



**The Federal Republic of Somalia**  
**Office of the Accountant General**

**RE: Consolidation Report; July 2025**

*Date: 28/Aug/2025*

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	<b>Revenue</b>	<b>79,198,171.33</b>	<b>10,541,200.00</b>	<b>5,426,600.66</b>	<b>2,494,092.51</b>	<b>3,152,321.31</b>	<b>1,382,273.58</b>	<b>102,194,659.39</b>
110000	11	Taxes	22,554,731.32	6,254,941.00	2,313,961.10	409,251.80	739,768.36	489,460.82	32,762,114.40
111000	111	Taxes on income, profits, and capital gains	3,791,850.68	65,574.00	149,687.90	5,948.80	63,466.27	-	4,076,527.65
111100	1111	Payable by individuals	3,610,932.60	11,969.00	149,687.90	5,948.80	63,466.27	-	3,842,004.57
111200	1112	Payable by corporations and other enterprises	180,918.08	53,605.00	-	-	-	-	234,523.08
112000	112	Taxes on payroll & workforce	-	504,047.00	145,928.45	198,343.73	61,835.66	82,359.66	992,514.50
113000	113	Taxes on property	-	218.00	-	-	-	-	218.00
113300	1133	Estate, inheritance, and gift taxes	-	218.00	-	-	-	-	218.00
114000	114	Taxes on goods & services	4,582,743.98	1,769,006.00	728,345.25	130,221.00	614,466.43	306,749.91	8,131,532.57
114100	1141	General taxes on goods & services	3,702,774.93	1,489,557.00	320,046.75	26,500.00	48,241.91	31,883.46	5,619,004.05
114110	11411	Value-added taxes	-	2,781.00	-	-	-	-	2,781.00

114120	11412	Sales taxes	3,702,774.93	1,486,776.00	11,100.00	-	-	-	5,200,650.93
114130	11413	Turnover and other general taxes on goods and services	-	-	307,234.75	26,500.00	48,241.91	31,883.46	413,860.12
114140	11414	Taxes on financial and capital transactions	-	-	1,712.00	-	-	-	1,712.00
114200	1142	Excise taxes	-	91,231.00	-	-	-	-	91,231.00
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	879,969.05	188,218.00	408,298.50	103,721.00	566,224.52	274,866.45	2,421,297.52
114510	11451	Motor vehicle taxes activities	702,682.00	188,218.00	403,218.50	101,571.00	563,544.52	274,866.45	2,234,100.47
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	177,287.05	-	5,080.00	2,150.00	2,680.00	-	187,197.05
114521	114521	Business and professional licenses	56,492.05	-	5,080.00	2,150.00	2,680.00	-	66,402.05
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	120,795.00	-	-	-	-	-	120,795.00
115000	115	Taxes on international trade and transactions	13,549,002.50	3,662,489.00	1,281,643.50	52,080.00	-	62,000.00	18,607,215.00
115100	1151	Customs and other import duties	12,850,736.50	3,256,800.00	1,281,643.50	52,080.00	-	62,000.00	17,503,260.00
115200	1152	Taxes on exports	86,380.00	405,689.00	-	-	-	-	492,069.00
115600	1156	Other taxes on international trade and transactions	611,886.00	-	-	-	-	-	611,886.00
116000	116	Other taxes	631,134.16	253,607.00	8,356.00	22,658.27	-	38,351.25	954,106.68

116100	1161	Payable solely by business	631,134.16	-	-	22,658.27	-	6,295.65	660,088.08
116200	1162	Payable by other than business or unidentifiable	-	253,607.00	8,356.00	-	-	32,055.60	294,018.60
120000	12	Social contributions	-	23,545.00	-	-	-	-	23,545.00
121000	121	Social security contributions revenue	-	23,545.00	-	-	-	-	23,545.00
121100	1211	Employee contributions	-	23,545.00	-	-	-	-	23,545.00
130000	13	Grants	43,733,103.69	2,395,357.00	2,294,304.48	2,067,983.51	2,348,547.67	872,949.01	53,712,245.36
131000	131	From foreign governments	920,438.00	-	-	-	-	-	920,438.00
131100	1311	Current	920,438.00	-	-	-	-	-	920,438.00
132000	132	From international organizations	42,812,665.69	-	739,239.92	400,450.93	374,796.03	73,882.05	44,401,034.62
132100	1321	Current	42,812,665.69	-	739,239.92	400,450.93	374,796.03	73,882.05	44,401,034.62
133000	133	From other general government units	-	2,395,357.00	1,555,064.56	1,667,532.58	1,973,751.64	799,066.96	8,390,772.74
133100	1331	Current	-	-	1,555,064.56	1,667,532.58	1,973,751.64	799,066.96	5,995,415.74
133200	1332	Capital	-	2,395,357.00	-	-	-	-	2,395,357.00
140000	14	Other revenue	12,910,336.32	1,867,357.00	818,335.08	16,857.20	64,005.28	19,863.75	15,696,754.63
141000	141	Property income	76,290.00	-	-	-	-	-	76,290.00

141500	1415	Rent	76,290.00	-	-	-	-	-	76,290.00
142000	142	Sales of goods and services	11,240,639.55	1,732,956.00	818,335.08	16,857.20	27,960.28	19,863.75	13,856,611.86
142100	1421	Sales by market establishments	4,000,000.00	18,106.00	336.08	691.20	-	-	4,019,133.28
142200	1422	Administrative fees	7,240,639.55	1,714,850.00	817,999.00	16,166.00	27,960.28	19,863.75	9,837,478.58
143000	143	Fines, penalties, and forfeits	137,696.77	1,002.00	-	-	-	-	138,698.77
144000	144	Transfers not elsewhere classified	-	133,399.00	-	-	36,045.00	-	169,444.00
144100	1441	Current transfers not elsewhere classified	-	-	-	-	36,045.00	-	36,045.00
144120	14412	Other current transfers not elsewhere classified	-	-	-	-	36,045.00	-	36,045.00
144200	1442	Capital transfers not elsewhere classified	-	133,399.00	-	-	-	-	133,399.00
145000	145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	1,455,710.00	-	-	-	-	-	1,455,710.00
145100	1451	Premiums, fees, and current claims	1,455,710.00	-	-	-	-	-	1,455,710.00
145130	14513	Current claims receivable	1,455,710.00	-	-	-	-	-	1,455,710.00
200000	2	<b>Expense</b>	<b>66,719,239.74</b>	<b>6,988,041.00</b>	<b>5,339,398.17</b>	<b>2,084,396.69</b>	<b>2,921,438.09</b>	<b>1,610,254.15</b>	<b>85,662,767.84</b>
210000	21	Compensation of employees	33,439,897.34	2,882,582.00	3,337,887.65	930,529.34	940,083.53	599,758.05	42,130,737.91
211000	211	Wages and salaries	33,439,897.34	2,882,582.00	3,300,187.65	930,529.34	940,083.53	599,758.05	42,093,037.91

211100	2111	Wages and salaries in cash	33,439,897.34	2,438,357.00	2,768,669.65	345,379.34	830,439.53	529,587.00	40,352,329.86
211200	2112	Wages and salaries in kind	-	444,225.00	531,518.00	585,150.00	109,644.00	70,171.05	1,740,708.05
212000	212	Employers' social contributions	-	-	37,700.00	-	-	-	37,700.00
212200	2122	Imputed employers' social contributions	-	-	37,700.00	-	-	-	37,700.00
220000	22	Use of goods and services	19,316,962.18	3,458,671.00	1,741,147.52	1,153,867.35	1,969,354.56	964,625.10	28,604,627.71
221000	221	General operating expenses	4,580,957.73	643,504.00	1,232,013.31	442,748.45	1,319,314.13	605,488.90	8,824,026.52
221100	2211	Utilities	668,240.79	88,731.00	59,976.50	30,969.28	81,462.45	9,399.80	938,779.82
221200	2212	Rent	516,635.00	62,067.00	79,474.50	67,250.00	114,937.00	2,400.00	842,763.50
221300	2213	Fuel, oil and lubricants	782,519.63	131,797.00	232,111.33	19,732.00	62,852.80	269,600.00	1,498,612.76
221400	2214	Office materials and supplies	391,772.68	57,481.00	105,262.48	73,783.30	112,569.83	109,374.00	850,243.29
221500	2215	Repairs and maintenance	325,536.95	53,495.00	188,173.00	6,400.00	292,675.61	114,855.00	981,135.56
221600	2216	Travel	1,637,980.73	131,325.00	365,768.10	128,076.36	423,073.00	54,685.00	2,740,908.19
221700	2217	Conferences	258,271.95	118,608.00	201,247.40	116,537.51	231,743.44	45,175.10	971,583.40
222000	222	Education and training expenses	904,791.44	13,701.00	114,444.61	-	144,609.56	20,000.00	1,197,546.61
222100	2221	Education expenses	876,361.44	-	13,896.70	-	38,250.00	-	928,508.14

222200	2222	Training expenses	28,430.00	13,701.00	100,547.91	-	106,359.56	20,000.00	269,038.47
223000	223	Consulting and professional fees	8,047,175.49	154,260.00	252,966.90	704,873.90	264,711.87	339,029.20	9,763,017.36
223100	2231	Consulting and professional fees	8,047,175.49	154,260.00	252,966.90	704,873.90	264,711.87	339,029.20	9,763,017.36
224000	224	Administrative expenses	1,495,160.82	952,095.00	22,587.02	6,245.00	26,909.00	107.00	2,503,103.84
224100	2241	Bank charges and comissions	1,420,890.82	847,943.00	4,158.45	20.00	20.00	107.00	2,273,139.27
224200	2242	Advertisements and subscriptions	19,270.00	104,152.00	18,428.57	6,225.00	26,889.00	-	174,964.57
224300	2243	Insurance	55,000.00	-	-	-	-	-	55,000.00
225000	225	Materials, supplies and services	291,812.00	14,395.00	103,135.68	-	82,040.00	-	491,382.68
225100	2251	Health and hygiene	63,366.00	14,395.00	900.00	-	52,040.00	-	130,701.00
225200	2252	Agricultural supplies and inputs	15,446.00	-	102,235.68	-	-	-	117,681.68
225300	2253	Military materials, supplies and services	213,000.00	-	-	-	-	-	213,000.00
225500	2255	Other specialized materials and services	-	-	-	-	30,000.00	-	30,000.00
226000	226	Other expenses	3,997,064.70	1,680,716.00	16,000.00	-	131,770.00	-	5,825,550.70
226100	2261	Other expenses	3,703,021.70	1,680,716.00	-	-	-	-	5,383,737.70
226200	2262	Conflict resolution expenses	294,043.00	-	16,000.00	-	131,770.00	-	441,813.00

240000	24	Interest	1,554,184.00	-	-	-	-	-	1,554,184.00
241000	241	To nonresidents	1,554,184.00	-	-	-	-	-	1,554,184.00
250000	25	Subsidies	500,000.00	-	-	-	-	-	500,000.00
252000	252	To private enterprises	500,000.00	-	-	-	-	-	500,000.00
252100	2521	Private nonfinancial corporations	500,000.00	-	-	-	-	-	500,000.00
260000	26	Grants	10,309,636.02	-	-	-	12,000.00	45,871.00	10,367,507.02
262000	262	To international organizations	50,000.00	-	-	-	-	-	50,000.00
262100	2621	Current	50,000.00	-	-	-	-	-	50,000.00
263000	263	To other general government units	10,259,636.02	-	-	-	12,000.00	45,871.00	10,317,507.02
263100	2631	Current	7,897,595.37	-	-	-	12,000.00	45,871.00	7,955,466.37
263200	2632	Capital	2,362,040.65	-	-	-	-	-	2,362,040.65
270000	27	Social benefits	-	605,685.00	600.00	-	-	-	606,285.00
271000	271	Social security benefits	-	605,685.00	-	-	-	-	605,685.00
271100	2711	Social security benefits in cash	-	605,685.00	-	-	-	-	605,685.00
273000	273	Employment-related social benefits	-	-	600.00	-	-	-	600.00

273100	2731	Employment-related social benefits in cash	-	-	600.00	-	-	-	600.00
280000	28	Other expense	1,598,560.20	41,103.00	259,763.00	-	-	-	1,899,426.20
282000	282	Transfers not elsewhere classified	1,598,560.20	41,103.00	259,763.00	-	-	-	1,899,426.20
282100	2821	Expense on other transfers, current	1,598,560.20	41,103.00	259,763.00	-	-	-	1,899,426.20
<b>1-2</b>		<b>Net operating balance</b>	<b>12,478,931.59</b>	<b>3,553,159.00</b>	<b>87,202.49</b>	<b>409,695.82</b>	<b>230,883.22</b>	<b>(227,980.57)</b>	<b>16,531,891.55</b>
310000	31	<b>Nonfinancial assets</b>	<b>1,481,075.97</b>	<b>1,433,962.00</b>	<b>133,258.09</b>	<b>128,227.88</b>	<b>225,621.38</b>	<b>79,280.00</b>	<b>3,481,425.32</b>
311000	311	Fixed assets	1,481,075.97	1,433,962.00	62,841.59	125,847.88	225,621.38	79,280.00	3,408,628.82
311100	3111	Buildings and structures	579,625.72	1,419,614.00	-	4,950.80	82,242.63	-	2,086,433.15
311110	31111	Dwellings	-	8,916.00	-	-	-	-	8,916.00
311120	31112	Buildings other than dwellings	579,625.72	65,866.00	-	4,950.80	-	-	650,442.52
311130	31113	Other structures	-	1,344,832.00	-	-	-	-	1,344,832.00
311140	31114	Land improvements	-	-	-	-	82,242.63	-	82,242.63
311200	3112	Machinery and equipment	855,450.25	-	62,841.59	120,897.08	143,378.75	79,280.00	1,261,847.67
311210	31121	Transport equipment	137,350.00	-	44,780.00	110,000.00	-	79,280.00	371,410.00
311220	31122	Machinery and equipment other than transport equipment	718,100.25	-	18,061.59	10,897.08	143,378.75	-	890,437.67

311221	311221	Information, computer, and telecommunications (ICT) equipment	89,829.71	-	-	-	5,450.00	-	95,279.71
311222	311222	Machinery and equipment not elsewhere classified	628,270.54	-	18,061.59	10,897.08	137,928.75	-	795,157.96
311300	3113	Other fixed assets	46,000.00	14,348.00	-	-	-	-	60,348.00
311320	31132	Intellectual property products	46,000.00	14,348.00	-	-	-	-	60,348.00
311323	311323	Computer software and databases	46,000.00	14,348.00	-	-	-	-	60,348.00
3113231	3113231	Computer software	-	14,348.00	-	-	-	-	14,348.00
312000	312	Inventories	-	-	70,416.50	2,380.00	-	-	72,796.50
312210	31221	Materials and supplies	-	-	70,416.50	2,380.00	-	-	72,796.50
<b>Net lending (+) / Net borrowing (-) (1-2-31)</b>			<b>10,997,855.62</b>	<b>2,119,197.00</b>	<b>(46,055.60)</b>	<b>281,467.94</b>	<b>5,261.84</b>	<b>(307,260.57)</b>	<b>13,050,466.23</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