



RE: Consolidation Report; Nov 2025

Date: 28/Dec/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	186,468,391	9,829,196	10,022,752	2,221,492	3,949,566	3,735,126	216,226,523
110000	11	Taxes	24,389,790	7,181,230	1,581,408	344,065	788,959	962,476	35,247,928
111000	111	Taxes on income, profits, and capital gains	3,026,514	60,327	55,772	0	27,268	2,034	3,171,915
111100	1111	Payable by individuals	2,999,513	12,125	55,772	0	27,268	2,034	3,096,711
111200	1112	Payable by corporations and other enterprises	27,002	48,202	0	0	0	0	75,204
112000	112	Taxes on payroll & workforce	0	552,045	84,754	308,314	53,827	77,159	1,076,100
113000	113	Taxes on property	0	396	0	0	0	13,965	14,361
113100	1131	Recurrent taxes on immovable property	0	0	0	0	0	13,965	13,965
113300	1133	Estate, inheritance, and gift taxes	0	396	0	0	0	0	396
114000	114	Taxes on goods & services	5,605,367	1,268,201	277,609	11,674	707,864	815,837	8,686,553
114100	1141	General taxes on goods & services	5,226,607	1,116,650	81,926	2,500	63,540	530,953	7,022,177
114110	11411	Value-added taxes	0	5,568	0	0	0	0	5,568
114120	11412	Sales taxes	5,226,607	1,111,082	9,700	0	0	0	6,347,389
114130	11413	Turnover and other general taxes on goods and services	0	0	71,926	2,500	63,540	530,953	668,920
114140	11414	Taxes on financial and capital transactions	0	0	300	0	0	0	300
114200	1142	Excise taxes	0	89,692	0	0	0	0	89,692
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	378,760	61,859	195,683	9,174	644,324	284,884	1,574,684
114510	11451	Motor vehicle taxes activities	112,204	61,859	185,043	8,524	580,709	284,884	1,233,223

114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	266,556	0	10,640	650	63,614	0	341,460
114521	114521	Business and professional licenses	50,240	0	10,640	650	1,600	0	63,130
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	216,316	0	0	0	62,014	0	278,330
115000	115	Taxes on international trade and transactions	14,881,984	4,989,711	1,156,552	22,860	0	18,000	21,069,107
115100	1151	Customs and other import duties	14,484,461	4,283,972	1,156,552	22,860	0	18,000	19,965,845
115200	1152	Taxes on exports	105,752	705,739	0	0	0	0	811,491
115600	1156	Other taxes on international trade and transactions	291,771	0	0	0	0	0	291,771
116000	116	Other taxes	875,924	310,550	6,720	1,217	0	35,481	1,229,893
116100	1161	Payable solely by business	875,924	0	0	1,217	0	2,158	879,299
116200	1162	Payable by other than business or unidentifiable	0	310,550	6,720	0	0	33,323	350,593
120000	12	Social contributions	0	38,085	0	0	0	0	38,085
121000	121	Social security contributions revenue	0	38,085	0	0	0	0	38,085
121100	1211	Employee contributions	0	38,085	0	0	0	0	38,085
130000	13	Grants	152,909,486	1,096,945	8,066,890	1,858,140	2,972,811	2,736,823	169,641,096
131000	131	From foreign governments	912,183	0	0	0	0	0	912,183
131100	1311	Current	912,183	0	0	0	0	0	912,183
132000	132	From international organizations	151,997,303	0	629,007	230,613	207,271	23,250	153,087,445
132100	1321	Current	151,997,303	0	629,007	230,613	207,271	23,250	153,087,445
133000	133	From other general government units	0	1,096,945	7,437,883	1,627,527	2,765,540	2,713,573	15,641,468
133100	1331	Current	0	0	7,437,883	1,627,527	2,765,540	2,713,573	14,544,523
133200	1332	Capital	0	1,096,945	0	0	0	0	1,096,945
140000	14	Other revenue	9,169,115	1,512,936	374,454	19,287	187,796	35,826	11,299,414

141000	141	Property income	185,059	0	0	0	0	0	185,059
141500	1415	Rent	185,059	0	0	0	0	0	185,059
142000	142	Sales of goods and services	8,930,861	1,460,080	344,254	19,287	104,491	35,826	10,894,799
142100	1421	Sales by market establishments	0	24,215	507	877	0	0	25,600
142200	1422	Administrative fees	8,930,861	1,435,865	343,746	18,410	104,491	35,826	10,869,199
143000	143	Fines, penalties, and forfeits	53,195	5,369	7,200	0	0	0	65,764
144000	144	Transfers not elsewhere classified	0	47,487	23,000	0	83,305	0	153,792
144100	1441	Current transfers not elsewhere classified	0	0	23,000	0	83,305	0	106,305
144120	14412	Other current transfers not elsewhere classified	0	0	23,000	0	83,305	0	106,305
144200	1442	Capital transfers not elsewhere classified	0	47,487	0	0	0	0	47,487
200000	2	Expense	77,457,331	8,770,850	9,289,174	1,060,563	2,038,060	2,160,553	100,776,531
210000	21	Compensation of employees	28,099,683	4,521,859	6,728,106	433,893	839,429	547,929	41,170,899
211000	211	Wages and salaries	28,099,683	4,521,859	6,614,902	433,893	839,429	547,929	41,057,696
211100	2111	Wages and salaries in cash	28,099,683	3,774,293	3,558,632	298,656	742,182	504,926	36,978,373
211200	2112	Wages and salaries in kind	0	747,566	3,056,270	135,237	97,247	43,003	4,079,323
212000	212	Employers' social contributions	0	0	113,204	0	0	0	113,204
212200	2122	Imputed employers' social contributions	0	0	113,204	0	0	0	113,204
220000	22	Use of goods and services	23,481,303	3,948,324	2,404,961	626,670	1,093,299	1,251,923	32,806,480
221000	221	General operating expenses	5,357,839	879,279	1,340,673	237,917	636,216	412,066	8,863,990
221100	2211	Utilities	923,435	120,859	73,876	14,750	82,720	21,572	1,237,211
221200	2212	Rent	683,811	50,096	38,454	22,540	86,585	32,125	913,611
221300	2213	Fuel, oil and lubricants	730,766	99,322	410,716	4,700	26,265	61,774	1,333,542
221400	2214	Office materials and supplies	599,553	90,578	174,532	30,852	84,332	64,788	1,044,635
221500	2215	Repairs and maintenance	355,036	23,990	306,433	3,660	105,043	169	794,331
221600	2216	Travel	1,766,447	176,804	180,644	115,664	172,828	55,896	2,468,283

221700	2217	Conferences	298,791	317,630	156,018	45,751	78,444	175,743	1,072,377
222000	222	Education and training expenses	369,450	55,338	112,502	142,305	13,412	43,299	736,306
222100	2221	Education expenses	146,280	55,338	1,800	142,305	1,090	0	346,813
222200	2222	Training expenses	223,170	0	110,702	0	12,322	43,299	389,493
223000	223	Consulting and professional fees	9,533,307	128,650	555,623	243,333	408,663	591,214	11,460,790
223100	2231	Consulting and professional fees	9,533,307	128,650	555,623	243,333	408,663	591,214	11,460,790
224000	224	Administrative expenses	3,650,779	1,242,626	4,595	3,115	12,818	30	4,913,963
224100	2241	Bank charges and comissions	3,582,296	974,801	3,745	20	1,068	30	4,561,960
224200	2242	Advertisements and subscriptions	54,275	267,825	850	3,095	11,750	0	337,795
224300	2243	Insurance	14,208	0	0	0	0	0	14,208
225000	225	Materials, supplies and services	349,523	2,771	383,214	0	8,190	0	743,698
225100	2251	Health and hygiene	73,366	2,771	26,917	0	8,190	0	111,244
225200	2252	Agricultural supplies and inputs	63,157	0	352,996	0	0	0	416,153
225300	2253	Military materials, supplies and services	213,000	0	3,300	0	0	0	216,300
226000	226	Other expenses	4,220,405	1,552,274	1,700	0	14,000	205,314	5,993,693
226100	2261	Other expenses	3,926,362	1,552,274	0	0	0	0	5,478,636
226200	2262	Conflict resolution expenses	294,043	0	1,700	0	14,000	205,314	515,057
229000	229	Contingency costs	0	87,386	6,654	0	0	0	94,040
229900	2299	Contingency fund	0	87,386	6,654	0	0	0	94,040
250000	25	Subsidies	800,000	0	0	0	0	0	800,000
252000	252	To private enterprises	800,000	0	0	0	0	0	800,000
252100	2521	Private nonfinancial corporations	800,000	0	0	0	0	0	800,000
260000	26	Grants	21,300,112	0	0	0	51,040	377,890	21,729,042
262000	262	To international organizations	37,762	0	0	0	0	0	37,762
262100	2621	Current	37,762	0	0	0	0	0	37,762
263000	263	To other general government units	21,262,350	0	0	0	51,040	377,890	21,691,280

263100	2631	Current	16,478,121	0	0	0	51,040	377,890	16,907,051
263200	2632	Capital	4,784,230	0	0	0	0	0	4,784,230
270000	27	Social benefits	0	278,370	700	0	0	0	279,070
271000	271	Social security benefits	0	278,370	0	0	0	0	278,370
271100	2711	Social security benefits in cash	0	278,370	0	0	0	0	278,370
273000	273	Employment-related social benefits	0	0	700	0	0	0	700
273100	2731	Employment-related social benefits in cash	0	0	700	0	0	0	700
280000	28	Other expense	3,776,233	22,297	155,408	0	54,293	-17,190	3,991,040
282000	282	Transfers not elsewhere classified	3,776,233	22,297	155,408	0	54,293	-17,190	3,991,040
282100	2821	Expense on other transfers, current	3,776,233	22,297	155,408	0	54,293	-17,190	3,991,040
1-2		Net operating balance	109,011,059.82	1,058,346.00	733,577.57	1,160,929.16	1,911,505.35	1,574,573.40	115,449,991.30
310000	31	Nonfinancial assets	6,300,874	779,210	44,127	23,697	382,520	17,000	7,547,428
311000	311	Fixed assets	6,300,874	779,210	32,267	23,697	382,520	17,000	7,535,568
311100	3111	Buildings and structures	1,317,211	549,179	0	0	154,692	0	2,021,082
311110	31111	Dwellings	37,101	70,943	0	0	0	0	108,044
311120	31112	Buildings other than dwellings	1,222,324	0	0	0	154,692	0	1,377,016
311130	31113	Other structures	57,787	478,236	0	0	0	0	536,023
311200	3112	Machinery and equipment	2,977,246	230,031	11,267	23,697	227,829	17,000	3,487,070
311210	31121	Transport equipment	131,917	143,400	0	0	0	0	275,317
311220	31122	Machinery and equipment other than transport equipment	2,845,329	86,631	11,267	23,697	227,829	17,000	3,211,753
311221	311221	Information, computer, and telecommunications (ICT) equipment	68,010	0	0	0	9,200	17,000	94,210
311222	311222	Machinery and equipment not elsewhere classified	2,777,319	86,631	11,267	23,697	218,629	0	3,117,543
311300	3113	Other fixed assets	2,006,416	0	21,000	0	0	0	2,027,416

311310	31131	Cultivated biological resources	324,593	0	21,000	0	0	0	345,593
311312	311312	Tree, crop, and plant resources yielding repeat products	324,593	0	21,000	0	0	0	345,593
311320	31132	Intellectual property products	1,681,823	0	0	0	0	0	1,681,823
311321	311321	Research and development	1,194,485	0	0	0	0	0	1,194,485
311323	311323	Computer software and databases	150,338	0	0	0	0	0	150,338
311325	311325	Other intellectual property products	337,000	0	0	0	0	0	337,000
312000	312	Inventories	0	0	11,860	0	0	0	11,860
312210	31221	Materials and supplies	0	0	11,860	0	0	0	11,860
Net lending (+) / Net borrowing (-) (1-2-31)			102,710,186.31	279,136.00	689,450.57	1,137,232.16	1,528,984.94	1,557,573.40	107,902,563.38

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

