



RE: Consolidation Report; Sep 2025

Date: /Oct/2025

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	71,407,050	4,601,515	1,779,163	1,578,028	1,061,522	80,427,279
110000	11	Taxes	26,809,309	2,291,884	322,284	673,111	472,683	30,569,270
111000	111	Taxes on income, profits, and capital gains	2,522,370	104,513	0	33,427	6,918	2,667,228
111100	1111	Payable by individuals	2,248,888	104,513	0	33,427	6,918	2,393,746
111200	1112	Payable by corporations and other enterprises	273,482	0	0	0	0	273,482
112000	112	Taxes on payroll & workforce	0	61,910	261,489	58,419	66,548	448,366
114000	114	Taxes on goods & services	12,545,289	706,582	34,262	581,265	322,728	14,190,126
114100	1141	General taxes on goods & services	11,077,009	303,633	3,800	30,499	51,322	11,466,262
114120	11412	Sales taxes	11,077,009	19,879	0	0	0	11,096,888
114130	11413	Turnover and other general taxes on goods and services	0	283,754	3,800	30,499	51,322	369,375
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	1,468,280	402,949	30,462	550,766	271,407	2,723,864
114510	11451	Motor vehicle taxes activities	251,445	398,679	30,062	547,566	271,407	1,499,158
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	1,216,835	4,270	400	3,200	0	1,224,705
114521	114521	Business and professional licenses	45,353	4,270	400	3,200	0	53,223
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	1,171,182	0	0	0	0	1,171,182

115000	115	Taxes on international trade and transactions	11,027,376	1,410,915	23,330	0	38,000	12,499,621
115100	1151	Customs and other import duties	10,511,318	1,310,915	23,330	0	38,000	11,883,563
115200	1152	Taxes on exports	87,272	100,000	0	0	0	187,272
115600	1156	Other taxes on international trade and transactions	428,786	0	0	0	0	428,786
116000	116	Other taxes	714,274	7,964	3,202	0	38,489	763,930
116100	1161	Payable solely by business	714,274	0	3,202	0	108	717,585
116200	1162	Payable by other than business or unidentifiable	0	7,964	0	0	38,381	46,345
130000	13	Grants	35,405,645	1,434,809	1,438,562	829,761	581,789	39,690,565
131000	131	From foreign governments	267,965	0	0	0	3,000	270,965
131100	1311	Current	267,965	0	0	0	3,000	270,965
132000	132	From international organizations	35,137,680	318,837	78,776	321,275	219,883	36,076,449
132100	1321	Current	35,137,680	318,837	78,776	321,275	219,883	36,076,449
133000	133	From other general government units	0	1,115,972	1,359,786	508,487	358,907	3,343,151
133100	1331	Current	0	1,115,972	1,359,786	508,487	358,907	3,343,151
140000	14	Other revenue	9,192,097	874,822	18,318	75,157	7,050	10,167,443
141000	141	Property income	39,310	0	0	0	0	39,310
141500	1415	Rent	39,310	0	0	0	0	39,310
142000	142	Sales of goods and services	9,028,527	874,822	18,318	13,145	7,050	9,941,862
142100	1421	Sales by market establishments	0	341	373	0	0	714
142200	1422	Administrative fees	9,028,527	874,481	17,945	13,145	7,050	9,941,148
143000	143	Fines, penalties, and forfeits	124,259	0	0	0	0	124,259
144000	144	Transfers not elsewhere classified	0	0	0	62,012	0	62,012
144100	1441	Current transfers not elsewhere classified	0	0	0	62,012	0	62,012
144120	14412	Other current transfers not elsewhere classified	0	0	0	62,012	0	62,012
200000	2	<b>Expense</b>	<b>68,794,915</b>	<b>4,474,037</b>	<b>1,185,846</b>	<b>1,667,318</b>	<b>1,090,681</b>	<b>77,212,797</b>
210000	21	Compensation of employees	30,580,069	2,895,906	396,585	699,583	402,454	34,974,598

211000	211	Wages and salaries	30,580,069	2,856,556	396,585	699,583	402,454	34,935,248
211100	2111	Wages and salaries in cash	30,580,069	2,161,123	307,685	616,340	289,797	33,955,015
211200	2112	Wages and salaries in kind	0	695,433	88,900	83,243	112,657	980,233
212000	212	Employers' social contributions	0	39,350	0	0	0	39,350
212200	2122	Imputed employers' social contributions	0	39,350	0	0	0	39,350
220000	22	Use of goods and services	22,817,409	1,448,548	789,261	803,934	637,733	26,496,886
221000	221	General operating expenses	4,959,947	772,454	470,238	460,551	389,696	7,052,885
221100	2211	Utilities	763,869	39,934	16,864	41,168	26,670	888,505
221200	2212	Rent	342,982	70,890	48,093	87,480	31,300	580,744
221300	2213	Fuel, oil and lubricants	828,192	151,381	33,336	33,058	76,400	1,122,367
221400	2214	Office materials and supplies	636,639	64,858	122,726	47,023	70,165	941,410
221500	2215	Repairs and maintenance	334,498	83,118	3,735	136,899	22,200	580,450
221600	2216	Travel	1,741,532	225,761	189,935	-17,040	121,772	2,261,960
221700	2217	Conferences	312,236	136,512	55,550	131,963	41,189	677,450
222000	222	Education and training expenses	887,212	108,095	0	140,672	910	1,136,889
222100	2221	Education expenses	880,782	5,110	0	0	0	885,892
222200	2222	Training expenses	6,430	102,985	0	140,672	910	250,997
223000	223	Consulting and professional fees	11,211,221	352,128	313,943	152,671	144,213	12,174,177
223100	2231	Consulting and professional fees	11,211,221	352,128	313,943	152,671	144,213	12,174,177
224000	224	Administrative expenses	1,163,499	6,101	5,080	26,450	6,020	1,207,150
224100	2241	Bank charges and comissions	1,126,017	4,101	40	320	20	1,130,498
224200	2242	Advertisements and subscriptions	4,482	2,000	5,040	26,130	6,000	43,652
224300	2243	Insurance	33,000	0	0	0	0	33,000
225000	225	Materials, supplies and services	416,374	172,770	0	3,590	0	592,734
225100	2251	Health and hygiene	63,366	4,451	0	3,590	0	71,407
225200	2252	Agricultural supplies and inputs	140,008	168,319	0	0	0	308,327

225300	2253	Military materials, supplies and services	213,000	0	0	0	0	213,000
226000	226	Other expenses	4,179,156	0	0	20,000	96,894	4,296,050
226100	2261	Other expenses	3,885,113	0	0	0	0	3,885,113
226200	2262	Conflict resolution expenses	294,043	0	0	20,000	96,894	410,937
229000	229	Contingency costs	0	37,000	0	0	0	37,000
229900	2299	Contingency fund	0	37,000	0	0	0	37,000
250000	25	Subsidies	5,744,328	0	0	0	0	5,744,328
252000	252	To private enterprises	1,544,328	0	0	0	0	1,544,328
252100	2521	Private nonfinancial corporations	1,544,328	0	0	0	0	1,544,328
253000	253	To other sectors	4,200,000	0	0	0	0	4,200,000
260000	26	Grants	9,653,108	8,500	0	61,800	50,494	9,773,902
263000	263	To other general government units	9,653,108	8,500	0	61,800	50,494	9,773,902
263100	2631	Current	4,827,628	8,500	0	61,800	50,494	4,948,422
263200	2632	Capital	4,825,480	0	0	0	0	4,825,480
270000	27	Social benefits	0	500	0	0	0	500
273000	273	Employment-related social benefits	0	500	0	0	0	500
273100	2731	Employment-related social benefits in cash	0	500	0	0	0	500
280000	28	Other expense	0	120,583	0	102,000	0	222,583
282000	282	Transfers not elsewhere classified	0	120,583	0	102,000	0	222,583
282100	2821	Expense on other transfers, current	0	120,583	0	102,000	0	222,583
<b>1-2</b>		<b>Net operating balance</b>	<b>2,612,135.28</b>	<b>127,478.04</b>	<b>593,316.88</b>	<b>(89,289.58)</b>	<b>(29,158.83)</b>	<b>3,214,481.79</b>
310000	31	Nonfinancial assets	2,980,016.87	260,755.00	91,919.50	69,759.50	39,000.00	3,441,450.87
311000	311	Fixed assets	2,980,017	237,320	91,920	69,760	39,000	3,418,016
311100	3111	Buildings and structures	14,400	0	0	54,998	0	69,398
311120	31112	Buildings other than dwellings	0	0	0	54,998	0	54,998

311130	31113	Other structures	14,400	0	0	0	0	14,400
311200	3112	Machinery and equipment	2,688,955	237,320	87,885	14,762	30,000	3,058,921
311210	31121	Transport equipment	44,300	0	62,000	0	30,000	136,300
311220	31122	Machinery and equipment other than transport equipment	2,644,655	237,320	25,885	14,762	0	2,922,621
311221	311221	Information, computer, and telecommunications (ICT) equipment	45,730	0	1,500	6,934	0	54,164
311222	311222	Machinery and equipment not elsewhere classified	2,598,925	237,320	24,385	7,828	0	2,868,457
311300	3113	Other fixed assets	276,662	0	4,035	0	9,000	289,697
311310	31131	Cultivated biological resources	110,015	0	4,035	0	9,000	123,050
311312	311312	Tree, crop, and plant resources yielding repeat products	110,015	0	4,035	0	9,000	123,050
311320	31132	Intellectual property products	166,647	0	0	0	0	166,647
311321	311321	Research and development	96,647	0	0	0	0	96,647
311323	311323	Computer software and databases	10,000	0	0	0	0	10,000
311325	311325	Other intellectual property products	60,000	0	0	0	0	60,000
312000	312	Inventories	0	23,435	0	0	0	23,435
312210	31221	Materials and supplies	0	23,435	0	0	0	23,435
<b>Net lending (+) / Net borrowing (-) (1-2-31)</b>			<b>(367,881.59)</b>	<b>(133,276.96)</b>	<b>501,397.38</b>	<b>(159,049.08)</b>	<b>(68,158.83)</b>	<b>(226,969.08)</b>

**N.B.**

**FGS** – Federal Government of Somalia

**Jubbaland** – Jubbaland State of Somalia

**South West** – South West State of Somalia

**Galmudug** – Galmudug State of Somalia

**Hirshabelle** – Hirshabelle State of Somalia