



RE: Consolidation Report; Jan 2026

Date: 30/April/2026

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	43,250,050	3,707,012	596,711	1,073,093	741,054	49,367,920
110000	11	Taxes	24,310,937	2,999,839	504,298	785,781	485,023	29,085,877
111000	111	Taxes on income, profits, and capital gains	3,471,427	48,874	0	24,117	0	3,544,418
111100	1111	Payable by individuals	2,836,003	48,874	0	24,117	0	2,908,994
111200	1112	Payable by corporations and other enterprises	635,424	0	0	0	0	635,424
112000	112	Taxes on payroll & workforce	0	69,603	235,242	49,208	43,150	397,203
114000	114	Taxes on goods & services	6,007,868	675,928	232,432	712,456	334,735	7,963,418
114100	1141	General taxes on goods & services	4,674,131	150,928	147,784	42,473	9,516	5,024,831
114120	11412	Sales taxes	4,674,131	13,100	0	0	0	4,687,231
114130	11413	Turnover and other general taxes on goods and services	0	136,108	147,784	42,473	9,516	335,880
114140	11414	Taxes on financial and capital transactions	0	1,720	0	0	0	1,720
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	1,333,737	525,001	84,648	669,983	325,219	2,938,588
114510	11451	Motor vehicle taxes activities	1,065,460	399,481	84,448	669,583	325,219	2,544,190
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	268,277	125,520	200	400	0	394,397
114521	114521	Business and professional licenses	61,870	520	200	400	0	62,990

114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	206,407	125,000	0	0	0	331,407
115000	115	Taxes on international trade and transactions	14,502,392	2,205,129	20,210	0	26,000	16,753,731
115100	1151	Customs and other import duties	13,807,691	2,135,129	20,210	0	26,000	15,989,030
115200	1152	Taxes on exports	110,238	70,000	0	0	0	180,238
115600	1156	Other taxes on international trade and transactions	584,463	0	0	0	0	584,463
116000	116	Other taxes	329,251	305	16,414	0	81,137	427,107
116100	1161	Payable solely by business	329,251	0	16,414	0	2,756	348,421
116200	1162	Payable by other than business or unidentifiable	0	305	0	0	78,381	78,686
130000	13	Grants	10,031,126	262,237	57,585	154,535	212,822	10,718,305
131000	131	From foreign governments	0	0	0	0	77,612	77,612
131100	1311	Current	0	0	0	0	47,300	47,300
131200	1312	Capital	0	0	0	0	30,312	30,312
132000	132	From international organizations	10,031,126	262,237	57,585	154,535	135,210	10,640,693
132100	1321	Current	10,031,126	262,237	57,585	154,535	135,210	10,640,693
140000	14	Other revenue	8,907,987	444,936	34,828	132,777	43,209	9,563,738
142000	142	Sales of goods and services	8,895,884	415,608	34,828	76,162	43,209	9,465,691
142100	1421	Sales by market establishments	70,408	16	774	0	0	71,198
142200	1422	Administrative fees	8,825,476	415,592	34,054	76,162	43,209	9,394,493
143000	143	Fines, penalties, and forfeits	12,103	0	0	0	0	12,103
144000	144	Transfers not elsewhere classified	0	29,328	0	56,615	0	85,943
144100	1441	Current transfers not elsewhere classified	0	29,328	0	56,615	0	85,943
144120	14412	Other current transfers not elsewhere classified	0	29,328	0	56,615	0	85,943
200000	2	Expense	25,654,499	5,005,065	1,354,668	1,731,364	823,528	34,569,125
210000	21	Compensation of employees	21,027,508	2,577,940	970,007	783,018	505,854	25,864,327

211000	211	Wages and salaries	21,027,508	2,556,340	970,007	783,018	505,854	25,842,727
211100	2111	Wages and salaries in cash	21,027,508	2,163,929	698,957	712,414	253,828	24,856,636
211200	2112	Wages and salaries in kind	0	392,411	271,050	70,604	252,026	986,091
212000	212	Employers' social contributions	0	21,600	0	0	0	21,600
212200	2122	Imputed employers' social contributions	0	21,600	0	0	0	21,600
220000	22	Use of goods and services	1,651,164	1,773,316	384,661	948,346	264,839	5,022,327
221000	221	General operating expenses	0	956,142	103,823	689,432	237,849	1,987,245
221100	2211	Utilities	0	43,686	9,933	7,289	7,353	68,261
221200	2212	Rent	0	89,240	12,304	70,533	6,150	178,227
221300	2213	Fuel, oil and lubricants	0	149,988	4,850	18,273	0	173,111
221400	2214	Office materials and supplies	0	79,478	25,768	42,848	33,092	181,186
221500	2215	Repairs and maintenance	0	281,274	3,268	363,688	0	648,230
221600	2216	Travel	0	211,363	9,400	75,871	52,809	349,442
221700	2217	Conferences	0	101,113	38,300	110,930	138,445	388,788
222000	222	Education and training expenses	0	94,623	0	8,350	3,300	106,273
222100	2221	Education expenses	0	5,312	0	8,350	0	13,662
222200	2222	Training expenses	0	89,311	0	0	3,300	92,611
223000	223	Consulting and professional fees	183,003	203,106	278,394	114,315	1,500	780,317
223100	2231	Consulting and professional fees	183,003	203,106	278,394	114,315	1,500	780,317
224000	224	Administrative expenses	619,015	6,128	2,445	6,999	22,190	656,777
224100	2241	Bank charges and comissions	619,015	3,416	40	899	0	623,370
224200	2242	Advertisements and subscriptions	0	2,712	2,405	6,100	22,190	33,407
225000	225	Materials, supplies and services	0	460,013	0	27,570	0	487,583
225100	2251	Health and hygiene	0	950	0	320	0	1,270
225200	2252	Agricultural supplies and inputs	0	359,063	0	0	0	359,063
225300	2253	Military materials, supplies and services	0	100,000	0	0	0	100,000

225500	2255	Other specialized materials and services	0	0	0	27,250	0	27,250
226000	226	Other expenses	849,146	0	0	101,680	0	950,826
226100	2261	Other expenses	849,146	0	0	0	0	849,146
226200	2262	Conflict resolution expenses	0	0	0	101,680	0	101,680
229000	229	Contingency costs	0	53,305	0	0	0	53,305
229900	2299	Contingency fund	0	53,305	0	0	0	53,305
260000	26	Grants	2,975,828	0	0	0	52,835	3,028,663
263000	263	To other general government units	2,975,828	0	0	0	52,835	3,028,663
263100	2631	Current	2,975,828	0	0	0	52,835	3,028,663
270000	27	Social benefits	0	2,000	0	0	0	2,000
273000	273	Employment-related social benefits	0	2,000	0	0	0	2,000
273100	2731	Employment-related social benefits in cash	0	2,000	0	0	0	2,000
280000	28	Other expense	0	651,809	0	0	0	651,809
282000	282	Transfers not elsewhere classified	0	651,809	0	0	0	651,809
282100	2821	Expense on other transfers, current	0	651,809	0	0	0	651,809
1-2		Net operating balance	17,595,550.72	(1,298,052.82)	(757,957.82)	(658,271.21)	(82,473.89)	14,798,794.98
300000	3	Net worth and its changes	0	39,983	274,101	241,660	0	555,743
310000	31	Nonfinancial assets	0	39,983	274,101	241,660	0	555,743
311000	311	Fixed assets	0	24,640	274,101	241,660	0	540,400
311100	3111	Buildings and structures	0	0	264,431	198,460	0	462,890
311120	31112	Buildings other than dwellings	0	0	264,431	198,460	0	462,890
311200	3112	Machinery and equipment	0	7,840	9,670	43,200	0	60,710
311220	31122	Machinery and equipment other than transport equipment	0	7,840	9,670	43,200	0	60,710
311221	311221	Information, computer, and telecommunications (ICT) equipment	0	0	0	5,060	0	5,060

311222	311222	Machinery and equipment not elsewhere classified	0	7,840	9,670	38,140	0	55,650
311300	3113	Other fixed assets	0	16,800	0	0	0	16,800
311310	31131	Cultivated biological resources	0	16,800	0	0	0	16,800
311312	311312	Tree, crop, and plant resources yielding repeat products	0	16,800	0	0	0	16,800
312000	312	Inventories	0	15,343	0	0	0	15,343
312210	31221	Materials and supplies	0	15,343	0	0	0	15,343
Net lending (+) / Net borrowing (-) (1-2-31)			17,595,550.72	(1,338,035.82)	(1,032,058.40)	(899,930.91)	(82,473.89)	14,243,051.70

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

