



RE: Consolidation Report; Feb 2026

Date: 12/May/2026

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	54,236,203	3,874,792	1,142,704	2,701,561	1,406,958	63,362,218
110000	11	Taxes	24,733,241	2,586,309	340,692	707,490	647,634	29,015,365
111000	111	Taxes on income, profits, and capital gains	4,710,584	58,174	8,733	9,208	-207	4,786,492
111100	1111	Payable by individuals	2,955,527	58,174	8,733	9,208	-207	3,031,435
111200	1112	Payable by corporations and other enterprises	1,755,057	0	0	0	0	1,755,057
112000	112	Taxes on payroll & workforce	0	81,379	166,979	57,560	70,471	376,389
114000	114	Taxes on goods & services	4,594,724	439,611	134,523	640,722	519,448	6,329,028
114100	1141	General taxes on goods & services	4,300,258	133,499	70,678	53,415	172,312	4,730,161
114120	11412	Sales taxes	4,300,258	9,300	0	0	0	4,309,558
114130	11413	Turnover and other general taxes on goods and services	0	108,456	70,678	53,415	172,312	404,860
114140	11414	Taxes on financial and capital transactions	0	15,743	0	0	0	15,743
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	294,466	306,112	63,845	587,307	347,137	1,598,867
114510	11451	Motor vehicle taxes activities	94,635	284,112	63,145	586,207	347,137	1,375,236
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	199,831	22,000	700	1,100	0	223,631
114521	114521	Business and professional licenses	16,360	2,000	700	1,100	0	20,160

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	183,471	20,000	0	0	0	203,471
115000	115	Taxes on international trade and transactions	14,795,282	2,001,922	12,510	0	10,000	16,819,714
115100	1151	Customs and other import duties	14,222,340	1,970,818	12,510	0	10,000	16,215,668
115200	1152	Taxes on exports	73,473	31,104	0	0	0	104,577
115600	1156	Other taxes on international trade and transactions	499,469	0	0	0	0	499,469
116000	116	Other taxes	632,651	5,222	17,948	0	47,921	703,742
116100	1161	Payable solely by business	632,651	0	17,948	0	626	651,225
116200	1162	Payable by other than business or unidentifiable	0	5,222	0	0	47,295	52,517
130000	13	Grants	20,162,840	901,682	795,534	1,878,158	726,678	24,464,892
131000	131	From foreign governments	0	0	5,000	0	0	5,000
131100	1311	Current	0	0	5,000	0	0	5,000
132000	132	From international organizations	20,162,840	134,703	44,503	43,891	50,052	20,435,989
132100	1321	Current	20,162,840	134,703	44,503	43,891	32,865	20,418,802
132200	1322	Capital	0	0	0	0	17,187	17,187
133000	133	From other general government units	0	766,979	746,031	1,834,267	676,626	4,023,903
133100	1331	Current	0	766,979	746,031	1,834,267	676,626	4,023,903
140000	14	Other revenue	9,340,122	386,802	6,478	115,913	32,646	9,881,960
142000	142	Sales of goods and services	9,170,161	385,232	6,478	76,637	32,646	9,671,155
142100	1421	Sales by market establishments	71,690	842	448	0	0	72,980
142200	1422	Administrative fees	9,098,472	384,390	6,030	76,637	32,646	9,598,175
143000	143	Fines, penalties, and forfeits	169,960	1,500	0	0	0	171,460
144000	144	Transfers not elsewhere classified	0	70	0	39,275	0	39,345
144100	1441	Current transfers not elsewhere classified	0	70	0	39,275	0	39,345
144120	14412	Other current transfers not elsewhere classified	0	70	0	39,275	0	39,345

200000	2	Expense	58,084,819	4,419,460	1,011,242	4,156,218	1,433,194	69,104,933
210000	21	Compensation of employees	29,576,236	2,180,690	508,316	868,648	828,573	33,962,464
211000	211	Wages and salaries	29,576,236	2,154,990	508,316	868,648	828,573	33,936,764
211100	2111	Wages and salaries in cash	29,576,236	1,605,629	425,616	650,910	788,009	33,046,401
211200	2112	Wages and salaries in kind	0	549,361	82,700	217,738	40,564	890,363
212000	212	Employers' social contributions	0	25,700	0	0	0	25,700
212200	2122	Imputed employers' social contributions	0	25,700	0	0	0	25,700
220000	22	Use of goods and services	16,010,213	1,699,788	502,926	3,215,572	471,180	21,899,679
221000	221	General operating expenses	3,369,131	831,726	239,896	2,194,040	304,231	6,939,026
221100	2211	Utilities	636,222	53,287	9,808	15,012	8,368	722,697
221200	2212	Rent	554,429	29,187	8,429	134,083	21,448	747,576
221300	2213	Fuel, oil and lubricants	975,691	113,790	67,600	111,982	23,200	1,292,263
221400	2214	Office materials and supplies	325,621	71,326	12,710	46,505	42,995	499,156
221500	2215	Repairs and maintenance	435,631	207,133	1,600	856,593	19,800	1,520,756
221600	2216	Travel	391,906	310,624	126,563	284,141	108,874	1,222,108
221700	2217	Conferences	49,631	46,380	13,186	745,724	79,547	934,469
222000	222	Education and training expenses	437,059	119,580	0	166,559	0	723,198
222100	2221	Education expenses	434,529	2,800	0	146,764	0	584,093
222200	2222	Training expenses	2,530	116,780	0	19,795	0	139,105
223000	223	Consulting and professional fees	5,125,430	467,535	262,650	266,308	114,880	6,236,803
223100	2231	Consulting and professional fees	5,125,430	467,535	262,650	266,308	114,880	6,236,803
224000	224	Administrative expenses	1,331,951	6,238	379	140	5,000	1,343,708
224100	2241	Bank charges and comissions	1,285,101	2,238	14	10	0	1,287,363
224200	2242	Advertisements and subscriptions	30,350	4,000	365	130	5,000	39,845
224300	2243	Insurance	16,500	0	0	0	0	16,500
225000	225	Materials, supplies and services	1,100,305	274,709	0	293,205	47,069	1,715,288

225100	2251	Health and hygiene	63,366	0	0	273,205	0	336,571
225200	2252	Agricultural supplies and inputs	9,980	274,709	0	0	47,069	331,758
225300	2253	Military materials, supplies and services	874,666	0	0	0	0	874,666
225500	2255	Other specialized materials and services	99,043	0	0	20,000	0	119,043
225600	2256	Special operational services	53,250	0	0	0	0	53,250
226000	226	Other expenses	4,646,336	0	0	295,320	0	4,941,656
226100	2261	Other expenses	4,646,336	0	0	0	0	4,646,336
226200	2262	Conflict resolution expenses	0	0	0	295,320	0	295,320
240000	24	Interest	922,665	0	0	0	0	922,665
241000	241	To nonresidents	922,665	0	0	0	0	922,665
260000	26	Grants	11,575,704	0	0	71,997	133,441	11,781,143
262000	262	To international organizations	514,764	0	0	0	0	514,764
262100	2621	Current	514,764	0	0	0	0	514,764
263000	263	To other general government units	11,060,940	0	0	71,997	133,441	11,266,378
263100	2631	Current	8,531,308	0	0	71,997	133,441	8,736,746
263200	2632	Capital	2,529,632	0	0	0	0	2,529,632
280000	28	Other expense	0	538,983	0	0	0	538,983
282000	282	Transfers not elsewhere classified	0	538,983	0	0	0	538,983
282100	2821	Expense on other transfers, current	0	538,983	0	0	0	538,983
1-2		Net operating balance	(3,848,616.04)	(544,668.21)	131,462.65	(1,454,657.06)	(26,236.64)	(5,742,715.30)
300000	3	Net worth and its changes	1,889,919	40,262	324,856	391,987	4,460	2,651,484
310000	31	Nonfinancial assets	1,889,919	40,262	324,856	391,987	4,460	2,651,484
311000	311	Fixed assets	1,889,919	40,262	324,856	391,987	0	2,647,024
311100	3111	Buildings and structures	1,412,721	0	318,856	306,295	0	2,037,872
311110	31111	Dwellings	1,412,721	0	0	0	0	1,412,721

311120	31112	Buildings other than dwellings	0	0	88,223	306,295	0	394,518
311140	31114	Land improvements	0	0	230,633	0	0	230,633
311200	3112	Machinery and equipment	458,809	40,262	6,000	85,692	0	590,762
311210	31121	Transport equipment	0	10,842	0	0	0	10,842
311220	31122	Machinery and equipment other than transport equipment	458,809	29,419	6,000	85,692	0	579,920
311221	311221	Information, computer, and telecommunications (ICT) equipment	788	0	0	200	0	988
311222	311222	Machinery and equipment not elsewhere classified	458,021	29,419	6,000	85,492	0	578,933
311300	3113	Other fixed assets	18,390	0	0	0	0	18,390
311320	31132	Intellectual property products	18,390	0	0	0	0	18,390
311323	311323	Computer software and databases	18,390	0	0	0	0	18,390
312000	312	Inventories	0	0	0	0	4,460	4,460
312210	31221	Materials and supplies	0	0	0	0	4,460	4,460
Net lending (+) / Net borrowing (-) (1-2-31)			(5,738,535.45)	(584,929.93)	(193,393.14)	(1,846,644.52)	(30,696.64)	(8,394,199.68)

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