



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; Oct 2025

Date: /Dec/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	49,310,359	11,028,260	4,807,063	765,904	1,974,424	1,441,614	69,327,625
110000	11	Taxes	26,727,786	7,666,886	1,899,118	362,982	859,436	747,804	38,264,012
111000	111	Taxes on income, profits, and capital gains	3,908,041	62,306	93,907	0	30,881	0	4,095,136
111100	1111	Payable by individuals	3,773,335	14,773	93,907	0	30,881	0	3,912,897
111200	1112	Payable by corporations and other enterprises	134,706	47,533	0	0	0	0	182,239
112000	112	Taxes on payroll & workforce	0	516,362	140,266	218,920	80,288	80,152	1,035,987
113000	113	Taxes on property	0	238	0	0	0	0	238
113300	1133	Estate, inheritance, and gift taxes	0	238	0	0	0	0	238
114000	114	Taxes on goods & services	7,635,245	1,528,930	451,731	99,283	728,267	603,576	11,047,032
114100	1141	General taxes on goods & services	4,254,672	1,248,745	157,733	26,500	64,932	318,073	6,070,656
114110	11411	Value-added taxes	0	5,531	0	0	0	0	5,531
114120	11412	Sales taxes	4,254,672	1,243,214	11,885	0	0	0	5,509,771
114130	11413	Turnover and other general taxes on goods and services	0	0	145,848	26,500	64,932	318,073	555,354

114200	1142	Excise taxes	0	91,362	0	0	0	0	91,362
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	3,380,572	188,823	293,998	72,783	663,335	285,503	4,885,014
114510	11451	Motor vehicle taxes activities	1,091,595	188,823	286,578	71,983	620,353	285,503	2,544,835
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	2,288,977	0	7,420	800	42,982	0	2,340,179
114521	114521	Business and professional licenses	68,626	0	7,420	800	2,700	0	79,546
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	2,220,351	0	0	0	40,282	0	2,260,633
115000	115	Taxes on international trade and transactions	14,507,659	5,277,512	1,203,934	21,820	20,000	34,000	21,064,925
115100	1151	Customs and other import duties	13,863,662	4,730,885	1,203,934	21,820	20,000	34,000	19,874,301
115200	1152	Taxes on exports	88,857	546,627	0	0	0	0	635,484
115600	1156	Other taxes on international trade and transactions	555,140	0	0	0	0	0	555,140
116000	116	Other taxes	676,841	281,538	9,280	22,959	0	30,075	1,020,694
116100	1161	Payable solely by business	676,841	0	0	22,959	0	495	700,295

116200	1162	Payable by other than business or unidentifiable	0	281,538	9,280	0	0	29,581	320,399
120000	12	Social contributions	0	108,439	0	0	0	0	108,439
121000	121	Social security contributions revenue	0	108,439	0	0	0	0	108,439
121100	1211	Employee contributions	0	108,439	0	0	0	0	108,439
130000	13	Grants	13,450,510	1,554,200	2,515,241	386,569	936,096	652,261	19,494,877
131000	131	From foreign governments	1,567,059	0	0	0	0	0	1,567,059
131100	1311	Current	1,567,059	0	0	0	0	0	1,567,059
132000	132	From international organizations	11,883,451	0	828,725	111,484	134,870	51,086	13,009,616
132100	1321	Current	11,883,451	0	828,725	111,484	134,870	51,086	13,009,616
133000	133	From other general government units	0	1,554,200	1,686,516	275,085	801,226	601,175	4,918,202
133100	1331	Current	0	0	1,686,516	275,085	801,226	601,175	3,364,002
133200	1332	Capital	0	1,554,200	0	0	0	0	1,554,200
140000	14	Other revenue	9,132,063	1,698,735	392,704	16,353	178,893	41,549	11,460,297
141000	141	Property income	18,400	0	0	0	0	0	18,400
141500	1415	Rent	18,400	0	0	0	0	0	18,400
142000	142	Sales of goods and services	9,004,857	1,523,946	392,704	16,353	134,670	41,549	11,114,078
142100	1421	Sales by market establishments	0	20,915	1,777	780	0	0	23,472
142200	1422	Administrative fees	9,004,857	1,503,031	390,927	15,573	134,670	41,549	11,090,606
143000	143	Fines, penalties, and forfeits	108,807	39,452	0	0	0	0	148,259
144000	144	Transfers not elsewhere classified	0	135,337	0	0	44,223	0	179,560

144100	1441	Current transfers not elsewhere classified	0	0	0	0	44,223	0	44,223
144120	14412	Other current transfers not elsewhere classified	0	0	0	0	44,223	0	44,223
144200	1442	Capital transfers not elsewhere classified	0	135,337	0	0	0	0	135,337
200000	2	Expense	61,791,363	8,833,543	4,134,486	1,197,261	2,072,622	1,474,520	79,503,794
210000	21	Compensation of employees	36,520,840	4,365,939	2,195,349	456,479	877,791	506,034	44,922,432
211000	211	Wages and salaries	36,520,840	4,365,939	2,167,415	456,479	877,791	506,034	44,894,498
211100	2111	Wages and salaries in cash	36,520,840	3,713,316	1,573,366	361,129	800,755	308,109	43,277,515
211200	2112	Wages and salaries in kind	0	652,623	594,049	95,350	77,036	197,925	1,616,983
212000	212	Employers' social contributions	0	0	27,934	0	0	0	27,934
212200	2122	Imputed employers' social contributions	0	0	27,934	0	0	0	27,934
220000	22	Use of goods and services	17,427,593	4,098,517	1,892,008	735,282	1,040,906	768,569	25,962,875
221000	221	General operating expenses	3,331,243	848,411	1,009,650	224,413	720,443	547,535	6,681,694
221100	2211	Utilities	570,937	237,977	61,159	27,246	43,204	15,643	956,165
221200	2212	Rent	162,820	41,520	47,223	40,728	66,066	13,870	372,227
221300	2213	Fuel, oil and lubricants	791,961	156,549	148,761	4,200	54,650	201,587	1,357,708
221400	2214	Office materials and supplies	331,375	66,159	197,380	56,670	51,074	149,404	852,062
221500	2215	Repairs and maintenance	220,734	132,440	252,664	60,773	283,951	2,052	952,613
221600	2216	Travel	1,093,815	167,304	241,962	27,756	93,882	113,593	1,738,312

221700	2217	Conferences	159,601	46,462	60,502	7,040	127,616	51,386	452,607
222000	222	Education and training expenses	153,582	8,421	156,914	135,097	91,679	4,600	550,293
222100	2221	Education expenses	149,452	8,421	2,000	135,097	0	0	294,970
222200	2222	Training expenses	4,130	0	154,914	0	91,679	4,600	255,323
223000	223	Consulting and professional fees	8,437,232	70,660	447,961	373,541	181,876	134,100	9,645,369
223100	2231	Consulting and professional fees	8,437,232	70,660	447,961	373,541	181,876	134,100	9,645,369
224000	224	Administrative expenses	916,982	1,002,753	19,403	2,231	10,908	30	1,952,307
224100	2241	Bank charges and commissions	862,882	987,481	2,103	41	1,520	30	1,854,057
224200	2242	Advertisements and subscriptions	0	15,272	17,300	2,190	9,388	0	44,150
224300	2243	Insurance	54,100	0	0	0	0	0	54,100
225000	225	Materials, supplies and services	301,346	2,835	227,233	0	9,000	0	540,414
225100	2251	Health and hygiene	63,366	2,835	0	0	9,000	0	75,201
225200	2252	Agricultural supplies and inputs	24,980	0	172,623	0	0	0	197,603
225300	2253	Military materials, supplies and services	213,000	0	54,610	0	0	0	267,610
226000	226	Other expenses	4,287,209	2,165,437	13,014	0	27,000	82,304	6,574,964
226100	2261	Other expenses	3,993,166	2,165,437	0	0	0	0	6,158,603
226200	2262	Conflict resolution expenses	294,043	0	13,014	0	27,000	82,304	416,361
229000	229	Contingency costs	0	0	17,834	0	0	0	17,834
229900	2299	Contingency fund	0	0	17,834	0	0	0	17,834

250000	25	Subsidies	1,166,469	0	0	0	0	0	1,166,469
252000	252	To private enterprises	891,469	0	0	0	0	0	891,469
252100	2521	Private nonfinancial corporations	891,469	0	0	0	0	0	891,469
253000	253	To other sectors	275,000	0	0	0	0	0	275,000
260000	26	Grants	6,676,461	0	25,100	0	51,100	199,917	6,952,578
263000	263	To other general government units	6,676,461	0	25,100	0	51,100	199,917	6,952,578
263100	2631	Current	5,801,055	0	25,100	0	51,100	199,917	6,077,172
263200	2632	Capital	875,405	0	0	0	0	0	875,405
270000	27	Social benefits	0	328,106	1,500	0	0	0	329,606
271000	271	Social security benefits	0	328,106	0	0	0	0	328,106
271100	2711	Social security benefits in cash	0	328,106	0	0	0	0	328,106
273000	273	Employment-related social benefits	0	0	1,500	0	0	0	1,500
273100	2731	Employment-related social benefits in cash	0	0	1,500	0	0	0	1,500
280000	28	Other expense	0	40,981	20,528	5,500	102,825	0	169,834
282000	282	Transfers not elsewhere classified	0	40,981	20,528	0	102,825	0	164,334
282100	2821	Expense on other transfers, current	0	40,981	20,528	0	102,825	0	164,334
283000	283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	0	0	0	5,500	0	0	5,500

283100	2831	Premiums, fees, and current claims payable	0	0	0	5,500	0	0	5,500
283110	28311	Premiums payable	0	0	0	5,500	0	0	5,500
1-2		Net operating balance	(12,481,003.37)	2,194,717.00	672,576.84	(431,356.71)	(98,197.19)	(32,906.31)	(10,176,169.74)
300000	3	Net worth and its changes	2,626,264	1,871,043	80,452	80,659	344,187	304,083	5,306,688
311000	311	Fixed assets	2,626,264	1,871,043	19,962	80,659	344,187	304,083	5,246,198
311100	3111	Buildings and structures	342,583	1,840,043	0	74,059	134,836	93,975	2,485,496
311110	31111	Dwellings	336,064	129,466	0	0	0	69,675	535,205
311120	31112	Buildings other than dwellings	6,520	39,134	0	74,059	43,998	0	163,710
311130	31113	Other structures	0	1,671,443	0	0	0	0	1,671,443
311140	31114	Land improvements	0	0	0	0	90,838	24,300	115,138
311200	3112	Machinery and equipment	2,129,180	31,000	19,962	3,000	191,173	210,108	2,584,424
311210	31121	Transport equipment	0	31,000	0	0	0	0	31,000
311220	31122	Machinery and equipment other than transport equipment	2,129,180	0	19,962	3,000	191,173	210,108	2,553,424
311221	311221	Information, computer, and telecommunications (ICT) equipment	273,471	0	9,550	0	0	210,108	493,129
311222	311222	Machinery and equipment not elsewhere classified	1,855,709	0	10,412	3,000	191,173	0	2,060,295
311300	3113	Other fixed assets	154,500	0	0	3,600	18,178	0	176,278
311310	31131	Cultivated biological resources	0	0	0	3,600	18,178	0	21,778

311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	3,600	18,178	0	21,778
311320	31132	Intellectual property products	154,500	0	0	0	0	0	154,500
311323	311323	Computer software and databases	154,500	0	0	0	0	0	154,500
312000	312	Inventories	0	0	60,490	0	0	0	60,490
312210	31221	Materials and supplies	0	0	60,490	0	0	0	60,490
Net lending (+) / Net borrowing (-) (1-2-31)			(15,107,267.05)	323,674.00	592,124.84	(512,015.57)	(442,384.53)	(336,989.33)	(15,482,857.64)

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

