



RE: Consolidation Report; Dec 2025

Date: 27/Feb/2025

Code	List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	159,515,673	14,060,108	13,856,935	9,189,547	9,243,649	8,133,106	213,999,017
110000	11	Taxes	25,890,667	7,583,499	2,569,766	615,184	905,079	897,675	38,461,870
111000	111	Taxes on income, profits, and capital gains	3,550,074	68,402	83,369	28,136	94,792	0	3,824,773
111100	1111	Payable by individuals	3,517,007	18,284	83,369	28,136	94,792	0	3,741,589
111200	1112	Payable by corporations and other enterprises	33,066	50,118	0	0	0	0	83,184
112000	112	Taxes on payroll & workforce	0	736,100	118,066	253,944	72,879	123,856	1,304,844
113000	113	Taxes on property	0	453	0	90,300	0	0	90,753
113100	1131	Recurrent taxes on immovable property	0	0	0	90,300	0	0	90,300
113300	1133	Estate, inheritance, and gift taxes	0	453	0	0	0	0	453
114000	114	Taxes on goods & services	4,988,350	1,291,494	503,611	180,003	737,408	106,070	7,806,937
114100	1141	General taxes on goods & services	4,405,592	1,172,856	93,594	52,500	92,532	21,677	5,838,751
114110	11411	Value-added taxes	0	1,398	0	0	0	0	1,398
114120	11412	Sales taxes	4,405,592	1,171,458	12,500	0	0	0	5,589,550
114130	11413	Turnover and other general taxes on goods and services	0	0	53,299	52,500	92,532	21,677	220,008
114140	11414	Taxes on financial and capital transactions	0	0	27,795	0	0	0	27,795
114200	1142	Excise taxes	0	94,353	0	3,271	0	0	97,624
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	582,759	24,285	410,018	124,232	644,876	84,393	1,870,562
114510	11451	Motor vehicle taxes activities	41,747	24,285	280,758	123,832	590,496	84,393	1,145,510

114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	541,012	0	129,260	400	54,380	0	725,052
114521	114521	Business and professional licenses	49,801	0	47,760	400	4,000	0	101,961
114523	114523	Radio and television licenses	600	0	0	0	0	0	600
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	490,611	0	81,500	0	50,380	0	622,491
115000	115	Taxes on international trade and transactions	14,992,107	4,980,649	1,861,655	22,379	0	0	21,856,790
115100	1151	Customs and other import duties	14,438,029	4,306,593	1,791,655	22,379	0	0	20,558,656
115200	1152	Taxes on exports	93,065	674,056	70,000	0	0	0	837,121
115600	1156	Other taxes on international trade and transactions	461,013	0	0	0	0	0	461,013
116000	116	Other taxes	2,360,136	506,401	3,064	40,422	0	667,749	3,577,773
116100	1161	Payable solely by business	2,360,136	0	0	40,422	0	25,183	2,425,741
116200	1162	Payable by other than business or unidentifiable	0	506,401	3,064	0	0	642,567	1,152,032
120000	12	Social contributions	0	90,997	0	0	0	0	90,997
121000	121	Social security contributions revenue	0	90,997	0	0	0	0	90,997
121100	1211	Employee contributions	0	90,997	0	0	0	0	90,997
130000	13	Grants	110,537,207	4,605,270	10,403,155	8,563,153	8,209,560	7,212,531	149,530,876
131000	131	From foreign governments	908,264	0	0	0	0	9,800	918,064
131100	1311	Current	908,264	0	0	0	0	9,800	918,064
132000	132	From international organizations	109,628,943	0	746,904	277,362	151,078	88,413	110,892,699
132100	1321	Current	109,628,943	0	746,904	277,362	151,078	88,413	110,892,699
133000	133	From other general government units	0	4,605,270	9,656,252	8,285,791	8,058,482	7,114,318	37,720,113
133100	1331	Current	0	2,811,281	9,656,252	8,285,791	8,058,482	7,114,318	35,926,124
133200	1332	Capital	0	1,793,989	0	0	0	0	1,793,989

140000	14	Other revenue	23,087,799	1,780,342	884,014	11,209	129,010	22,900	25,915,274
142000	142	Sales of goods and services	22,745,598	1,750,559	864,214	11,209	83,289	22,900	25,477,769
142100	1421	Sales by market establishments	1,280	24,998	661	97	0	0	27,036
142200	1422	Administrative fees	22,744,318	1,725,561	863,553	11,112	83,289	22,900	25,450,732
143000	143	Fines, penalties, and forfeits	342,201	11,953	0	0	0	0	354,154
144000	144	Transfers not elsewhere classified	0	17,830	19,800	0	45,721	0	83,351
144100	1441	Current transfers not elsewhere classified	0	0	19,800	0	45,721	0	65,521
144120	14412	Other current transfers not elsewhere classified	0	0	19,800	0	45,721	0	65,521
144200	1442	Capital transfers not elsewhere classified	0	17,830	0	0	0	0	17,830
200000	2	Expense	204,645,172	14,207,577	10,183,799	8,466,383	5,809,259	8,082,906	251,395,097
210000	21	Compensation of employees	39,417,400	7,730,929	7,765,854	4,019,579	1,929,023	2,631,365	63,494,150
211000	211	Wages and salaries	39,417,400	7,730,929	7,765,854	4,019,579	1,929,023	2,631,365	63,494,150
211100	2111	Wages and salaries in cash	39,417,400	7,078,081	5,883,910	2,524,308	1,668,115	1,731,365	58,303,179
211200	2112	Wages and salaries in kind	0	652,848	1,881,944	1,495,271	260,908	900,000	5,190,971
220000	22	Use of goods and services	58,109,024	5,750,174	2,408,245	4,391,587	3,838,249	5,404,765	79,902,044
221000	221	General operating expenses	12,134,848	1,589,546	1,422,984	3,013,703	2,670,096	1,929,128	22,760,305
221100	2211	Utilities	1,737,414	363,009	148,983	65,126	180,760	29,588	2,524,881
221200	2212	Rent	929,967	109,388	66,947	411,710	188,696	67,390	1,774,098
221300	2213	Fuel, oil and lubricants	1,925,632	308,199	636,525	394,044	172,437	203,060	3,639,897
221400	2214	Office materials and supplies	1,771,168	147,021	104,503	1,215,286	293,220	182,505	3,713,703
221500	2215	Repairs and maintenance	1,017,026	185,075	50,485	6,485	925,904	524,286	2,709,261
221600	2216	Travel	4,118,031	227,623	144,917	476,296	316,795	247,780	5,531,442
221700	2217	Conferences	635,610	249,231	270,624	444,756	592,284	674,519	2,867,024
222000	222	Education and training expenses	2,539,254	275,875	232,214	0	216,566	158,880	3,422,789
222100	2221	Education expenses	2,519,294	24,117	16,472	0	75,000	0	2,634,883

222200	2222	Training expenses	19,960	251,758	215,742	0	141,566	158,880	787,906
223000	223	Consulting and professional fees	32,664,581	161,550	647,937	896,130	396,803	2,177,500	36,944,500
223100	2231	Consulting and professional fees	32,664,581	161,550	647,937	896,130	396,803	2,177,500	36,944,500
224000	224	Administrative expenses	1,900,488	1,715,202	15,608	20,041	20,447	45	3,671,830
224100	2241	Bank charges and comissions	1,633,287	1,543,008	6,958	456	600	45	3,184,354
224200	2242	Advertisements and subscriptions	209,702	172,194	8,650	19,585	19,847	0	429,977
224300	2243	Insurance	57,499	0	0	0	0	0	57,499
225000	225	Materials, supplies and services	1,157,462	215,315	65,551	461,714	463,087	1,082,666	3,445,795
225100	2251	Health and hygiene	183,479	132,485	6,521	461,714	452,212	500,000	1,736,411
225200	2252	Agricultural supplies and inputs	20,635	0	59,030	0	0	582,666	662,331
225300	2253	Military materials, supplies and services	638,348	0	0	0	0	0	638,348
225500	2255	Other specialized materials and services	0	82,830	0	0	10,875	0	93,705
225600	2256	Special operational services	315,000	0	0	0	0	0	315,000
226000	226	Other expenses	7,712,392	1,641,340	7,910	0	71,250	56,546	9,489,438
226100	2261	Other expenses	7,324,306	1,641,340	0	0	0	0	8,965,646
226200	2262	Conflict resolution expenses	388,086	0	7,910	0	71,250	56,546	523,792
229000	229	Contingency costs	0	151,346	16,041	0	0	0	167,387
229900	2299	Contingency fund	0	151,346	16,041	0	0	0	167,387
240000	24	Interest	2,782,001	0	0	0	0	0	2,782,001
241000	241	To nonresidents	2,782,001	0	0	0	0	0	2,782,001
250000	25	Subsidies	3,425,950	0	0	0	0	0	3,425,950
252000	252	To private enterprises	950,950	0	0	0	0	0	950,950
252100	2521	Private nonfinancial corporations	950,950	0	0	0	0	0	950,950
253000	253	To other sectors	2,475,000	0	0	0	0	0	2,475,000
260000	26	Grants	64,293,008	0	9,400	49,717	41,988	45,793	64,439,906
262000	262	To international organizations	64,667	0	0	0	0	0	64,667

262100	2621	Current	64,667	0	0	0	0	0	64,667
263000	263	To other general government units	64,228,341	0	9,400	49,717	41,988	45,793	64,375,239
263100	2631	Current	52,117,882	0	9,400	49,717	41,988	45,793	52,264,780
263200	2632	Capital	12,110,459	0	0	0	0	0	12,110,459
270000	27	Social benefits	19,110,000	682,288	0	0	0	0	19,792,288
271000	271	Social security benefits	19,110,000	682,288	0	0	0	0	19,792,288
271100	2711	Social security benefits in cash	19,110,000	682,288	0	0	0	0	19,792,288
280000	28	Other expense	17,507,788	44,186	300	5,500	0	983	17,558,757
282000	282	Transfers not elsewhere classified	17,507,788	44,186	300	0	0	0	17,552,274
282100	2821	Expense on other transfers, current	17,507,788	44,186	300	0	0	0	17,552,274
283000	283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes	0	0	0	5,500	0	983	6,483
283100	2831	Premiums, fees, and current claims payable	0	0	0	5,500	0	983	6,483
283110	28311	Premiums payable	0	0	0	5,500	0	983	6,483
1-2		Net operating balance	(45,129,499.30)	(147,469.00)	3,673,135.37	723,163.82	3,434,389.94	50,199.52	(37,396,079.65)
300000	3	Net worth and its changes	30,876,567	1,966,200	3,091,124	685,267	936,145	436,181	37,991,484
310000	31	Nonfinancial assets	30,876,567	1,966,200	3,091,124	685,267	936,145	436,181	37,991,484
311000	311	Fixed assets	30,876,567	1,966,200	3,076,084	340,215	936,145	436,181	37,631,392
311100	3111	Buildings and structures	4,941,330	1,798,553	3,010,253	200,384	485,774	187,431	10,623,725
311110	31111	Dwellings	479,358	69,211	0	0	0	187,431	736,000
311120	31112	Buildings other than dwellings	1,595,643	26,400	0	200,384	232,256	0	2,054,683
311130	31113	Other structures	2,866,329	1,702,942	2,930,481	0	0	0	7,499,752
311140	31114	Land improvements	0	0	79,772	0	253,518	0	333,290
311200	3112	Machinery and equipment	25,020,421	167,647	65,831	139,831	318,561	248,750	25,961,041
311210	31121	Transport equipment	390,171	84,278	58,000	123,251	0	21,750	677,450

311220	31122	Machinery and equipment other than transport equipment	24,630,251	83,369	7,831	16,580	318,561	227,000	25,283,592
311221	311221	Information, computer, and telecommunications (ICT) equipment	5,696,033	0	300	4,200	3,060	153,000	5,856,593
311222	311222	Machinery and equipment not elsewhere classified	18,934,218	83,369	7,531	12,380	315,501	74,000	19,426,999
311300	3113	Other fixed assets	815,365	0	0	0	131,810	0	947,175
311310	31131	Cultivated biological resources	0	0	0	0	131,810	0	131,810
311312	311312	Tree, crop, and plant resources yielding repeat products	0	0	0	0	131,810	0	131,810
311320	31132	Intellectual property products	815,365	0	0	0	0	0	815,365
311323	311323	Computer software and databases	686,869	0	0	0	0	0	686,869
311324	311324	Entertainment, literary, and artistic originals	28,536	0	0	0	0	0	28,536
311325	311325	Other intellectual property products	99,960	0	0	0	0	0	99,960
311400	3114	Weapons systems	99,450	0	0	0	0	0	99,450
312000	312	Inventories	0	0	15,040	345,052	0	0	360,092
312210	31221	Materials and supplies	0	0	15,040	345,052	0	0	360,092
Net lending (+) / Net borrowing (-) (1-2-31)			(76,006,065.87)	(2,113,669.00)	582,011.42	37,896.89	2,498,244.97	(385,981.67)	(75,387,563.26)

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