900	0	750	0	389,218
222200	2222	Training expenses	8,260	72,107	0	0	10,000	90,367
223000	223	Consulting and professional fees	7,570,444	153,237	198,447	170,205	132,862	8,225,195
223100	2231	Consulting and professional fees	7,570,444	153,237	198,447	170,205	132,862	8,225,195
224000	224	Administrative expenses	734,244	17,453	32,885	3,566	20	788,168
224100	2241	Bank charges and comissions	683,429	3,725	5,510	10	20	692,694
224200	2242	Advertisements and subscriptions	39,815	13,729	27,375	3,556	0	84,475
224300	2243	Insurance	11,000	0	0	0	0	11,000

225000	225	Materials, supplies and services	303,262	70,523	0	3,070	0	376,855
225100	2251	Health and hygiene	78,366	0	0	3,070	0	81,436
225200	2252	Agricultural supplies and inputs	11,896	70,523	0	0	0	82,419
225300	2253	Military materials, supplies and services	213,000	0	0	0	0	213,000
226000	226	Other expenses	4,058,539	0	0	41,750	0	4,100,289
226100	2261	Other expenses	3,764,496	0	0	0	0	3,764,496
226200	2262	Conflict resolution expenses	294,043	0	0	41,750	0	335,793
240000	24	Interest	67,702	0	0	0	0	67,702
241000	241	To nonresidents	67,702	0	0	0	0	67,702
250000	25	Subsidies	824,618	0	0	0	0	824,618
252000	252	To private enterprises	82,118	0	0	0	0	82,118
252100	2521	Private nonfinancial corporations	82,118	0	0	0	0	82,118
253000	253	To other sectors	742,500	0	0	0	0	742,500
260000	26	Grants	18,475,169	0	0	12,000	76,654	18,563,823
263000	263	To other general government units	18,475,169	0	0	12,000	76,654	18,563,823
263100	2631	Current	6,293,941	0	0	12,000	76,654	6,382,595
263200	2632	Capital	12,181,228	0	0	0	0	12,181,228
280000	28	Other expense	17,536,397	1,422,990	0	0	0	18,959,387
282000	282	Transfers not elsewhere classified	17,536,397	1,422,990	0	0	0	18,959,387
282100	2821	Expense on other transfers, current	17,536,397	1,422,990	0	0	0	18,959,387
1-2		Net operating balance	-6,539,121	812,619	-61,483	377,598	628,743	-4,781,644
310000	31	Nonfinancial assets	7,394,429	55,897	134,767	228,678	0	7,813,771
311000	311	Fixed assets	7,394,429	50,897	134,767	228,678	0	7,808,771
311100	3111	Buildings and structures	189,979	0	31,967	90,448	0	312,394
311120	31112	Buildings other than dwellings	189,979	0	31,967	7,991	0	229,937
311140	31114	Land improvements	0	0	0	82,457	0	82,457
311200	3112	Machinery and equipment	6,906,667	50,897	102,800	5,000	0	7,065,364

311210	31121	Transport equipment	52,500	0	100,000	0	0	152,500
311220	31122	Machinery and equipment other than transport equipment	6,854,167	50,897	2,800	5,000	0	6,912,864
311221	311221	Information, computer, and telecommunications (ICT) equipment	112,786	23,255	0	0	0	136,041
311222	311222	Machinery and equipment not elsewhere classified	6,741,381	27,642	2,800	5,000	0	6,776,823
311300	3113	Other fixed assets	297,783	0	0	133,230	0	431,013
311310	31131	Cultivated biological resources	0	0	0	133,230	0	133,230
311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	133,230	0	133,230
311320	31132	Intellectual property products	297,783	0	0	0	0	297,783
311323	311323	Computer software and databases	17,994	0	0	0	0	17,994
311325	311325	Other intellectual property products	279,789	0	0	0	0	279,789
312000	312	Inventories	0	5,000	0	0	0	5,000
312210	31221	Materials and supplies	0	5,000	0	0	0	5,000
Net lending (+) / Net borrowing (-) (1-2-31)			-13,933,550	756,722	-196,250	148,920	628,743	-12,595,415

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