



RE: Consolidation Report; May 2025

Date: 05/July/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	63,187,058	12,001,979	3,381,880	1,474,880	1,752,681	1,213,971	83,012,450.04
110000	11	Taxes	24,404,992	8,865,797	1,808,223	444,232	838,860	440,815	36,802,918.36
111000	111	Taxes on income, profits, and capital gains	3,391,570	63,902	49,991	0	35,576	690	3,541,729.18
111100	1111	Payable by individuals	3,304,944	7,400	49,991	0	35,576	690	3,398,600.75
111200	1112	Payable by corporations and other enterprises	86,626	56,502	0	0	0	0	143,128.43
112000	112	Taxes on payroll & workforce	0	733,992	104,978	274,103	77,885	86,874	1,277,832.38
113000	113	Taxes on property	0	239	0	0	0	0	239.00
113300	1133	Estate, inheritance, and gift taxes	0	239	0	0	0	0	239.00
114000	114	Taxes on goods & services	5,922,815	1,370,515	495,418	99,805	725,399	292,894	8,906,846.42
114100	1141	General taxes on goods & services	5,670,464	1,206,267	254,099	15,895	21,183	15,392	7,183,299.84
114120	11412	Sales taxes	5,670,464	1,206,267	3,600	0	0	0	6,880,330.90
114130	11413	Turnover and other general taxes on goods and services	0	0	250,499	15,895	21,183	15,392	302,968.94
114200	1142	Excise taxes	0	95,836	0	0	0	0	95,836.00
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	252,351	68,412	241,319	83,910	704,216	277,503	1,627,710.58

114510	11451	Motor vehicle taxes activities	92,545	68,412	239,969	82,760	665,852	257,503	1,407,040.72
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	159,805	0	1,350	1,150	38,364	20,000	220,669.86
114521	114521	Business and professional licenses	36,135	0	1,350	1,150	7,800	20,000	66,435.21
114523	114523	Radio and television licenses	600	0	0	0	0	0	600.00
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	123,070	0	0	0	30,564	0	153,634.65
115000	115	Taxes on international trade and transactions	13,306,736	6,383,745	1,150,370	70,060	0	40,000	20,950,910.45
115100	1151	Customs and other import duties	12,980,789	4,202,171	1,150,370	70,060	0	40,000	18,443,389.45
115200	1152	Taxes on exports	90,939	2,181,574	0	0	0	0	2,272,513.00
115600	1156	Other taxes on international trade and transactions	235,008	0	0	0	0	0	235,008.00
116000	116	Other taxes	1,783,872	313,404	7,465	264	0	20,356	2,125,360.93
116100	1161	Payable solely by business	1,783,872	0	0	264	0	0	1,784,135.53
116200	1162	Payable by other than business or unidentifiable	0	313,404	7,465	0	0	20,356	341,225.40
120000	12	Social contributions	0	62,021	0	0	0	0	62,021.00
121000	121	Social security contributions revenue	0	62,021	0	0	0	0	62,021.00
121100	1211	Employee contributions	0	62,021	0	0	0	0	62,021.00
130000	13	Grants	31,321,729	2,199,948	1,141,105	988,235	800,334	724,455	37,175,805.38
131000	131	From foreign governments	928,489	0	0	0	0	0	928,489.00
131100	1311	Current	928,489	0	0	0	0	0	928,489.00
132000	132	From international organizations	30,393,240	0	419,977	74,980	130,689	15,452	31,034,338.01
132100	1321	Current	30,393,240	0	419,977	74,980	130,689	15,452	31,034,338.01
133000	133	From other general government units	0	2,199,948	721,128	913,255	669,645	709,003	5,212,978.37

133100	1331	Current	0	0	721,128	913,255	669,645	709,003	3,013,030.37
133200	1332	Capital	0	2,199,948	0	0	0	0	2,199,948.00
140000	14	Other revenue	7,460,337	874,213	432,553	42,413	113,487	48,702	8,971,705.30
141000	141	Property income	28,140	0	0	0	0	0	28,140.00
141500	1415	Rent	28,140	0	0	0	0	0	28,140.00
142000	142	Sales of goods and services	7,331,055	811,665	432,553	42,413	73,627	48,702	8,740,015.48
142100	1421	Sales by market establishments	0	21,207	1,759	621	0	0	23,587.13
142200	1422	Administrative fees	7,331,055	790,458	430,794	41,792	73,627	48,702	8,716,428.35
143000	143	Fines, penalties, and forfeits	101,142	8,808	0	0	0	0	109,949.82
144000	144	Transfers not elsewhere classified	0	53,740	0	0	39,860	0	93,600.00
144100	1441	Current transfers not elsewhere classified	0	0	0	0	39,860	0	39,860.00
144120	14412	Other current transfers not elsewhere classified	0	0	0	0	39,860	0	39,860.00
144200	1442	Capital transfers not elsewhere classified	0	53,740	0	0	0	0	53,740.00
	2 + 3	Expenditure	66,577,042	13,242,303	3,584,970	1,533,316	2,038,430	1,360,337	88,336,397.93
200000	2	Expense	61,709,273	10,544,895	3,423,622	1,113,169	1,762,990	1,260,337	79,814,286.22
210000	21	Compensation of employees	33,719,291	5,322,592	2,024,435	620,188	1,048,149	393,398	43,128,052.56
211000	211	Wages and salaries	33,719,291	5,322,592	1,989,535	620,188	1,048,149	393,398	43,093,152.56
211100	2111	Wages and salaries in cash	33,719,291	4,605,239	1,133,503	452,610	941,645	388,540	41,240,827.56
211200	2112	Wages and salaries in kind	0	717,353	856,032	167,578	106,504	4,858	1,852,325.00
212000	212	Employers' social contributions	0	0	34,900	0	0	0	34,900.00
212200	2122	Imputed employers' social contributions	0	0	34,900	0	0	0	34,900.00
220000	22	Use of goods and services	18,077,083	4,691,777	1,149,912	492,981	709,840	811,410	25,933,003.97
221000	221	General operating expenses	3,385,954	1,268,740	595,992	204,543	533,276	293,744	6,282,250.45
221100	2211	Utilities	666,689	176,108	59,025	1,809	42,535	10,001	956,165.71

221200	2212	Rent	273,640	41,652	68,260	18,948	87,018	11,349	500,866.52
221300	2213	Fuel, oil and lubricants	806,447	170,818	125,461	32,800	36,942	48,750	1,221,218.13
221400	2214	Office materials and supplies	401,321	68,347	87,283	53,237	34,652	21,429	666,267.99
221500	2215	Repairs and maintenance	188,899	112,910	36,830	5,210	130,150	1,200	475,199.00
221600	2216	Travel	583,179	387,528	181,417	87,019	125,758	109,076	1,473,977.80
221700	2217	Conferences	465,779	311,377	37,717	5,520	76,222	91,940	988,555.30
222000	222	Education and training expenses	206,573	1,164	92,996	0	0	40,000	340,733.24
222100	2221	Education expenses	203,973	0	10,370	0	0	0	214,343.14
222200	2222	Training expenses	2,600	1,164	82,626	0	0	40,000	126,390.10
223000	223	Consulting and professional fees	8,633,315	85,262	271,553	284,538	115,370	284,415	9,674,453.91
223100	2231	Consulting and professional fees	8,633,315	85,262	271,553	284,538	115,370	284,415	9,674,453.91
224000	224	Administrative expenses	1,427,050	1,607,916	5,490	3,900	7,860	5,000	3,057,215.76
224100	2241	Bank charges and commissions	1,346,205	1,083,197	2,410	0	0	0	2,431,811.76
224200	2242	Advertisements and subscriptions	14,925	524,719	3,080	3,900	7,860	5,000	559,484.00
224300	2243	Insurance	65,920	0	0	0	0	0	65,920.00
225000	225	Materials, supplies and services	286,346	35,194	183,881	0	20,000	0	525,421.06
225100	2251	Health and hygiene	63,366	33,160	51,500	0	20,000	0	168,026.00
225200	2252	Agricultural supplies and inputs	9,980	0	132,381	0	0	0	142,361.06
225300	2253	Military materials, supplies and services	213,000	0	0	0	0	0	213,000.00
225500	2255	Other specialized materials and services	0	2,034	0	0	0	0	2,034.00
226000	226	Other expenses	4,137,845	1,493,501	0	0	33,334	188,250	5,852,929.55
226100	2261	Other expenses	3,843,802	1,493,501	0	0	0	0	5,337,302.55
226200	2262	Conflict resolution expenses	294,043	0	0	0	33,334	188,250	515,627.00
229000	229	Contingency costs	0	200,000	0	0	0	0	200,000.00
229900	2299	Contingency fund	0	200,000	0	0	0	0	200,000.00

240000	24	Interest	1,754,614	0	0	0	0	0	1,754,613.93
241000	241	To nonresidents	1,754,614	0	0	0	0	0	1,754,613.93
260000	26	Grants	8,158,286	0	0	0	5,000	55,529	8,218,814.76
262000	262	To international organizations	300,000	0	0	0	0	0	300,000.00
262100	2621	Current	300,000	0	0	0	0	0	300,000.00
263000	263	To other general government units	7,858,286	0	0	0	5,000	55,529	7,918,814.76
263100	2631	Current	5,155,227	0	0	0	5,000	55,529	5,215,755.93
263200	2632	Capital	2,703,059	0	0	0	0	0	2,703,058.83
270000	27	Social benefits	0	474,023	0	0	0	0	474,023.00
271000	271	Social security benefits	0	474,023	0	0	0	0	474,023.00
271100	2711	Social security benefits in cash	0	474,023	0	0	0	0	474,023.00
280000	28	Other expense	0	56,503	249,275	0	0	0	305,778.00
282000	282	Transfers not elsewhere classified	0	56,503	249,275	0	0	0	305,778.00
282100	2821	Expense on other transfers, current	0	56,503	249,275	0	0	0	305,778.00
300000	3	Net worth and its changes	4,867,769	2,697,408	161,348	420,147	275,440	100,000	8,522,111.71
310000	31	Nonfinancial assets	4,867,769	2,697,408	161,348	420,147	275,440	100,000	8,522,111.71
311000	311	Fixed assets	4,867,769	2,697,408	155,572	420,147	275,440	100,000	8,516,335.71
311100	3111	Buildings and structures	545,503	2,630,408	25,101	209,642	163,651	0	3,574,304.02
311110	31111	Dwellings	319,174	0	0	0	0	0	319,173.56
311120	31112	Buildings other than dwellings	226,329	50,000	25,101	0	0	0	301,429.79
311130	31113	Other structures	0	2,580,408	0	0	0	0	2,580,408.00
311140	31114	Land improvements	0	0	0	209,642	163,651	0	373,292.67
311200	3112	Machinery and equipment	4,105,016	42,000	130,472	210,505	111,789	100,000	4,699,781.69
311210	31121	Transport equipment	102,375	42,000	118,920	0	0	100,000	363,295.00
311220	31122	Machinery and equipment other than transport equipment	4,002,641	0	11,552	210,505	111,789	0	4,336,486.69

311221	311221	Information, computer, and telecommunications (ICT) equipment	106,367	0	0	2,200	10,420	0	118,987.00
311222	311222	Machinery and equipment not elsewhere classified	3,896,274	0	11,552	208,305	101,369	0	4,217,499.69
311300	3113	Other fixed assets	217,250	25,000	0	0	0	0	242,250.00
311310	31131	Cultivated biological resources	7,250	0	0	0	0	0	7,250.00
311311	311311	Animal resources yielding repeat products	7,250	0	0	0	0	0	7,250.00
311320	31132	Intellectual property products	210,000	25,000	0	0	0	0	235,000.00
311323	311323	Computer software and databases	10,000	25,000	0	0	0	0	35,000.00
3113231	3113231	Computer software	0	25,000	0	0	0	0	25,000.00
311325	311325	Other intellectual property products	200,000	0	0	0	0	0	200,000.00
312000	312	Inventories	0	0	5,776	0	0	0	5,776.00
312210	31221	Materials and supplies	0	0	5,776	0	0	0	5,776.00

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

