



RE: Consolidation Report; March 2026

Date: 20/May/2026

Code	List	GFSM 2014 Economic Classification	FGS	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
100000	1	Revenue	56,387,238.74	5,499,463.88	1,565,944.36	1,817,836.14	1,381,016.80	66,651,499.92
110000	11	Taxes	21,790,039.16	1,591,509.44	356,406.59	936,565.89	505,315.85	25,179,836.93
111000	111	Taxes on income, profits, and capital gains	4,185,653.14	69,634.02	8,757.00	27,154.60	-	4,291,198.76
111100	1111	Payable by individuals	2,797,279.34	69,634.02	8,757.00	27,154.60	-	2,902,824.96
111200	1112	Payable by corporations and other enterprises	1,388,373.80	-	-	-	-	1,388,373.80
112000	112	Taxes on payroll & workforce	-	93,937.40	146,744.30	73,668.96	106,703.46	421,054.12
114000	114	Taxes on goods & services	4,481,052.87	419,690.47	174,595.96	835,742.33	311,836.60	6,222,918.23
114100	1141	General taxes on goods & services	4,234,182.36	157,300.47	166,238.96	260,799.11	13,344.40	4,831,865.30
114120	11412	Sales taxes	4,234,182.36	8,400.00	-	-	-	4,242,582.36
114130	11413	Turnover and other general taxes on goods and services	-	53,800.47	166,238.96	260,799.11	13,344.40	494,182.94
114140	11414	Taxes on financial and capital transactions	-	95,100.00	-	-	-	95,100.00
114500	1145	Taxes on use of goods and on permission to use goods or perform activities	246,870.51	262,390.00	8,357.00	574,943.22	298,492.20	1,391,052.93

114510	11451	Motor vehicle taxes activities	40,536.98	259,960.00	7,457.00	572,743.22	298,492.20	1,179,189.40
114520	11452	Other taxes on use of goods and on permission to use goods or perform activities	206,333.53	2,430.00	900.00	2,200.00	-	211,863.53
114521	114521	Business and professional licenses	82,564.74	2,430.00	900.00	2,200.00	-	88,094.74
114525	114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	123,768.79	-	-	-	-	123,768.79
115000	115	Taxes on international trade and transactions	12,360,148.50	1,008,247.55	14,190.00	-	43,000.00	13,425,586.05
115100	1151	Customs and other import duties	11,768,362.50	1,007,667.95	14,190.00	-	43,000.00	12,833,220.45
115200	1152	Taxes on exports	17,998.00	579.60	-	-	-	18,577.60
115600	1156	Other taxes on international trade and transactions	573,788.00	-	-	-	-	573,788.00
116000	116	Other taxes	763,184.65	-	12,119.33	-	43,775.79	819,079.77
116100	1161	Payable solely by business	763,184.65	-	12,119.33	-	833.49	776,137.47
116200	1162	Payable by other than business or unidentifiable	-	-	-	-	42,942.30	42,942.30
130000	13	Grants	23,129,205.08	2,747,970.92	1,206,240.77	691,230.52	855,900.95	28,630,548.24
131000	131	From foreign governments	-	-	-	-	15,400.00	15,400.00
131100	1311	Current	-	-	-	-	15,400.00	15,400.00
132000	132	From international organizations	23,129,205.08	906,140.68	86,824.56	142,043.00	170,163.81	24,434,377.13
132100	1321	Current	23,129,205.08	906,140.68	86,824.56	142,043.00	170,163.81	24,434,377.13

133000	133	From other general government units	-	1,841,830.24	1,119,416.21	549,187.52	670,337.14	4,180,771.11
133100	1331	Current	-	1,841,830.24	1,119,416.21	549,187.52	670,337.14	4,180,771.11
140000	14	Other revenue	11,467,994.50	1,159,983.52	3,297.00	190,039.73	19,800.00	12,841,114.75
142000	142	Sales of goods and services	10,529,380.54	1,156,469.52	3,297.00	95,977.73	19,800.00	11,804,924.79
142100	1421	Sales by market establishments	87,470.70	2,176.52	1,584.00	-	-	91,231.22
142200	1422	Administrative fees	10,441,909.84	1,154,293.00	1,713.00	95,977.73	19,800.00	11,713,693.57
143000	143	Fines, penalties, and forfeits	138,613.96	2,814.00	-	-	-	141,427.96
144000	144	Transfers not elsewhere classified	800,000.00	700.00	-	94,062.00	-	894,762.00
144100	1441	Current transfers not elsewhere classified	-	700.00	-	94,062.00	-	94,762.00
144120	14412	Other current transfers not elsewhere classified	-	700.00	-	94,062.00	-	94,762.00
144200	1442	Capital transfers not elsewhere classified	800,000.00	-	-	-	-	800,000.00
200000	2	Expense	80,637,663.58	5,058,947.25	1,138,090.91	2,092,489.66	1,375,452.06	90,302,643.46
210000	21	Compensation of employees	36,096,877.43	3,166,569.90	534,413.46	888,355.00	632,727.09	41,318,942.88
211000	211	Wages and salaries	36,096,877.43	3,110,869.90	534,413.46	888,355.00	632,727.09	41,263,242.88
211100	2111	Wages and salaries in cash	36,096,877.43	2,024,713.90	263,333.46	814,515.00	582,022.09	39,781,461.88
211200	2112	Wages and salaries in kind	-	1,086,156.00	271,080.00	73,840.00	50,705.00	1,481,781.00
212000	212	Employers' social contributions	-	55,700.00	-	-	-	55,700.00
212100	2121	Actual employers' social contributions	-	1,500.00	-	-	-	1,500.00

212200	2122	Imputed employers' social contributions	-	54,200.00	-	-	-	54,200.00
220000	22	Use of goods and services	19,499,671.50	1,382,799.35	603,677.45	1,148,581.66	703,453.97	23,338,183.93
221000	221	General operating expenses	4,247,730.29	633,727.89	157,367.58	754,704.80	277,796.57	6,071,327.13
221100	2211	Utilities	797,694.49	40,330.45	17,384.50	43,687.00	6,785.00	905,881.44
221200	2212	Rent	340,838.00	38,065.50	7,245.00	72,215.90	17,848.10	476,212.50
221300	2213	Fuel, oil and lubricants	1,011,289.40	176,179.00	35,475.00	33,567.80	42,283.00	1,298,794.20
221400	2214	Office materials and supplies	523,699.40	59,457.00	37,170.60	57,451.40	40,636.00	718,414.40
221500	2215	Repairs and maintenance	507,561.30	51,772.14	3,140.00	167,978.70	1,200.00	731,652.14
221600	2216	Travel	920,413.69	214,188.80	43,352.48	151,604.00	30,692.00	1,360,250.97
221700	2217	Conferences	146,234.01	53,735.00	13,600.00	228,200.00	138,352.47	580,121.48
222000	222	Education and training expenses	1,641,418.91	111,840.69	-	13,288.00	99,712.00	1,866,259.60
222100	2221	Education expenses	1,633,858.91	-	-	-	-	1,633,858.91
222200	2222	Training expenses	7,560.00	111,840.69	-	13,288.00	99,712.00	232,400.69
223000	223	Consulting and professional fees	8,025,666.66	496,871.85	442,700.47	299,168.86	302,300.00	9,566,707.84
223100	2231	Consulting and professional fees	8,025,666.66	496,871.85	442,700.47	299,168.86	302,300.00	9,566,707.84

224000	224	Administrative expenses	936,921.64	5,452.00	3,609.40	260.00	110.99	946,354.03
224100	2241	Bank charges and comissions	858,087.64	2,822.00	1,079.40	30.00	110.99	862,130.03
224200	2242	Advertisements and subscriptions	7,334.00	2,630.00	2,530.00	230.00	-	12,724.00
224300	2243	Insurance	71,500.00	-	-	-	-	71,500.00
225000	225	Materials, supplies and services	633,639.00	133,128.92	-	5,160.00	23,534.41	795,462.33
225100	2251	Health and hygiene	63,366.00	6,746.00	-	5,160.00	-	75,272.00
225200	2252	Agricultural supplies and inputs	9,980.00	126,382.92	-	-	23,534.41	159,897.33
225300	2253	Military materials, supplies and services	477,043.00	-	-	-	-	477,043.00
225500	2255	Other specialized materials and services	30,000.00	-	-	-	-	30,000.00
225600	2256	Special operational services	53,250.00	-	-	-	-	53,250.00
226000	226	Other expenses	4,014,295.00	-	-	76,000.00	-	4,090,295.00
226100	2261	Other expenses	4,014,295.00	-	-	-	-	4,014,295.00
226200	2262	Conflict resolution expenses	-	-	-	76,000.00	-	76,000.00
229000	229	Contingency costs	-	1,778.00	-	-	-	1,778.00
229900	2299	Contingency fund	-	1,778.00	-	-	-	1,778.00

240000	24	Interest	164,781.80	-	-	-	-	164,781.80
241000	241	To nonresidents	164,781.80	-	-	-	-	164,781.80
260000	26	Grants	12,635,219.01	50,000.00	-	55,553.00	39,271.00	12,780,043.01
263000	263	To other general government units	12,635,219.01	50,000.00	-	55,553.00	39,271.00	12,780,043.01
263100	2631	Current	6,951,812.49	50,000.00	-	55,553.00	39,271.00	7,096,636.49
263200	2632	Capital	5,683,406.52	-	-	-	-	5,683,406.52
280000	28	Other expense	12,241,113.84	459,578.00	-	-	-	12,700,691.84
282000	282	Transfers not elsewhere classified	12,241,113.84	459,578.00	-	-	-	12,700,691.84
282100	2821	Expense on other transfers, current	12,241,113.84	459,578.00	-	-	-	12,700,691.84
1-2		Net operating balance	(24,250,424.84)	440,516.63	427,853.45	(274,653.52)	5,564.74	(23,651,143.54)
300000	3	Net worth and its changes	4,638,667.93	106,403.35	2,376.00	592,244.41	1,800.00	5,341,491.69
310000	31	Nonfinancial assets	4,638,667.93	106,403.35	2,376.00	592,244.41	1,800.00	5,341,491.69
311000	311	Fixed assets	4,638,667.93	99,673.35	2,376.00	592,244.41	-	5,332,961.69
311100	3111	Buildings and structures	1,907,527.79	89,173.35	-	530,060.41	-	2,526,761.55
311110	31111	Dwellings	890,917.75	-	-	-	-	890,917.75
311120	31112	Buildings other than dwellings	850,102.04	25,356.00	-	254,661.93	-	1,130,119.97
311130	31113	Other structures	166,508.00	-	-	-	-	166,508.00

311140	31114	Land improvements	-	63,817.35	-	275,398.48	-	339,215.83
311200	3112	Machinery and equipment	2,686,692.16	6,300.00	-	62,184.00	-	2,755,176.16
311220	31122	Machinery and equipment other than transport equipment	2,686,692.16	6,300.00	-	62,184.00	-	2,755,176.16
311221	311221	Information, computer, and telecommunications (ICT) equipment	18,048.00	-	-	10,520.00	-	28,568.00
311222	311222	Machinery and equipment not elsewhere classified	2,668,644.16	6,300.00	-	51,664.00	-	2,726,608.16
311300	3113	Other fixed assets	44,447.98	4,200.00	2,376.00	-	-	51,023.98
311310	31131	Cultivated biological resources	-	4,200.00	2,376.00	-	-	6,576.00
311312	311312	Tree, crop, and plant resources yielding repeat products	-	4,200.00	2,376.00	-	-	6,576.00
311320	31132	Intellectual property products	44,447.98	-	-	-	-	44,447.98
311323	311323	Computer software and databases	18,400.00	-	-	-	-	18,400.00
311325	311325	Other intellectual property products	26,047.98	-	-	-	-	26,047.98
312000	312	Inventories	-	6,730.00	-	-	1,800.00	8,530.00
312210	31221	Materials and supplies	-	6,730.00	-	-	1,800.00	8,530.00
Net lending (+) / Net borrowing (-) (1-2-31)			(28,889,092.77)	334,113.28	425,477.45	(866,897.93)	3,764.74	(28,992,635.23)

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

