



RE: Consolidation Report; Aug 2025

Date: 28/Sep/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	47,094,420.02	11,462,771.00	4,522,849.68	2,056,340.09	2,832,560.68	1,650,592.65	69,619,534.12
110000	11	Taxes	24,498,380.82	6,619,712.00	2,421,834.15	276,631.82	686,256.20	461,041.18	34,963,856.17
111000	111	Taxes on income, profits, and capital gains	3,271,063.12	63,181.00	120,566.54	-	48,808.94	51,322.81	3,554,942.41
111100	1111	Payable by individuals	2,806,960.66	14,158.00	120,566.54	-	48,808.94	51,322.81	3,041,816.95
111200	1112	Payable by corporations and other enterprises	464,102.46	49,023.00	-	-	-	-	513,125.46
112000	112	Taxes on payroll & workforce	-	716,170.00	83,067.04	208,673.00	82,647.98	24,647.51	1,115,205.53
113000	113	Taxes on property	-	1,273.00	-	-	-	-	1,273.00
113300	1133	Estate, inheritance, and gift taxes	-	1,273.00	-	-	-	-	1,273.00
114000	114	Taxes on goods & services	5,777,334.34	1,219,773.00	640,265.47	34,244.00	554,799.28	307,509.70	8,533,925.79
114100	1141	General taxes on goods & services	5,387,856.82	1,071,750.00	163,534.97	2,500.00	22,692.31	11,332.80	6,659,666.90

114110	11411	Value-added taxes	-	5,452.00	-	-	-	-	5,452.00
114120	11412	Sales taxes	5,387,856.82	1,066,298.00	11,400.00	-	-	-	6,465,554.82
114130	11413	Turnover and other general taxes on goods and services	-	-	152,134.97	2,500.00	22,692.31	11,332.80	188,660.08
114200	1142	Excise taxes	40.00	92,078.00	-	-	-	-	92,118.00
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	389,437.52	55,945.00	476,730.50	31,744.00	532,106.97	296,176.90	1,782,140.89
114510	11451	Motor vehicle taxes activities	130,394.16	55,945.00	409,041.50	30,944.00	528,906.97	296,176.90	1,451,408.53
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	259,043.36	-	67,689.00	800.00	3,200.00	-	330,732.36
114521	114521	Business and professional licenses	96,255.00	-	7,689.00	800.00	3,200.00	-	107,944.00
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	162,788.36	-	60,000.00	-	-	-	222,788.36
115000	115	Taxes on international trade and transactions	14,699,621.00	4,178,692.00	1,569,862.10	23,861.00	-	50,000.00	20,522,036.10
115100	1151	Customs and other import duties	13,592,304.00	3,748,347.00	1,469,862.10	23,861.00	-	50,000.00	18,884,374.10
115200	1152	Taxes on exports	106,704.00	430,345.00	100,000.00	-	-	-	637,049.00
115600	1156	Other taxes on international trade and transactions	1,000,613.00	-	-	-	-	-	1,000,613.00
116000	116	Other taxes	750,362.35	440,623.00	8,073.00	9,853.82	-	27,561.16	1,236,473.33

116100	1161	Payable solely by business	750,362.35	-	-	9,853.82	-	641.85	760,858.02
116200	1162	Payable by other than business or unidentifiable	-	440,623.00	8,073.00	-	-	26,919.31	475,615.31
120000	12	Social contributions	-	73,621.00	-	-	-	-	73,621.00
121000	121	Social security contributions revenue	-	73,621.00	-	-	-	-	73,621.00
121100	1211	Employee contributions	-	73,621.00	-	-	-	-	73,621.00
130000	13	Grants	12,102,615.08	3,486,375.00	1,087,839.35	1,729,093.27	2,094,539.48	1,181,196.47	21,681,658.65
131000	131	From foreign governments	920,729.00	-	-	-	-	3,240.00	923,969.00
131100	1311	Current	920,729.00	-	-	-	-	3,240.00	923,969.00
132000	132	From international organizations	11,181,886.08	-	427,153.49	204,984.00	202,362.00	62,971.76	12,079,357.33
132100	1321	Current	11,181,886.08	-	427,153.49	204,984.00	202,362.00	62,971.76	12,079,357.33
133000	133	From other general government units	-	3,486,375.00	660,685.86	1,524,109.27	1,892,177.48	1,114,984.71	8,678,332.32
133100	1331	Current	-	894,005.00	660,685.86	1,524,109.27	1,892,177.48	1,114,984.71	6,085,962.32
133200	1332	Capital	-	2,592,370.00	-	-	-	-	2,592,370.00
140000	14	Other revenue	10,493,424.12	1,283,063.00	1,013,176.18	50,615.00	51,765.00	8,355.00	12,900,398.30
141000	141	Property income	1,049,952.00	-	-	-	-	-	1,049,952.00

141200	1412	Dividens	932,170.00	-	-	-	-	-	932,170.00
141210	14121	From nonresidents	932,170.00	-	-	-	-	-	932,170.00
141500	1415	Rent	117,782.00	-	-	-	-	-	117,782.00
142000	142	Sales of goods and services	9,369,203.24	1,240,787.00	1,013,176.18	50,615.00	22,575.00	8,355.00	11,704,711.42
142100	1421	Sales by market establishments	-	18,111.00	325.18	108.00	-	-	18,544.18
142200	1422	Administrative fees	9,369,203.24	1,222,676.00	1,012,851.00	50,507.00	22,575.00	8,355.00	11,686,167.24
143000	143	Fines, penalties, and forfeits	74,268.88	1,734.00	-	-	-	-	76,002.88
144000	144	Transfers not elsewhere classified	-	40,542.00	-	-	29,190.00	-	69,732.00
144100	1441	Current transfers not elsewhere classified	-	-	-	-	29,190.00	-	29,190.00
144120	14412	Other current transfers not elsewhere classified	-	-	-	-	29,190.00	-	29,190.00
144200	1442	Capital transfers not elsewhere classified	-	40,542.00	-	-	-	-	40,542.00
200000	2	<b>Expense</b>	<b>66,074,865.90</b>	<b>10,206,656.00</b>	<b>4,784,889.85</b>	<b>2,112,163.08</b>	<b>2,252,957.95</b>	<b>1,708,465.82</b>	<b>87,139,998.60</b>
210000	21	Compensation of employees	27,516,014.80	5,885,282.00	2,757,949.76	970,290.50	793,075.50	642,979.00	38,565,591.56
211000	211	Wages and salaries	27,516,014.80	5,885,282.00	2,730,649.76	970,290.50	793,075.50	642,979.00	38,538,291.56
211100	2111	Wages and salaries in cash	27,516,014.80	5,315,020.00	2,280,323.76	630,702.73	678,451.50	498,979.00	36,919,491.79

211200	2112	Wages and salaries in kind	-	570,262.00	450,326.00	339,587.77	114,624.00	144,000.00	1,618,799.77
212000	212	Employers' social contributions	-	-	27,300.00	-	-	-	27,300.00
212200	2122	Imputed employers' social contributions	-	-	27,300.00	-	-	-	27,300.00
220000	22	Use of goods and services	24,976,017.52	4,043,053.00	1,682,963.09	1,141,872.58	1,406,882.45	1,018,353.82	34,269,142.46
221000	221	General operating expenses	6,678,317.96	1,164,109.00	1,187,647.50	590,780.51	827,926.52	394,065.02	10,842,846.51
221100	2211	Utilities	693,016.63	381,082.00	54,889.10	14,170.70	26,640.52	4,260.00	1,174,058.95
221200	2212	Rent	529,167.25	82,739.00	88,986.50	109,585.00	109,146.50	13,505.00	933,129.25
221300	2213	Fuel, oil and lubricants	858,534.54	176,434.00	124,197.00	5,200.00	65,470.80	50,500.00	1,280,336.34
221400	2214	Office materials and supplies	1,527,370.81	67,126.00	125,548.90	214,210.37	71,008.40	93,794.01	2,099,058.49
221500	2215	Repairs and maintenance	413,006.41	140,099.00	335,219.00	3,693.00	236,087.00	100,000.00	1,228,104.41
221600	2216	Travel	2,550,916.51	190,714.00	330,406.00	197,585.44	145,391.20	47,607.21	3,462,620.36
221700	2217	Conferences	106,305.81	125,915.00	128,401.00	46,336.00	174,182.10	84,398.80	665,538.71
222000	222	Education and training expenses	662,983.84	52,968.00	78,214.00	-	67,320.00	-	861,485.84
222100	2221	Education expenses	575,353.84	8,439.00	6,290.00	-	37,500.00	-	627,582.84
222200	2222	Training expenses	87,630.00	44,529.00	71,924.00	-	29,820.00	-	233,903.00

223000	223	Consulting and professional fees	8,465,967.50	92,693.00	309,663.80	438,571.20	218,915.93	153,274.80	9,679,086.23
223100	2231	Consulting and professional fees	8,465,967.50	92,693.00	309,663.80	438,571.20	218,915.93	153,274.80	9,679,086.23
224000	224	Administrative expenses	3,132,914.32	988,722.00	10,995.00	2,117.00	8,565.00	14.00	4,143,327.32
224100	2241	Bank charges and comissions	1,029,835.32	877,895.00	3,495.00	27.00	1,400.00	14.00	1,912,666.32
224200	2242	Advertisements and subscriptions	53,579.00	110,827.00	7,500.00	2,090.00	7,165.00	-	181,161.00
224300	2243	Insurance	2,049,500.00	-	-	-	-	-	2,049,500.00
225000	225	Materials, supplies and services	335,650.00	48,210.00	74,942.79	110,403.87	76,905.00	300,000.00	946,111.66
225100	2251	Health and hygiene	109,354.00	48,210.00	-	110,403.87	63,280.00	-	331,247.87
225200	2252	Agricultural supplies and inputs	13,296.00	-	74,942.79	-	-	300,000.00	388,238.79
225300	2253	Military materials, supplies and services	213,000.00	-	-	-	-	-	213,000.00
225500	2255	Other specialized materials and services	-	-	-	-	13,625.00	-	13,625.00
226000	226	Other expenses	5,700,183.90	1,495,551.00	21,500.00	-	207,250.00	171,000.00	7,595,484.90
226100	2261	Other expenses	5,406,140.90	1,495,551.00	-	-	-	-	6,901,691.90
226200	2262	Conflict resolution expenses	294,043.00	-	21,500.00	-	207,250.00	171,000.00	693,793.00
229000	229	Contingency costs	-	200,800.00	-	-	-	-	200,800.00

229900	2299	Contingency fund	-	200,800.00	-	-	-	-	200,800.00
240000	24	Interest	874,800.54	-	-	-	-	-	874,800.54
241000	241	To nonresidents	874,800.54	-	-	-	-	-	874,800.54
260000	26	Grants	12,708,033.04	-	7,000.00	-	53,000.00	47,133.00	12,815,166.04
263000	263	To other general government units	12,708,033.04	-	7,000.00	-	53,000.00	47,133.00	12,815,166.04
263100	2631	Current	11,141,551.91	-	7,000.00	-	53,000.00	47,133.00	11,248,684.91
263200	2632	Capital	1,566,481.13	-	-	-	-	-	1,566,481.13
270000	27	Social benefits	-	252,345.00	-	-	-	-	252,345.00
271000	271	Social security benefits	-	252,345.00	-	-	-	-	252,345.00
271100	2711	Social security benefits in cash	-	252,345.00	-	-	-	-	252,345.00
280000	28	Other expense	-	25,976.00	336,977.00	-	-	-	362,953.00
282000	282	Transfers not elsewhere classified	-	25,976.00	336,977.00	-	-	-	362,953.00
282100	2821	Expense on other transfers, current	-	25,976.00	336,977.00	-	-	-	362,953.00
<b>1-2</b>		<b>Net operating balance</b>	<b>(18,980,445.88)</b>	<b>1,256,115.00</b>	<b>(262,040.17)</b>	<b>(55,822.99)</b>	<b>579,602.73</b>	<b>(57,873.17)</b>	<b>(17,520,464.48)</b>
310000	31	Nonfinancial assets	2,373,917.39	1,791,719.00	49,431.50	17,119.00	147,074.15	55,436.89	4,434,697.93

311000	311	Fixed assets	2,373,917.39	1,791,719.00	9,218.00	15,319.00	147,074.15	55,436.89	4,392,684.43
311100	3111	Buildings and structures	976,983.31	1,691,719.00	-	-	97,045.00	47,436.89	2,813,184.20
311110	31111	Dwellings	670,264.48	5,650.00	-	-	-	47,436.89	723,351.37
311120	31112	Buildings other than dwellings	306,718.83	-	-	-	-	-	306,718.83
311130	31113	Other structures	-	1,686,069.00	-	-	97,045.00	-	1,783,114.00
311200	3112	Machinery and equipment	1,149,923.73	100,000.00	9,218.00	15,319.00	28,821.25	-	1,303,281.98
311210	31121	Transport equipment	59,220.00	100,000.00	-	-	-	-	159,220.00
311220	31122	Machinery and equipment other than transport equipment	1,090,703.73	-	9,218.00	15,319.00	28,821.25	-	1,144,061.98
311222	311222	Machinery and equipment not elsewhere classified	1,090,703.73	-	9,218.00	15,319.00	28,821.25	-	1,144,061.98
311300	3113	Other fixed assets	247,010.35	-	-	-	21,207.90	8,000.00	276,218.25
311310	31131	Cultivated biological resources	52,136.35	-	-	-	21,207.90	8,000.00	81,344.25
311312	311312	Tree, crop, and plant resources yielding repeat products	52,136.35	-	-	-	21,207.90	8,000.00	81,344.25
311320	31132	Intellectual property products	194,874.00	-	-	-	-	-	194,874.00
311323	311323	Computer software and databases	10,000.00	-	-	-	-	-	10,000.00
311325	311325	Other intellectual property products	184,874.00	-	-	-	-	-	184,874.00

312000	312	Inventories	-	-	40,213.50	1,800.00	-	-	42,013.50
312210	31221	Materials and supplies	-	-	40,213.50	1,800.00	-	-	42,013.50
		<b>Net lending (+) / Net borrowing (-) (1-2-31)</b>	<b>(21,354,363.27)</b>	<b>(535,604.00)</b>	<b>(311,471.67)</b>	<b>(72,941.99)</b>	<b>432,528.58</b>	<b>(113,310.06)</b>	<b>(21,955,162.41)</b>



**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