RE: Consolidation Report; July 2026

Date: 14/Sep/2026

List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	**Revenue**	**70,488,255**	**6,128,704**	**2,826,688**	**1,202,980**	**2,319,451**	**1,702,386**	**84,668,464**
11	Taxes	25,517,538	4,304,004	1,404,854	272,492	725,262	557,585	32,781,734
111	Taxes on income, profits, and capital gains	4,924,956	54,869	166,697	0	40,850	0	5,187,372
1111	Payable by individuals	4,046,193	5,176	166,697	0	40,850	0	4,258,916
1112	Payable by corporations and other enterprises	878,763	49,693	0	0	0	0	928,456
112	Taxes on payroll & workforce	0	487,366	136,171	202,059	61,076	79,696	966,368
113	Taxes on property	0	158	0	0	0	0	158
1133	Estate, inheritance, and gift taxes	0	158	0	0	0	0	158
114	Taxes on goods & services	5,651,133	940,742	476,139	57,275	623,335	389,537	8,138,162
1141	General taxes on goods & services	4,289,377	682,068	142,976	24,630	69,441	11,082	5,219,574
11411	Value-added taxes	0	4,242	0	0	0	0	4,242
11412	Sales taxes	4,289,377	677,826	11,460	0	0	0	4,978,663
11413	Turnover and other general taxes on goods and services	0	0	131,516	24,630	69,441	11,082	236,669
1142	Excise taxes	0	77,956	0	0	0	0	77,956
1145	Taxes on use of goods and on permission to use goods or perform activities	1,361,756	180,718	333,163	32,645	553,894	378,455	2,840,632
11451	Motor vehicle taxes activities	1,040,032	180,718	323,680	31,545	551,936	378,455	2,506,366

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11452	Other taxes on use of goods and on permission to use goods or perform activities	321,724	0	9,483	1,100	1,959	0	334,266
114521	Business and professional licenses	39,978	0	9,483	1,100	1,959	0	52,519
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	281,746	0	0	0	0	0	281,746
115	Taxes on international trade and transactions	14,138,289	2,471,501	618,698	6,220	0	62,000	17,296,708
1151	Customs and other import duties	13,458,044	2,021,603	617,245	6,220	0	62,000	16,165,112
1152	Taxes on exports	37,025	449,898	1,453	0	0	0	488,376
1156	Other taxes on international trade and transactions	643,220	0	0	0	0	0	643,220
116	Other taxes	803,160	349,368	7,149	6,938	0	26,351	1,192,967
1161	Payable solely by business	803,160	0	0	6,938	0	100	810,198
1162	Payable by other than business or unidentifiable	0	349,368	7,149	0	0	26,251	382,768
12	Social contributions	0	36,948	0	0	0	0	36,948
121	Social security contributions revenue	0	36,948	0	0	0	0	36,948
1211	Employee contributions	0	36,948	0	0	0	0	36,948
13	Grants	33,450,500	670,822	1,090,805	927,797	1,529,705	1,092,241	38,761,869
132	From international organizations	33,450,500	0	605,825	102,761	291,022	96,697	34,546,804
1321	Current	33,450,500	0	605,825	102,761	291,022	96,697	34,546,804
133	From other general government units	0	670,822	484,980	825,036	1,238,683	995,544	4,215,065
1331	Current	0	0	484,980	825,036	1,238,683	995,544	3,544,243
1332	Capital	0	670,822	0	0	0	0	670,822
14	Other revenue	11,520,218	1,116,930	331,029	2,691	64,484	52,561	13,087,913
142	Sales of goods and services	11,337,797	981,486	331,029	2,691	24,296	52,561	12,729,861

1421	Sales by market establishments	10,461	17,822	727	75	0	0	29,085
1422	Administrative fees	11,327,336	963,664	330,303	2,616	24,296	52,561	12,700,776
143	Fines, penalties, and forfeits	182,420	3,432	0	0	0	0	185,852
144	Transfers not elsewhere classified	0	132,012	0	0	40,187	0	172,199
1441	Current transfers not elsewhere classified	0	0	0	0	40,187	0	40,187
14412	Other current transfers not elsewhere classified	0	0	0	0	40,187	0	40,187
1442	Capital transfers not elsewhere classified	0	132,012	0	0	0	0	132,012
2	**Expense**	**76,963,226**	**7,280,490**	**2,836,835**	**861,951**	**1,963,389**	**1,289,466**	**91,195,357**
21	Compensation of employees	35,202,317	3,793,452	1,285,382	460,576	729,079	744,312	42,215,118
211	Wages and salaries	35,202,317	3,793,452	1,251,982	460,576	729,079	744,312	42,181,718
2111	Wages and salaries in cash	35,202,317	3,238,621	892,682	267,519	644,613	636,185	40,881,937
2112	Wages and salaries in kind	0	554,831	359,300	193,057	84,466	108,127	1,299,781
212	Employers' social contributions	0	0	33,400	0	0	0	33,400
2122	Imputed employers' social contributions	0	0	33,400	0	0	0	33,400
22	Use of goods and services	18,302,760	3,317,415	1,185,466	401,375	1,195,710	498,098	24,900,823
221	General operating expenses	4,649,648	859,887	733,165	313,488	905,474	343,899	7,805,561
2211	Utilities	734,512	139,638	56,043	13,929	83,213	48,329	1,075,664
2212	Rent	398,333	40,726	44,079	26,327	144,310	12,270	666,045
2213	Fuel, oil and lubricants	1,040,618	115,339	262,182	2,900	47,274	100,401	1,568,713
2214	Office materials and supplies	665,583	32,987	72,230	173,971	291,020	25,850	1,261,640
2215	Repairs and maintenance	545,471	54,728	82,245	500	65,578	7,002	755,524
2216	Travel	993,968	230,983	142,371	53,261	194,430	76,919	1,691,932
2217	Conferences	271,163	245,486	74,015	42,600	79,650	73,128	786,042

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222	Education and training expenses	730,941	473,724	41,553	0	14,520	0	1,260,738
2221	Education expenses	725,361	1,995	2,680	0	0	0	730,036
2222	Training expenses	5,580	471,729	38,873	0	14,520	0	530,702
223	Consulting and professional fees	7,059,621	78,419	275,562	86,150	198,729	20,214	7,718,695
2231	Consulting and professional fees	7,059,621	78,419	275,562	86,150	198,729	20,214	7,718,695
224	Administrative expenses	1,201,206	826,294	11,320	1,737	8,986	24,714	2,074,257
2241	Bank charges and comissions	1,142,967	802,882	6,276	1,737	-1,990	44	1,951,915
2242	Advertisements and subscriptions	30,740	23,412	5,044	0	10,976	24,670	94,842
2243	Insurance	27,500	0	0	0	0	0	27,500
225	Materials, supplies and services	656,139	1,426	123,866	0	13,000	109,271	903,702
2251	Health and hygiene	63,366	1,426	6,000	0	13,000	0	83,792
2252	Agricultural supplies and inputs	9,980	0	117,866	0	0	109,271	237,117
2253	Military materials, supplies and services	477,043	0	0	0	0	0	477,043
2255	Other specialized materials and services	52,500	0	0	0	0	0	52,500
2256	Special operational services	53,250	0	0	0	0	0	53,250
226	Other expenses	4,005,204	1,077,665	0	0	55,000	0	5,137,869
2261	Other expenses	4,005,204	1,077,665	0	0	0	0	5,082,869
2262	Conflict resolution expenses	0	0	0	0	55,000	0	55,000
24	Interest	2,557,776	0	0	0	0	0	2,557,776
241	To nonresidents	2,557,776	0	0	0	0	0	2,557,776
26	Grants	8,504,373	0	0	0	38,600	40,577	8,583,550
263	To other general government units	8,504,373	0	0	0	38,600	40,577	8,583,550
2631	Current	6,056,666	0	0	0	38,600	40,577	6,135,843
2632	Capital	2,447,707	0	0	0	0	0	2,447,707
27	Social benefits	0	120,048	0	0	0	0	120,048

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271	Social security benefits	0	120,048	0	0	0	0	120,048
2711	Social security benefits in cash	0	120,048	0	0	0	0	120,048
28	Other expense	12,396,000	49,575	365,987	0	0	6,480	12,818,042
282	Transfers not elsewhere classified	12,396,000	49,575	365,987	0	0	6,480	12,818,042
2821	Expense on other transfers, current	12,396,000	49,575	365,987	0	0	6,480	12,818,042
1-2	***Net operating balance***	**(6,474,970.39)**	**(1,151,786.00)**	**(10,146.85)**	**341,028.73**	**356,062.03**	**412,920.04**	**(6,526,892.44)**
3	**Net worth and its changes**	**4,243,161**	**606,676**	**6,300**	**164,434**	**134,351**	**61,049**	**5,215,970**
31	Nonfinancial assets	4,243,161	606,676	6,300	164,434	134,351	61,049	5,215,970
311	Fixed assets	4,243,161	606,676	6,300	164,434	134,351	59,249	5,214,170
3111	Buildings and structures	706,684	606,676	0	164,434	124,481	59,249	1,661,524
31111	Dwellings	0	165,956	0	0	0	0	165,956
31112	Buildings other than dwellings	555,225	0	0	178,207	56,577	0	790,009
31113	Other structures	151,459	440,720	0	0	0	0	592,179
31114	Land improvements	0	0	0	-13,773	67,904	59,249	113,380
3112	Machinery and equipment	3,362,932	0	6,300	0	9,870	0	3,379,102
31121	Transport equipment	58,800	0	0	0	0	0	58,800
31122	Machinery and equipment other than transport equipment	3,304,132	0	6,300	0	9,870	0	3,320,302
311221	Information, computer, and telecommunications (ICT) equipment	1,820,247	0	0	0	2,550	0	1,822,797
311222	Machinery and equipment not elsewhere classified	1,483,885	0	6,300	0	7,320	0	1,497,505
3113	Other fixed assets	173,545	0	0	0	0	0	173,545
31132	Intellectual property products	173,545	0	0	0	0	0	173,545
311323	Computer software and databases	154,077	0	0	0	0	0	154,077
311325	Other intellectual property products	19,468	0	0	0	0	0	19,468

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312	Inventories	0	0	0	0	0	1,800	1,800
31221	Materials and supplies	0	0	0	0	0	1,800	1,800
1-2-3	***Net lending (+) / Net borrowing (-) (1-2-31)***	**(10,718,131.03)**	**(1,758,462.00)**	**(16,446.85)**	**176,594.79**	**221,710.95**	**351,871.29**	**(11,742,862.85)**

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

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