



The Federal Republic of Somalia
Office of the Accountant General

RE: Consolidation Report; April 2026

Date: 15/June/2026

List	GFSM 2014 Economic Classification	FGS	Puntland	Jubaland	South-West	Galmudug	Hirshabelle	Total SO (USD)
1	Revenue	96,305,962	8,521,185	3,469,693	1,071,813	1,961,651	926,520	112,256,825
11	Taxes	21,276,814	6,207,646	1,632,064	361,398	716,619	456,483	30,651,024
111	Taxes on income, profits, and capital gains	4,134,740	59,647	53,920	0	38,663	-102	4,286,867
1111	Payable by individuals	3,576,788	7,650	53,920	0	38,663	-102	3,676,919
1112	Payable by corporations and other enterprises	557,952	51,997	0	0	0	0	609,949
112	Taxes on payroll & workforce	0	586,105	124,865	271,618	60,375	97,751	1,140,713
113	Taxes on property	0	123	0	0	0	0	123
1133	Estate, inheritance, and gift taxes	0	123	0	0	0	0	123
114	Taxes on goods & services	4,808,744	1,228,871	485,716	56,170	617,581	280,595	7,477,677
1141	General taxes on goods & services	3,482,406	969,867	216,117	24,000	68,456	22,369	4,783,215
11411	Value-added taxes	0	6,961	0	0	0	0	6,961
11412	Sales taxes	3,482,406	962,906	8,200	0	0	0	4,453,512
11413	Turnover and other general taxes on goods and services	0	0	207,717	24,000	68,456	22,369	322,542
11414	Taxes on financial and capital transactions	0	0	200	0	0	0	200
1142	Excise taxes	0	78,206	0	0	0	0	78,206

1145	Taxes on use of goods and on permission to use goods or perform activities	1,326,338	180,798	269,599	32,170	549,125	258,226	2,616,256
11451	Motor vehicle taxes activities	1,041,511	180,798	225,169	32,170	548,325	258,226	2,286,199
11452	Other taxes on use of goods and on permission to use goods or perform activities	284,827	0	44,430	0	800	0	330,057
114521	Business and professional licenses	63,550	0	3,630	0	800	0	67,980
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified	221,277	0	40,800	0	0	0	262,077
115	Taxes on international trade and transactions	11,104,341	4,119,025	923,564	16,780	0	50,000	16,213,710
1151	Customs and other import duties	10,114,857	3,555,242	861,564	16,780	0	50,000	14,598,443
1152	Taxes on exports	49,893	563,783	62,000	0	0	0	675,676
1156	Other taxes on international trade and transactions	939,591	0	0	0	0	0	939,591
116	Other taxes	1,228,989	213,875	44,000	16,830	0	28,240	1,531,933
1161	Payable solely by business	1,228,989	0	0	16,830	0	0	1,245,819
1162	Payable by other than business or unidentifiable	0	213,875	44,000	0	0	28,240	286,115
12	Social contributions	0	51,341	0	0	0	0	51,341
121	Social security contributions revenue	0	51,341	0	0	0	0	51,341
1211	Employee contributions	0	51,341	0	0	0	0	51,341
13	Grants	64,077,369	992,493	1,040,699	695,960	1,163,753	419,083	68,389,357
131	From foreign governments	0	0	0	0	0	30,840	30,840
1311	Current	0	0	0	0	0	30,840	30,840

132	From international organizations	64,077,369	0	309,133	17,493	124,335	35,580	64,563,910
1321	Current	64,077,369	0	309,133	17,493	124,335	35,580	64,563,910
133	From other general government units	0	992,493	731,566	678,467	1,039,418	352,663	3,794,607
1331	Current	0	0	731,566	678,467	1,039,418	352,663	2,802,114
1332	Capital	0	992,493	0	0	0	0	992,493
14	Other revenue	10,951,779	1,269,705	796,930	14,456	81,279	50,954	13,165,103
142	Sales of goods and services	10,828,370	1,140,066	796,930	14,456	23,912	50,954	12,854,688
1421	Sales by market establishments	7,260	15,204	1,847	357	0	21,799	46,467
1422	Administrative fees	10,821,110	1,124,862	795,083	14,099	23,912	29,155	12,808,221
143	Fines, penalties, and forfeits	123,409	1,013	0	0	0	0	124,422
144	Transfers not elsewhere classified	0	128,626	0	0	57,367	0	185,993
1441	Current transfers not elsewhere classified	0	0	0	0	57,367	0	57,367
14412	Other current transfers not elsewhere classified	0	0	0	0	57,367	0	57,367
1442	Capital transfers not elsewhere classified	0	128,626	0	0	0	0	128,626
2	Expense	71,548,395	7,809,487	3,927,132	1,102,550	1,540,160	1,241,895	87,169,618
21	Compensation of employees	32,189,164	5,012,562	2,132,312	474,733	792,153	556,182	41,157,105
211	Wages and salaries	32,189,164	5,012,562	2,103,012	474,733	792,153	556,182	41,127,805
2111	Wages and salaries in cash	32,189,164	4,385,368	1,608,859	410,573	743,387	492,305	39,829,655
2112	Wages and salaries in kind	0	627,194	494,153	64,160	48,766	63,877	1,298,150
212	Employers' social contributions	0	0	29,300	0	0	0	29,300
2122	Imputed employers' social contributions	0	0	29,300	0	0	0	29,300
22	Use of goods and services	29,417,647	2,729,987	1,364,698	577,916	597,695	578,470	35,266,414

221	General operating expenses	4,066,299	424,199	602,004	200,749	421,946	353,984	6,069,179
2211	Utilities	617,475	38,797	48,647	18,881	52,217	9,958	785,974
2212	Rent	132,683	53,457	19,900	28,750	42,520	17,970	295,280
2213	Fuel, oil and lubricants	1,003,274	92,556	151,934	27,153	28,670	92,833	1,396,421
2214	Office materials and supplies	462,394	103,588	70,606	63,708	28,736	34,709	763,740
2215	Repairs and maintenance	448,972	46,651	55,062	4,515	98,705	5,052	658,956
2216	Travel	1,356,239	71,352	200,727	57,741	114,785	55,003	1,855,847
2217	Conferences	45,263	17,798	55,129	0	56,312	138,459	312,961
222	Education and training expenses	1,136,867	1,161	34,384	0	2,078	0	1,174,490
2221	Education expenses	1,136,867	0	2,721	0	0	0	1,139,588
2222	Training expenses	0	1,161	31,663	0	2,078	0	34,902
223	Consulting and professional fees	18,006,472	118,632	266,692	374,230	161,575	1,400	18,929,001
2231	Consulting and professional fees	18,006,472	118,632	266,692	374,230	161,575	1,400	18,929,001
224	Administrative expenses	1,128,625	930,469	8,812	2,938	1,497	20	2,072,361
2241	Bank charges and commissions	1,095,509	890,439	2,032	1,388	179	20	1,989,567
2242	Advertisements and subscriptions	16,616	40,030	6,780	1,550	1,318	0	66,294
2243	Insurance	16,500	0	0	0	0	0	16,500
225	Materials, supplies and services	633,639	0	452,806	0	0	212,066	1,298,511
2251	Health and hygiene	63,366	0	300	0	0	0	63,666
2252	Agricultural supplies and inputs	9,980	0	452,506	0	0	212,066	674,552
2253	Military materials, supplies and services	477,043	0	0	0	0	0	477,043
2255	Other specialized materials and services	30,000	0	0	0	0	0	30,000
2256	Special operational services	53,250	0	0	0	0	0	53,250
226	Other expenses	4,445,745	1,255,526	0	0	10,600	11,000	5,722,871
2261	Other expenses	4,445,745	1,255,526	0	0	0	11,000	5,712,271

2262	Conflict resolution expenses	0	0	0	0	10,600	0	10,600
26	Grants	7,305,444	0	0	49,900	0	107,243	7,462,587
263	To other general government units	7,305,444	0	0	49,900	0	107,243	7,462,587
2631	Current	5,933,054	0	0	49,900	0	107,243	6,090,197
2632	Capital	1,372,390	0	0	0	0	0	1,372,390
27	Social benefits	670,000	41,680	0	0	0	0	711,680
271	Social security benefits	670,000	41,680	0	0	0	0	711,680
2711	Social security benefits in cash	670,000	41,680	0	0	0	0	711,680
28	Other expense	1,966,140	25,258	430,123	0	150,311	0	2,571,832
282	Transfers not elsewhere classified	1,966,140	25,258	430,123	0	150,311	0	2,571,832
2821	Expense on other transfers, current	1,966,140	25,258	430,123	0	150,311	0	2,571,832
1-2	Net operating balance	24,757,567.98	711,698.00	(457,439.42)	(30,736.39)	421,490.87	(315,374.73)	25,087,206.31
3	Net worth and its changes	5,860,840	508,285	42,095	480,639	488,666	39,535	7,420,060
31	Nonfinancial assets	5,860,840	508,285	42,095	480,639	488,666	39,535	7,420,060
311	Fixed assets	5,860,840	508,285	6,300	480,639	488,666	39,535	7,384,265
3111	Buildings and structures	878,155	448,360	0	480,639	206,492	7,275	2,020,921
31111	Dwellings	109,665	2,454	0	0	0	7,275	119,394
31112	Buildings other than dwellings	0	0	0	342,014	0	0	342,014
31113	Other structures	768,490	445,906	0	0	0	0	1,214,396
31114	Land improvements	0	0	0	138,625	206,492	0	345,116
3112	Machinery and equipment	4,923,619	0	6,300	0	69,190	32,260	5,031,369
31121	Transport equipment	190,000	0	0	0	0	0	190,000
31122	Machinery and equipment other than transport equipment	4,733,619	0	6,300	0	69,190	32,260	4,841,369

311221	Information, computer, and telecommunications (ICT) equipment	82,077	0	0	0	405	32,260	114,742
311222	Machinery and equipment not elsewhere classified	4,651,542	0	6,300	0	68,785	0	4,726,627
3113	Other fixed assets	59,066	59,925	0	0	212,984	0	331,975
31131	Cultivated biological resources	0	0	0	0	212,984	0	212,984
311312	Tree, crop, and plant resources yielding repeat products	0	0	0	0	212,984	0	212,984
31132	Intellectual property products	59,066	59,925	0	0	0	0	118,991
311323	Computer software and databases	10,000	59,925	0	0	0	0	69,925
3113231	Computer software	0	59,925	0	0	0	0	59,925
311325	Other intellectual property products	49,066	0	0	0	0	0	49,066
312	Inventories	0	0	35,795	0	0	0	35,795
31221	Materials and supplies	0	0	35,795	0	0	0	35,795
1-2-3	<i>Net lending (+) / Net borrowing (-) (1-2-31)</i>	18,896,727.62	203,413.00	(499,534.42)	(511,375.30)	(67,174.72)	(354,909.73)	17,667,146.45

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