



Galmudug State of Somalia
Office of The Auditor General

ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2020

Office of the Auditor General

Galmudug State of Somalia

Annual Audit Report for the

Financial Year 2020

Presented to Parliament on 18th March
2022

**ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Forward letter

18th March, 2022

Speaker of State Parliament

Galmudug State of Somalia Dhuusamareeb, Somalia

Honourable Speaker of Parliament,

In accordance with Section 32(3) of the PFM Act 2017 and Sections 30, 32 and 33 of the Audit Act 2018 of Galmudug State of Somalia (GSS), I have the pleasure to submit my report on the accounts of Galmudug State of Somalia for the financial year ended 31st December 2020 for tabling in the State Parliament.

Yours Faithfully,



Hashi Osman Mohamed
Auditor General Office
Galmudug State of Somalia.



CC:

1. The President of Galmudug State Government in Somalia

2. Minister for Finance of Galmudug State of Somalia

**ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Acronyms

Acronym	Full Description
AG	Auditor General
CSC	Civil Service Commission
DG	Director General
FMIS	Financial Management Information System
FY	Financial Year
GSS	Galmudug State of Somalia
ID	Identity
ICT	Information and Communications Technology
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
MOF	Ministry of Finance
NGO	Non-governmental Organisation
OAG	Office of the Auditor General
PFM	Public Financial Management
PREMIS	Public Resource Management in Somalia
RMS	Revenue Management System
SAI	Supreme Audit Institution
TSA	Treasury Single Account
TD	Treasury Director
UNDP	United Nations Development Program
USD	United States Dollar

2. Message of Auditor General

I am pleased to present my report on the results of my audit of the Consolidated Financial Statements of the GSS for the year ended 31 December 2020. The matters included in this report are selective as they are being brought to the attention of Parliament as per my reporting requirements. The main objectives of this report are to:

- Draw the attention of Parliament, Government, and other decision makers to matters arising from carrying out my oversight role as the Auditor-General.
- Comment and provide information on consolidated financial management and reporting, governance, and administrative issues; and
- Maintain an official record in terms of reports of matters arising and audit findings made in entity for future reference.

I am pleased to note that many matters raised in audit management letters issued to Ministry of Finance throughout previous audit cycles have been dealt with satisfactorily. The OAG remains firmly committed to making positive contributions in overcoming the obstacles to prudent financial management and control. We will continue to make ourselves available and provide proactive insights into the root causes of weak internal control environments.

I urge the Parliament of GSS to conduct public hearings to discuss issues contained in my report. This would be instrumental in continuously improving the management of public resources by the state bodies and those charged with the responsibility of utilizing public resources.

Finally, I wish to record my personal gratitude to members of my staff who sincerely carried out their duties with dedication and devotion despite some constraints. It is their professional resilience and devotion that has made it possible for me to deliver on the constitutional mandate and contribute to making a difference to the lives of the people in GSS. I also appreciate the support from our development partners for contributing to the strengthening of operational capacity within the office.

3. Introduction

This Report has been produced in accordance with Section 32(3) of the PFM Act 2017 and Sections 30, 32 and 33 of the Audit Act 2018. During the audit process, there were various levels at which the OAG interacted and communicated with Ministry of Finance who are responsible for the preparation for the financial statements. The purpose of this interaction was to provide an opportunity for the audited entity to clarify and take corrective action on the findings of the audits. The audit findings mentioned in this Report are those which were not resolved during the audit of accounts for the financial year ended 31st December 2020 and outstanding matters as reported in the management letter. In addition, the Report contains audit recommendations which are aimed at addressing various findings observed during the audit process.

3.1 Our Mandate and Independence

Section 28(1) of the Audit Act 2018 outlines the responsibility of the OAG to audit the accounts of all public bodies of GSS. In line with the provisions of section 32(3) of the PFM Act 2017 and Section 30(4) of the Audit Act 2018, the AG should submit the Annual Audit Report to Parliament within four months after the receipt of the Financial Statements from the Minister for Finance. The Speaker shall then table all audit reports in the State Assembly within five working days after receipt as per Section 33(1) of the Audit Act 2018.

The independence of the Auditor General (AG) is a fundamental characteristic of a well-functioning SAI that operates in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Article 67 of the Galmudug Constitution states that the OAG is an independent institution the main function of which is to be the external Auditor for the State. In addition, Section 7(1) of the 2018 Audit Act of Galmudug State of Somalia deals exclusively with the independence of the Auditor-General in the discharge of his responsibilities.

3.2 Constraints

I. Staff

The staffing position in the Office has over the years been improving. However, staffing levels are still not commensurate with the number of audit activities being undertaken throughout the state.

II. Parliament

- Parliament has not yet held hearings on any of our audit reports neither do they follow up on recommendations mentioned in our reports for action and implementation.
- Delays in translating our report affects submission timeline to the parliament.

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FOR THE YEAR ENDED 31 DECEMBER 2020**

III. Transportation

- Most audit activities are conducted outside of our office, requiring transportation for staff to these workstations in all districts of the state.

3.3 Appreciation

I would like to acknowledge the MOF management for their commitment to work with us. Last but not least, I extend my appreciation to OAG staff whose professional resilience and devotion has made it possible for the OAG to deliver on its constitutional mandate and contribute to making a difference to the lives of GSS citizens.

4. Executive Summary

The Executive Summary gives a snapshot of the main findings to the public and stakeholders of the manner in which GSS used the budget the 2020 financial year to deliver services to citizens.

4.1 The Role of OAG

The OAG is the Supreme Audit Institution (SAI) of Galmudug State of Somalia (GSS) and is an independent guardian institution of the public purse and economic security as mentioned in Article 67 of the Galmudug Constitution and Section 7 of Audit Act 2018.

Article 32(3) of PFM act 2017 and Section 6(3) of Galmudug Audit Act 2018 requires me to audit and report on the public accounts of GSS. Accordingly, I carried out the audit of the Consolidated GSS Financial Statements for the year ended 31 December 2020 to enable me report to Parliament.

Section 28 of Audit Act 2018, sets out the further responsibilities of the auditor general to ascertain whether:

- (a) The accounting records have been faithfully and properly maintained.
- (b) The rules, procedures and internal controls are sufficient to secure effective control of the assessment, collection, and proper allocation of revenues.
- (c) All money expended and charged to an appropriation account has been applied to the purpose or purposes for which the State Assembly intended and with due regard to ensuring effective internal control; and
- (d) Internal controls, rules and procedures established and applied are sufficient to safeguard the control of stores and other public assets.

Additionally, as mentioned Section 30 of the Audit Act 2018 requires the AG to include in his report:

- His opinion on the truth and fairness of the consolidated and separate public accounts.
- Significant findings and recommendations.
- Deficiencies identified in the internal control system.
- Details of essential records that have not been maintained; and
- Any money that has been expended without due regard to economy or efficiency.

4.2 Opinion of the Auditor General

I have audited the financial statements of the Galmudug State of Somalia which comprise the Consolidated Fund Statement of Receipts and Payments, the Consolidated Fund Statement of Comparison of Budget and Actual amounts, and Notes to the Financial Statements including a summary of significant accounting policies.

ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES FOR THE YEAR ENDED 31 DECEMBER 2020

In my opinion, except for the effects of the matters described in the **Basis for Qualified Opinion** section of our report, the financial statements presents fairly, in all material respects, the financial position of the Galmudug State of Somalia as at 31 December 2020 and its financial performance for the period then ended in accordance with the Public Financial Management Act, 2017 and the International Public-Sector Accounting Standards (IPSAS) - Financial Reporting Under the Cash Basis of Accounting, 2017.

The full opinion can be found at Annex 2.

The main reasons for the qualified opinion are:

- (a) Revenue amounting to \$226,874, representing 1.5% of total revenue, collected by line Ministries and Local Governments were not supported with receipts. Therefore, we are not able to confirm whether the revenue has been disclosed in the correct revenue heading in the financial statements.
- (b) Payments of USD 4,286,742, representing 36% of total payments reported in the Financial Statements, were inadequately supported and are significant in the context of this audit. These payments were only partially supported, with either internally generated documentation or inadequate documentation from suppliers.

4.3 Summary of Audit Findings

Cash and bank

The cash and bank system has strong and effective policies and procedures; however, these policies and procedures are not always adhered to. When opening bank accounts in GSS, prior authorisation by the Minister for Finance should be obtained and all signatories should be from the Ministry of Finance (MOF). No signatory should be provided by a Ministry or Department unless required by the donor, in writing. If authorisation is granted for a signatory from a Ministry other than the Ministry of Finance, the second mandatory signatory to the account must be from the Ministry of Finance. In the period under review the Minister for Finance has approved two GSS institutions, namely GSS Parliament and the State House to open separate bank accounts contrary to the provisions of the banking regulations as no MOF bank signatory is included in the management of these accounts. ***Cash held in these bank accounts may be misappropriated, stolen, or misused for personal purposes.***

Periodic review and updating of the state's bank register were not done contrary to the provisions of the state's banking regulations. In December each year, GSS should conduct a periodic review of the bank register and update the state's bank account register to help ensure all state accounts are managed properly and fully included in the annual financial statements.

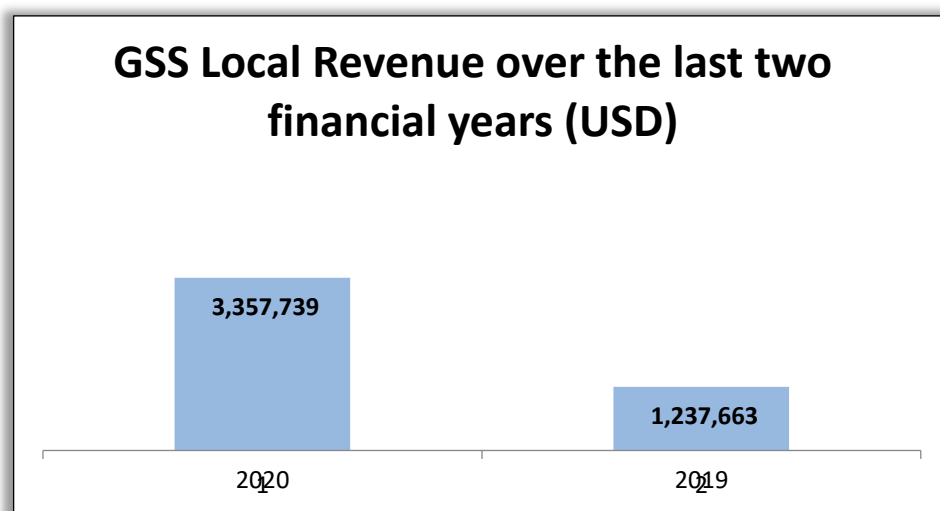
As per Article 3 (1) of Regulation 5 of the PFM Act, GSS should perform daily or weekly bank reconciliations; however, ***reconciliations are currently performed only on a monthly basis.*** Additionally, some of the reconciliations reviewed were not approved by appropriate officials. Errors may

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not be identified, and corrective action taken at the earliest possible time. Bank accounts of GSS should be reconciled on a weekly basis, within 2 days after the week has ended.

Revenue

We have noted that the states revenue collection efforts are paying off with higher collections recorded this financial year compared to previous periods as the below chart shows;



In general, local revenue collected during FY2020 has increased significantly in comparison to the prior year which is as a result of a number of taxes being enforced, such as Personnel Income tax, Custom duties for Khat and Cigarette, livestock fees, urban road user tax, local NGO registrations, business, and professional licenses.

Nonetheless, a number of control deficiencies associated with the revenue collection process and systems are highlighted below;

- ***Variances between amounts recorded in collection receipts and amounts banked.*** totalling USD 10,967 were noted.
- ***No reconciliations between receipt books, banking slips and the Revenue Management System (RMS)*** were performed.
- ***Non-collection of passenger fees and turnover tax for some months.*** No plausible explanation was given for the non collection of this important and basic income streams for the affected months.

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- A sum of USD 226,874 was collected by various ministries but their *documents were neither submitted to the Ministry of Finance nor found during the audit* when requested therefore we cannot be sure whether the revenue has been charged to the correct accounts.
- As reported in the OAG Somalia audit report FY 2020 (Annual Audit of Financial Statement of the Federal Government of Somalia, Findings 4.2 on Page 4¹), USD 12,220,554 million was transferred from FGS during FY 2020. However, only USD 11,163,192 million was received during FY 2020 by GSS – this is the figure reported in the draft financial statements and traced to GSS bank accounts. In addition, we received evidence that USD 1 million was received in the main TSA account by midnight of the 1st January 2021. *However, a variance amounting to \$57,362 is still unexplained.* There is a risk that money intended for GSS has been misappropriated.

Payments

We have noted the following irregularities, weaknesses and breaches of law pertaining to the processing of GSS payments:

- *Contract employees and security payments such as allowances and Salaries are channeled through supplier's account instead of individual staff or security officers' accounts.* Amounts could not be directly traced to the intended beneficiaries.
- *Huge suspicious payments were made to individual accounts without proper accountability.* The amounts are claimed to have financed various expenses such as contingency, travels, vehicle hire etc. It is not clear for example, how USD 40,000 transferred to an individual account described as contingency was utilized.
- *Several payments were made in the absence of necessary supporting documentation.* Lack of proper supporting documents creates doubts as to whether the expenses were incurred validly for the proper intended purposes and whether the state has obtained value for money. GSS should not action payments without complete supporting documents being provided.

¹ <http://oag.gov.so/wp-content/uploads/2019/09/Annual-Financial-Statements-of-the-Federal-Government-of-Somalia-for-the-Financial-Year-Ended-31st-December-2020-Web.pdf>

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- *Instances where goods and service are recorded on payment order for salaries and allowances instead of commitment and payment order.* A critical financial control is to ensure that all payment forms are used correctly.
- *In contravention of the PFM Act 2017, contingency funds were used to pay rent and car rental.* It's extremely important that contingency payments cover urgent and unforeseen expenditures arising from emergency situations like disaster or epidemics and not regular other expenditure items which should be covered by other budgets.
- *The mode of payment for transfers to local government is not consistent.* Some payments are transferred to supplier accounts in the name of transfers to local governments while others are transferred directly to the local government's account. The state needs to implement a reasonable clearly documented mode of transfer to local governments.

Procurement

The PFM Act and Regulations were breached on a regular basis. The whole procurement process has been set aside for some of the large payments such as the construction of State House and in the provision of food rations to the security forces as well as other procurement activities.

GSS should follow the procurement guidelines in order to avoid non-compliance with the PFM Act 2017 and reduce the significant risks of fraud and theft while ensuring maximum value for money is achieved with limited state resources.

Assets

It's extremely important to maintain the assets of the state and follow the asset policy and procedures. However, weaknesses found in the management of fixed assets include and not limited to the following:

- *Lack of a centralized asset register for the state in breach of the existing regulations.*
- *Lack of departmental/ministerial asset registers.*
- *Lack of tagging of assets.*
- *No regular physical asset verifications.*

Budget

It is important that the preparation of the annual budget follows an orderly process with participation by all those who are affected. During the audit review, we noted that *the budget was submitted after the*

ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES FOR THE YEAR ENDED 31 DECEMBER 2020

deadline. MOF should deliver the draft Budget and accompanying documents to Parliament before 31 October of the previous fiscal year.

Follow up of Prior Year Audit Recommendations

OAG strengthens accountability, transparency, and integrity by independently auditing operations and reporting on the use of funds of public entities. This enables those charged with governance to discharge their responsibilities, in responding to audit findings and recommendations and taking appropriate corrective action, and thus realizing improvements envisaged from implementing proposed recommendations to improve the public financial management of the State. The table below shows the status of prior year audit recommendations.

Status	Number of Recommendations
Implemented	14
Partly Implemented	5
Not Implemented	16
TOTAL	35

Not all recommendations have been implemented, but as the table shows, some real progress has been made. This is particularly encouraging given the consistent lack of meaningful implementation over previous years.

4.4 Conclusion

The states internal process and controls are gradually improving with the implementation of 14 recommendations from last year's audit. The states revenue performance has also improved. However, serious concerns still remain mainly on misclassification of expenses, unsupported revenues with potential for misclassifications, unexplained variances on FGS transfers, doubts over expenses due to lack of supporting evidence and continued excessive use of cash payments. Until these issues are addressed the OAG will have no option but to continue to issue modified audit opinions.

Annex 1 – Galmudug State of Somalia (GSS) Audited Consolidated Financial Statements for the Period Ended 31 December 2020 and the accompanying auditor’s report.

REF/GSS/AG/232/2022

Audit of Galmudug State of Somalia Performed by the Auditor General

Final Audit Report

Farhan Ali Mohamed
Minister of Finance,
Galmudug State of Somalia,
Dhusamareb-Somalia.

Date: February, 16th 2022.

Dear Sir,

Qualified of Opinion

I have audited the financial statements of the Galmudug State of Somalia which comprise the Consolidated Fund Statement of Receipts and Payments, the Consolidated Fund Statement of Comparison of Budget and Actual amounts, and Notes to the Financial Statements including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the **Basis for qualified Opinion** section of our report the financial statements presents fairly, in all material respects, the financial position of the Galmudug State of Somalia as at 31 December 2020 and its financial performance for the period then ended in accordance with the Public Financial Management Act, 2017 and the International Public-Sector Accounting Standards (IPSAS) - Financial Reporting Under the Cash Basis of Accounting, 2017.

Basis for Qualified of Opinion

- (a) Revenue amounting to \$226,874, representing 1.5% of total revenue, collected by line Ministries and Local Governments were not supported with the receipts. Therefore, we are not able to confirm whether the revenue has been disclosed in the correct revenue heading in the financial statements.
- (b) Payments of USD 4,286,742, representing 36% of total payments reported in the Financial Statements, were inadequately supported and are significant in the context of this audit. These payments were only partially supported, with either internally generated documentation or inadequate documentation from suppliers.

I consider the impact of the above items to be material but not pervasive to the overall Financial Statements. I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my Annual Report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in at Section 7(1 and 5) of the Audit Act 2018, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Office of the Auditor General Code of Ethics.

Emphasis of Matter

I draw the attention to Note 6, 7 & 8 in the financial statements, which describes;

- As reported in OAG Somalia audit report (oag.gov.so) USD 12,220,554 million was transferred from FGS during FY 2020. However, only USD 11,163,192 million was received during FY 2020 by GSS – this is the figure reported in the draft financial statements and traced to GSS bank accounts. While USD 1,000,000 was received by GSS on 1st January 2021 an outstanding difference of **\$57,362** remains there is a risk that money intended for GSS has been misappropriated.
- Note 15 is about contingency fund was used to pay rent and car rental instead of the intended purposes such as natural disasters, epidemics and any other event covered by the declaration of a State of Emergency.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

(a) Weakness in Revenue Collection Controls

To detect revenue leakage and misappropriation of the financial statement, the revenue controls that the GSS working are not sufficient. Weaknesses identified include:

- Different receipt numbers between manual receipts and system registration.
 - Variances between amounts recorded on the receipts issued to taxpayers, amounts recorded in the cash book, and the amounts banked
 - Instances where monthly collections for turnover and passenger fees were not collected.
- (b) **Suspicious large payments through Individual Accounts:** Payments amounted USD 295,168 were paid to the individual accounts without valid reasons. The amounts are claimed to have financed various expenses such as conflict resolution, car rental, internal and external travel and etc however it was channelled through personal accounts.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard (IPSAS)-Financial Reporting Under the Cash Basis of Accounting and legislation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the state's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

For Ministry of Finance	
Name:	
Title:	
Date:	
Signature:	

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards for Supreme Audit Institutions, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the AFROSAI-E Financial Audit Manual, which is consistent with the International Standards for Supreme Audit Institutions, I exercise professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the state's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the state to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Office of the Auditor General	
Name:	Hashi Osman Mohamed
Title:	Auditor general
Date:	16/2/2022
Signature:	





CONSOLIDATED & MINISTERIAL FINANCIAL STATEMENTS OF THE GALMUDUG STATE OF SOMALIA (GSS)

For the Year Ended 31 December 2020

*Prepared in accordance with the International Public
Sector Accounting Standard (IPSAS) - Financial
Reporting Under the Cash Basis of Accounting (2017)*

Prepared by the Ministry of Finance
Galmudug State of Somalia (GSS)

Statement of Certification - 2020 Financial Statements

The 2020 financial statements, together with the accompanying notes, have been prepared in accordance with the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting (2017).

In the opinion of the Minister of Finance, the financial statements of the Galmudug State of Somalia (GSS) as submitted for Audit in accordance with Section 32 of the Public Finance Management Act 2018, are materially accurate and provide a true and fair view of the GSS's financial position for the year ended 31 December 2020.

For and on behalf of the Galmudug State of Somalia



Minister for Finance



22/04/2021

Date:

Galmudug State of Somalia
Consolidated Fund Statement of Receipts & Payments
Treasury Single Accounts
For The Year Ended 31 December 2020

		<u>2020</u>	<u>2019</u>
		Controlled	Controlled
		By	By
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Taxes			
Taxes on income, profits, and capital gains	2	38,980	-
Taxes on goods and services	3	3,190,170	1,225,473
Taxes on international trade and transactions	4	70,912	-
Taxes		3,300,062	1,225,473
Grants			
From foreign governments			
From international organizations	5	868,607	1,240,605
From other general government units	6	11,163,192	868,370
Grants		12,033,400	2,108,975
Other Revenue			
Sale of goods and services	7	55,357	12,190
Fines, penalties and forfeits	8	2,320	-
Other Revenue		57,677	12,190
Receipts / Inflows		15,389,539	3,346,638
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	9	6,098,653	2,496,425
Compensation of Employees		6,098,653	2,496,425
Use of Goods and Services			
Travel & Conferences	10	1,377,035	29,340
Operating Expenses	11	1,001,004	57,520
Rent	12	87,293	37,665
Other Operating Expenses	13	1,011,898	42,093
Conflict Resolution Expenses	14	1,106,302	5,000
Contingency	15	277,595	-
Use of Goods and Services		4,861,128	171,618
Grants			
Grants To Other General Government Units	16	238,723	49,385
Grants		238,723	49,385
Social Benefits			
Employer social benefits	17	40,526	-
Social Benefits		40,526	
Other Expenses			
Transfers not elsewhere classified	18	5,595	-
Other Expenses		5,595	
Nonfinancial assets			
Fixed Assets	19	778,843	499,763
Nonfinancial assets		778,843	499,763
Payments / Outflows		12,023,467	3,217,191
Increase Decrease in Cash		3,366,072	129,447
Cash at Beginning of Year		149,644	20,197
Cash at End of Year	1.4	3,515,716	149,644

Galmudug Statement of Somalia
Consolidated Fund Statement of Comparison of Budget And Actual Amounts
For the Year Ended 31 December 2020
Appropriation Budget on Cash Basis
(Classification of Payment By Economic Class)

	Note	2020				2019 Controlled By TSA	USD
		Original Estimate Appropriation A	Final Estimate Appropriation B	Controlled By TSA C	Difference Between Budget and Actual C-B		
		USD	USD	USD	USD		
Receipts / Inflows							
Taxes							
Taxes on income, profits, and capital gains		-	-	38,980	38,980	-	-
Taxes on payroll and workforce		70,000	70,000	-	(70,000)	-	-
Taxes on goods and services		4,101,820	4,101,820	3,190,170	(911,650)	1,225,473	1,225,473
Taxes on international trade and transactions		2,742,000	2,742,000	70,912	(2,671,088)	-	-
Taxes	20	6,913,820	6,913,820	3,300,062	(3,613,758)	1,225,473	1,225,473
Grants							
From foreign governments		-	-	-	-	-	-
From international organizations		1,250,838	1,250,838	868,607	(382,231)	1,240,605	1,240,605
From other general government units		12,501,059	12,501,059	11,163,192	(1,337,867)	868,370	868,370
Grants	21	13,751,897	13,751,897	12,031,800	(1,720,098)	2,108,975	2,108,975
Other Revenue							
Sale of goods and services		60,000	60,000	55,357	(4,643)	12,190	12,190
Fines, penalties and forfeits		-	-	2,320	2,320	-	-
Other Revenue	22	60,000	60,000	57,677	(2,323)	12,190	12,190
Receipts / Inflows		20,725,717	20,725,717	15,389,539	(5,336,179)	3,346,638	3,346,638
Payments / Outflows							
Compensation of Employees							
Wages and Salaries		9,257,361	9,257,361	6,098,653	(3,158,708)	2,496,425	2,496,425
Compensation of Employees	23	9,257,361	9,257,361	6,098,653	(3,158,708)	2,496,425	2,496,425
Use of Goods and Services							
Travel & Conferences		2,034,632	2,034,632	1,377,035	(657,597)	29,340	29,340
Operating Expenses		1,916,868	1,916,868	1,001,004	(915,864)	57,520	57,520
Rent		178,100	178,100	87,293	(90,807)	37,665	37,665
Other Operating Expenses		2,126,410	2,126,410	1,011,898	(1,114,512)	42,093	42,093
Conflict Resolution Expenses		930,000	930,000	1,106,302	(91,393)	5,000	5,000
Contingency		326,110	326,110	277,595	(316,210)	-	-
Use of Goods and Services	24	7,512,120	7,512,120	4,861,128	(3,186,383)	171,618	171,618
Grants							
Grants To Other General Government Units		260,000	260,000	238,723	(21,277)	49,385	49,385
Grants	25	260,000	260,000	238,723	(21,277)	49,385	49,385
Social Benefits							
Employer social benefits		93,500	93,500	40,526	(52,974)	-	-
Social Benefits	26	93,500	93,500	40,526	(52,974)	-	-
Other Expenses							
Transfers not elsewhere classified		14,607	14,607	5,595	(9,012)	-	-
Other Expenses	27	14,607	14,607	5,595	(9,012)	-	-
Nonfinancial assets							
Fixed Assets		3,588,129	3,588,129	778,843	(2,273,896)	499,763	499,763
Nonfinancial assets	28	3,588,129	3,588,129	778,843	(2,273,896)	499,763	499,763
Payments / Outflows		20,725,717	20,725,717	12,023,467	(8,702,251)	3,217,191	3,217,191

Galmudug State of Somalia
FGS Statement of Operations
Treasury Single Accounts
For the Year Ended 31 December 2020

	2020 USD	2019 USD
Transactions Affecting Net Worth		
Revenue	15,389,539	3,346,638
Taxes	3,300,062	1,225,473
Taxes on income, profits, and capital gains	38,980	-
Taxes on goods and services	3,190,170	1,225,473
Taxes on international trade and transactions	70,912	-
Grants	12,033,400	2,108,975
From foreign governments	-	-
From international organizations	868,607	1,240,605
From other general government units	11,163,192	868,370
Other Revenue	57,677	12,190
Sale of goods and services	55,357	12,190
Fines, penalties and forfeits	2,320	-
Expense	10,709,234	2,717,428
Compensation of Employees	6,098,653	2,496,425
Wages and Salaries	6,098,653	2,496,425
Use of Goods and Services	4,861,128	171,618
Travel & Conferences	1,377,035	29,340
Operating Expenses	1,001,004	57,520
Rent	87,293	37,665
Other Operating Expenses	1,011,898	42,093
Conflict Resolution Expenses	1,106,302	5,000
Contingency	277,595	-
Grants	238,723	49,385
Grants To Other General Government Units	238,723	49,385
Social Benefits	40,526	-
Employer social benefits	40,526	-
Other Expenses	5,595	-
Transfers not elsewhere classified	5,595	-
Gross Operating Balance	4,680,305	629,210
Transactions In Non Financial Assets		
Change In Net Worth. Transactions (Assets)	778,843	499,763
Nonfinancial assets	778,843	499,763
Fixed Assets	778,843	499,763
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	3,366,072	129,447
Financial assets	3,366,072	129,447
Domestic	3,366,072	129,447
Liabilities	-	-
Liabilities	-	-
Liabilities	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Overall Statistical Discrepancy	-	-

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation

The Galmudug State of Somalia (GSS) consolidated financial statements have been prepared in accordance with the *Public Financial Management Act 2018* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting under the Cash Basis of Accounting (2017)*. The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements. The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The Financial statements are for the Galmudug State of Somalia (GSS). This is the Government's fifth year of operation and covers the period 1 January – 31 December 2020. The Government operates from [Ministry of Finance]. The principal address of the government is

[Dusamareb, Galmudug State of Somalia]

The principal activities of the Government and its controlled entities include the provision of health, education, defense, security, and general public services.

The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2020* and are comprised of:

1. Ministry of Interior, Local Government and Reconciliation
2. Ministry of Finance
3. Ministry of Justice & Judiciary Affairs
4. Ministry of Internal Security
5. Ministry of Planning and Economic Development
6. Ministry of Endowment & Religious Affairs
7. Ministry Petroleum and Mining Resources
8. Ministry of Public Works and Housing error
9. Ministry of Commerce & Industry
10. Ministry of Information
11. Ministry of Aviation & Transport
12. Ministry of Education Culture & Higher Education
13. Ministry of Post and Communication
14. Ministry Agriculture and Forest
15. Ministry of Environment
16. Ministry of Health and Social Services
17. Ministry of Women and Human Right
18. Ministry of Labour and Social Affairs
19. Ministry of Youth and Sports
20. Ministry of water and electricity
21. Ministry of Constitution Affairs
22. Ministry of Ports and Fishery
23. Ministry of Diaspora & Investment
24. Ministry of Humanitarian Affairs and Disaster Management
25. Office of Presidency
26. Office of Speaker and Parliament
27. Civil Service Commission
28. Office of Audit General
29. Office of chief minister
30. Ministry of Livestock

All ministries were created by **Presidential Decree** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated on 28th December 2015 and a separate decree creating the Ministry of Finance entitled *A Decree for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated on 28th December 2015.

A separate decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Galmudug State of Somalia* dated 28th December, 2015 established the office of the Civil Service Commission and changed to an act on 24th June 2018. Companion acts also established the Civil Service and the Civil Service Salary structure. The inauguration of the GSS constitution automatically established the Galmudug Parliament. Their respective statements form part of the consolidated Financial statements as these entities were included as part of the *GSS Appropriation Act No.1 of 2018*. The consolidated financial statements include all entities controlled during the year. None of the entities own another entity or a separate business unit.

In the FY 2020 through a presidential decree Ministry of Agriculture and Livestock were split and made two separate Ministries. Ministry of Agriculture and Forest retained the original number while Ministry of Livestock was assigned new code .Budget comparison was retained under Ministry of Agriculture with original code for reporting purpose

1.4 Bank accounts

Bank accounts controlled by the Ministry of Finance consist of the main account, the Treasury Single Account (TSA) held with the Salaam Bank and sub-TSA (project) bank accounts which were opened, under a written authorization of the Minister of Finance. The WB RCRFII Project Account works as a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF II) grant and other donors, these projects account were opened for the operations of these projects and in such a manner as to avoid the grant funds commingling with other GSS operations. The table below shows the bank accounts having balance as at the end of the 2020 financial year.

	2020 USD	2019 USD
Treasury Single Account	3,069,505	1,819
WB RCRFII Project Account	27,543	136,704
Biyooole Project Account	181,686	-
Ministry of Education Account	67	9,143
Central Bank	1,978	1,978
Treasury Single Account DHS	50,000	-
Ministry of Interior Account	682	-
GPE MOE	84,826	-
Child PIP for MOWHRD for Galmudug	99,428	-
Total	3,515,716	149,644

1.5 Cash & Cash Equivalents

Cash and Cash Equivalents means notes and coins held, and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount.

Cash included in the statement of cash receipts and payment comprises the following amount:

	2020 USD	2019 USD
Cash on Hand and Balance with Banks	3,516,716	149,644
Total	3,516,716	149,644

Cash on Hand of **\$3, 516, 71 6** is held in the treasury single account from GSS internally generated revenue and other funds, the big closing balance was as result of FGS transfers received towards the end of the year as well GSS MOF anticipation for tough times in quarter one and two of 2021 which will likely be impacted with low revenues due to national election related pressure and also COVID19 impact.

1.6 Reporting Currency

The reporting currency is the United States Dollar (USD), rounded to the nearest dollar

1.7 Undrawn External Assistance

In the 2017, financial year GSS became eligible to participate in the ongoing Recurrent Cost and Reform Financing (RCRF II) project. The project runs for a period of five years, however due to additional financing (AF) the period has been extended (up to 30 June 2022) and is reviewable on an annual basis. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funding channeled through the Federal Government of Somalia (FGS).

The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible Federal Member states and Interim and Emerging Administration. 2020 and 2019 Cash on Hand and bank balance is **27,543** and **136,704** USD, respectively.

As specified in a binding agreement Number TFOA0534 dated 29 June 2015 between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Galmudug State by virtue of a sub-agreement with FGS has a running project with IDA which will last to 30 June 2022.

Undrawn external assistance in respect to the RCRF II project is contingent upon GSS meeting the threshold conditional requirements of the project. GSS has met the requirements and the project has an effective date of 1 July 2016. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for GSS in particular. The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31st December 2020, GSS had received funds from the RCRFII Project totaling **\$1,881,617** against a budget of **\$2,849,094**. The variance resulted from a number of Civil Servants not being recruited and not being able to access the non-salary recurrent cost component

1.8 Original and Final Approved Budget and Comparison of Actual and Budget Amount

The approved budget is developed on the same accounting basis (Cash basis) and same classification basis as the financial statements. It encompasses the same entities as the consolidated financial statements.

The original budget was approved by the members of Parliament and signed by the President on the 27th of February 2020. There was no supplementary budget during the period. Movements across the budget line items in the final estimate appropriation are attributed to budget reallocations in line with the reallocation provisions outlined in the Appropriation Act 2020.

1.9 Authorization Date

The financial statements were authorized for issue on **31/03/2021** by Mr Farhan Ali Mohamud- Minister for Finance.

Note 2 Taxes on income, profits, and capital gains

In August 2020 Galmudug State of Somalia imposed Personal Income tax on civil servants, which is a new revenue stream not included in the original 2020 revenue estimates.

	2020 USD	2019 USD
Personal Income tax	38,980	-
Total	38,980	-

Note 3 Taxes on goods and service

FY2020, revenue from road user tax, turnover tax, local passenger fees and International NGOs registration was collected. The road user's tax is levied on gross vehicle weight, not on the quantity or value of goods being transported. The main road/highway connecting Galmudug to the port of Bosasso was the main source of these taxes. A uniform rate of tax is applied.

Turnover tax is applied to registered business. Currently it is collected from businesses operating in the Dhusamareb, Guri'el, Adado, Abudwaq and Galkayo areas.

More Importantly airports of Guri'el, Ugasnor and adado airports are fully controlled by the Ministry of Finance, which enables the collection of the local passenger fees.

Overall, taxes collected during FY2020 has increased in comparison to the prior year which is as a result of a number of taxes being enforced, such as livestock fees, urban road user tax, local NGO registrations, business, and professional licenses. Following is a detailed breakdown of tax heads and their respective source of entry.

	2020 USD	2019 USD
Turnover Tax	81,853	32,645
Business & Professional Licenses	30,897	-
Local Passenger Fees	152,104	23,328
Road User Tax	2,840,504	1,169,000
Urban Road User Tax	44,206	-
International NGOs registration	15,350	500
Local NGOs registration	16,399	-
Livestock Fees	8,857	-
Total	3,190,170	1,225,473

Note 4 Taxes on International Trade (Transit of Goods across State Borders)

In 2017 Galmudug State of Somalia imposed a Tax on goods in transit in place of taxes previously known as customs duties. During the 2020 financial year GSS implemented Tax on Customs duties-KHAT which is expected to be the most significant source of tax collections for the state, due to the consumption of KHAT in the state and the number of the airports where Khat is transported through Custom Duties on Tobacco and Cigarettes was also implemented in the 2020 financial year and collected from Hobyo Sea Port. The following is a detailed breakdown of these tax streams.

	2020 USD	2019 USD
Customs duties - Tobacco/Cigarette	12,500	-
Customs duties - KHAT	58,412	-
Total	70,912	-

Note 5 Grants from International Organizations

Treasury Single Account

GSS received grants from International Organizations under different projects: PREMIS project, and Teachers' support project under the Ministry of Education, United Nations, Qatar Support and GPE Project. The PREMIS project financed some of the Government's day to day operational costs such as internet, office rent and purchase of office equipment. These funds are deposited into the Government's Treasury Single Account and paid out in accordance with the GSS procurement policies.

Teachers support projects is currently funded by five International Non-Government Organizations (INGO) where each provide funding as incentives for the teachers in GSS.

Qatar Support is a grant from the government of Qatar to help the state to accelerate the performance of the state's ongoing operations.

Funding from the United Nations covers three projects such as JPLG which is intended for the expansion of the local councils of the main cities like Adado, Galkacyo Abudwaq.

The Child PIP project is designed to protect child recruitment and use of child by armed forces in conflict zones. WFP provides funding for small number of security personnel that works with the ministry of security. GPE is a project aimed at enhancing the effectiveness of education throughout the districts of the state. The table below summarizes the grants received.

	2020 USD	2019 USD
NRC Support	18,781	9,450
Save The Children	123,600	54,000
Africa Education Trust	76,500	-
United Nations	350,226	-
CISP Support	22,020	21,796
PREMIS Support	223,887	68,566
Care International	3,593	32,313
Qatar Support	50,000	-
Total	868,607	186,125

Note 6 Grants from Other Government Units

Currently GSS does not collect sufficient revenue to fund its entire operations, the Federal Government of Somalia (FGS) provides budget support to the state, as well as funding specific projects. These projects include RCR II project which provides funding for eligibility recruited civil servant's salaries.

The Biyoole is an agro-pastoral productivity and resilience project for water sustainability.

With the impact of COVID-19 pandemic during the year, funding was provided from the several donors with the S2S project, Risk Communication project for Covid-19 funding preventive measurements for the Ministry of Humanitarian. with the Ministry of Health, COVID-19 project intended for preventive and treatment of COVID-19 cases receiving \$500,000.

The following tables depict how these funds were received by project

	2020	2019
	USD	USD
S2S PROJECT	12,000	-
RCRF II	1,772,457	1,054,481
FGS Budget Support to GSS	8,325,050	868,370
Biyoole Project	364,859	-
GPE Projects	148,202	-
MCA GPE	17,375	-
Ministry of Health and Social Services	500,000	-
Risk communication and community	2,500	-
FGS Non Salary recurrent current	20,750	-
Total	11,163,192	1,922,851

Note 7 Other Revenue (Sale of goods and services)

Other revenues received by the GSS, includes revenue collected by the Ministry of Education for services provided to public relating to registration of private schools, printing certificates and individual identification fees. This revenue is collected each year as long as the Ministry provides the service to the public. The Ministry of Finance began collecting other revenues during the year, which included public notary fees which was not originally estimated to be collected during the 2020 financial year.

	2020 USD	2019 USD
Public Notary Fees	4,058	-
Primary education certificate fees	46,909	9,470
Secondary education certificate fees	4,390	-
Individual identification fees	-	1,480
Civil Servant Identification Fee	-	300
School Service Fees	-	940
Total	55,357	12,190

Note 8 Other Revenue (Fines, penalties, and forfeits)

A fine or mulct is a penalty of money that a court of law or other authority decides has to be paid as punishment for a crime or other offence.

During the year, the courts has enforced this revenue stream of fines/penalties as shown in the table below:

	2020 USD	2019 USD
Fines/Penalties	2,320	-
Total	2,320	-

Note 9 Wages and Salaries

Wages and salaries are a combination of salaries, allowances, and in-kind payments to staff. The staff include both the civil servants and political appointed positions. A breakdown of wages and salaries is provided below.

	2020 USD	2019 USD
Permanent employees/Regular staff	1,475,752	825,937
Salaries to Ministers and Statutory Appointments	588,700	10,283
Contract employees	566,724	3,000
Security Operational Allowances	557,752	-
Regular Food Provision	105,881	68,480
Transportation allowance	47,519	540
Wage workers	361,251	104,750
Accommodation Allowance	82,731	2,550
Security Forces (Police, Intel Forces and Prison)	1,382,392	1,073,885
Other allowances	38,551	-
Remuneration to Politicians	891,400	407,000
Total	6,098,653	2,496,425

Salaries paid to permanent employees increased by \$649,815 (78.7%) in comparison to the prior year and was funded under the RCRF II project. Salaries to Ministries and Statutory appointment significantly increased during the year to **\$588,700** (\$10,283 in 2019) which was due to consistent salary payments to all statutory appointees such as Ministers, deputies and also an increase in the recruitment of civil servants towards end of the 2019.

Security operation allowance is another example that shows noteworthy increase compared to the past year and were paid out **\$ 557,752**, due to increase for the security operations in the region against Al-Shabab.

Note 10 Travel and Conferences

Conferences and travel expense relate to GSS officials attending conferences and meetings. with **\$1,377,035** these are commutative costs relating to travel and conferences whether internal or external of Galmudug State of Somalia throughout the year.

The following provides a breakdown of the total Costs.

	2020	2019
	USD	USD
Internal Travel	593,660	15,665
External Travel	158,273	10,397
Local conferences	100,773	3,278
Conflict Resolution Expenses	524,329	-
Total	1,377,035	29,340

Note 11 Operating Expenses

Operating expenses include costs that are incurred towards facilitating the running costs of all Ministry offices. The increase of operating expenses was due to some Ministries who did not have offices in the previous years established their offices during the 2020 financial year

As a result, operating costs increased by \$943,483 to the prior year, as outlined in the following table.

	2020 USD	2019 USD
Gasoline	126,078	-
Water	19,571	720
Mobile Phone Expenses	910	-
Internet	31,339	10,180
Telephone fees	800	
Diesel	53,659	11,730
Stationary	60,046	892
Published fees	73,583	-
Electricity	114,009	5,053
Meeting Supplies	289,864	250
Other Office Administrative Cost	17,167	21,775
Publications	5,634	1,601
Cleaning Supplies	25,641	120
Maintenance of Vehicles	48,675	-
Cleaning Services	1,890	700
Books	5,385	-
Maintenance of equipment	10,572	-
Vehicle Hire/car rental	113,688	4,500
Maintenance of furniture & fittings	993	-
Office Refreshments	701	-
Computer Consumable	800	-
Total	1,001,004	57,521

Note 12 Rent

Rental expenses of **\$87,293** were incurred during the year that constitutes **\$85,693** relating to office rent with **\$1,600** relating to other rentals, an increase of \$49,628 to the previous year. This increase is directly related to the increase in government offices in different locations such as Dusamareb, Adado, Galkayo, Abudwaq, Guri'el and Balambal. The following table outlines rents paid by Ministry

	2020 USD	2019 USD
Ministry of Finance	52,505	15,285
Ministry of Interior, Local Government & Reconciliation	2,788	-
Ministry of Water & Electricity	-	2,700
Ministry of Education Culture & Higher Education	2,400	1,680
Civil Service Commission	15,000	9,000
Office of Audit General	13,000	9,000
Ministry of Women and Human Right	1,600	-
Total	87,293	37,665

Note 13 Other Operating Expenses

Operating expenses totaling **\$1,279,594** was incurred in 2020, compared to **\$42,093** for the previous year, an increase of **\$1,237,501**. These operating expenses consist of other office administration cost, Consultation fees, television and newspaper advertisement, Staff training & development and Non-Consultancy Service fee. These are admiration costs for all functioning ministries such as Ministry of Finance, Ministry of Water & Electricity, Ministry of Education and the Presidency, Ministry of planning, office of audit general, civil service commission, ministry of environment and forest, ministry of interior and local government etc. The cost breakdown is shown below:

	2020	2019
	USD	USD
Other Office Administrative Cost	809,259	10,408
Consultation Fees	117,279	28,610
Television and Newspaper Advertisements	7,150	2,975
Marketing & Promotion	-	100
Staff Training and Development	296,629	-
Non-consultancy Service Fee	49,277	-
Total	1,279,594	42,093

Note 14 Conflict Resolution Expenses

To resolve a long-lasting misunderstanding and conflicts between GSS communities the Ministry of Interior and Local Government has taken their role to resolve these differences among GSS communities, these resolutions are mainly relating to bringing together and reconciling for hostile tribes those share common pasture in the rural areas.

The accelerated reconciliation efforts conducted by the Ministry of Interior and Local Government have incurred expenses totaling **\$838,607** for conflict resolution expenses.

This table shows the cost breakdown.

	2020	2019
	USD	USD
Conflict Resolution Expenses	838,607	5,000
Total	838,607	5,000

Note 15 Contingency Fund

A contingency fund covers urgent and unforeseen costs arising from emergency situations for which payments cannot be postponed until the passage of a supplementary budget or the next annual Consolidated Budget without seriously affecting the public interest. This money is on reserve and not allocated to one area of the work. Therefore, this contingency fund was part of a project at the time when the project was launched. However, due to lack of budget lines for office rent and car hire for field operations in the initial budget, the project implementation unit has sought for a no objection from Federal Government of Somalia (FGS) to incur rent expenses from the contingency line, which was subsequently approved by the FGS .

The following table shows these expenses.

	2020 USD	2019 USD
Contingency	277,595	-
Total	<u>277,595</u>	<u>-</u>

Note 16 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totaled **\$238,723 (\$49,385 in 2019)**. With **\$159,428.00** transferred to the lower-level governments of Adado, Galkacyo and Abudwaq from JLPG Project for local government expansion process. The remaining balance of **\$79,295** was transferred to lower-level governments of Guri’el, Adado, Abudwaq, Balambal and Galkacyo to support these municipalities, and includes a transfer for educational support to University of Ceynul Hayat from the Treasury Single Account

	2020 USD	2019 USD
Transfers to Lower Level Government	238,273	49,385
Total	<u>238,273</u>	<u>49,385</u>

Note 17 Social Benefits

During the year, social benefits of \$ **40,526** were paid to medically treat staff of GSS both locally and outside of the country. Medical treatment is usually provided to the security personnel who are injured during service. Medical treatment costs normally depend on demand availability of resource and the number of incidents during a year.

	2020 USD	2019 USD
Medical Treatment	40,526	-
Total	40,526	-

Note 18 Transfers not elsewhere classified

During the year there has been Bank charge expenses totaling \$5,595, and the reason is opening additional bank accounts.

	2020 USD	2019 USD
Bank charges	5,595	-
Total	5,595	-

Note 19 Non-Financial Assets

Treasury Single Account

GSS purchased non-financial assets during in FY20 which included office equipment, furniture & fixtures and cars, funded from the TSA and other projects such as the Safety Net Project, Biyoole project and the RCRII project.

A comprehensive breakdown of GSS Non- Financial asset costs for 2020 is detailed below.

	2020	2019
	USD	USD
Non-residential Building	129,666	428,000
Cars	-	38,950
Information, Computer & Telecomm(ICT)	53,000	6,361
Machinery and Equipment not elsewhere cl	498,553	18,514
Furniture & fixtures	94,031	7,538
Computer software	-	400
Furniture	3,593	-
Total	778,843	499,763

Note 20 Taxes

GSS have had revenue estimation of **\$6,913,820** to be collected during the year, with **\$3,300,062** actually collected which was 48% of the annual estimate. The most significant revenue stream was Road User Tax (\$2,840,504) which made up **86%** of all tax collection during the year. Turnover tax collections down against the annual revenue estimate due to businesses not being registered in some districts as a result of political issues. Most of the airports were administered by private companies previously, but during the year the Ministry for Finance took control of the Ugasnor airport, adado airport and Guri'el airport which directly resulted in the increase in the local passenger fees. There have been productive agreements between Khat merchants and Ministry of Finance that paved the way to implement Tax on Khat during the year. The table below provides a summary of these taxes, the annual estimate against actual collections for the year.

Tax Type	Final Approved Budget USD	Actual USD	Variance USD
Turnover Tax	-	38,980	38,980
Business & Professional Licenses	1,462,000	81,853	(1,380,147)
Local Passenger Fees	-	30,897	30,897
Road User Tax	200,000	152,104	(47,896)
Urban Road User Tax	2,199,820	2,840,504	640,684
International NGOs registration	-	44,206	44,206
Local NGOs registration	-	15,350	15,350
Livestock Fees	-	16,399	16,399
Customs duties - Tobacco/Cigarette	-	8,857	8,857
Customs duties - KHAT	-	12,500	12,500
Electricity Tax	2,742,000	58,412	(2,683,588)
Payroll Tax - Government	240,000	-	(240,000)
	70,000	-	(70,000)
Total	6,913,820	3,300,062	(3,613,758)

Note 21 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and International organizations. FGS was estimated at **\$13,751,897** with **\$12,031,800 (88%)**. This was a result of increased funding received for COVID support and sound political agreements between GSS and the FGS. International NGOs also provided funds to GSS in support of costs relating to government operation.

The RCRF II project is a multi-donor project administered by the World Bank through FGS providing funds for payment of salary to civil servant and the staff recruited by the Civil Service Commission. **\$2,849,094** was estimated to be received during this financial year with, **\$1,772,456** received which was **62%** of the annual estimate. The variance came from recruitment and other reforms not being implemented as originally planned.

PREMIS funded important running costs like office rents, office equipment and internet costs, and also funded some projects such as revenue enhancements campaign, establishment of revenue huts. **\$402,095** was received which is **55%** against the annual estimate of **\$223,887**. This was as a result of some projects not being implemented as planned due to conflicts and some political tensions experienced during the year.

Grants from FGS to GSS was estimated to be received during this financial year **\$12,501,059** with, **\$11,163,192.32** received which was **89%** more than the annual estimate. This receipt over budget estimations is due to sound relation between GSS and FGS and COVID support as well as the effectiveness of the state's ongoing operations.

Organizations like Norwegian Refugee Council, United Nations, Qatar Support, MCA GPE, S2S PROJECT, Save the Children International, Care International and Comitato Internazionale Per Lo Sviluppo Dei Popoli (JISP) provide funds to the state in support of the operations.

Donor Name	Final Approved Budget USD	Actual USD	Variance USD
NRC Support	18,781	18,781	-
Save The Children	123,600	123,600	-
Africa Education Trust	88,500	76,500	(12,000)
United Nations	583,650	350,226	(233,424)
CISP Support	24,720	22,020	(2,700)
PREMIS Support	402,095	223,887	(178,208)
Care International	9,493	3,593	(5,900)
Qatar Support	-	50,000	50,000
MCA GPE	17,375	17,375	-
S2S Project	24,000	12,000	(12,000)
RCRF II	2,849,094	1,772,457	(1,076,637)
FGS Budget Support to GSS	6,185,965	8,325,050	2,139,085
SURGE Building Construction	1,000,000	-	(1,000,000)
Biyoole Project	1,581,400	364,859	(1,216,541)
GPE Projects	319,975	148,202	(171,774)
Ministry of Health and Social Services	500,000	500,000	-
Risk communication and community engagement	2,500	2,500	-
FGS Non Salary recurrent current	20,750	20,750	-
Total	13,751,897	12,031,800	(1,720,098)

Note 22 Other revenue

The primary education certificate fees revenue estimated was **\$60,000** with **\$57,677** collected during this year. Other revenue, not included in the annual estimates collected, was from public notary fees **\$4,058**, Fines/Penalties **\$ 2,320** and education certificate fees **\$4,390** collected by the Ministry of Finance and Ministry of Education, respectively.

Other revenue streams collected during the year:

Revenue Heads	Final Approved Budget USD	Actual USD	Variance USD
Public Notary Fees	-	4,058	4,058
Primary education certificate fees	60,000	46,909	(13,091)
Secondary education certificate fees	-	4,390	4,390
Fines/Penalties	-	2,320	2,320
Total	60,000	57,677	(2,323)

Note 23 Employee Compensation

Employee compensation paid during the year was **\$6,098,653** against a budget of **\$9,257,361**, which represents **65.9%** of the final Employee Compensation budget.

Employee Compensation	Final Approved Budget USD	Actual USD	Variance USD
Permanent employees/Regular staff	1,655,654	1,475,752	(179,902)
Salaries to Ministers and Statutory Appointments	1,045,400	588,700	(456,700)
Contract employees	1,135,424	566,724	(568,700)
Security Operational Allowances	672,000	557,752	(114,248)
Regular Food Provision	281,800	105,881	(175,919)
Transportation allowance	154,056	47,519	(106,537)
Wage workers	539,984	361,251	(178,733)
Accommodation Allowance	166,506	82,731	(83,775)
Security Forces (Police, Intel Forces and Prison)	2,420,000	1,382,392	(1,037,608)
Other allowances	114,537	38,551	(75,986)
Remuneration to Politicians	1,072,000	891,400	(180,600)
Total	9,257,361	6,098,653	(3,158,708)

Note 24 Use of Good and Services

GSS spent a total of **\$4,861,128** which represents **64.7%** of the final estimated for the use of goods and services. The ability to spend in the Galmudug State of Somalia was limited by the availability of funds from revenue collections over the year.

Use of Good and Services	Final Approved Budget USD	Actual USD	Variance USD
Internal Travel	901,343	593,660	(307,683)
External Travel	251,156	158,273	(92,883)
Local conferences	303,133	100,773	(202,360)
Conflict Resolution Expenses	579,000	524,329	(54,671)
Water	62,476	19,571	(42,905)
Electricity	246,900	114,009	(132,891)
Internet	130,850	31,339	(99,511)
Stationary	113,292	60,046	(53,247)
Books	29,574	5,385	(24,189)
Published fees	127,303	73,583	(53,721)
Meeting Supplies	378,051	289,864	(88,187)
Publications	17,750	5,634	(12,116)
Maintenance of heavy machinery	27,000	-	(27,000)
Medical Supplies	30,493	-	(30,493)
Maintenance of equipment	13,800	10,572	(3,228)
Maintenance of furniture & fittings	12,360	993	(11,367)
Cleaning Services	10,076	1,890	(8,185)
Cleaning Supplies	75,043	25,641	(49,402)
Mobile Phone Expenses	7,855	910	(6,945)
Gasoline	196,700	126,078	(70,622)
Vehicle Hire/car rental	172,181	113,688	(58,493)
Diesel	16,356	53,659	37,303
Telephone fees	17,145	800	(16,345)
Security Operational Allowances	20,800	17,167	(3,633)
Office Refreshments	2,793	701	(2,092)
Maintenance of Vehicles	114,770	48,675	(66,095)
Maintenance of buildings and repairs	92,500	-	(92,500)
Computer Consumable	800	800	-
Office Rent	178,100	87,293	(90,807)
Conflict Resolution Expenses	930,000	838,607	(91,393)
Contingency	326,110	277,595	(48,515)
Other Office Administrative Cost	1,137,032	809,259	(327,773)
Television and Newspaper Advertisements	69,265	7,150	(62,115)
Consultation Fees	344,120	117,279	(226,841)
Staff Training and Development	388,283	296,629	(91,654)
M&E	44,620	-	(44,620)
Marketing & Promotion	600	-	(600)
Newspapers and Magazines Subscriptions	2,400	-	(2,400)
Non-consultancy Service Fee	140,090	49,277	(90,814)
Total	7,512,120	4,861,128	(2,650,992)

Note 25 Grants to Other Governments Units

Grants to other governments units were **\$238,723** during the year against a budget of **\$260,000**. MoFED and Four districts Adado, Dusemareb, Guri'el, Abudwaq and Galkayo made formal agreement that the districts will deposit their locally generated revenue from districts into the Treasury Single Account and Ministry of Finance will transfer funds by way of grants to the districts based on their needs to facilitate their operational costs.

Grants to Other Governments	Final Approved Budget USD	Actual USD	Variance USD
Transfers to Lower Level Government	260,000	238,723	(21,277)
Total	260,000	238,723	(21,277)

Note 26 Employer Social Benefits

Medical treatment both within and outside the country is the prime social benefit that is currently provided to GSS staff. The GSS forces (police and NISA) are the major beneficiary of this benefit mainly due to the security risks to which they are exposed. The budgeted estimate for the period was **\$93,500** with **\$40,526** being spent. Nonetheless, benefits of such medical treatment certainly depend on demand, availability of resources and the number of incidents during a year.

Employer Social Benefits	Final Approved Budget USD	Actual USD	Variance USD
Medical Treatment	93,500	40,526	(52,974)
Total	93,500	40,526	(52,974)

Note 27 Transfers not elsewhere classified

The Bank Charge budget estimate for the period was **\$14,607** and actual was **\$5,595**.

Transfers not elsewhere classified	Final Approved Budget USD	Actual USD	Variance USD
Bank charges	14,607	5,595	(9,012)
Total	14,607	5,595	(9,012)

Note 28 Non-Financial Assets

GSS purchased **\$778,843** of non-financial assets during the year against a budget of **\$3,588,129** an underspend of **\$2,809,286 (78.3%)**. Office equipment, furniture and fixtures and cars were funded from the TSA and under other projects such as Safety Net Project, Biyoole, and RCRFII project as detailed in the table:

Non-Financial Assets	Final Approved Budget USD	Actual USD	Variance USD
Non-residential Building	1,619,241	129,666	(1,489,575)
Cars	80,000	-	(80,000)
Information, Computer & Telecomm(ICT) Equipment	125,990	53,000	(72,990)
Machinery and Equipment not elsewhere classified	810,953	498,553	(312,400)
Furniture & fixtures	180,500	94,031	(86,469)
State House and Ministry Offices	684,570		(684,570)
Furniture	50,875	3,593	(47,282)
Land improvement	30,000	-	(30,000)
Procurement of seeds and tools	6,000	-	(6,000)
Total	3,588,129	778,843	(2,809,286)

GALMUDUG STATE OF SOMALIA
INDIVIDUAL BUDGET ENTITY
STATEMENT OF CASH RECEIPTS & PAYMENTS & COMPARISON TO BUDGET

For the Year Ended 31 December 2020

Prepared in accordance with the

International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting (2017)

Ministry of Interior, Local Government & Reconciliation
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				Difference Between Final Budget and Actual C-B USD	2019 Controlled by TSA USD
		Original Estimate	Final Estimate	Controlled by TSA			
		A	B	C			
Notes		USD	USD	USD			
Receipts / Inflows							
Consolidated Fund Appropriations							
Taxes							
Taxes on goods and services							
Grants							
From international organizations							
From other general government units							
Grants							
4		267,307	267,307	198,105	(69,202)	32,323	
		243,951	243,951	200,339	(43,612)		
		511,258	511,258	398,444	(112,814)	32,323	
		1,321,954	1,321,954	1,024,814	(297,141)	118,061	
Receipts / Inflows							
Payments / Outflows							
Compensation of Employees							
Wages and Salaries							
5		93,431	93,431	40,143	(53,288)	32,323	
		93,431	93,431	40,143	(53,288)	32,323	
Use of Goods and Services							
Travel & Conferences							
		58,385	58,385	4,053	(54,332)		
		31,516	31,516	14,200	(17,316)	30	
		7,200	7,200	2,788	(4,412)		
		58,075	58,075	29,442	(28,633)		
		300,000	300,000	297,021	(2,979)	4,000	
6		455,177	455,177	347,504	(107,673)	4,030	
Grants							
Grants To Other General Government Units							
		260,000	260,000	238,723	(21,277)	49,385	
		260,000	260,000	238,723	(21,277)	49,385	
Nonfinancial assets							
Fixed Assets							
8		2,089	2,089		(2,089)		
		2,089	2,089		(2,089)		
		810,697	810,697	626,370	(184,327)	85,738	
		511,258	511,258	398,444	(112,814)	32,323	
Payments / Outflows							
Increase Decrease in Cash							

Ministry of Justice & Judiciary Affairs
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
Note	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	
	Appropriation	Appropriation	TSA	Budget and Actual	TSA	
	A	B	C	C-B		
	USD	USD	USD	USD	USD	
Payments / Outflows						
Compensation of Employees						
	Wages and Salaries	18,080	18,080	2,000	(16,080)	
5	Compensation of Employees	18,080	18,080	2,000	(16,080)	
Use of Goods and Services						
	Travel & Conferences	6,000	6,000	9,200	3,200	
	Operating Expenses	8,060	8,060	2,500	(5,560)	
6	Use of Goods and Services	14,060	14,060	11,700	(2,360)	
Nonfinancial assets						
	Fixed Assets	7,000	7,000	2,500	(4,500)	
8	Nonfinancial assets	7,000	7,000	2,500	(4,500)	
	Payments / Outflows	39,140	39,140	16,200	(22,940)	

Government Uses a Treasury Single Account System to Manage Funds

		2020				Controlled by TSA	2019
		Original Estimate	Final Estimate	controlled by TSA	Difference between Final Budget and Actual		
		A	B	C	C-B		
	Note	USD	USD	USD	USD	USD	
Receipts / Inflows							
Consolidated Fund Appropriations							
2		4,456,309	4,456,309	2,421,306	(2,035,003)	511,895	
Taxes							
	Taxes on income, profits, and capital gains	-	-	38,980	38,980	-	
	Taxes on payroll and workforce	70,000	70,000	-	(70,000)	1,224,973	
	Taxes on goods and services	4,101,820	4,101,820	3,153,721	(948,099)	-	
	Taxes on international trade and transactions	2,742,000	2,742,000	70,912	(2,671,088)	-	
3		6,913,820	6,913,820	3,263,613	(3,650,207)	1,224,973	
Grants							
	From foreign governments						
	From international organizations	361,095	361,095	236,967	(124,128)	509,684	
	From other general government units	3,190,516	3,190,516	4,154,566	964,050	863,200	
4		3,551,611	3,551,611	4,391,534	839,923	1,372,884	
Other Revenue							
	Sale of goods and services	-	-	4,058	4,058	30	
	Fines, penalties and forfeits	-	-	2,320	2,320	-	
	Other Revenue	-	-	6,378	6,378	30	
	Receipts / Inflows	14,921,740	14,921,740	10,082,830	(4,838,910)	3,109,783	
Payments / Outflows							
Compensation of Employees							
	Wages and Salaries	1,635,085	1,635,085	1,263,453	(371,632)	357,059	
5		1,635,085	1,635,085	1,263,453	(371,632)	357,059	
Use of Goods and Services							
	Travel & Conferences	669,600	669,600	509,095	(160,505)	28,740	
	Operating Expenses	379,692	379,692	236,418	(143,274)	18,411	
	Rent	82,900	82,900	52,505	(30,395)	15,285	
	Other Operating Expenses	229,480	229,480	133,450	(96,030)	31,793	
	Contingency	230,000	230,000	-	(230,000)	-	
6		1,591,672	1,591,672	931,468	(660,204)	94,228	
Use of Goods and Services							
Nonfinancial assets							
	Fixed Assets	1,229,552	1,229,552	226,385	(1,003,167)	60,608	
8		1,229,552	1,229,552	226,385	(1,003,167)	60,608	
Nonfinancial assets							
	Payments / Outflows	4,456,309	4,456,309	2,421,306	(2,035,003)	511,895	

Ministry of Internal Security
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020			2019	
		Original Estimate	Final Estimate	Controlled By	Controlled by	
		Appropriation	Appropriation	TSA	TSA	
		A	B	C		USD
	Note	USD	USD	USD		USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	3,771,275	3,771,275	2,281,132		1,182,246
Taxes						
Taxes on goods and services						
Taxes						
Grants						
From international organizations		13,927	13,927	13,837		21,216
From other general government units		1,491,534	1,491,534	1,217,354		-
Grants	4	1,505,461	1,505,461	1,231,191		21,216
		5,276,736	5,276,736	3,512,324		1,203,462
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees		3,448,534	3,448,534	2,097,206		1,163,581
Wages and Salaries						
Compensation of Employees		3,448,534	3,448,534	2,097,206		1,163,581
Use of Goods and Services						
Travel & Conferences		96,943	96,943	67,635		
Operating Expenses		107,791	107,791	62,649		18,665
Use of Goods and Services	6	204,734	204,734	130,284		18,665
Social Benefits						
Employer social benefits		93,500	93,500	40,526		-
Social Benefits	7	93,500	93,500	40,526		-
Other Expenses						
Transfers not elsewhere classified		7	7	7		-
Other Expenses		7	7	7		-
Nonfinancial assets						
Fixed Assets		24,500	24,500	13,109		-
Nonfinancial assets	8	24,500	24,500	13,109		-
Payments / Outflows		3,771,275	3,771,275	2,281,132		1,182,246

Ministry of Planning & Economic Development
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

	2020					2019
	Original Estimate	Final Estimate	Controlled By TSA	Difference Between Final Budget and Actual	Controlled by TSA	
	A	B	C	C-B		
	USD	USD		USD	USD	
Receipts / Inflows						
Consolidated Fund Appropriations	2	744,929	171,235	(573,693)	12,708	
Taxes					500	
Taxes on goods and services		-	31,949	31,949	500	
Taxes			31,949	31,949		
Grants					12,708	
From international organizations	2,581	2,581	2,581	(461,926)		
From other general government units	703,428	703,428	241,502		12,708	
Grants	706,009	706,009	244,083	(461,926)		
Other Revenue						
Fines, penalties and forfeits						
Other Revenue						
Receipts / Inflows	1,450,938	1,450,938	447,267	(1,003,670)	25,916	
Payments / Outflows						
Compensation of Employees						
Wages and Salaries	89,672	89,672	68,755	(20,917)	12,708	
Compensation of Employees	89,672	89,672	68,755	(20,917)	12,708	
Use of Goods and Services						
Travel & Conferences	12,500	12,500	7,675	(4,825)	-	
Operating Expenses	25,277	25,277	4,752	(20,525)	-	
Rent	6,000	6,000		(6,000)	-	
Other Operating Expenses	150,850	150,850	49,411	(101,439)	-	
Contingency	50,260	50,260	9,900	(40,360)	-	
Use of Goods and Services	244,887	244,887	71,738	(173,149)	-	
Other Expenses						
Transfers not elsewhere classified	14,370	14,370	5,588	(8,782)	-	
Other Expenses	14,370	14,370	5,588	(8,782)	-	
Nonfinancial assets						
Fixed Assets	396,000	396,000	25,155	(370,845)	-	
Nonfinancial assets	396,000	396,000	25,155	(370,845)	-	
Payments / Outflows	744,929	744,929	171,235	(573,693)	12,708	

Ministry of Endowment & Religious Affairs
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
	Note	Original Estimate	Final Estimate	Controlled by TSA	Difference Between Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	23,530	23,530		(23,530)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		12,080	12,080		(12,080)	-
Compensation of Employees	5	12,080	12,080		(12,080)	-
Use of Goods and Services						
Travel & Conferences		3,000	3,000		(3,000)	
Operating Expenses		2,450	2,450		(2,450)	-
Use of Goods and Services	6	5,450	5,450		(5,450)	-
Nonfinancial assets						
Fixed Assets		6,000	6,000		(6,000)	-
Nonfinancial assets	8	6,000	6,000		(6,000)	-
Payments / Outflows		23,530	23,530		(23,530)	-

Ministry of Petroleum & Mining Resources
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
	Note	Original Estimate	Final Estimate	Controlled By TSA	Difference Between Final Budget & Actual	Controlled By TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	40,150	40,150		(40,150)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		31,080	31,080		(31,080)	-
Compensation of Employees	4	31,080	31,080		(31,080)	-
Use of Goods and Services						
Travel & Conferences		1,500	1,500		(1,500)	-
Operating Expenses		7,570	7,570		(7,570)	-
Use of Goods and Services	6	9,070	9,070		(9,070)	-
Payments / Outflows		40,150	40,150		(40,150)	-

Ministry of Public Works & Housing
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

2020						2019
	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	
	Appropriation	Appropriate	TSA	Final Budget & Actual	TSA	
	A	B	C	C-B		
Note	USD	USD	USD	USD	USD	
Receipts / Inflows						
2	23,300	23,300	2,500	(20,800)	-	
Taxes						
	-	-	3,100	3,100	-	
	-	-	3,100	3,100	-	
Receipts / Inflows						
	23,300	23,300	5,600	(17,700)	-	
Payments / Outflows						
Compensation of Employees						
	10,310	10,310	-	(10,310)	-	
4	10,310	10,310	-	(10,310)	-	
Use of Goods and Services						
	6,500	6,500	2,500	(4,000)	-	
	6,490	6,490	-	(6,490)	-	
6	12,990	12,990	2,500	(10,490)	-	
	23,300	23,300	2,500	(20,800)	-	

Ministry of Commerce & Industry
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

2019							Controlled By
							TSA
Original Estimate	Final Estimate	Controlled By	Difference Between				
Appropriation	Appropriate	TSA	Final Budget & Actual				
A	B	C	C-B				
USD	USD	USD	USD				USD
Note							
Receipts / Inflows							
Consolidated Fund Appropriations							
2	19,050	19,050	-				(19,050)
Taxes							
Taxes on goods and services							
							1,400
3							1,400
Taxes							
							1,400
Receipts / Inflows							
Payments / Outflows							
Compensation of Employees							
Wages and Salaries							(13,000)
5	13,000	13,000					(13,000)
Compensation of Employees							
Use of Goods and Services							
Travel & Conferences							(4,000)
Operating Expenses							(2,050)
6	6,050	6,050					(6,050)
Use of Goods and Services							
Payments / Outflows							(19,050)

Ministry of Aviation & Transport
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020		2019	
		Original Estimate	Final Estimate	Controlled By	Controlled By
		Appropriation	Appropriate	TSA	TSA
		A	B	C	C-B
		USD	USD	USD	USD
Note					
				Difference Between Final Budget & Actual	
				USD	
Receipts / Inflows					
Consolidated Fund Appropriations					
2		30,436	30,436	3,535	(26,901)
Receipts / Inflows					
Payments / Outflows					
Compensation of Employees					
Wages and Salaries		17,000	17,000	-	(17,000)
Compensation of Employees					
5		17,000	17,000	-	(17,000)
Use of Goods and Services					
Travel & Conferences		6,386	6,386	1,435	(4,951)
Operating Expenses		7,050	7,050	2,100	(4,950)
Use of Goods and Services					
6		13,436	13,436	3,535	(9,901)
Payments / Outflows					
		30,436	30,436	3,535	(26,901)

Ministry of Education Culture & Higher Education
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
	Note	Original Estimate	Final Estimate	Controlled By TSA	Difference Between Final Budget & Actual	Controlled By TSA
		A	B	C	C-B	USD
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	1,686,078	1,686,078	1,148,812	(537,266)	226,567
Grants						
From international organizations		321,871	321,871	256,753	(65,119)	335,164
From other general government units		1,219,807	1,219,807	804,142	(415,665)	-
Grants	4	1,541,678	1,541,678	1,060,895	(480,783)	335,164
Other Revenue						
Sale of goods and services		60,000	60,000	51,299	(8,701)	12,160
Other Revenue		60,000	60,000	51,299	(8,701)	12,160
Receipts / Inflows		3,287,756	3,287,756	2,261,006	(1,026,750)	573,891
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,357,609	1,357,609	1,064,329	(293,280)	221,747
Compensation of Employees	5	1,357,609	1,357,609	1,064,329	(293,280)	221,747
Use of Goods and Services						
Travel & Conferences		101,810	101,810	25,680	(76,130)	600
Operating Expenses		80,151	80,151	35,629	(44,522)	1,140
Rent		10,800	10,800	2,400	(8,400)	1,680
Other Operating Expenses		81,933	81,933	-	(81,933)	400
Use of Goods and Services	6	274,694	274,694	63,709	(210,985)	3,820
Nonfinancial assets						
Fixed Assets		53,775	53,775	20,773	(33,002)	1,000
Nonfinancial assets	8	53,775	53,775	20,773	(33,002)	1,000
Payments / Outflows		1,686,078	1,686,078	1,148,812	(537,266)	226,567

Ministry of Post & Communication
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
	Note	Original Estimate	Final Estimate	Controlled By TSA	Difference Between Final Budget & Actual	Controlled By TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	34,870	34,870		(34,870)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		13,080	13,080		(13,080)	-
Compensation of Employees	5	13,080	13,080		(13,080)	-
Use of Goods and Services						
Travel & Conferences		2,000	2,000		(2,000)	-
Operating Expenses		7,790	7,790		(7,790)	-
Use of Goods and Services	6	9,790	9,790		(9,790)	-
Nonfinancial assets						
Fixed Assets		12,000	12,000		(12,000)	-
Nonfinancial assets	8	12,000	12,000		(12,000)	-
Payments / Outflows		34,870	34,870		(34,870)	

Ministry of Agriculture
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
Note		USD	USD	USD	USD	USD
Receipts / Inflows						
2	Consolidated Fund Appropriations	165,560	165,560	14,814	(150,746)	-
	Grants					
	From other general government units	134,000	134,000	28,290	(105,710)	-
4	Grants	134,000	134,000	28,290	(105,710)	-
	Receipts / Inflows	299,560	299,560	43,104	(256,456)	-
Payments / Outflows						
	Compensation of Employees					
	Wages and Salaries	26,160	26,160	7,480	(18,680)	-
5	Compensation of Employees	26,160	26,160	7,480	(18,680)	-
	Use of Goods and Services					
	Travel & Conferences	1,900	1,900	-	(1,900)	-
	Operating Expenses	29,220	29,220	-	(29,220)	-
	Other Operating Expenses	53,000	53,000	1,294	(51,706)	-
	Contingency	2,920	2,920	-	(2,920)	-
6	Use of Goods and Services	87,040	87,040	1,294	(85,746)	-
	Nonfinancial assets					
	Fixed Assets	52,360	52,360	6,040	(46,320)	-
8	Nonfinancial assets	52,360	52,360	6,040	(46,320)	-
	Payments / Outflows	165,560	165,560	14,814	(150,746)	-

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Ministry of Health & Social Services
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

2020							2019
	Note	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA	
		A	B	C	C-B		
		USD	USD	USD	USD	USD	
Receipts / Inflows							
Consolidated Fund Appropriations	2	1,430,130	1,430,130	643,193	(786,937)	3,614	
Grants							
From international organizations		-	-	-	-	3,614	
From other general government units		1,403,770	1,403,770	686,469	(717,301)	-	
Grants	4	1,403,770	1,403,770	686,469	(717,301)	3,614	
Receipts / Inflows		2,833,900	2,833,900	1,329,662	(1,504,238)	7,228	
Payments / Outflows							
Compensation of Employees							
Wages and Salaries		452,126	452,126	210,906	(241,220)	3,614	
Compensation of Employees	5	452,126	452,126	210,906	(241,220)	3,614	
Use of Goods and Services							
Travel & Conferences		163,258	163,258	74,437	(88,821)	-	
Operating Expenses		148,673	148,673	67,517	(81,156)	-	
Other Operating Expenses		284,040	284,040	13,299	(270,741)	-	
Use of Goods and Services	6	595,971	595,971	155,253	(440,718)	-	
Nonfinancial assets							
Fixed Assets		382,033	382,033	277,033	(105,000)	-	
Nonfinancial assets	8	382,033	382,033	277,033	(105,000)	-	
Payments / Outflows		1,430,130	1,430,130	643,193	(786,937)	3,614	

Ministry of Women & Human Rights
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	248,370	248,370	9,207	(239,163)	-
Grants						
From international organizations		213,440	213,440	108,635	(104,805)	-
Grants	4	213,440	213,440	108,635	(104,805)	-
Receipts / Inflows						
Payments / Outflows		461,810	461,810	117,842	(343,968)	-
Compensation of Employees						
Wages and Salaries		129,760	129,760	5,300	(124,460)	-
Compensation of Employees		129,760	129,760	5,300	(124,460)	-
Use of Goods and Services						
Travel & Conferences		8,700	8,700		(8,700)	-
Operating Expenses		33,660	33,660	2,057	(31,603)	-
Rent		19,200	19,200	1,600	(17,600)	-
Other Operating Expenses		6,000	6,000	250	(5,750)	-
Use of Goods and Services	6	67,560	67,560	3,907	(63,653)	-
Nonfinancial assets						
Fixed Assets		51,050	51,050	-	(51,050)	-
Nonfinancial assets	8	51,050	51,050	-	(51,050)	-
Payments / Outflows		248,370	248,370	9,207	(239,163)	-

Ministry of Labor & Social Affairs
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Notes						
Receipts / Inflows						
Consolidated Fund Appropriations	2	57,938	57,938	14,817	(43,121)	-
Grants						
From international organizations		29,618	29,618	14,810	(14,808)	-
Grants	4	29,618	29,618	14,810	(14,808)	-
Receipts / Inflows		87,556	87,556	29,627	(57,929)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		19,636	19,636	-	(19,636)	-
Compensation of Employees	5	19,636	19,636	-	(19,636)	-
Use of Goods and Services						
Travel & Conferences		4,750	4,750	2,250	(2,500)	-
Operating Expenses		7,400	7,400	-	(7,400)	-
Other Operating Expenses		18,062	18,062	10,817	(7,245)	-
Use of Goods and Services	6	30,212	30,212	13,067	(17,145)	-
Nonfinancial assets						
Fixed Assets		8,090	8,090	1,750	(6,340)	-
Nonfinancial assets	8	8,090	8,090	1,750	(6,340)	-
Payments / Outflows		57,938	57,938	14,817	(43,121)	-

Ministry of Youth & Sports
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Notes						
Receipts / Inflows						
Consolidated Fund Appropriations	2	33,500	33,500	4,800	(28,700)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		11,080	11,080	-	(11,080)	-
Compensation of Employees	5	11,080	11,080	-	(11,080)	-
Use of Goods and Services						
Travel & Conferences		5,500	5,500	4,800	(700)	-
Operating Expenses		7,150	7,150	-	(7,150)	-
Use of Goods and Services	6	12,650	12,650	4,800	(7,850)	-
Nonfinancial assets						
Fixed Assets		9,770	9,770	-	(9,770)	-
Nonfinancial assets	8	9,770	9,770	-	(9,770)	-
Payments / Outflows		33,500	33,500	4,800	(28,700)	-

Ministry of Water & Electricity
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		2	412,720	412,720	11,017	5,170
Grants						
From other general government units			380,000	380,000	58,845	5,170
Grants		4	380,000	380,000	58,845	5,170
Receipts / Inflows			792,720	792,720	69,862	10,340
Payments / Outflows						
Compensation of Employees						
Wages and Salaries			66,320	66,320	6,228	-
Compensation of Employees		5	66,320	66,320	6,228	-
Use of Goods and Services						
Travel & Conferences			4,500	4,500	(4,500)	1,270
Operating Expenses			82,900	82,900	1,807	2,700
Rent			-	-	-	1,200
Other Operating Expenses			50,620	50,620	2,983	-
Contingency			24,430	24,430	-	5,170
Use of Goods and Services		6	162,450	162,450	4,789	
Other Expenses						
Transfers not elsewhere classified			230	230	(230)	-
Other Expenses			230	230	(230)	-
Nonfinancial assets						
Fixed Assets			183,720	183,720	-	-
Nonfinancial assets		8	183,720	183,720	-	-
Payments / Outflows			412,720	412,720	11,017	5,170

Ministry of Constitution Affairs
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
Notes		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	30,750	30,750		(30,750)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		11,080	11,080		(11,080)	-
Compensation of Employees	5	11,080	11,080		(11,080)	-
Use of Goods and Services						
Travel & Conferences		4,600	4,600		(4,600)	-
Operating Expenses		8,270	8,270		(8,270)	-
Use of Goods and Services	6	12,870	12,870		(12,870)	-
Nonfinancial assets						
Fixed Assets		6,800	6,800		(6,800)	-
Nonfinancial assets	8	6,800	6,800		(6,800)	-
Payments / Outflows		30,750	30,750		(30,750)	-

Ministry of Ports & Fishery
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
Notes		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		2	35,260	35,260	(35,260)	-
Grants						
From other general government units		-	-	206,050	206,050	-
Grants		-	-	206,050	206,050	-
Receipts / Inflows		35,260	35,260	206,050	170,790	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		26,080	26,080	-	(26,080)	-
Compensation of Employees		26,080	26,080	-	(26,080)	-
Use of Goods and Services						
Travel & Conferences		6,000	6,000	-	(6,000)	-
Operating Expenses		3,180	3,180	-	(3,180)	-
Use of Goods and Services		9,180	9,180	-	(9,180)	-
Payments / Outflows		35,260	35,260		(35,260)	-

Ministry of Diaspora & Investment
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

2020							2019
Notes	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	TSA	
	Appropriation	Appropriate	TSA	Final Budget & Actual			
	A	B	C	C-B			
USD	USD	USD	USD	USD	USD	USD	
Receipts / Inflows							
Consolidated Fund Appropriations	2	35,260	35,260	(35,260)	-	-	
Receipts / Inflows							
Payments / Outflows							
Compensation of Employees							
Wages and Salaries		12,080	12,080	(12,080)	-	-	
Compensation of Employees	5	12,080	12,080	(12,080)	-	-	
Use of Goods and Services							
Travel & Conferences		5,000	5,000	(5,000)	-	-	
Operating Expenses		5,500	5,500	(5,500)	-	-	
Use of Goods and Services	6	10,500	10,500	(10,500)	-	-	
Nonfinancial assets							
Fixed Assets		12,680	12,680	(12,680)	-	-	
Nonfinancial assets	8	12,680	12,680	(12,680)	-	-	
Payments / Outflows		35,260	35,260	(35,260)	-	-	

Ministry of Humanitarian Affairs & Disaster Management
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
Notes		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	26,925	26,925	2,500	(24,425)	-
	Grants					
	From other general government units	3,785	3,785	2,500	(1,285)	-
Grants	4	3,785	3,785	2,500	(1,285)	-
		30,710	30,710	5,000	(25,710)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		14,365	14,365	-	(14,365)	-
Compensation of Employees		14,365	14,365	-	(14,365)	-
Use of Goods and Services						
Travel & Conferences		3,500	3,500	-	(3,500)	-
Operating Expenses		9,060	9,060	2,500	(6,560)	-
Use of Goods and Services		12,560	12,560	2,500	(10,060)	-
Payments / Outflows		26,925	26,925	2,500	(24,425)	-

Office of Presidency
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

	2020				2019
	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
	Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
Notes	A	B	C	C-B	USD
	USD	USD	USD	USD	USD
Receipts / Inflows					
Consolidated Fund Appropriations	2	4,176,606	3,170,143	(1,006,463)	581,767
Grants					
From international organizations	-	-	-	-	126,410
From other general government units	1,852,001	1,852,001	2,264,842	412,841	
Grants	1,852,001	1,852,001	2,264,842	412,841	126,410
Receipts / Inflows	6,028,607	6,028,607	5,434,985	(593,623)	708,177
Payments / Outflows					
Compensation of Employees					
Wages and Salaries	323,436	323,436	240,537	(82,899)	126,410
Compensation of Employees	323,436	323,436	240,537	(82,899)	126,410
Use of Goods and Services					
Travel & Conferences	760,000	760,000	607,552	(152,448)	-
Operating Expenses	439,600	439,600	287,220	(152,380)	17,657
Other Operating Expenses	1,070,000	1,070,000	762,770	(307,230)	8,700
Conflict Resolution Expenses	630,000	630,000	541,586	(88,414)	1,000
Use of Goods and Services	2,899,600	2,899,600	2,199,128	(700,472)	27,357
Nonfinancial assets					
Fixed Assets	953,570	953,570	730,478	(223,092)	428,000
Nonfinancial assets	953,570	953,570	730,478	(223,092)	428,000
Payments / Outflows	4,176,606	4,176,606	3,170,143	(1,006,463)	581,767

**Office of the Speaker & Parliament
Cash Receipts and Payments & Comparison to Budget
for the Year Ended 31 December 2020
Treasury Single Account System to Manage Funds**

2020					2019
Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	
Appropriation	Appropriate	TSA	Final Budget & Actual	TSA	
A	B	C	C-B		
USD	USD	USD	USD	USD	
1,589,524	1,589,524	1,246,603	(342,921)	424,043	
-	-	-	-	17,043	
1,294,854	1,294,854	1,087,660	(207,194)		
1,294,854	1,294,854	1,087,660	(207,194)	17,043	
2,884,378	2,884,378	2,334,263	(550,115)	441,086	
1,164,854	1,164,854	936,698	(228,156)	424,043	
1,164,854	1,164,854	936,698	(228,156)	424,043	
52,690	52,690	34,700	(17,990)	-	
371,980	371,980	275,205	(96,775)	-	
424,670	424,670	309,905	(114,765)	-	
1,589,524	1,589,524	1,246,603	(342,921)	424,043	

Office of Audit General
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019	
	Notes	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By	TSA
		Appropriation A	Appropriate B	TSA C	Final Budget & Actual C-B		
		USD	USD	USD	USD	USD	USD
Receipts / Inflows							
Consolidated Fund Appropriations	2	114,220	114,220	51,305	(62,915)		37,673
Grants							
From international organizations		26,000	26,000	21,920	(4,080)		37,673
From other general government units		27,980	27,980	30,787	2,807		-
Grants	4	53,980	53,980	52,707	(1,273)		37,673
Receipts / Inflows		168,200	168,200	104,012	(64,188)		75,346
Payments / Outflows							
Compensation of Employees							
Wages and Salaries		35,780	35,780	28,955	(6,825)		18,170
Compensation of Employees	5	35,780	35,780	28,955	(6,825)		18,170
Use of Goods and Services							
Travel & Conferences		10,900	10,900	4,787	(6,113)		-
Operating Expenses		14,940	14,940	2,363	(12,577)		348
Rent		25,000	25,000	13,000	(12,000)		9,000
Other Operating Expenses		5,000	5,000	2,200	(2,800)		-
Use of Goods and Services	6	55,840	55,840	22,350	(33,490)		9,348
Nonfinancial assets							
Fixed Assets		22,600	22,600	-	(22,600)		10,155
Nonfinancial assets	8	22,600	22,600	-	(22,600)		10,155
Payments / Outflows		114,220	114,220	51,305	(62,915)		37,673

Chief of Minister
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019
	Notes	Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	6,893	6,893	6,893		77,704
Grants						
From international organizations						77,704
From other general government units		6,893	6,893	6,893		
Grants	4	6,893	6,893	6,893		77,704
Receipts / Inflows		13,786	13,786	13,786		155,408
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		6,893	6,893	6,893		77,704
Compensation of Employees	5	6,893	6,893	6,893		77,704
Payments / Outflows		6,893	6,893	6,893		77,704

Ministry of Livestock
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December 2020
Government Uses a Treasury Single Account System to Manage Funds

		2020				2019			
		Original Estimate	Final Estimate	Controlled By	Difference Between	Controlled By			
		Appropriation	Appropriate	TSA	Final Budget & Actual	TSA			
		A	B	C	C-B				
		USD	USD	USD	USD	USD			USD
	Notes								
Receipts / Inflows									
Consolidated Fund Appropriations	2	194,700	194,700	15,511	(179,189)	-			
Grants									
From other general government units		194,700	194,700	44,652	(150,048)	-			
Grants	4	194,700	194,700	44,652	(150,048)	-			
Receipts / Inflows									
Payments / Outflows									
Compensation of Employees									
Wages and Salaries		18,720	18,720	6,713	(12,007)	-			
Compensation of Employees	5	18,720	18,720	6,713	(12,007)	-			
Use of Goods and Services									
Operating Expenses		58,400	58,400	-	(58,400)	-			
Other Operating Expenses		48,500	48,500	2,988	(45,512)	-			
Contingency		6,580	6,580	-	(6,580)	-			
Use of Goods and Services	6	113,480	113,480	2,988	(110,492)	-			
Nonfinancial assets									
Fixed Assets		62,500	62,500	5,810	(56,690)	-			
Nonfinancial assets	8	62,500	62,500	5,810	(56,690)	-			
Payments / Outflows									
		194,700	194,700	15,511	(179,189)	-			

Note 1 Summary of Significant Accounting Policies for All Budget Entities

1.1 Financial Statement

In addition to the two-single purpose consolidated financial statements for the GSS Consolidated Fund, GSS has chosen to issue a single financial statement for each budget entity that combines the Statement of Receipts and Payments with the Statement of Comparison of Budget and Actual Amounts, as allowed by the International Public Sector Accounting Standard (IPSAS), Financial Reporting Under the Cash Basis of Accounting (2007).

1.2 Basis of Preparation

The individual budget entity financial statement for each Ministry/Authority of the Galmudug State of Somalia (GSS) has been prepared in accordance with the *Public Financial Management Act 2019 and the International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting (2007)*. These notes to the financial statements form an integral part to understanding the budget entity statements and must be read in conjunction with these statements.

The accounting policies have been applied consistently throughout the period.

1.3 Consolidated Notes

The following notes serve as notes for all budget entities. There will not be separate and distinct notes given for each budget entity immediately following the respective budget entity financial statement. Where clarification is required for a particular budget entity, it will be clearly given in these combined notes.

1.4 Reporting Entities

The financial statement for each entity encompasses the reporting entity as specified in the GSS *Appropriation Act No. 1 of 2020*. All budget entities listed below are controlled by the GSS. All activities of budget entities are funded by the GSS Consolidated Budget or through 3rd Party external assistance. The preceding individual financial statements are for the following public sector entities, whose main purpose is described in the Presidential Decree *entitled A Decree Establishing Ministries of Galmudug State and Defining Roles and Functions of Ministries* dated 28 December 2015 plus a separate decree creating the Ministry of Finance entitled *A Decree for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated 28 December, 2015.

A decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Galmudug State* dated 28 December, 2015 established the office of the Civil Service Commission.

Companion Decrees also established the Civil Service and the Civil Service Salary structure. The inauguration of the GSS constitution automatically established the Galmudug Parliament. Their respective statements form part of the consolidated financial statements as these entities were included in the GSS *Appropriation Act No.1 of 2020*.

1. Ministry of Interior, Local Government and Reconciliation
2. Ministry of Finance
3. Ministry of Justice & Judiciary Affairs
4. Ministry of Internal Security
5. Ministry of Planning and Economic Development
6. Ministry of Endowment & Religious Affairs
7. Ministry Petroleum and Mining Resources
8. Ministry of Public Works and Housing
9. Ministry of Commerce & Industry
10. Ministry of Information
11. Ministry of Aviation & Transport
12. Ministry of Education Culture & Higher Education
13. Ministry of Post and Communication
14. Ministry Agriculture and Forest
15. Ministry of Environment
16. Ministry of Health and Social Services
17. Ministry of Women and Human Right
18. Ministry of Labour and Social Affairs
19. Ministry of Youth and Sports
20. Ministry of water and electricity
21. Ministry of Constitution Affairs
22. Ministry of Ports and Fishery
23. Ministry of Diaspora & Investment
24. Ministry of Humanitarian Affairs and Disaster Management
25. Office of Presidency
26. Office of Speaker and Parliament
27. Civil Service Commission
28. Office of Audit General
29. Office of chief ministry
30. Ministry of Livestock

1.5 Payments by Third Parties

A budget entity may also benefit from goods and services purchased on its behalf as a result of cash payments made by third parties external to the GSS during the period. The payments made by the third parties do not constitute cash receipts or payments of the budget entity but do benefit the entity. GSS has been formally advised by the 3rd party that \$685,171 has been spent by PREMIS project and Somalia Stability Fund with the breakdown as follows:

PREMIS 3rd Party Costs	Ministry of Finance	Civil Service Commission	Office of Audit General	TOTAL
Technical Assistant	272,516	89,652	69439.2	431,607.03
Training	77,673	21,380	19466.4	118,519.54
ICT Support	118,815	16,230		135,044.73
Total	469,005	127,261	88,906	685,171

1.6 Single Treasury Account

Budget entities do not operate their own bank account. The Government operates a centralized treasury function which administers cash expenditures incurred and cash receipts collected by all budget entities during the financial year. Payments made on this account in respect of the budget entities are disclosed in the Controlled by Treasury Single Account (TSA) column in the Combined Statement of Cash Receipts and Payments & Comparison to Budget.

1.7 Transfers

Amounts are transferred to eligible recipients in accordance with the agreements between the Ministry and the recipient.

1.8 Reporting Currency

The reporting currency is the United States Dollar (USD), rounded to the nearest dollar (USD\$)

Note 2 Consolidated Fund Appropriations

The amount reported as Consolidated Fund Appropriations in the Individual Entity Combined Statement of Cash Receipts and Payments & Comparison to Budget is the amount Treasury has been released through the Treasury Single Account for the benefit of the budget entities (the amount of “draw down” on the annual appropriation).

The amount does not reflect actual cash receipts from Treasury because the budget entities do not control their own bank account. The amount reflects the “source” of funds provided to make payments for each Budget Entity.

The following notes provide explanations of the nature of source of income and the expenses financed through general fund appropriations.

Note 3 Taxes

Taxes refer to revenue arising from Personal Income tax, Turnover Tax, Business & Professional Licenses, Local Passenger Fees, Road User Tax, Urban Road User, Tax International NGOs registration, Local NGOs registration, Livestock, Customs duties-Tobacco/Cigarette Customs duties-KHAT. Some entities regarded as cost centers also generate a proportion of the total revenue collections. However, this does not mean that such entities have control over the revenue they collect but instead remit their collections to the Treasury Single Account where it is utilized to fund appropriations to the budget entities. While some taxes are collected directly by the concerned Ministry, in most instances, the MoF places their own employees from the revenue department who are tasked in the actual revenue collection.

Note 4 Grants

Grants from international organizations and the Federal Government of Somalia are remitted through the TSA and therefore recorded under the Ministry of Finance. Grant income of **\$13,751,897** was budgeted during the reporting period, with **\$12,033,700** received.

Note 5 Employee Compensation

Employee Compensation entails all salaries and wages including in-kind payment. Salaries paid civil servants and security forces make up the majority of employee compensation. The Recurrent Cost and Reform Financing project (RCRF II) reimburses the salaries of the permanent employees of GSS who have been recruited competitively by the Civil Service Commission (CSC).

A competitive recruitment process is a fundamental condition for eligibility to the RCRF II project and in order to meet the criteria a Civil Service Commission was established to spearhead the process.

Note 6 Use of Good and Services

GSS's ability to pay for its operating costs, goods and services and other expenses are determined by the ability to raise or receive sufficient revenue for budget execution. GSS does not have access to a credit facility and therefore due to this integral constraint GSS has prioritized and spent 15% of the budget across the budget entities. The following is a summary spending against each benefitting budget entity.

Budget Entity	BUDGET	ACTUAL	Percent %
	USD 2020	USD 2020	
Ministry of Interior, Local Government and Reconciliation	455,177	374,504	82.3
Ministry of Justice & Judiciary Affairs	14,060	11,700	83.2
Ministry of Finance	1,591,672	931,468	58.5
Ministry of Internal Security	204,734	130,284	63.6
Ministry of Planning and Economic Development	244,887	71,738	29.3
Ministry of Endowment & Religious Affairs	5,450	-	0.0
Ministry Petroleum and Mining Resources	9,070	-	0.0
Ministry of Public Works and Housing	12,990	2,500	19.2
Ministry of Commerce & Industry	6,050	-	0.0
Ministry of Information	14,788	700	4.7
Ministry of Aviation & Transport	13,436	3,535	26.3
Ministry of Education Culture & Higher Education	274,694	63,709	23.2
Ministry of Post and Communication	9,790	-	0.0
Ministry Agriculture and Forest	87,040	1,294	1.5
Ministry of Environment	125,920	26,994	21.4
Ministry of Health and Social Services	595,971	155,253	26.1
Ministry of Women and Human Right	67,560	3,907	5.8
Ministry of Labour and Social Affairs	30,212	13,067	43.3
Ministry of Youth and Sports	12,650	4,800	37.9
Ministry of water and electricity	162,450	4,789	2.9
Ministry of Constitution Affairs	12,870	-	0.0
Ministry of Ports and Fishery	9,180	-	0.0
Ministry of Diaspora & Investment	10,500	-	0.0
Ministry of Humanitarian Affairs and Disaster Management	12,560	2,500	19.9
Office of Presidency	2,899,600	2,199,128	75.8
Office of Speaker and Parliament	424,670	309,905	73.0
Civil Service Commission	34,820	15,624	44.9
Office of Audit General	55,840	22,350	40.0
Ministry of Livestock	113,480	2,988	2.6
Total	7,512,120	4,352,738	58

Note 7 Other Operating Expenses

Treasury Single Account

Operating costs totaling **\$1,011,898** has been incurred in 2020 which includes Consultation fees, Staff Training and Development, television, Non-consultancy Service Fee, and newspaper advertisement for Ministry of Finance, Ministry of Planning, Office of Audit General, Ministry

of Women and Human Right, Ministry of Water & Electricity, Ministry of Agriculture, Ministry of Environment, Ministry of Health and Social Services, Ministry of Livestock, Ministry of Education and the Presidency and office administrative costs for the Presidency.

This is funded by many projects like PREMIS, RCRFII, Biyoole, Norwegian Support, S2S PROJECT, JPLG as well as own source revenues.

Note 8 Grants to Other Government Units

Other government units refer to lower-level governments such as the city municipalities. The Adado, Dusemareb, Guri'el, Abudwaq and Galkayo municipalities are the active local government in Galmudug that operate both a revenue collection and expenditure process. However, during this period these five Municipalities were subsidized by the Ministry of Interior and Local Government to enhance their service to the communities and with **\$238,723** transferred to these Government Units.

Note 9 Non-Financial Assets

Treasury Single Account

Non-financial assets consist of assets acquired by entities in running their business operations and include assets such as, but not limited to, cars, computers, furniture and fixtures, construction of ministerial offices, etc.

During the reporting period, GSS purchased non-financial assets amounting **\$778,843** for ministries operations as it can be seen below table.

Non-Financial Assets	Mof	MoIS	MoE	MoH	Presidency	MoL	MoA	MoJJA	MoPED	MoEF	MoLSA	Total
Non-residential Building	129,666	-	-	-	-	-	-	-	-	-	-	129,666
Information, Computer & Telecomm(ICT) Equipment	6,000	-	-	-	47,000	-	-	-	-	-	-	53,000
Machinery and Equipment not elsewhere classified	58,981	13,109	17,180	277,033	132,250	-	-	-	-	-	-	498,553
Furniture & fixtures	31,738	-	-	-	15,838	5,810	6,040	2,500	25,155	5,200	1,750	94,031
Furniture	-	-	3,593	-	-	-	-	-	-	-	-	3,593
Total	226,385	13,109	20,773	277,033	195,088	714,640	714,640		25,155	714,640	714,640	778,843

Annex 2 – Final Management Letter on the Audit of Galmudug State of Somalia (GSS) For the Year Ended 31 December 2020.



DRAFT

Management

Letter for the

Galmudug

State of

Somalia

2020

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ABBREVIATIONS

Acronym	Full Description
CPO	Commitment Payment Order
CSC	Civil Service Commission
DG	Director General
FMIS	Financial Management Information System
FY	Financial Year
GSS	Galmudug State of Somalia
ID	Identity
ICT	Information Computer Technology
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
MOF	Ministry of Finance
NGO	Non-governmental Organisation
OAG	Office of the Auditor General
PFM	Public Financial Management
PREMIS	Public Resource Management in Somalia
RMS	Revenue Management System
TSA	Treasury Single Account
TD	Treasury Director
UNDP	United Nations Development Program
USD	United States Dollar

1. EXECUTIVE SUMMARY

1.1 Cash and Bank

The cash and bank system has strong and effective policies and procedures; however, these policies and procedures are not always adhered to. When opening bank accounts in GSS prior authorisation by the Minister for finance of GSS should be obtained and all signatories should be from the Ministry of Finance (MOF). No signatory should be provided by a Ministry or Department unless required by the donor, in writing. If authorisation is granted for a signatory from a Ministry other than the Ministry of Finance, the second mandatory signatory to the account must be from the Ministry of Finance. In the period under review the minister for Finance has approved two GSS institutions, namely GSS parliament and the state house to open separate bank accounts but contrary to the provisions of the banking regulations no MOF bank signatory is included in the management of these accounts. Cash held in these bank accounts may be misappropriated, stolen, or misused for personal purposes. (See 3.1 below).

Periodic review and updating of the state's bank register were not done contrary to the provisions of the state's banking regulations. In December each year, GSS should conduct a periodic review of the bank register and update the state's bank account register to help ensure all state accounts are managed properly and fully included in the annual financial statements. (See 3.2 below).

As per Article 3 (1) of Regulation 5 of the PFM Act, GSS should perform daily or weekly bank reconciliations; however, reconciliations are currently performed only on a monthly basis. Additionally, some of the reconciliations reviewed were not approved by appropriate officials. Errors may not be identified and corrective action taken at the earliest possible time. Bank accounts of GSS are to be reconciled preferably daily or at a minimum weekly within 2 days after end of the week (see 3.3 below).

1.2 Revenue

We have noted that the states revenue collection efforts are paying off with higher collections recorded this financial year compared to previous periods. A number of control deficiencies associated with the revenue collection process and systems are highlighted below;

- Variances between amounts recorded in collection receipts and amounts banked. totalling USD 10,967 were noted.
- No reconciliations between receipt books, banking slips and the Revenue Management System(RMS) were performed.

- Non-collection of passenger fees and turnover tax for some months. No plausible explanation was given for the non collection of this important and basic income streams for the affected months.

A sum of USD 226,874 was collected by various ministries but their documents were neither submitted to the Ministry of Finance nor found during the audit when requested therefore we are not assure whether the revenue has been charged to the correct accounts. Details are found in 4.1 to 4.3 below.

As reported in OAG Somalia audit report (oag.gov.so) USD 12,220,554 million was transferred from FGS during FY 2020. However, only USD 11,163,192 million was received during FY 2020 by GSS – this is the figure reported in the draft financial statements and traced to GSS bank accounts. In addition, we received the evidences attached here which is indicated that **One Million** was received in the main TSA account by mid night of the first January 2021 however, variance amounted **\$57,362** is yet exist. There is a risk that money intended for GSS has been misappropriated.

1.3 Payments

We have noted the following irregularities, weaknesses and breaches of law pertaining to the processing of GSS payments:

- Contract employees and security payments such as allowances and Salaries are channelled through supplier's account instead of individual staff or security officers' accounts. Amounts could not be directly traced to the intended beneficiaries (see 5.1 below).
- Huge suspicious payments were made to individual accounts without proper accountability. The amounts are claimed to have financed various expenses such as contingency, travels, vehicle hire etc. It is not clear for example how USD 40,000 transferred to an individual account described as contingency was utilized. For details (see 5.2 below).
- Several payments were made in the absence of necessary supporting documentation. Lack of proper supporting documents creates doubts as to whether the expenses were incurred validly for the proper intended purposes and whether the state has obtained value for money. GSS should not action payments without complete supporting documents being provided (see 5.3 below).

- Instances where goods and service are recorded on payment order for salaries and allowances instead of commitment and payment order. A critical financial control is to ensure that all payment forms are used correctly. (See 5.4 below).
- In contravention of the PFM Act 2017, contingency fund was used to pay rent and car rental. It's extremely important that contingency payments cover urgent and unforeseen expenditures arising from emergency situations like disaster or epidemics and not regular other expenditure items which should be covered by other budgets. For details see (5.5 below).
- The mode of payment for transfers to local government is not consistent. Some payments are transferred to supplier account in the name of transfers to local governments while others are transferred directly to the local government's account. The state needs to implement a reasonable clearly documented mode of transfer to local governments. For details (see 5.6 below).

1.4 Procurement

The PFM act and regulations were breached. The whole procurement process has been set aside for some of the large payments such as the construction of the regional state house and in the provision of food ration to the security forces as well as other procurement activities. For details see (5 and 5.1 below).

1.5 Non-financial Assets

Weaknesses found in the management of fixed assets include and not limited to the following:

- Lack of a centralized asset register for the state in breach of the existing regulations.
- Lack of departments/ministerial asset registers.
- Lack of tagging of assets.
- Lack of procedures for periodic assets verifications.

1.6 Budget

It is important that the preparation of the annual budget follows an orderly process with participation by all those who are affected. During the audit review, we noted that the budget was submitted after the deadline. MOF should deliver the draft Budget and accompanying documents to Parliament before 31 October of the fiscal year (see 8.1 below).

1.7 Follow up of prior year Audit recommendations

OAG strengthens accountability, transparency, and integrity by independently auditing operations and reporting on the use of funds of public entities. This enables those charged with governance to discharge their responsibilities, in responding to audit findings and recommendations and taking appropriate corrective action, and thus realizing improvements envisaged from implementing proposed recommendations to improve the public financial management of the State. The table below shows the status of prior year audit recommendations.

Status	Number of Recommendations
Implemented	14
Partly Implemented	5
Not Implemented	16
TOTAL	35

Not all recommendations have been implemented, but as the table shows, some real progress has been made. This is particularly encouraging given the consistent lack of meaningful implementation over previous years.

1.8 Overall conclusion

The states internal process and controls are gradually improving with the implementation of 14 recommendations from last year's audit. The states revenue performance has also improved. However, serious concerns still remain mainly on misclassification of expenses, unsupported revenues with potential for misclassifications, unexplained variances on FGS transfers, doubts in occurrence of huge sums of expenses due to lack of convincing evidence and excessive use of cash as a payment method putting doubts on the real beneficiaries of the payments. This leads the Auditor General to issue a **modified audit opinion**.

2. INTRODUCTION

2.1 Background

Galmudug State of Somalia (GSS) is a Federal Member State of Federal Republic of Somalia with its Capital at Dhusamareb.

GSS receives funds from internally generated revenue and receives grants from the Federal Government of Somalia and donors as below table indicated.

Local Fund	External Fund	Total
\$ 3,357,739	\$ 12,033,400	\$15,391,139

The major expenditure costs for GSS are security force costs, permanent staff wages and salaries, travel and conferences, conflict reconciliation and purchase of non-financial assets.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Ministry of Finance (MOF) to allow for the preparation of the financial statements in accordance with International Public Sector Accounting Standard (2017), Financial Reporting under the Cash Basis of Accounting and Section 30 of the Public Financial Management (PFM) Act 2017.

Under Section 32(1) of the PFM Act 2017, the MOF is required to prepare financial statements and submit them to the Auditor General for audit no later than four months after the end of the period to which they relate. Within four months from this date, the Auditor General should audit these financial statements and submit an audit report to Parliament as stated in Section 32(3) of the PFM Act 2017.

2.2 Scope

The audit covered the financial statements of GSS for the period from 1st January 2020 to 31st December 2020.

2.3 Objectives

The overall objective of the audit was to ascertain whether the financial statements of Galmudug State of Somalia are free from material misstatement, whether due to fraud or error, and have been prepared in accordance with IPSAS – Financial Reporting under the Cash Basis of Accounting.

The other objectives were to ascertain whether:

- Accounting records have been faithfully and properly maintained.

- Rules, procedures, and internal controls are sufficient to secure effective control of the assessment, collection, and proper allocation of revenues.
- all money expended and charged to an appropriation account has been applied to the purpose or purposes for which Parliament intended and with due regard to ensuring effective internal control; and
- Internal controls, rules and procedures established and applied are sufficient to safeguard the assets of Galmudug State of Somalia.

2.4 Audit Approach

This audit was conducted in accordance with the Fundamental Auditing Principles of the International Standards of Supreme Audit Institutions (ISSAIs 100-999). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. During this engagement we:

- Held discussions with key members of GSS staff.
- Reviewed key documents.
- tested key controls; and
- Performed testing of financial transactions on a sample basis.

Detailed audit findings are presented in the following sections of the report. These findings have been prioritised as high, medium, or low according to the criteria shown in the table below.

Risk Rating	Description
High	• matters which may pose a significant business or financial risk to the entity; and / or • Matters that have resulted or could potentially result in a modified or qualified audit opinion if not addressed as a matter of urgency by the entity.
Medium	• matters of a systemic nature that pose a moderate business or financial risk to the entity if not addressed as high priority within the current financial year; and / or • Matters that may escalate to high risk if not addressed promptly.
Low	• matters that are isolated, non-systemic or procedural in nature; and / or • Matters that reflect relatively minor administrative shortcomings and require action in order to improve the entity's overall control environment.

2.5 Appreciation

We would like to take this opportunity to thank all staff at GSS, particularly within MOF, for their assistance and cooperation during this audit assignment.

3. CASH AND BANK

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
Bank accounts opened and maintained under the TSA but MOF did not have any signatory role.					
3.1	Section 5 of Instruction I of the PFM Act 2017 states that <i>There shall be at least two signatories of each GSS Bank account. The primary signatory from Panel A & Panel B shall always sign with the alternative signatories signing in the event that either or both primary signatories are not available. At no time can two (2) signatories from the same panel sign. Signatories to all GSS bank accounts must work within the Ministry of Finance. No signatory shall be provided by a Ministry or Department unless required by the donor, in writing, to which the bank account is being opened and shall be subject to prior authorisation by the Minister. If authorisation is granted for a signatory from a Ministry other than the Ministry of Finance, the second mandatory signatory to the account must be from the Ministry of Finance.</i> MOF, on the other hand, opened two bank accounts for parliament and state house in 2020, following improper procedures. For example, MOF was supposed to have two signatures with the opened bank accounts, but they didn't. Furthermore, these two institutions received their budget line directly from	Cash held in these bank accounts may be misappropriated, stolen or misused for personal purposes. Financial transactions through these accounts are not subject to normal control procedures and may be incorrectly excluded from the annual financial statements.	High	If authorisation is granted for a signatory from a Ministry other than the Ministry of Finance, the second mandatory signatory to the account must be from the Ministry of Finance so that financial transactions through these accounts are subject to normal control procedures.	Responsible Officer: GSS MOF follows all due process when making payments, Cheques are signed by two staff and it's mandatory, what the auditor found was the system generated cheque and all the Bank cheques have two signatories. Parliament bank account is an imprest bank account and does not require MOF to have signatory for the Ministerial imprest account. Implementation Date: N/A Audit Comments: We have seen that Parliament and State house opened separate bank accounts which received their budget line directly from MOF and spent it as they saw fit, rather than the other way around, as they were supposed to request for authorization for all payments made.

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	MOF and spent it as they saw fit, rather than the other way around, as they were supposed to request for authorization for all payments made.				
Review of bank register not done annually					
3.2	Section 8 of The Bank Account Procedure Manual states that in December each year, the Cash Management Unit should conduct a review of the bank register and all government bank accounts to confirm bank names and account numbers of all bank accounts registered in the name of the GSS. However, this annual review was not carried out.	The bank registration will not be maintained up to current at all times due to an incomplete bank register, and it will not capture all bank accounts run outside of the TSA.	High	The Cash Management Unit should conduct a review of the bank register and all government bank accounts to confirm bank names and account numbers of all bank accounts registered in the name of GSS. This should include a formal request to all banks to provide details of all open (and recently closed) GSS bank accounts.	Responsible Officer: Bank confirmation was obtained for the year ended 2020 financial year. This requirement is part of year-end procedures done at the end of each financial year Implementation Date: N/A Audit Comments: No evidence showed us that the annual review was carried out
Bank reconciliations are done monthly instead of weekly					
3.3	Article 3.1 of regulation 5 of the PFM Act requires that the TSA and any other bank accounts of the GSS are to be reconciled preferably daily or at a minimum weekly within 2 days after end of the week by the Treasury Department. Our review of bank reconciliations noted they are actually only done monthly. We also noted instances where the designated senior officers	Errors are not identified early and corrective action is not taken at the earliest possible time.	Medium	All bank accounts of GSS are to be reconciled preferably daily or at a minimum weekly within 2 days after end of the week by the Treasury Department using the financial Management information system (FMIS). Each reconciliation must be checked and approved by one of the authorized	Responsible Officer: The fact that huge transactions are done, weekly reconciliations for all the bank account is not feasible, main TSA account is done weekly to identify if the error exist but not print it because of the transactions and MoF are in process of revising the article 3.1 of regulation 5. Thus Updating regulation 5 on frequency of preparing bank reconciliations.

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	did not sign the reconciliation as prepared and reviewed.			signatories of the bank account or designated senior officer. Bank reconciliations and supporting documents must be retained for management control and audit purposes, filed both in soft copy and hard copy format.	Implementation Date: October 2022 Audit Comments: Weekly reconciliation is not done as per our review and closing meeting

4. REVENUE

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
Weakness in revenue controls and procedures					
4.1	From a sample of transactions tested, we noted the following weaknesses such as: ➤ Variances between amounts recorded on the receipts issued to taxpayers, amounts recorded in the cash book, and the amounts banked. See Appendix 1 for details. ➤ GSS does not reconcile the revenue as recorded in the receipts, cash book and amounts banked as well as between the RMS and FMIS systems. As a result, the variances, such as those	Inconsistencies over revenue collections could affect the completeness of the revenue which leads to misappropriation of tax payer money and inaccurate financial reporting. Non-reconciliation of revenue could lead to significant errors, going undetected and uncorrected. It is difficult to track the physical receipts to the RMS receipts.	High	All state revenue should be fully reconciled on a regular basis. Any variances between amounts in receipt books, cashbooks and recorded in the bank should be fully investigated and corrective action taken as well as GSS should properly use the RMS receipts for revenue collection to track the reference numbers more easily. The RMS receipt numbers should be added to any manual receipts issued.	Responsible Officer: ➤ The Revenue department will improve processes to ensure the receipting and banking process is strengthened and can be adequately verified and any variance reconciled. ➤ Revenue receipt books and bank can reconcile on daily basis if RMS install at every collection centre. We are currently

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	identified during the audit, go unidentified and uncorrected. ➤ Reference numbers of physical receipts are different from the receipts generated from the system. ➤ Receipts are not stamped or signed to acknowledge they have been officially issued. ➤ Instances where few suppliers are not deducting tax.				working to automate the collection. ➤ System generated receipt can't be the same serial number to the receipt book thus the collection of revenue amount is insignificant and lump sum amount is recorded into financial system. ➤ Controls around stamping of revenue receipt will be improved majority of the receipt are stamped. ➤ Waiver was given to those suppliers by the Ministry. Implementation Date: September 2022
None collection of turnover and passengers fees in some months					
4.2	For two regular revenue streams no collections were recorded for some months of the year. For the months of January, February, March, June, July, and September 2020, no Turnover Tax was collected. During the year, USD 81,853 in turnover tax was collected during the	There is a risk of these two streams is misstated.	High	GSS should ensure to collect all available sources of revenue streams throughout the year	Responsible Officer: ➤ Turnover collections is not monthly basis, some taxpayers pay the turnover tax at the quarterly basis, thus monthly comparison for turnover collection can't be done due to

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	course of six months, compared to USD 29,102 the previous six months. As a result, if collected for the entire year, the revenue would climb to USD 110,955, boosting GSS's revenue performance. No Passenger Fees were recorded during January, April, May, and June 2020 despite the airports being in full operation. The financial statements reflect the passengers fee of USD 152,104 was collected in the remaining eight months, compare to the previous four months collection was USD 17,198. It is possible that these receipts were still being collected but were not deposited into the TSA or recorded on Bisan system.				the above payment arrangements ➤ There were improvement in passenger's fees revenue administration and enforcing policy to correct those inconsistencies. Implementation Date: July 2022
Revenue Receipts without adequate supported documents					
4.3	As per section 25 of the Revenue Act of 2018, all entities collecting revenues for or on behalf of the government of Galmudug State of Somalia are required to nominate one or more responsible officials to be registered by the Minister for Finance as an Accredited Collecting Agent with authority to collect specified revenues within a stipulated locality.	It is difficult to check the accuracy and classification of this revenue as presented in the financial statements.	High	The original receipts and supporting documents must be retained and filed in hard copy for the purpose of audit and management control.	Responsible Officer: Revenue collection receipt were in the Revenue collection ministries (Agents) at the time audit, also Ministry of Finance intends to install RMS in every revenue collection agency (revenue generating ministries).

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	During the review, we noted that Revenue amounted \$226,874 which are collected by Ministry of education, Ministry of Planning, Ministry of Public Works, Ministry of Commerce and Local Governments were not supported with the receipts books.				Implementation Date: June 2022
Understatement of Transfers from Federal Government of Somalia					
4.4	As reported in OAG Somalia audit report (https://oag.gov.so/) USD 12,220,554 million was transferred from FGS during FY 2020. However, only USD 11,163,192 million was received during FY 2020 by GSS— this is the figure reported in the draft financial statements and traced to GSS bank accounts. In addition, OAG requests for confirmation from FGS Accountant General have, so far, gone unanswered.	There is a risk that money intended for GSS has been misappropriated. There is significant doubt whether all money received by GSS have been included in the draft financial statements.	High	MOF should fully reconcile amounts (with FGS MOF) received from FGS with money sent and all differences fully investigated. This process should be repeated regularly (say, quarterly) so that all issues are identified and addressed at the earliest opportunity.	Responsible Officer: The variance you see comes when one Million FGS budget support comes at late time 31/12/2020 which is Budget of 2020 but they send at late time and the missing amount you mentioned can see as a bank statement at the above date, and attached it as evidence  E banking salam 2021.pdf  Receipt-2021.xlsx Implementation Date: 15/01/2022 Audit Comment:

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
					We received the evidences attached here which is indicated that One Million was received in the main TSA account by mid night of the first January 2021 however, variance amounted \$57,362 is yet exist.

5. PAYMENTS

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
Instance where security payments such as allowances and Salaries and payments to contract employees were made through Suppliers Account instead of their Accounts					
5.1	Regulation 4 of the PFM Act states that all payments are to be made electronically into the bank account of the vendor. This applies to payments for all goods and services, including salaries and allowances, and stipends. In our review of payments, we noted that instances where contract employees and security payments such as allowances and Salaries are channelled through supplier's account instead of individual employees or security officers accounts. We were not able to confirm whether these monies have reached the intended beneficiaries.	Non-compliance of PFM Act Also money is paid to those who had no business to it, i.e. wrong people.	High	Security payments such as allowances and Salaries must be paid into the bank accounts of individual security personnel.	Responsible officer: Disagree; all payments for the contract employees and security forces salary are paid through their bank accounts. However allowances to the security are through the vendor, which has a mandate to manage these allowances for some security reasons and payment list is retained for evidence. Implementation Date: July 2022

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
					Audit Comments: Salaries and allowances should be paid through the securities personal bank account.
Suspicious large payments through Individual Accounts					
5.2	A critical measure in achieving an accurate set of financial records is reducing the dependence on use of cash payments. Regulation 4 of the PFM Act 2017 states that all payments are to be made electronically into the bank account of the vendor. This applies to payments for all goods and services, including salaries and allowances, and stipends. During our examination of payments made, we noted that USD 295,168 were paid in cash as transfers to the individual accounts without valid reasons. Full details are provided in Appendix 4	Payments for non-existent services or goods	High	All payments should be itemised, justified, incurred for proper course and well supported.	Responsible Officer: Disagree; payments for external travel were paid the travel agency owner as per the contract indicated. All payments are made correctly and due process was followed. Relevant supporting documents were given to the auditors. Implementation Date: N/A Audit Comments: These payments were channelled through individual account. Please see appendix 4 for more details on this issues.
Payments without adequate supporting documents					
5.3	To achieve an accurate set of financial records is to ensure that payment vouchers should be accompanied by appropriate supporting documents which may include bank transfer letter, invoices,	It is difficult to verify the accuracy and classification of payments as disclosed in the financial statements. It is also difficult to verify that paid for goods and services have actually been received	High	GSS should adhere to the financial controls in place in order that proper financial records are prepared and maintained to support all the payments incurred.	Responsible Officer: Disagree; most of the transactions mentioned have necessary documents for proof of payments. Treasury department will ensure all supporting documentation is provided to

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	boarding pass, contracts and delivery notes are attached. We noted payments totalled USD 4,286,742, were inadequately supported as shown at Appendix 3.	and that all payment controls have been properly implemented.		No payments should be actioned without full supporting documents being provided.	support payments and place file for audit. Implementation Date: October 2022 Audit Comments In our review, we clearly verified that those payments were not fully supported.
Instance where non salary expenses are recorded in POSA form instead of CPO					
5.4	A critical financial control is to ensure that all payments are recorded accurately and classified correctly. Regulation 4 of PFM Act 2017 indicated that where Goods and Services (non-salary expenditure) are involved, the authorization level is recorded on a Commitment and Payment Order. The Commitment and Payment Order is taken to the Treasury Department for recording commitment in the FMIS while where salary expenditure are involved, the authorization level is recorded on payment order for salaries and allowances (POSA) that is taken to the treasury department for payments. During our audit, we noted that Instance where non salary expenses	Non-compliance of PFM act 2017	Low	We recommend that GSS should properly record and use where Goods and Services (non-salary expenditure) are involved, the authorization level should record on a Commitment and Payment Order.	Responsible Officer: Disagree; correct forms are used when making payments, no such instances has happened and auditors needs to clarify to the treasury team on which transaction have they noted. Implementation Date: N/A Audit Comments: Auditors asked the treasury team and not give us fully and satisfied explanation related this findings even we presented during exit meeting and MOF Minister accepted.

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	are recorded in POSA form instead of CPO.				
Failure to use intended purpose for contingency fund in the budget line					
5.5	Section 14(2) of the PFM Act 2017 indicated that the Contingency Fund may cover urgent and unforeseen expenditures arising from emergency situations for which payments cannot be postponed until the passage of a supplementary budget or the next annual Consolidated Budget without seriously affecting the public interest. For extra clarity, "urgent and unforeseen" is narrowly defined to include natural disasters, epidemics and any other event covered by the declaration of a State of Emergency. During the audit, we noted that contingency fund was used to pay rent and car rental instead of the intended purposes such as natural disasters, epidemics and any other event covered by the declaration of a State of Emergency	Non-compliance of PFM Act 2017.	Medium	GSS Contingency Fund should only be used for urgent and unforeseen expenditures arising from emergency situations such as natural disasters or epidemics for which payments cannot be postponed until after the passage of a supplementary budget	Responsible Officer: Treasury department will ensure contingency funds are used where there is an emergency and unforeseen situation. Implementation Date: December 2022
The mode of payment for the transfers to local governments is not consistent					
5.6	Payment is very critical issue and when paying its required	Ambiguity around transfers to local governments make it	Medium	GSS through MOF should follow either transfers directly made to the local government's account or should decide	Responsible Officer: Local government payments transfers will be done direct transfer to the local government

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
	to be very clear and made the payment for reasonable way. During our review we noted that the mode of payment transfers to the local governments are not consistent. For example, sometimes transfers are being paid via vendors while some payments transferred directly to the local government's bank accounts.	difficult to verify the amount transferred.		whether transfers made through suppliers' bank account following the right procedure.	bank and MOF will improve the controls for the local government transfers. Implementation: November 2022

6. PROCUREMENT

Ref	Findings	Risk	Priority	Recommendation	Management Response & Proposed Action
Non-compliance with competitive procurement guidelines					
6.1	3.5.1 of Regulation 8 of the PFM Act states that no procurement shall proceed unless it has been procured in accordance with the agreed provisions as detailed in the Procurement Procedures Manual, and where applicable, the approved Procurement Plans. During our review of procurement, we noted a sum of \$1,314,233 representing various procurement	Non-compliance with procurement regulations. It can also lead to fraud and theft and poor value for money in state procurements.	High	We recommend that GSS ensure that all goods, works, consultant and non-consultant services be procured using the procurement methods stipulated in the Procurement Manual.	Responsible Officer: Procurement procedures will be followed as per the policy and guideline to achieve fairness, value for money and competitive process when procuring goods and services. Implementation Date:

Ref	Findings	Risk	Priority	Recommendation	Management Response & Proposed Action
	activities paid to different suppliers that did not follow any procurement process. The amounts are reflected as non-financial assets in the financial statements which imply acquisition of assets that will ordinarily be subjected to the states procurement processes. Further the amounts were not supported with any kind of documentation which puts doubts both on their validity and existence. The assets concerned could also not be physically verified. We have also noted instances of incomplete procurement processes such as missing quotations, incomplete BER, Not publishing winning bidders, missing statement of confidentiality, minutes not signed, items not in procurement plan etc. for details see appendix 5 and 5.1				
Lack of procurement committee					
6.2	2.1.1 of the Regulation 8 of PFM Act states that a Procurement Committee shall be formed within the GSS and shall review the procurement procedures, documents, bid evaluations, award recommendations, and contracts to ensure that the procurement process is carried out in	Non-compliance with regulations. Inadequate scrutiny and control over state procurements.	High	GSS should establish a Procurement Committee to review the procurement procedures, documents, bid evaluations, award recommendations.	Responsible Officer: Procurement committee will be established to provide support and reforms will be put in place to ensure procurement guidelines are followed Implementation Date:

Ref	Findings	Risk	Priority	Recommendation	Management Response & Proposed Action
	accordance with the agreed procedures. During the audit, we noted that GSS have not formed such a committee.				June 2022

7. NON-CURRENT ASSETS

Ref	Findings	Risk	Priority	Recommendation	Management Responses & Proposed Actions
Assets are not recorded in the asset management system					
7.1	As per 1.4 of Regulation 9 of the PFM Act, all assets must be recorded in the centralized Capital Asset Register. During our review we noted GSS lacks asset management system. All the states assets are not recorded anywhere and this opens them to misuse and theft.	Deficiencies in the GSS asset register make it impossible to physically verify all assets held and increase the risk of misuse or theft.	High	We recommend that GSS should fully operate and use the asset management system and record all assets in the asset Management system as required by the PFM Act.	Responsible Officer: Disagree; GSS has Asset management system in place, however asset controls be strengthened to capture correct asset items, review of the system and approval of asset item to be done timely and consistently. Implementation Date: March 2022

Ref	Findings	Risk	Priority	Recommendation	Management Responses & Proposed Actions
					Audit Comments: Generally, Asset management is not working as the MOF team informed us so the State cannot register any assets into the state's centralised asset management system
Improvement of the asset management system					
7.2	3.3 of Regulation 9 of the PFM Act states that the Ministry of Finance shall maintain a centralized Capital Asset Register for the whole of government, to be administered by the Director General of the Ministry of Finance. 5.3.1 of regulation 9 of the PFM Act states that in order to maintain accurate asset records, a physical inventory count will be performed across all entities at minimum, annually. Also 4.2 of Regulation 9 of the PFM Act states that all capital assets entered into the Capital Asset Register must be appropriately tagged (affixed with a label of a permanent nature) and given a unique identifying number. however, during our audit, we noted that; --Physical asset counts are not performed.	--Lack of physical asset count could mean that assets could be misused or misappropriated. --Lack of asset tags make it difficult to monitor, identify, track and control of the assets.	High	--In order to maintain accurate asset records, we recommend that GSS should perform a physical verification of all assets held, across all entities, at minimum, on an annual basis. --All GSS assets should be appropriately tagged and given a unique identifying number.	Responsible Officer: Ministry of Finance will issue Instruction L (physical asset count and report on asset condition) to be issued as part of the year end process Asset will be tag for ease identification, tracking and controlling of assets. Implementation Date: March 2022

Ref	Findings	Risk	Priority	Recommendation	Management Responses & Proposed Actions
	--Assets are not tagged.				
Reconciliations of physical inventory to accounting records not done.					
7.3	4.2 of regulation_6 of the PFM Act states that GSS should reconcile physical inventory to accounting records however in our review of assets, we noted that reconciliations of physical inventory to accounting records not done.	Lack of reconciliation for physical inventory to accounting records could lead the possibility of discrepancies in physical inventory and accounting records.	Medium	We recommend that regular reconciliations of physical inventory (updated asset register) to accounting records (Bisan) should be performed. They should be checked and approved by one of the authorized senior officers. Supporting documents for these reconciliations should be retained for management control and audit purposes, filed both in soft copy and hard copy format.	Responsible Officer: Asset reconciliations will be strengthened between Treasury department and Procurement department to ensure monthly review and update of the Asset management system with the FMIS data. Implementation Date: March 2022

None existent fixed assets					
7.4	Section 6(2) of the PFM act 2017 states that the Minister's specific responsibilities include the preparation and execution of the State Budget, the preparation of annual and in-year accounts and other reports pertaining to the State Budget, and the management of government property, fixed assets, financial assets, including revenues, debt and Government guarantees, as specified in this Act. Disclosed in note 19 of the financial statements is amount of	Assets may not exist. Public finds may have been wasted or misappropriated.	High	We recommend that the laid down procedures should be followed in acquiring assets. We further recommend that all assets purchased should be adequately supported and physical verification of those assets enabled.	Responsible Officer: Asset register will be updated and correct asset details to be captured and proper asset tracking will be done once the asset register is updated Implementation Date: March 2022

	\$1,314,233 spent on the acquisition of non-financial assets. During the audit we did not receive any documentations to show the nature of the assets. Further we were not able to physically verify those assets.			
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8. BUDGET

Ref	Findings	Risk	Priority	Recommendation	Management Responses & Proposed Actions
<i>Draft budget were not submitted to Parliament before the deadline</i>					
8.1	In accordance with Section 11 (1) of the PFM Act, the draft Budget and accompanying documents should be delivered by the Minister for Finance to Parliament no later than two (2) months before the start of the Financial Year (i.e., before 31 October). During our review, we noted that the budget was submitted on 26 th Feb 2021 four months later than the statutory deadline.	Non-compliance of PFM Act	Medium	Minister for Finance should deliver the draft Budget and accompanying documents to Parliament no later than two months before the start of the Financial Year (i.e., before 31 October).	Responsible Officer: Ministry of Finance will prepare and submit annual budget to the parliament to comply with budget calendar cycle and section 11 of the PFM Act. Implementation Date: <i>December 2021</i>

9. FRAUD PREVENTION

Ref	Findings	Risk	Priority	Recommendation	Management Responses & proposed actions
<i>Lack of fraud prevention mechanisms and policies</i>					
9.1	In accordance with best practice, strong fraud prevention mechanisms and controls at all ministries in the state are the	Critical fraud risks are not identified, considered or adequately addressed.	High	GSS should develop and implement a fraud policy. This should include key	Responsible Officer:

	best methods for preventing fraud and corruption. Currently, formal fraud policies and procedures are not in place and a formal risk assessment to properly identify and address significant fraud risks is not carried out.			controls around preventing, detecting and investigating allegations of fraud. In addition, a formal risk assessment process should be conducted so that critical fraud risks are considered, assessed and reduced.	The Ministry will seek assistance from donors in developing fraud and risk policy and procedures for all key areas Implementation Date: December 2022
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10. FOLLOW UP OF PRIOR YEAR RECOMMENDATIONS

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
8.1	Bank accounts opened and maintained outside of the TSA	All bank accounts should be under TSA account	Treasury Director	Partially Implemented	Dec 2022
8.2	Unauthorised changes bank account signatories	No further action required.	Treasury Director	Implemented	
8.3	Incomplete bank register	The bank register will be fully updated and will record all bank accounts of the state.	Treasury Director	Not Implemented (Dis agree, all bank accounts are registered to the system)	Dec 2022
8.4	Bank reconciliations are done monthly instead of weekly	All bank accounts of GSS are will be reconciled preferably daily or at a minimum weekly within 2 days after end of the week by the Treasury Department	Treasury Director	Not Implemented	Dec 2022

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
8.5	variances between amounts recorded on the receipts issued to tax payers, amounts recorded in the cash book, and the amounts banked	All state revenue will be fully reconciled on a regular basis.	Revenue Director	Not Implemented	Dec 2022
8.6	Instances where monthly collections for turnover and passenger fees were not collected.	GSS will ensure to collect all available sources of revenue throughout the year	Revenue Director	Not Implemented	Dec 2022
8.7	Different receipt numbers between manual receipts and system registration	GSS should will use the RMS receipts for revenue collection to track the reference numbers more easily.	Revenue Director	Not Implemented	Dec 2022
8.8	Of the 11 revenue sources outlined in the Revenue Act 2018. only 3 were utilized in the financial year of 2019	We will utilize all available sources of revenue to expand our tax base	Revenue Director	Partially Implemented	Dec 2022
8.9	Revenue of USD 12,690 banked could not be traced to supporting receipts	The original receipts and supporting documents will be retained and filed in hard copy for the purpose of audit and management control	Revenue Director	Not Implemented	Dec 2022
8.10	Lack of segregation of duties in collection, banking and recording of revenues	There will be proper segregation of duties in the revenue collections process	Revenue Director	Partially Implemented	Dec 2021

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
8.11	Grants received from UNDP but not disclosed in the draft financial statements	All grants received by GSS will be disclosed in the Financial Statements	Revenue Director	Implemented	Dec 2021
8.12	only one NGO registered and paid the registration fees for FY 2019	No further Action Required	Revenue Director	Implemented	Dec 2021
8.13	a sum of USD 550,000 was misappropriated during FY 2019	Fraud detection mechanisms will be put in place	Director General	Not Implemented	Dec 2022
8.14	Excessive use of cash as a payment method	No further action required	Director General	Implemented	Dec 2021
8.15	Inadequately/unsupported payments	all payments will be adequately supported and all supporting documents such as bank transfer letter, invoices, boarding pass, contracts and delivery notes attached	Director General	Not Implemented (Disagree I think this is Partially Implemented)	Dec 2022
8.16	Misclassification of payments	GSS will properly record and classify the payments to the appropriate accounts	Director General	Not Implemented It needs further explanation	Dec 2022
8.17	Lack of segregation of duties in payment process	No Further Action Required	Director General	Implemented	Dec 2021
8.18	Non-compliance with competitive procurement guidelines	all goods, works, consultant and non-consultant services will be procured using the procurement methods	Procurement Director	Not Implemented	Dec 2022

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
		stipulated in the Procurement Manual.		I think this is partially implemented	
8.19	Lack of annual procurement plan	No further action required	Procurement Director	Implemented	Dec 2021
8.20	Lack of procurement committee	GSS should establish procurement Committee to review the procurement guidelines	Procurement Director	Not Implemented	Dec 2022
8.21	Lack of original procurement documents	GSS will retain all documentation with respect to each contract	Procurement Director	Partially Implemented	Dec 2022
8.22	Assets are not recorded in the asset management system	All assets will be recorded in the centralized Capital Asset Register	Procurement Director	Not Implemented	Dec 2022
8.23	Physical asset counts are not performed, Assets are not tagged.	We will perform a physical verification of all assets held on annually basis	Procurement Director	Not Implemented	Dec 2022
8.24	reconciliations of physical inventory to accounting records not done.	We will reconcile physical inventory to accounting records	Procurement Director	Not Implemented	Dec 2022
8.25	State laptops not returned by former employees	No further action is required	Procurement Director	Implemented	Dec 2021

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
8.26	about 345 teachers, funded by international NGOs, were not competitively recruited	No further action is required	Human Resource Director	Implemented	Dec 2021
8.27	instance where a fake signature was used to record the results of an interview panel	No further action is required	Human Resource Director	Implemented	Dec 2021
8.28	MOF did not prepare a budget framework paper for the FY 2019 budget.	No further action is required	Budget Director	Implemented	Dec 2021
8.29	line ministries did not submit expenditure estimates and project proposals to the Budget Department at MOF during the budget making process	GSS Institutions will submit their expenditure plan and proposals to the Budget Department within the agreed timelines	Budget Director	Partially Implemented	Dec 2022
8.30	no regular monitoring for revenue, expenditure and funds of donor projects against budget	No further action is required	Budget Director	Implemented	Dec 2021
8.31	strategic plans and operational plans are not set by the state	No further action is required	Budget Director	Implemented	Dec 2021
8.32	no process to follow up whether internal audit recommendations have been implemented or not.	No further action is required	Director General	Implemented	Dec 2021
8.33	We noted that internal audit did not consider the fraud case which happened in FY 2019.	No further action is required	Director General	Implemented	Dec 2021

Reference	Initial Finding	Management comments	Responsible Officer	Status (FY 2020 audit)	Timeframe
8.34	Lack of fraud prevention mechanisms and policies	GSS will develop and implement a fraud policy.	Director General	Not Implemented	Dec 2022

Appendix 1: Variance between revenue receipts recorded and the amounts banked

	Ref	Funder Client name	Component	Amount as per cash book system	Amount as per bank statement	Amount as per Receipts	Variance
02/06/2020	20/000000419 RV	Guricel Custom	Road Tax	14,248.00	14,248.00	14,728.00	480.00
03/06/2020	20/000000421 RV	Guricel Custom	Road Tax	5,950.00	5,950.00	5,975.00	25.00
04/06/2020	20/000000425 RV	Guricel Custom	Road Tax	6,975.00	6,975.00	7,025.00	50.00
05/06/2020	20/000000426 RV	Galkacyo Custom	Road Tax	19,538.00	19,538.00	19,418.00	120.00
09/06/2020	20/000000435 RV	Guricel Custom	Road Tax	10,050.00	10,050.00	10,125.00	75.00
21/06/2020	20/000000457 RV	Guricel Custom	Road Tax	9,329.00	9,329.00	9,355.00	26.00
22/06/2020	20/000000469 RV	Galkacyo Custom	Road Tax	6,285.00	6,285.00	6,565.00	280.00
26/06/2020	20/000000486 RV	Galkacyo Custom	Road Tax	5,030.00	5,030.00	5,080	50.00
30/06/2020	20/000000518 RV	Galkacyo Custom	Road Tax	10,130.00	10,130.00	9,930.00	200.00
01/07/2020	20/000000523 RV	Galkacyo Custom	Road Tax	5,157.00	5,157.00	5137	20.00
03/07/2020	20/000000537 RV	Galkacyo Custom	Road Tax	5,155.00	5,155.00	5,417.00	262.00
06/07/2020	20/000000559 RV	Galkacyo Custom	Road Tax	7,082.00	7,082.00	7,062.00	20.00
07/07/2020	20/000000555 RV	Galkacyo Custom	Road Tax	8,985.00	8,985.00	8,265.00	720.00
11/07/2020	20/000000586 RV	Galkacyo Custom	Road Tax	6,982.50	6,982.00	7,032.00	50.00
13/07/2020	20/000000594 RV	Galkacyo Custom	Road Tax	7,124.00	7,124.00	6,474.00	650.00
15/07/2020	20/000000611 RV	Galkacyo Custom	Road Tax	5,879.50	5,879.50	6429.5	550.00
17/07/2020	20/000000618 RV	Galkacyo Custom	Road Tax	5,034.00	5,034.00	4,984.00	50.00
20/07/2020	20/000000635 RV	Galkacyo Custom	Road Tax	9,139.00	9,139.00	9,589.00	450.00
24/07/2020	20/000000722 RV	Galkacyo Custom	Road Tax	5,969.55	5,969.55	5,949.55	20.00
25/07/2020	20/000000666 RV	Galkacyo Custom	Road Tax	9,466.00	9,466.00	9,526.00	60.00
28/07/2020	20/000000682 RV	Galkacyo Custom	Road Tax	5,417.00	5,417.00	5,419.00	2.00
29/07/2020	20/000000709 RV	Galkacyo Custom	Road Tax	6,258.00	6,258.00	6208	50.00
01/08/2020	20/000000710 RV	Galkacyo Custom	Road Tax	5,501.00	5,501.00	5601	100.00
03/08/2020	20/000000734 RV	Guricel Custom	Road Tax	12,154.00	12,154.00	13,704.00	1,550.00
05/08/2020	20/000000750 RV	Galkacyo Custom	Road Tax	11,239.00	11,239.00	9,739.00	1,500.00

	Ref	Funder Client name	Component	Amount as per cash book system	Amount as per bank statement	Amount as per Receipts	Variance
07/08/2020	20/00000761 RV	Galkacyo Custom	Road Tax	14,504.70	14,504.70	14,454.70	50.00
11/08/2020	20/00000788 RV	Galkacyo Custom	Road Tax	6,739.00	6,739.00	6,439.00	300.00
18/08/2020	20/00000850 RV	Galkacyo Custom	Road Tax	6,600.00	6,600.00	6,550.00	50.00
21/08/2020	20/00000875 RV	Guricel Custom	Road Tax	7,215.00	7,215.00	7,240.00	25.00
27/08/2020	20/00000922 RV	Galkacyo Custom	Road Tax	8,130.00	8,130.00	8,180.00	50.00
29/08/2020	20/00000936 RV	Galkacyo Custom	Road Tax	5,520.00	5,520.00	6,020.00	500.00
06/09/2020	20/00001020 RV	Guricel Custom	Road Tax	7,880.00	7,880.00	8,630.00	750.00
16/09/2020	20/00001174 RV	Guricel Custom	Road Tax	6,775.00	6,775.00	7,025.00	250.00
23/09/2020	20/00001229 RV	Guricel Custom	Road Tax	20,877.50	20,877.50	20,625.50	252.00
28/09/2020	20/00001280 RV	Guricel Custom	Road Tax	5,576.50	5,576.50	5,075.50	501.00
05/10/2020	20/00001383 RV	Guricel Custom	Road Tax	11,048.50	11,048.50	11,180.00	131.50
12/10/2020	20/00001456 RV	Guricel Custom	Road Tax	5,055.00	5,055.00	4,305.00	750.00
						Total	\$10,967

Appendix 2 Missed Receipt books

Date	Ref	Funder Client name	Component	Amount as per cash book system	Audit Comments
14/10/2020	20/00001487 RV	Degmada Dusmareb	Turnover	2,274.20	Un Supported Documnets
14/10/2020	20/00001489 RV	Xafiiska Dakhliga Cabudwaaq	Turnover	1,270.00	Un Supported Documnets
31/10/2020	20/00001673 RV	Degmada Dusmareb	Turnover	6,667.60	Un Supported Documnets

Date	Ref	Funder Client name	Component	Amount as per cash book system	Audit Comments
31/10/2020	20/00001675 RV	Xafiiska Dakhliga Cadaado	Turnover	7,733.00	Un Supported Document
31/10/2020	20/00001689 RV	Xafiiska Dakhliga Degmada Guricel	Turnover	4,429.00	Un Supported Document
30/11/2020	20/00002075 RV	Xafiiska Dakhliga Cadaado	Turnover	3,628.00	Un Supported Document
30/11/2020	20/00002087 RV	Dowladda Hoose ee Dusamareb	Turnover	3,011.00	Un Supported Document
30/11/2020	20/00002089 RV	Xafiiska Dakhliga Cabudwaaq	Turnover	3,117.00	Un Supported Document
31/12/2020	20/00002529 RV	Xafiiska Dakhliga Degmada Guricel	Turnover	2,403.00	Un Supported Document
31/12/2020	20/00002531 RV	Dowladda Hoose ee Dusamareb	Turnover	3,768.00	Un Supported Document
31/12/2020	20/00002534 RV	Xafiiska Dakhliga Cadaado	Turnover	3,561.00	Un Supported Document
15/10/2020	20/00001495 RV	Xafiiska Dakhliga Cadaado	Turnover	1,635.00	Un Supported Document
15/10/2020	20/00001500 RV	Xafiiska Dakhliga Degmada Guricel	Turnover	1,145.00	Un Supported Document
15/10/2020	20/00001501 RV	Degmada Dushamareb	Turnover	1,484.00	Un Supported Document
16/12/2020	20/00002315 RV	Turnover Tax	Turnover Tax	1,375.08	Un Supported Document
27/12/2020	20/00002450 RV	Turnover Tax	Turnover Tax	1,204.50	Un Supported Document
29/12/2020	20/00002497 RV	Turnover Tax	Turnover Tax	1,825.62	Un Supported Document
31/12/2020	20/00002532 RV	xafiiska Daqliga deg. Dushamareb	Turnover Tax	1,495.00	Un Supported Document
31/12/2020	20/00002533 RV	Maxkamada Gobolka Galgaduud	Turnover Tax	1,420.20	Un Supported Document
14/10/2020	20/00001490 RV	Xafiiska Dakhliga Degmada Guricel	Turnover Tax	753.00	Un Supported Document
14/09/2020	20/00001169 RV	Turnover Tax	Turnover Tax	1,270.00	Un Supported Document
15/09/2020	20/00001170 RV	Turnover Tax	Turnover Tax	1,393.80	Un Supported Document
23/09/2020	20/00001236 RV	Xafiiska Dakhliga Degmada Guricel	Turnover Tax	1,402.00	Un Supported Document
31/10/2020	20/00001691 RV	Degmada Dushamareb	Turnover Tax	1,338.00	Un Supported Document

30/11/2020	20/00002097 RV	Badbaado Company	Business and professional	600.00	Un Supported Document
31/12/2020	20/00002532 RV	xafiiska Daqliga deg. Dushamareb	Business and professional	700.00	Un Supported Document

12/09/2020	20/00001159 RV	Docol Construction Company	Local Company Registration	800.00	Un Supported Documents
12/09/2020	20/00001162 RV	Amina Yusuf	Local Company Registration	800.00	Un Supported Documents
30/11/2020	20/00002104 RV	Wasaaradda Ganacsiga	Local Company Registration	2,052.00	Un Supported Documents
31/12/2020	20/00002524 RV	Wasarda Howlaha Guud	Local Company Registration	2,800.00	Un Supported Documents
31/12/2020	20/00002525 RV	Wasaaradda Ganacsiga	Local Company Registration	2,245.00	Un Supported Documents
30/09/2020	20/00001310 RV	Canshuurta Qaadka	Custum-Khat	58,412.00	Un Supported Documents
13/10/2020	20/00001475 RV	Dekadda Hobyo	Custum- Tobbaco	12,500.00	Un Supported Documents
17/06/2020	20/00000482 RV	Galkacyo Custom	Fine/Penalties	800.00	Un Supported Documents
24/11/2020	20/00001993 RV	Maxkamada G. Mudug	Fine/Penalties	1,090.00	Un Supported Documents
20/12/2020	20/00002362 RV	Ministry of Planning & International Cooperation	International NGOs	500.00	Un Supported Documents
23/12/2020	20/00002399 RV	Mercy Corps	International NGOs	1,000.00	Un Supported Documents
28/12/2020	20/00002472 RV	Ministry of Planning & International Cooperation	Local NGOs	500.00	Un Supported Documents
30/12/2020	20/00002509 RV	MDO	Local NGOs	500.00	Un Supported Documents
31/12/2020	20/00000151 JOURNAL		Local NGOs	10,899.42	Un Supported Documents
09/10/2020	20/00001424 RV	Busteejada Guriceel	Livestock	3,456.00	Un Supported Documents
30/11/2020	20/00002079 RV	Suuqa Xoolaha Guriceel	Livestock	3,650.50	Un Supported Documents
12/03/2020	20/00000253 RV	primary Education Certificate	primary Education Certificate	3,270.00	Un Supported Documents
14/03/2020	20/00000273 RV	primary Education Certificate	primary Education Certificate	1,250.00	Un Supported Documents
21/03/2020	20/00000302 RV	primary Education Certificate	primary Education Certificate	2,800.00	Un Supported Documents
23/03/2020	20/00000315 RV	primary Education Certificate	primary Education Certificate	1,090.00	Un Supported Documents
25/06/2020	20/00000500 RV	primary Education Certificate	primary Education Certificate	2,370.00	Un Supported Documents
16/11/2020	20/00002009 RV	primary Education Certificate	primary Education Certificate	3,200.00	Un Supported Documents
09/12/2020	20/00002216 RV	primary Education Certificate	primary Education Certificate	3,330.00	Un Supported Documents
12/03/2020	20/00000263 RV	Secondary certificate	Secondary certificate	790.00	Un Supported Documents
15/03/2020	20/00000268 RV	Secondary certificate	Secondary certificate	980.00	Un Supported Documents
16/03/2020	20/00000283 RV	Secondary certificate	Secondary certificate	1,120.00	Un Supported Documents

30/11/2020	20/00002086 RV	Nootaayada Dusamareb	Public Notary fees	2,308.00	Un Supported Documents
31/10/2020	20/00001689 RV	Xafiiska Dakhliga Degmada Guriceel	Urban Tax	11,560.00	Un Supported Documents
30/11/2020	20/00002076 RV	Tirismataale Cadaado	Urban Tax	7,984.00	Un Supported Documents
30/11/2020	20/00002081 RV	Tirismataale Guriceel	Urban Tax	12,999.50	Un Supported Documents
30/11/2020	20/00002085 RV	Tirismataale Dusmareb	Urban Tax	9,402.00	Un Supported Documents
Total				\$226,874	

Appendix 3 Inadequately Supported payments

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
04/03/2020	20/00000075 PV	OSP	Office of the Speaker and Parliament	Remuneration to politicians	75,000.00	the payment not approved the income tax is not deducted
23/06/2020	20/00000326 PV	OSP	Office of the Speaker and Parliament	Remuneration to politicians	91,000.00	the cheque is not signed
28/07/2020	20/00000412 PV	OSP	Office of the Speaker and Parliament	Remuneration to politicians	195,400.00	the cheque is not signed
04/09/2020	20/00000617 PV	OSP	Office of the Speaker and Parliament	Remuneration to politicians	97,400.00	the officer's requesting signature is missing Income tax is not deducted.
20/08/2020	20/00000530 PV	AFLAX	Aflax General Service Company	Security Forces	31,196.00	No procurement process
30/07/2020	20/00000447 PV	AFLAX	Aflax General Service Company	Security operational allowances	30,795.00	Cheque not signed, (the cheque you are talking about is consists of two parts part one is necessary to sign because of we attached the payment but the second part does not involve the payment just it shows that the amount paid in the system and its' details) the invoice has but company reported and not stamped, No procurement process
03/05/2020	20/00000207 PV	AFLAX	Aflax General Service Company	Wage Workers	75,000.00	Payment check indicated this payment spent as wage workers especially COVID-19 workers but the beneficiary of this payment is Aflax General Service Company as showed invoice attached. Ministry requesting officer and approving sections not signed as well as payments was miss-classified. As we know COVID-19 was a pandemic disease that was emerged at one time and couldn't get a chance to prepare whatever we need and

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						supporting documents needed to deal with this danger disease, so this company was the only one which has a contract at that time so we use it to manage this issue as we get a chance to prepare to the next times
13/08/2020	20/00000509 PV	C022	Contract Employees	Accommodation	17,920.00	POSA form not signed, the mode of payment not clear, bank/Evc deposit report missed so we can't verify to get intended individuals(Disagree, come to check this I think this)
						POSA form not signed, the mode of payment not clear, bank/Evc deposit report missed, the amount deposited to MOE account instead beneficiaries so we can't verify to get intended individuals(this amount goes to paid list directly and you can check if needed please)
19/09/2020	20/00000775 PV	MOE	Ministry of Education	Accommodation	12,000.00	check not signed.
09/11/2020	20/00001292 PV	C022	Contract Employees	Contract Employees	23,633.42	missed POSA and payment request forms.
08/03/2020	20/00000097 PV	MOE	Ministry of Education	Other Allowances	10,985.00	missed POSA and payment request forms, not available some of support documents.
08/03/2020	20/00000098 PV	MOE	Ministry of Education	Other Allowances	20,700.00	No procurement process
05/07/2020	20/00000351 PV	AFLAX	Aflax General Service Company	Regular Food Provision	12,230.60	No procurement process
10/08/2020	20/00000499 PV	AFLAX	Aflax General Service Company	Regular Food Provision	25,615.00	No procurement process
08/09/2020	20/00000659 PV	AFLAX	Aflax General Service Company	Regular Food Provision	10,000.00	No procurement process
29/09/2020	20/00000849 PV	J096	Janagale Construction Services,Logistics &Tr Co.	Regular Food Provision	17,453.00	The invoice is copy. (The invoice is not copy but submitted to us as a PDF)
						invoice attached indicated that this expense incurred for the purpose of traveling, food, fuel, and organizing ceremony and welcoming. some expenses are not assigned their real account, No procurement process (mostly this payment was used for food to the security and paid from the exactly its' budget line bud there is an amount included this payment that is assigned to welcome the president and his delegation for the sake of that and show that amount not only food to the security is commented at this and there were no budget line that is assigned for welcoming delegation and events like this nature)
01/10/2020	20/00000887 PV	AFLAX	Aflax General Service Company	Regular Food Provision	20,000.00	

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
14/03/2020	20/00000122 PV	GUDIGAHORMARINT	Gudiga homarinta Iyo Baraarujinta	Remuneration to politicians	30,000.00	No supporting document attached. The list of the politicians provided the salary missing.
						The payment order is not approved. 2. Supporting documents not available at all. 3. The ministry requesting officer not a signed. (I think this is the salary of Vice president and it can be seen that this payment put into his private account)
30/07/2020	20/00000452 PV	AE012	Ali Dahir Eid	Salaries to Ministries	11,400.00	No procurement process
16/03/2020	20/00000134 PV	AFLAX	Aflax General Service Company	Security Forces	22,500.00	The cheque is not signed.
17/03/2020	20/00000135 PV	ABDULLAHI	Abdullahi Ahmed Alasow	Security Forces	10,000.00	the invoice is not stamped
14/04/2020	20/00000172 PV	AFLAX	Aflax General Service Company	Security Forces	10,000.00	No procurement process
09/06/2020	20/00000309 PV	AFLAX	Aflax General Service Company	Security Forces	28,000.00	The cheque is not signed, No procurement process
11/06/2020	20/00000312 PV	AFLAX	Aflax General Service Company	Security Forces	10,000.00	No procurement process
22/06/2020	20/00000325 PV	AFLAX	Aflax General Service Company	Security Forces	11,486.00	The cheque is not signed, No procurement process
25/06/2020	20/00000336 PV	AFLAX	Aflax General Service Company	Security Forces	20,000.00	the cheque not signed, No procurement process
29/06/2020	20/00000344 PV	AFLAX	Aflax General Service Company	Security Forces	10,000.00	the cheque not signed, No procurement process
09/07/2020	20/00000365 PV	SHABEELEGENERAL	Shabeele General Trading & Construction Company	Security Forces	11,920.00	its not recorded the correct category
14/07/2020	20/00000380 PV	AFLAX	Aflax General Service Company	Security Forces	17,800.00	No procurement process
15/07/2020	20/00000384 PV	AFLAX	Aflax General Service Company	Security Forces	15,000.00	the cheque is not signed, No procurement process
19/07/2020	20/00000424 PV	AFLAX	Aflax General Service Company	Security Forces	19,966.00	The cheque is not paid, No procurement process
20/07/2020	20/00000428 PV	AFLAX	Aflax General Service Company	Security Forces	13,750.00	The cheque is not signed, No procurement process
27/07/2020	20/00000415 PV	AFLAX	Aflax General Service Company	Security Forces	13,000.00	the cheque is not signed. No procurement process
28/07/2020	20/00000433 PV	AFLAX	Aflax General Service Company	Security Forces	16,500.00	the cheque is not signed. The supporting document is not approved by the supplier, No procurement process
						the cheque is not signed.
30/07/2020	20/00000447 PV	AFLAX	Aflax General Service Company	Security Forces	25,000.00	The commitment voucher is missing the supporting document is not approved, No procurement process

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
30/07/2020	20/00000453 PV	AFLAX	Aflax General Service Company	Security Forces	15,992.00	the invoice is copy.No procurement process
20/09/2020	20/00000783 PV	AFLAX	Aflax General Service Company	Security Forces	10,000.00	No procurement process
24/09/2020	20/00000836 PV	AFLAX	Aflax General Service Company	Security Forces	20,000.00	No procurement process
25/10/2020	20/00001117 PV	AFLAX	Aflax General Service Company	Security Forces	11,000.00	the invoice is not approved by the suppliers. Tax is not deducted from the supplier.No procurement process
11/11/2020	20/00001331 PV	AL165	Al-wus'a Group of Companies	Security Forces	10,000.00	the cheque is comment this money is spent to operational to security forces. The invoice is written, this money is spent to allowances to security forces. Income tax is not deducted from the supplier the cheque is not signed.
26/11/2020	20/00001437 PV	M047	Mushaarka Cidanka	Security Forces	10,120.60	The commitment voucher is missing (this is a salary and salary is not required to commitment it needs just payment request please)
28/11/2020	20/00001442 PV	M047	Mushaarka Cidanka	Security Forces	10,491.20	commitment voucher is missing
09/12/2020	20/00001694 PV	G184	Gaadiid Transportation & Logistics	Security Forces	10,000.00	Payment order is missing commitment voucher is missing
07/03/2020	20/00000091 PV	AFLAX	Aflax General Service Company	Security operational allowances	30,000.00	No procurement process
12/03/2020	20/00000119 PV	ABDIWALISIYAD	Abdiwali Siyad Hussein	Security operational allowances	10,000.00	No support documents such as list of beneficiary names as well as the mode of payments not clear. Budget line of regular food is need to re allocate so the time is running and we needed to use this since the two lines were assigned for security).
10/05/2020	20/00000240 PV	AFLAX	Aflax General Service Company	Security operational allowances	15,000.00	Lack of list soldiers were paid,invoice not stamped(Budget line of regular food is need to re allocate so the time is running and we needed to use this since the two lines were assigned for security).
26/05/2020	20/00000270 PV	AFLAX	Aflax General Service Company	Security operational allowances	14,000.00	No procurement process (disagree)
02/06/2020	20/00000285 PV	AFLAX	Aflax General Service Company	Security operational allowances	20,000.00	No procurement process (disagree)
20/06/2020	20/00000320 PV	AFLAX	Aflax General Service Company	Security operational allowances	13,115.00	Lack of list soldiers were paid and No procurement process(disagree)
19/08/2020	20/00000527 PV	AFLAX	Aflax General Service Company	Security operational allowances	10,000.00	Cheque not signed, the invoice has not stamped and CPO not approved and No procurement process

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
31/08/2020	20/00000573 PV	JANAGALE	JANAGALE TRANSPORT & RENT	Security operational allowances	10,000.00	The money paid from security operational allowance and spent to car rental, rent, electricity and water as indicated the invoice attached therefore this payment was misclassified because the payment paid to the wrong account instead to paid security (the why this payment is paid from this line is to that this car is rented for the security forces to deliver a water and this for the sake of operation they were doing at that time)
05/09/2020	20/00000625 PV	AFLAX	Aflax General Service Company	Security operational allowances	11,149.00	Lack of list soldiers were paid and has invoice but company reported and lack of cars that take fuel. (Disagree, this line can be used whatever paid to the military operation or security operation not just allowance for example if the security forces do military operation they can need water, fuel, car rents for car to supply needed material so those goods can be paid this line because of limited CoA used)
24/09/2020	20/00000824 PV	AFLAX	Aflax General Service Company	Security operational allowances	20,000.00	No procurement process
17/10/2020	20/00001049 PV	AFLAX	Aflax General Service Company	Security operational allowances	10,000.00	No procurement process
04/11/2020	20/00001229 PV	AL165	Al-wus'a Group of Companies	Security operational allowances	20,000.00	Lack of list cars that take fuel.
05/11/2020	20/00001248 PV	AL165	Al-wus'a Group of Companies	Security operational allowances	10,000.00	Lack of list cars that take fuel.
25/11/2020	20/00001425 PV	G184	Gaadiid Transportation & Logistics	Security operational allowances	20,000.00	Lack of list of soldiers were paid and list of cars that take fuel.
09/02/2020	20/00000069 PV	OMAR	Cumar Cabdi Maxamed	Transportation Allowances	13,340.00	Mode of payments not clear. Missed bank deposit or EVC (I think this amount put into the private account and can be seen in the Bank Statement)
01/09/2020	20/00000582 PV	AFLAX	Aflax General Service Company	Transportation Allowances	12,000.00	No procurement process, Mode of payments not clear. Missed bank deposit or EVC.
08/04/2020	20/00000161 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	29,700.00	Posa form, summary sheet, bank transfer report missed, also the mode of payment not clear. (Disagree, POSA is ready but summary sheet is not needed they are teachers)

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						registered in the school and reported to the funder)
02/05/2020	20/00000190 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,000.00	Posa form are totally empty, missed summary sheet, bank transfer report missed, also the mode of payment not clear (just like the above mentioned)
01/06/2020	20/00000279 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,000.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear and Posa form not approved. (just like the above mentioned)
11/07/2020	20/00000377 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	Posa form are totally empty, missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
03/08/2020	20/00000458 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
30/09/2020	20/00000074 JOURNAL	NGTI	NRC Galmudug Teacher Incentives	Wage Workers	13,500.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
30/09/2020	20/00000074 JOURNAL	NGTI	NRC Galmudug Teacher Incentives	Wage Workers	10,300.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
03/10/2020	20/00000875 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
05/11/2020	20/00001238 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
03/12/2020	20/00001481 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	missed summary sheet, bank transfer report missed, also the mode of payment not clear. (just like the above mentioned)
30/12/2020	20/00001939 PV	SAVETHECHILDREN	SAVE THE CHILDREN SUPPORTED TEACHERS	Wage Workers	10,300.00	Missed summary sheet, bank transfer report missed, also the mode of payment not clear and Posa

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						form not authorized and not approved. (just like the above mentioned)
14/01/2020	20/00000015 PV	BADER	Beder Guriceel General Trading Company Dhusamareb	Accommodation	1,800.00	supporting documents not available at all. 2. the cheque not a signed. 3. the ministry requesting officer not a signed.
15/01/2020	20/00000020 PV	ABAASMOE	ABAS FARAH MOAHAMED	Accommodation	470.00	1. the cheque not a signed. 2. supports documents not available.
27/08/2020	20/00000554 PV	SAHALUDINPRINTI	Salahudin Printing and stationary center	Accommodation	1,780.00	Expense charged as accommodation allowances but invoice showed that it was paid as stationary also Payment check, CPO not signed and approved (this amount charged as a accommodation is just budget line used because the stationary budget line finished and MDA needs stationary and this line remains a budget so no other option to facilitate the ministry operations)
27/08/2020	20/00000555 PV	C022	Contract Employees	Accommodation	1,050.00	the ministry requesting officer not a signed.
19/09/2020	20/00000774 PV	MOE	Ministry of Education	Accommodation	3,230.00	the ministry requesting officer not a signed.
09/11/2020	20/00001299 PV	PIU	Biyoolle Project team	Accommodation	2,800.00	the support document not n agreement with the recorded amount.
09/11/2020	20/00001299 PV	PIU	Biyoolle Project team	Accommodation	2,400.00	the support document not in agreement with the recorded amount.
09/11/2020	20/00001301 PV	F047	Furre Travel Agency	Accommodation	2,172.80	1. there's no tickets attached for the support documents.
05/12/2020	20/00001520 PV	F047	Furre Travel Agency	Accommodation	2,540.00	Not support documents at all.
05/12/2020	20/00001520 PV	F047	Furre Travel Agency	Accommodation	2,156.20	Not support documents at all.
05/12/2020	20/00001521 PV	PIU	Biyoolle Project team	Accommodation	2,800.00	1. not ticket attached for supported documents. 2. the amount of cheque and support documents not are same amount.
05/12/2020	20/00001521 PV	PIU	Biyoolle Project team	Accommodation	2,100.00	1. not ticket attached for supported documents. 2. the amount of cheque and support documents not are same amount.
26/12/2020	20/00001880 PV	PIU	Biyoolle Project team	Accommodation	900.00	the amount of supporting documents and the cheque not some amount.
29/04/2020	20/00000201 PV	BADAR	Beder General Trading Company Dhusamareb	Contract Employees	1,800.00	the money is paid to Bader instead of contract employees. Payrol is missinging.
29/04/2020	20/00000226 PV	QGC	Quality Group Company	Contract Employees	4,801.00	the money is paid to Quality group company instead of contract employees. Payrol is missinging.

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
29/04/2020	20/00000227 PV	QGC	Quality Group Company	Contract Employees	4,801.00	the money is paid to Quality group company instead of contract employees. Payrol is missing.
08/05/2020	20/00000238 PV	QGC	Quality Group Company	Contract Employees	7,038.29	the money is paid to Quality group company instead of contract employees. Payrol is missing. (as can be seen in the details of the payment this amount belongs to a private company and the staff were hired the company the Quality group brings just its' Invoice and there is no list is needed from the company because the staff hired by the private company) the supplier didn't pay tax missing. AFLAX is the only supplier the government had.
12/05/2020	20/00000254 PV	QGC	Quality Group Company	Contract Employees	3,149.50	No procurement process, There is no supporting document attached.No payroll attached, The cheque not signed
16/07/2020	20/00000422 PV	AFLAX	Aflax General Service Company	Contract Employees	1,190.00	The expence is not recorded with the correct category, the money is for contract employees but paid to AFLAX GENERAL SERVICES COMPANY. And is attached to invoice
23/07/2020	20/00000417 PV	AFLAX	Aflax General Service Company	Contract Employees	7,296.00	the cheque is not signed.The amount given to the employees and the one paid to the cheque are different. I.e. the cheque is paid USD 1900 and the list of employees are 34 people eah given USD 70 which adds up 2380. (Dis agree. Please review this statement)
23/07/2020	20/00000418 PV	AFLAX	Aflax General Service Company	Contract Employees	1,190.00	the money is paid to Aflax instead of the employees (Those are not permanent employees and they don't have any personal accounts and EVC is not easy to transfer money so. This is the preferable way)
23/07/2020	20/00000419 PV	AFLAX	Aflax General Service Company	Contract Employees	5,000.00	The cheque is not signed. The money is paid to AFLAX GENERAL SERVICE instead of contract employees. (Those are not permanent employees and they don't have any personal accounts and EVC is not easy to transfer money so. This is the preferable way)
30/07/2020	20/00000449 PV	STATEHOUSE	Presidency	Contract Employees	4,500.00	The cheque is not signed. Ministry requesting officer's signature is missing. the cheque not signed.
06/08/2020	20/00000485 PV	ABDIRAHMANALIHA	ABDIRAHMAN ALI HASSAN	Contract Employees	5,000.00	Commitment voucher is missing

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						no payslip available (this is personal salary commitment is not started the process of salary just payment request is needed there is no paid list is needed)
						the cheque not signed. Commitment voucher is missing no payslip available (this is personal salary commitment is not started the process of salary just payment request is needed there is no paid list is needed)
06/08/2020	20/000000486 PV	A019	Abdullahi Abdi Jama	Contract Employees	2,000.00	the cheque not signed. Commitment voucher is missing no payslip available (this is personal salary commitment is not started the process of salary just payment request is needed there is no paid list is needed)
06/08/2020	20/000000488 PV	A016	Adifitah Ahmed Barre	Contract Employees	3,000.00	the cheque is not signed. There is no supporting document no commitment voucher attached. Payslip and payroll are missing (this is personal salary commitment is not started the process of salary just payment request is needed there is no paid list is needed)
06/08/2020	20/000000489 PV	Q011	Qasim Jama Ali	Contract Employees	2,000.00	The cheque is not signed. There is no payslip the commitment voucher is missing (this is personal salary commitment is not started the process of salary just payment request is needed there is no paid list is needed)
06/08/2020	20/000000490 PV	A020	Abdiwali Jama Hussein	Contract Employees	5,000.00	the cheque is not signed the supporting document is written USD 27,900 and the cheque is paid just USD 3000 and is paid only one person instead of seven people. the cheque not signed.
06/08/2020	20/000000491 PV	A018	Abdikadir Osman Mohamed	Contract Employees	3,000.00	the cheque not signed.
06/08/2020	20/000000492 PV	A017	Abdirahman Hersi Farah	Contract Employees	7,900.00	Payment not approved.(this is a salary) ministry officers signature missing.
06/08/2020	20/000000493 PV	C022	Contract Employees	Contract Employees	7,000.00	The cheque is not signed
11/08/2020	20/000000505 PV	C022	Contract Employees	Contract Employees	5,980.00	There is no payroll time sheet, No bank transfer attached the money is for contract employees but paid to AFLAX GENERAL SERVICES COMPANY. And is attached to invoice
16/08/2020	20/000000516 PV	AFLAX	Aflax General Service Company	Contract Employees	6,840.00	its not deducted the personal income tax (these payments concerned to the months before the
30/08/2020	20/000000562 PV	MOE	Ministry of Education	Contract Employees	4,300.00	

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						personal income tax approved so that is why is not deducted these two above payments)
30/08/2020	20/00000563 PV	MOE	Ministry of Education	Contract Employees	4,300.00	the payment not approved
30/08/2020	20/00000565 PV	MOE	Ministry of Education	Contract Employees	4,131.10	They payment is not approved. The salary is deducted, personal income tax
						Its not recorded the correct category, its not showed the no of employees given to this amount of money. There is no list showing they took the money. Can not trace the final destination of the salary. i.e. the mode of payment, there is no transfer occurred. instead of the list they attached an invoice and paid to AFLAX instead of the employees. the requesting officer's signature is missing
31/08/2020	20/00000574 PV	AFLAX	Aflax General Service Company	Contract Employees	7,296.00	
09/12/2020	20/00001680 PV	MIS	Ministry of Internal Security	Contract Employees	2,656.80	
05/12/2020	20/00001550 PV	YA011	Yusuf Ali Mohamed	Salaries to Ministries	1,500.00	support documents not available at all.
05/12/2020	20/00001551 PV	H010	Hashi Osman Mohamed	Salaries to Ministries	2,000.00	support documents not available at all.
08/12/2020	20/00001646 PV	AE012	Ali Dahir Eid	Salaries to Ministries	5,700.00	messed bank deposit report, employee form is missed. (This is a salary for Vice president)
						No procurement process, Payment order is missing
01/01/2020	20/00000001 PV	AFLAX	Aflax General Service Company	Security Forces	6,546.00	commitment voucher is missing
						No procurement process, Payment order is missing
02/01/2020	20/00000002 PV	AFLAX	Aflax General Service Company	Security Forces	5,280.00	commitment voucher is missing
04/01/2020	20/00000003 PV	AFLAX	Aflax General Service Company	Security Forces	7,663.00	the invoice is not approved by the suppliers
05/01/2020	20/00000004 PV	AFLAX	Aflax General Service Company	Security Forces	5,275.00	No procurement process, the invoice is not approved by the suppliers
06/01/2020	20/00000005 PV	AFLAX	Aflax General Service Company	Security Forces	6,095.00	No procurement process, the supporting is not approved by the supplier.
						No procurement process, (the company is already contracted and has a valid contract please review your comment)
07/01/2020	20/00000006 PV	AFLAX	Aflax General Service Company	Security Forces	5,430.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
07/01/2020	20/00000007 PV	AFLAX	Aflax General Service Company	Security Forces	1,250.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
08/01/2020	20/00000008 PV	AFLAX	Aflax General Service Company	Security Forces	4,925.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
09/01/2020	20/000000009 PV	AFLAX	Aflax General Service Company	Security Forces	6,325.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
11/01/2020	20/000000010 PV	AFLAX	Aflax General Service Company	Security Forces	6,470.00	the supporting is not approved by the supplier.
12/01/2020	20/000000011 PV	AFLAX	Aflax General Service Company	Security Forces	4,740.00	the invoice is not approved by the suppliers
13/01/2020	20/000000012 PV	AFLAX	Aflax General Service Company	Security Forces	6,950.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
14/01/2020	20/000000013 PV	AFLAX	Aflax General Service Company	Security Forces	6,440.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
15/01/2020	20/000000018 PV	AFLAX	Aflax General Service Company	Security Forces	6,105.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
16/01/2020	20/000000025 PV	AFLAX	Aflax General Service Company	Security Forces	6,090.00	No procurement process, (the company is already contracted and has a valid contract please review your comment)
18/01/2020	20/000000026 PV	AFLAX	Aflax General Service Company	Security Forces	5,117.00	The cheque is not signed, No procurement process,
19/01/2020	20/000000027 PV	AFLAX	Aflax General Service Company	Security Forces	5,915.00	No procurement process,
20/01/2020	20/000000028 PV	AFLAX	Aflax General Service Company	Security Forces	6,035.00	No procurement process,
21/01/2020	20/000000029 PV	AFLAX	Aflax General Service Company	Security Forces	4,570.00	No procurement process, the invoice is not approved by the suppliers
22/01/2020	20/000000030 PV	AFLAX	Aflax General Service Company	Security Forces	6,590.00	No procurement process,
23/01/2020	20/000000031 PV	AFLAX	Aflax General Service Company	Security Forces	6,585.00	the invoice is not approved by the suppliers
25/01/2020	20/000000033 PV	AFLAX	Aflax General Service Company	Security Forces	3,995.00	No procurement process, One of the signatures is missing of the cheque
02/02/2020	20/000000053 PV	AFLAX	Aflax General Service Company	Security Forces	5,390.00	the cheque is not signed, No procurement process,
03/02/2020	20/000000054 PV	AFLAX	Aflax General Service Company	Security Forces	4,930.00	No procurement process,
04/02/2020	20/000000055 PV	AFLAX	Aflax General Service Company	Security Forces	6,660.00	No procurement process,
05/02/2020	20/000000057 PV	AFLAX	Aflax General Service Company	Security Forces	6,354.00	No procurement process,
06/02/2020	20/000000058 PV	AFLAX	Aflax General Service Company	Security Forces	3,750.00	The cheque is not signed, No procurement process,
31/08/2020	20/000000579 PV	AFLAX	Aflax General Service Company	Security operational allowances	4,000.00	Invoice has not stamped and the cheque not signed. No procurement process,

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
26/09/2020	20/00000841 PV	AFLAX	Aflax General Service Company	Security operational allowances	5,000.00	No procurement process,
04/10/2020	20/00000916 PV	AFLAX	Aflax General Service Company	Security operational allowances	6,743.00	No procurement process,
16/10/2020	20/00001087 PV	AFLAX	Aflax General Service Company	Security operational allowances	3,280.00	No procurement process,
04/08/2020	20/00000462 PV	MOE	Ministry of Education	Transportation Allowances	3,950.00	Mode of payments not clear. Missed bank deposit or EVC.
04/08/2020	20/00000463 PV	MOE	Ministry of Education	Transportation Allowances	4,850.00	Mode of payments not clear. Missed bank deposit or EVC if you have bank Statement it can be seen)
26/11/2020	20/00001432 PV	Y118	Yaxye Hussein Mohamed	Transportation Allowances	3,090.00	invoice attached showed Hall rent, lunch and refreshment this expense intended to provide transportation allowances so this are not assigned and paid their real account also invoice is not original.
						invoice attached showed Hall rent, lunch and refreshment this expense intended to provide transportation allowances so this are not assigned and paid their real account also invoice is not original.
26/11/2020	20/00001435 PV	AB146	Abdullahi Bashir Ali	Transportation Allowances	2,155.00	CPO not signed by ministry request as well as missed summary sheet, (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
27/12/2020	20/00001899 PV	G184	Gaadiid Transportation & Logistics	Transportation Allowances	474.00	bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
05/11/2020	20/00001236 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	missed summary sheet, also the mode of bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
05/11/2020	20/00001237 PV	ECW	Africa Education Trust	Wage Workers	4,000.00	missed summary sheet, also the mode of bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
03/12/2020	20/00001482 PV	NGTI	NRC Galmudug Teacher Incentives	Wage Workers	1,350.00	missed summary sheet, also the mode of bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						reported to the funder by the way if not payment reported properly the next will not be released by the NRC Galmudug Teacher Incentives)
						missed summary sheet, bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
03/12/2020	20/00001484 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	
						missed summary sheet, bank transfer report missed, also the mode of payment not clear and Posa form not authorized and ministry request not signed, (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
08/06/2020	20/00000304 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	
						missed summary sheet, bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the NRC Galmudug Teacher Incentives)
05/07/2020	20/00000353 PV	NGTI	NRC Galmudug Teacher Incentives	Wage Workers	1,350.00	
						missed summary sheet, bank transfer report missed, also the mode of payment not clear. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
05/07/2020	20/00000354 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	
						missed summary sheet, bank transfer report missed, also the mode of payment not clear. . (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the CISP)
07/07/2020	20/00000358 PV	CISP	CISP	Wage Workers	2,700.00	
						Posa form are totally empty, missed summary sheet, bank transfer report missed, also the mode of payment not clear. . (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
07/05/2020	20/00000225 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						reported properly the next will not be released by the Africa Education Trust)
						Posa form are not included zero missed summary sheet. (this payment concerns by teachers and registered the schools also reported to the funder by the way if not payment reported properly the next will not be released by the Africa Education Trust)
21/04/2020	20/00000178 PV	ECW	Africa Education Trust	Wage Workers	5,500.00	bank transfer report missed, also the mode of payment not clear.
08/02/2020	20/00000059 PV	AFLAX	Aflax General Service Company	Security Forces	3,420.00	the cheque not signed.No procurement process,
09/02/2020	20/00000061 PV	AFLAX	Aflax General Service Company	Security Forces	3,445.00	No procurement process,
11/02/2020	20/00000070 PV	AFLAX	Aflax General Service Company	Security Forces	4,585.00	No procurement process,
11/02/2020	20/00000071 PV	AFLAX	Aflax General Service Company	Security Forces	4,915.00	No procurement process,
						the cheque is paid to Masud mohamed Warsame, instead of Macruf general trading (it means this payment is re-imbursement because he paid from his personal account)
16/03/2020	20/00000133 PV	MASUD	Masud Mohamed Warsame	Security Forces	1,200.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed (dis agree please review your statement)
30/09/2020	20/00000853 PV	B098	Bashir Mohamed Jama	Salaries to Ministries	2,000.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed (dis agree please review your statement)
30/09/2020	20/00000854 PV	AE012	Ali Dahir Eid	Salaries to Ministries	6,322.20	POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed (dis agree please review your statement)
05/10/2020	20/00000904 PV	WASIRUDULAHA	Abdirahim Hassan Abdullahi	Salaries to Ministries	3,000.00	1missed bank deposit report, employee form missed. (dis agree please review your statement)
						Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed. (dis agree please review your statement)
20/10/2020	20/00001064 PV	XAASHICISMAN	HASHI OSMAN MOHAMED	Salaries to Ministries	2,000.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed. (dis agree please review your statement)
						Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed. (dis agree please review your statement)
20/10/2020	20/00001065 PV	YA011	Yusuf Ali Mohamed	Salaries to Ministries	1,500.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed. (dis agree please review your statement)

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
05/11/2020	20/00001257 PV	AE012	Ali Dahir Eid	Salaries to Ministries	5,700.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, missed bank (dis agree please review your statement) deposit report, (dis agree please review your statement) employee form missed.
08/11/2020	20/00001281 PV	CSCCOMMISSIONAIR	Amina Mohamed Farah	Salaries to Ministries	1,500.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, (dis agree please review your statement) POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed.
08/11/2020	20/00001282 PV	XAAASHICISMAN	HASHI OSMAN MOHAMED	Salaries to Ministries	2,000.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, (dis agree please review your statement) POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed
08/11/2020	20/00001283 PV	YA011	Yusuf Ali Mohamed	Salaries to Ministries	1,500.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, (dis agree please review your statement) POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed
23/08/2020	20/00000540 PV	AE012	Ali Dahir Eid	Salaries to Ministries	5,077.80	1. there's no supporting documents. 2 the ministry authorizing officer and the ministry requesting officer not a signed. 3. the cheque not a signed. (dis agree please review your statement)
25/08/2020	20/00000542 PV	CSCCOMMISSIONAIR	Amina Mohamed Farah	Salaries to Ministries	1,500.00	1. the cheque and ministry requesting officer not a signed. 2. missed employee form.
10/09/2020	20/00000687 PV	S048	Sadia Ahmed-Nur Ali	Salaries to Ministries	2,261.80	cheque of personal income tax the ministry not signed. Ministry requested this salary is MOF but the salary paid to minister of diaspora, POS (dis agree please review your statement) A form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed
10/09/2020	20/00000688 PV	MOF	Ministry Of Finance	Salaries to Ministries	238.20	1. THE cheque and ministry requesting officer not a signed. 2. missed employee form. 3. payment order not approved. (this is a personal income tax please)
24/09/2020	20/00000835 PV	X089	Xassan Sacid Cali	Salaries to Ministries	2,000.00	Ministry requested this salary is MOF but the salary paid to minister of diaspora, (dis agree please review your statement) POSA form are not signed by Ministry requesting officer, missed bank deposit report, employee form missed
14/01/2020	20/00000016 PV	AHMEDJAMAC	Ahmed Jama Aden Farah	Other Allowances	1,800.00	POSA form not signed, the mode of payment not clear. bank/Evc deposit report missed, the amount deposited to MOE account instead

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						beneficiaries so we can't verify to get intended individuals.
08/09/2020	20/00000650 PV	AFLAX	Aflax General Service Company	Maintenance of Vehicles	1,250.00	the payment order not approved. 2.support documents not available. 3. the cheque states the money spent for maintenance vehicle but the invoice states the
05/11/2020	20/00001247 PV	M166	Madaxtooyada Dowlad Goboleedka Galmudug	Books	1,985.00	No supporting document.
26/12/2020	20/00001856 PV	B258	Badbado General Trading & Construction Co	Books	1,200.00	CPO not approved.
08/08/2020	20/00000483 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Cleaning Service	1,560.00	the CPO not signed
30/04/2020	20/00000192 PV	MUBARAKCONSTRUC	MUBARAK CONSTRUCTION AND LOGISTIC COMPANY	Computer consumable	800.00	Posa form not signed by ministry trequest as well as not approved.(this is not supposed for POSA)
21/10/2020	20/00001079 PV	TAHALIILTRANSP	Tahaliil Transporrtion Company	Car rental	3,500.00	the ministry requesting officer not a signed. 2.the invoice is copy.(the Invoice is not Copy just sent us as a PDF)
21/10/2020	20/00001080 PV	A123	Abdullahi Mohamed Hashi WAKAALADA BIYAHA DHUUSAMAREB	Car rental	1,800.00	the ministry requesting officer not a signed.
30/07/2020	20/00000445 PV	WB009		Water	2,590.00	cheque not signed.
				Water		the cheque is not signed, this amounts channeled through individual accounts instead of suppliers account (the Account put the payment is the owner of the business so the supplier is the owner)
05/04/2020	20/00000152 PV	SUUDI	Bashir Cali Maxamed	Other Office Administrative Costs	1,000.00	The invoice and the other documents differ
01/10/2020	20/00000859 PV	P102	Posh Furniture		9,745.00	the requesting officer's signature is missing
				Meeting Supplies		Misclassified payment, The payments request showed that it was paid as meeting supplies while attached Invoice indicated that the money paid to security guard for ministry of finance as allowance, salary chief of the staff, regular food for minister's home, cleaning supplies and so on. Also CPO not signed by ministry request.
01/10/2020	20/00000863 PV	AFLAX	Aflax General Service Company	Meeting Supplies	6,000.00	CPO not signed by ministry request as well as not approved and there is not supported document, this amounts channeled through individual accounts instead of suppliers account
30/08/2020	20/00000566 PV	26091	MP CABDIQADAR JUUN BARE	Meeting Supplies	6,000.00	CPO not signed by ministry request.
22/09/2020	20/00000805 PV	G015	Global Services Co. LTD	Meeting Supplies	8,086.80	
14/09/2020	20/00000716 PV	A053	Anfac Restaurant	Local Conference	4,770.00	The invoice and the cheque's amount differs. The invoice is written USD 8,250 and the cheque is paid USD 4770.(this means that the

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
18/07/2020	20/00000393 PV	SAHALUDINPRINTI	Salahudin Printing and stationary center	Stationary	2,485.00	supplier invoiced the first money but for the shortage on money and little bit scarcity allowed this money
07/11/2020	20/00001263 PV	AL165	Al-wus'a Group of Companies	Stationary	6,000.00	CPO not signed by ministry request as well as not approved.
10/11/2020	20/00001322 PV	AL165	Al-wus'a Group of Companies	Stationary	3,460.00	No procurement process, The details of the invoice are not clear what the money they paid.
01/10/2020	20/00000856 PV	JANAGALE	JANAGALE TRANSPORT & RENT	Car rental	1,000.00	no procurement process, CPO not signed by ministry request.
08/11/2020	20/00001279 PV	F103	Fatxi Printing Center	Published Fees	3,810.00	there's no invoice nad ministry requesting officer not a signed.
15/01/2020	20/00000021 PV	NADIFOJAMACMAHE	Nadifo Jamac Mohamed	Car rental	2,400.00	CPO not signed by ministry request as well as not approved, this amounts channeled through individual accounts instead of suppliers account
14/09/2020	20/00000713 PV	M058	Macallin Maxamud Cali Maxamud	Office Rent	2,328.00	CPO not signed by ministry request and also not signed cheque.
28/07/2020	20/000000414 PV	SIGNJET2	Signjet Galkacyo	Published Fees	6,135.00	CPO is not signed by ministry request,
29/07/2020	20/000000441 PV	SC003	SOMALI CABLE TELEVISION	Published Fees	4,000.00	CPO not signed by ministry request and also not signed cheque.
03/08/2020	20/000000460 PV	S014	Madbacadda Somprint	Published Fees	4,500.00	Post form not signed by ministry request as well as not approved.
04/05/2020	20/00000213 PV	AFLAX	Aflax General Service Company	Stationary	4,000.00	Post form is not signed by ministry request.
29/07/2020	20/000000440 PV	NE004	NATIONAL ELECTRONICS	Stationary	7,000.00	CPO not signed by ministry request, no procurement process and invoice attached is not original.
08/08/2020	20/000000483 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Stationary	7,900.00	CPO not signed by ministry request as well as not approved. The name cheque paid and the invoice bearer name are different, the cheque is paid to Jamac Omar Abdulle and the invoice to written to Beder.
29/04/2020	20/00000183 PV	JOA	Jama Omar Abdulle	Television and news paper	4,600.00	the payment order not approved. 2. the ministry requesting officer not a signed, this amounts channeled through individual accounts instead of suppliers account
10/09/2020	20/000000691 PV	S049	Sharif Cabdinur Barre	Car rental	8,245.00	No procurement process,
10/10/2020	20/00000952 PV	AFLAX	Aflax General Service Company	Car rental	6,218.00	

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
05/11/2020	20/00001245 PV	M166	Madaxtooyada Dowlad Goboleedka Galmudug	Other Office Administrative Costs	4,000.00	no supporting document It has no any supporting document at all.
05/11/2020	20/00001250 PV	AL165	Al-wus'a Group of Companies	Other Office Administrative Costs	8,000.00	No procurement process
07/05/2020	20/00000236 PV	HALANE	Halane Group General Trading Company	Publication	1,200.00	CPO not signed by ministry request as well as not approved and no supporting documents.
29/07/2020	20/00000435 PV	CD003	CARWO DHAGACADE	Meeting Supplies	5,068.80	Post form is not signed by ministry request.
29/07/2020	20/00000439 PV	SE005	SARA EVENT MANAGEMENT	Meeting Supplies	5,580.00	Post form is not signed by ministry request.
29/07/2020	20/00000441 PV	SC003	SOMALI CABLE TELEVISION	Meeting Supplies	1,000.00	Post form is not signed by ministry request.
04/11/2020	20/00001226 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	7,865.00	CPO is not signed by ministry request.
29/04/2020	20/00000184 PV	HALWOMOHAMUD	HALWO MOHAMUD RAGE	Office Rent	3,600.00	CPO not signed by ministry request as well as not approved.
29/04/2020	20/00000185 PV	HALWOMOHAMUD	HALWO MOHAMUD RAGE	Office Rent	3,600.00	CPO not signed by ministry request as well as not approved.
29/04/2020	20/00000186 PV	HALWOMOHAMUD	HALWO MOHAMUD RAGE	Office Rent	3,600.00	CPO not signed by ministry request as well as not approved.
29/04/2020	20/00000198 PV	MOHAMUDFARAHALI	MOHAMUD FARAH ALI	Office Rent	3,000.00	CPO not signed by ministry request as well as not approved.
29/04/2020	20/00000199 PV	MOHAMUDFARAHALI	MOHAMUD FARAH ALI	Office Rent	3,000.00	CPO not signed by ministry request as well as not approved.
29/04/2020	20/00000200 PV	MOHAMUDFARAHALI	MOHAMUD FARAH ALI	Office Rent	3,000.00	CPO not signed by ministry request as well as not approved.
06/10/2020	20/00000912 PV	HAWODAUD	HAWO AHMED DAUD	Office Rent	6,000.00	CPO not signed by ministry request.
06/10/2020	20/00000913 PV	MOHAMUDFARAHALI	MOHAMUD FARAH ALI	Office Rent	6,000.00	CPO not signed by ministry request.
05/07/2020	20/00000350 PV	AFLAX	Aflax General Service Company	Medical Treatment/Social Benefit	145.00	Missed doctor's report as supported documents
30/07/2020	20/00000443 PV	HC008	HILAAC CLINIC & LABORATORY	Medical Treatment/Social Benefit	611.10	the cheque not signed, the commitment voucher is paid.
10/08/2020	20/00000499 PV	AFLAX	Aflax General Service Company	Medical Treatment/Social Benefit	583.50	Missed doctor's report as supported documents
20/08/2020	20/00000530 PV	AFLAX	Aflax General Service Company	Medical Treatment/Social Benefit	275.00	Missed doctor's report as supported documents
22/09/2020	20/00000808 PV	S083	Shariff Cali Xarbi	Medical Treatment/Social Benefit	470.00	the invoice is not original, doctors report missed
05/10/2020	20/00000905 PV	AFLAX	Aflax General Service Company	Medical Treatment/Social Benefit	8,000.00	Missed doctor's report as supported documents
13/10/2020	20/00000997 PV	M116	Mohamed Sheikh yusuf	Medical Treatment/Social Benefit	441.30	the invoice is not original, doctors report missed
12/05/2020	20/00000254 PV	QGC	Quality Group Company	Meeting Supplies	1,445.00	CPO not signed by ministry request as well as not approved and no supporting documents.

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
09/07/2020	20/00000371 PV	FADLI	Mohudin Abdi	Maintenance of Equipbment	1,536.10	the ministry requesting officer not a signed, payment order is not approved. the invoice is not original. the cheque not signed. this amounts channeled through individual accounts instead of suppliers account
09/07/2020	20/00000372 PV	HUBAAL	Mohamed Mohamud kheyre	Maintenance of Equipbment	4,323.00	the ministry requesting officer not a signed, payment order is not approved. the invoice is not original. the cheque not signed. this amounts channeled through individual accounts instead of suppliers account
30/08/2020	20/00000572 PV	K40	Kamil Computer & Electronics	Maintenance of Equipbment	2,118.00	the ministry requesting officer not a SIGNED. 2. the payment order not approved. 3. the support documents not approved by the supplier.
12/12/2020	20/00001737 PV	G184	Gaadiid Transportation & Logistics	Internal Travel	6,900.00	No supported documents such as stamped tickets for go and back in case for airplane, boarding bus, receipts for accomodation, hotels and taxes.
16/12/2020	20/00001774 PV	G184	Gaadiid Transportation & Logistics	Internal Travel	5,000.00	No supported documents such as receipts for accomodation, Hotels and taxes and list of cars that was taking fuel.
22/12/2020	20/00001817 PV	G184	Gaadiid Transportation & Logistics	Internal Travel	1,169.00	stamped tickets for go and back in case airplane missed, no boarding bus, receipts for accomodation, Hotels , taxes and not available list of travellers.
23/12/2020	20/00001819 PV	G184	Gaadiid Transportation & Logistics	Internal Travel	5,000.00	No supported documents such as stamped tickets for go and back in case for airplane, boarding bus, receipts for accomodation, hotels and taxes.
04/05/2020	20/00000210 PV	TAYOCONSTRUCTIO	SHARIF ALI JAMA'	Internet	8,820.00	The CPO is not signed the CPO is not also approved its not paid within 6 days but instead its paid after four months.
27/12/2020	20/00001906 PV	A017	Abdirahman Hersi Farah	Internal Travel	7,000.00	Post form not signed by ministry request as well as not approved.
27/12/2020	20/00001907 PV	G184	Gaadiid Transportation & Logistics	Internal Travel	4,000.00	Post form not signed by ministry request as well as not approve and lack of receipts for accomodation, Hotels and taxes and list of employee travelers.
24/10/2020	20/00001106 PV	AFLAX	Aflax General Service Company	Internet	3,500.00	CPO not signed by ministry request.
25/10/2020	20/00001118 PV	AFLAX	Aflax General Service Company	Internal Travel	4,200.00	CPO not signed by ministry request.
04/11/2020	20/00001226 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Internal Travel	1,150.00	CPO is not signed by ministry request.

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
04/11/2020	20/00001230 PV	AL165	Al-wus'a Group of Companies	Internal Travel	5,000.00	No procurement process, No supported documents such as receipts of accommodation, Hotels and taxes and list of soldiers were paid .CPO not signed by the minister request.
08/11/2020	20/00001275 PV	A017	Abdirahman Hersi Farah	Internal Travel	7,000.00	CPO not signed by ministry, request and no available list of travelers, this amounts channeled through individual accounts instead of suppliers account
10/11/2020	20/00001319 PV	Y174	Yonis Mohamed Shaare	Internal Travel	1,180.00	No supported document such as stamped tickets for go and back in case for airplane or car rental, boarding bus, receipts for accommodation, hotels and taxes and CPO not signed by ministry request, this amounts channeled through individual accounts instead of suppliers account
17/11/2020	20/00001374 PV	AL165	Al-wus'a Group of Companies	Internal Travel	7,900.00	No procurement process.The category requested differs to the one used i.e. They requested rental vehicles and the invoice shows diesel and food.
09/02/2020	20/00000064 PV	03023	Abdigan Hirsi Jama CAAWIYE TRAVEL & TOUR AGENCY	Internal Travel	4,100.00	Supporting document is incomplete only one ticket is available. Lack of list of participants, boarding bus, receipts for accommodation, hotels and taxes, this amounts channeled through individual accounts instead of suppliers account
09/07/2020	20/00000363 PV	CAAWIYE	LIBAN ABDULKADIR AW-ADAM	Internal Travel	6,000.00	Post form is not approved and lack of list of travelers tickets and boarding bus.
14/07/2020	20/00000379 PV	LIBAN	JANAGALE TRANSPORT & RENT	Internal Travel	1,701.00	CPO not signed by ministry request as well as not approved,this amounts channeled through individual accounts instead of suppliers account
15/07/2020	20/00000383 PV	JANAGALE	CAAWIYE TRAVEL & TOUR AGENCY	Internal Travel	5,171.95	CPO not signed by ministry request.
16/07/2020	20/00000387 PV	CAAWIYE	GOLDEN CARE RENT	Internal Travel	6,760.00	CPO not approved.
18/07/2020	20/00000392 PV	GOLDENCAR	Ministry of Education	Internal Travel	2,450.00	CPO not signed by ministry request as well as not approved.
04/08/2020	20/00000462 PV	MOE	JAMAL OMAR HAJI MOHAMUD	Internal Travel	7,600.00	No supported document such as stamped tickets for go and back in case for airplane, boarding bus, receipts for accommodation, hotels and taxes. Supported documents are available such as payment check and payment request.
10/08/2020	20/00000498 PV	JAMAL	ABDIRASHID MUSE IBRAHIM	Internal Travel	2,610.00	CPO not signed by ministry request,this amounts channeled through individual accounts instead of suppliers account
15/08/2020	20/00000512 PV	GUREY		Internal Travel	4,080.00	CPO not signed by ministry request as well as not approved.

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
14/09/2020	20/00000714 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Internal Travel	8,750.00	CPO is not signed by ministry request.
20/07/2020	20/00000425 PV	MACRUUF GROUP	MACRUUF GROUP DHUSAMAREB	Gasoline	3,200.00	the cheque is not signed.
30/08/2020	20/00000560 PV	DG013	Dalsan General Trading Co.	Gasoline	3,200.00	The CPO is not signed
02/09/2020	20/00000604 PV	AFLAX	Aflax General Service Company	Gasoline	5,638.00	the ministry requesting officer's signature is missing.
10/11/2020	20/00001321 PV	AL165	Al-wus'a Group of Companies	Gasoline	5,000.00	No procurement process
18/05/2020	20/00000260 PV	AFLAX	Aflax General Service Company	Meeting Supplies	15,000.00	They don't have attachee document such as receipt or invoice Hotel or restaurant only they have invoice company.
27/05/2020	20/00000271 PV	SHABEELEGENERAL	Shabeele General Trading & Construction Company	Meeting Supplies	16,667.00	Post form not signed by ministry request as well as not approved.
02/07/2020	20/00000346 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	14,300.00	CPO not signed by ministry request as well as not approved.
08/08/2020	20/00000483 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	28,151.00	CPO not signed by ministry request, no procurement process and invoice attached is not original.
02/12/2020	20/00001498 PV	G184	Gaadiid Transportation & Logistics	Meeting Supplies	20,000.00	No supported documents such as receipts of accommodation, Hotels and taxes.
22/12/2020	20/00001818 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	20,000.00	CPO is not signed by ministry request.
08/07/2020	20/00000366 PV	APEX	Apex Engineering	Non-Consultancy service fees	14,079.00	Procurement process are not followed
30/07/2020	20/00000454 PV	AM012	Abdulahi Mohamud Malin	Office Rent	12,000.00	CPO not signed by ministry request, this amounts channeled through individual accounts instead of suppliers account
28/10/2020	20/00001134 PV	AM012	Abdulahi Mohamud Malin	Office Rent	12,000.00	CPO not signed by ministry request, this amounts channeled through individual accounts instead of suppliers account
09/03/2020	20/00000104 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	20,000.00	the payment order is not approved.
14/03/2020	20/00000121 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	20,000.00	No procurement process, the payment order is not approved.
06/05/2020	20/00000214 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	23,000.00	the payment is not approved.
14/06/2020	20/00000316 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	10,000.00	No procurement process
21/06/2020	20/00000321 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	15,300.00	the requesting officer's sign is missing ,No procurement process
25/06/2020	20/00000337 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	15,000.00	No procurement process

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
04/08/2020	20/00000464 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	11,000.00	the requesting officer's signature is missing .
20/08/2020	20/00000529 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	26,120.00	the CPO not approved, No procurement process The requesting officer's signature is missing the CPO not approved.
22/08/2020	20/00000535 PV	K035	Kamaludin Dahir Hassan	Other Office Administrative Costs	22,000.00	The requesting officer's signature is missing the cheque not signed .this amounts channeled through individual accounts instead of suppliers account
09/09/2020	20/00000681 PV	SHABEELEGENERAL	Shabeele General Trading & Construction Company	Other Office Administrative Costs	15,000.00	The CPO is not signed
30/09/2020	20/00000073 JOURNAL	SHABEELEGENERAL	Shabeele General Trading & Construction Company	Other Office Administrative Costs	15,000.00	The CPO is not signed
01/10/2020	20/00000857 PV	S105	Sareedo Group Co.	Other Office Administrative Costs	25,000.00	The requesting officer's signature is missing. The CPO not signed
04/10/2020	20/00000901 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	12,738.00	the CPO not signed
11/10/2020	20/00000967 PV	G015	Global Services Co. LTD	Other Office Administrative Costs	20,000.00	The CPO not signed.
13/10/2020	20/00000993 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	12,114.70	the ministry officer's signature is missing in the CPO.
25/10/2020	20/00001119 PV	J096	Janaqale Construction Services, Logistics & Tr Co.	Other Office Administrative Costs	20,000.00	CPO not signed
26/10/2020	20/00001123 PV	BADER	Bader Guriceel General Trading Company Dhusamareb	Other Office Administrative Costs	17,000.00	the Cpo is not signed. Attached two invoices with the same amount, the only difference is 15 dollars only.
02/11/2020	20/00001195 PV	AB162	Abdullahi Ali Alas	Other Office Administrative Costs	21,007.00	the amount is recorded on other administrative cost, and its travel of the president, this amounts channeled through individual accounts instead of suppliers account
03/11/2020	20/00001214 PV	MACRUUF GROUP	MACRUUF GROUP DHUSAMAREB	Other Office Administrative Costs	10,000.00	The supporting document and the commissioner's suppliers mention are different i.e. the commissioner mentioned four suppliers. Midhimo, Dayax electronic , Mubarak and cleaning service but the invoice attached shows is for Macruf which is not showing reasonable description.
05/11/2020	20/00001246 PV	M166	Madaxtooyada Dowlad Gobolka Galmudug	Other Office Administrative Costs	13,700.00	there is no supporting documents available
07/11/2020	20/00001268 PV	AL165	Al-wus'a Group of Companies	Other Office Administrative Costs	10,118.00	No procurement Process, this recorded that its former liability the government owes to Awus'a group of companies, there is no detailed invoice shows how it happened this transaction

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
08/11/2020	20/00001273 PV	AL165	Al-wus'a Group of Companies	Other Office Administrative Costs	21,000.00	no procurement process
12/11/2020	20/00001344 PV	E169	Express Logistics And Care Sale	Other Office Administrative Costs	30,000.00	its neither approved nor available supporting document .8 vehicle bought need to be seen . the payment request not approved.
16/08/2020	20/00000515 PV	MACRUUF GROUP	MACRUUF GROUP DHUSAMAREB	Electricity	11,601.00	There is no invoice attached
13/09/2020	20/00000698 PV	HILAACCOMPANY	Hilaac company electric watter & Ece	Electricity	15,000.00	not showed the number of months for the bill
28/10/2020	20/00001135 PV	HILAACCOMPANY	Hilaac company electric watter & Ece	Electricity	11,000.00	1. there are no supporting documents available. 2. there are no invoices attached. 3. insufficient supporting document
28/06/2020	20/00000340 PV	SHABEELEGENERAL	Shabeele General Trading & Construction Company	External Travel	20,000.00	the cheque is not signed.
16/07/2020	20/00000390 PV	AFLAX	Aflax General Service Company	External Travel	10,000.00	the cheque is not signed. Payment order is not authorised.
18/07/2020	20/00000423 PV	AFLAX	Aflax General Service Company	External Travel	10,000.00	the cheque is not signed. Ministry requesting officer's signature is missing.
04/08/2020	20/00000464 PV	AFLAX	Aflax General Service Company	External Travel	12,000.00	the requesting officer's signature is missing .
05/08/2020	20/00000466 PV	AFLAX	Aflax General Service Company	External Travel	20,000.00	the ministry officer's signature is missing in the CPO.
02/09/2020	20/00000603 PV	AFLAX	Aflax General Service Company	External Travel	16,000.00	No ticket attached. Its written ticket go and back but not showed where?
01/10/2020	20/00000858 PV	D104	Daruro Airline	External Travel	10,000.00	The requesting officer's signature is missing. The CPO not signed. No ticket attached. The number of people travelled are not indicated.
22/10/2020	20/00001083 PV	A017	Abdirahman Hersi Farah	External Travel	17,000.00	the cheque wasn't given by the company name but instead individual, this amounts channeled through individual accounts instead of suppliers account
19/08/2020	20/00000524 PV	AFLAX	Aflax General Service Company	Gasoline	15,000.00	the cheque is not signed. The commitment voucher is not available. The approval date is not available.
13/06/2020	20/00000314 PV	AFLAX	Aflax General Service Company	Internal Travel	23,425.00	Lack of restaurant receipt and list vehicle that take fuel.
28/06/2020	20/00000342 PV	AFLAX	Aflax General Service Company	Internal Travel	10,000.00	Lack of restaurant receipt and list vehicle that take fuel.
07/07/2020	20/00000352 PV	SHABEELSERVICE	Shabeel Services	Internal Travel	16,000.00	Post form is not approved.
09/07/2020	20/00000374 PV	AFLAX	Aflax General Service Company	Internal Travel	14,935.00	Payment refers 20/00000374 shows that The amount paid from internal travel account and

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
						spend as allowances for security so this payment misclassified.
				Internal Travel		Lack of restaurant receipt, list vehicle that take fuel and the payments shows that the amount paid from internal travel account and spend as allowances for security so this payment misclassified.
20/07/2020	20/00000427 PV	AFLAX	Aflax General Service Company		15,000.00	
28/07/2020	20/00000431 PV	HIRAAL	HIRAAL CAR RENTAL	Internal Travel	30,000.00	Post form is not signed by ministry request.
29/07/2020	20/00000437 PV	TDC002	DALMAR TRAVEL & TRANSPORTATION COMPANY	Internal Travel	14,800.00	Post form is not signed by ministry request and the invoice was written mis-matching for welcoming vehicles.
23/08/2020	20/00000538 PV	AFLAX	Aflax General Service Company	Internal Travel	10,000.00	CPO not signed by ministry request as well as not approved and they don't have attachee document Hotel or restaurant.
14/09/2020	20/00000711 PV	MIDNIMO	Midnimo Hall & Guest House	Conflict Resolution	32,058.48	No procurement process, Ministry Requesting Officer not signed
26/09/2020	20/00000843 PV	AFLAX	Aflax General Service Company	Conflict Resolution	40,000.00	THE MINISTRY REQUESTING OFFICER NOT SIGNED.
04/10/2020	20/00000903 PV	J096	Janagale Construction Services, Logistics & Tr Co.	Conflict Resolution	56,000.00	1. THE MINISTRY REQUESTING OFFICER NOT A SIGNED.
10/10/2020	20/00000949 PV	AFLAX	Aflax General Service Company	Conflict Resolution	50,000.00	No procurement process, THE MINISTRY No procurement process, AUTHORIZING OFFICER NOT SIGNED.
27/02/2020	20/00000072 PV	YAHYEALIIBRAHIM	Yahye Ali Ibrahim	Conflict Resolution	40,000.00	THE PAYMENT ORDER NOT APPROVED, this amounts channeled through individual accounts instead of suppliers account
01/03/2020	20/00000073 PV	ABDISAMADMOHAMU	Abdisamad Mohamud Hassan	Conflict Resolution		No PROCUREMENT PROCEEDS. 2. THE PAYMENT ORDER NOT APPROVED. this amounts channeled through individual accounts instead of suppliers account
03/03/2020	20/00000074 PV	AFLAX	Aflax General Service Company	Conflict Resolution	40,000.00	No procurement process, THE PAYMENT ORDER NOT APPROVED.
08/03/2020	20/00000103 PV	AFLAX	Aflax General Service Company	Conflict Resolution	50,000.00	no procurement process
10/03/2020	20/00000107 PV	AFLAX	Aflax General Service Company	Conflict Resolution	100,000.00	
01/09/2020	20/00000584 PV	G042	Golaha Hogaaminta Habargidir	Conflict Resolution	84,000.00	No procurement process, THERE'S NO COMMITMENT VOUCHER.
30/08/2020	20/00000568 PV	AFLAX	Aflax General Service Company	Gasoline	50,000.00	No procurement process
04/03/2020	20/00000076 PV	PARLIAMENT	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	70,000.00	the CPO is neither approved nor signed
26/10/2020	20/00001127 PV	APEX	Apex Engineering	Non-Consultancy service fees	62,000.00	CPO not signed by ministry request as well as not approved.
					35,197.50	missing requesting officer's signature . Procurement process

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
31/05/2020	20/00000275 PV	AFLAX	Aflax General Service Company	Other Office Administrative Costs	33,000.00	No procurement process
16/06/2020	20/00000518 PV	MIDNIMO	Midnimo Hall & Guest House	Other Office Administrative Costs		the payment is not approved. The invoice and the cheque are not recorded the same amount. i.e. the thirty pieces of invoices is written 70,300 and the cheque is written 68,300 USD a difference of 2000.
11/10/2020	20/00000964 PV	J096	Janagale Construction Services,Logistics &Tr Co.	Other Office Administrative Costs	68,300.00	ministry officer's signature missing
10/11/2020	20/00001324 PV	E 169	Express Logistics And Care Sale	Other Office Administrative Costs	43,000.00	the amount written the supporting document and the cheque are different. The account taken this money from is other administrative cost and the money is bought an asset
03/12/2020	20/00001553 PV	M166	Madaxtooyada Dowlad Goboleedka Galmudug	Other Office Administrative Costs	35,000.00	4. there is no supporting document . 5. No supporting document is attached 6. can not know if its recorded the correct category because there is no supporting document
07/11/2020	20/00001265 PV	E 169	Express Logistics And Care Sale	Cleaning Supplies	51,845.00	this amount paid as cleaning supplies cost but incurred for Armour V8 Landcruiser there's no supporting document such as invoice.
09/06/2020	20/00000308 PV	AFLAX	Aflax General Service Company	Conflict Resolution	10,500.00	1. the cheque NOT A SIGNED. 2. THE MINISTRY REQUESTING OFFICER AND MINISTRY AUTHORIZING OFFICER NOT SIGNED. 3. there's no commitment voucher.
14/06/2020	20/00000315 PV	AFLAX	Aflax General Service Company	Conflict Resolution	10,000.00	THE CHEQUE NOT A SIGNED. 2. THE MINISTRY REQUESTING OFFICER AND MINISTRY AUTHORIZING OFFICER NOT SIGNED. 3. there's no commitment voucher.
20/06/2020	20/00000319 PV	AFLAX	Aflax General Service Company	Conflict Resolution	15,000.00	no procurement process
29/06/2020	20/00000343 PV	AFLAX	Aflax General Service Company	Conflict Resolution	25,000.00	No procurement process
01/07/2020	20/00000345 PV	AFLAX	Aflax General Service Company	Conflict Resolution	10,000.00	THE MINISTRY REQUESTING OFFICER SIGNATURE THERE'S NO DATE.
08/07/2020	20/00000359 PV	AFLAX	Aflax General Service Company	Conflict Resolution	15,000.00	THE MINISTRY REQUESTING OFFICER NOT SIGNED. 2. THERE'S NO COMMITMENT VOUCHER.
23/08/2020	20/00000536 PV	AFLAX	Aflax General Service Company	Conflict Resolution	21,500.00	THE MINISTRY REQUESTING OFFICER NOT SIGNED.
13/09/2020	20/00000699 PV	AFLAX	Aflax General Service Company	Conflict Resolution	11,668.00	THE MINISTRY REQUESTING OFFICER NOT SIGNED.
16/09/2020	20/00000761 PV	SHABEELEGENERAL	Shabeele General Trading & Construction Company	Conflict Resolution	13,600.00	THE MINISTRY REQUESTING OFFICER NOT SIGNED.
				Conflict Resolution	10,000.00	

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
28/09/2020	20/00000846 PV	AFLAX	Aflax General Service Company	Conflict Resolution	20,000.00	the ministry requesting officer not a signed.
29/09/2020	20/00000848 PV	AFLAX	Aflax General Service Company	Conflict Resolution	18,000.00	the ministry requesting officer not a signed. 2. the support documents not approved by the supplier.

Total

4,286,742.74

Appendix 4 Excessive use of cash payments

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
27/02/2020	20/00000072 PV	YAHYEALI IBRAHIM	Yahye Ali Ibrahim	Conflict Resolution	40,000.00	THE PAYMENT ORDER NOT APPROVED, this amounts channeled through individual accounts instead of suppliers account
01/03/2020	20/00000073 PV	ABDISAMADMOHAMU	Abdisamad Mohamud Hassan	Conflict Resolution	40,000.00	No PRECUREMENT PROCEES. 2.THE PAYMENT ORDER NOT APPROVED, this amounts channeled through individual accounts instead of suppliers account
15/03/2020	20/00000125 PV	CALISALAAD	Cali Salaad Faarax	Conflict Resolution	10,000.00	the payment order not approved. 2. the ministry requesting officer not a signed.this amounts channeled through individual accounts instead of suppliers account
22/10/2020	20/00001083 PV	A017	Abdirahman Hersi Farah	External Travel	17,000.00	the cheque wasn't given by the company name but instead individual, this amounts channeled through individual accounts instead of suppliers account
07/09/2020	20/00000630 PV	A017	Abdirahman Hersi Farah	Internal Travel	14,000.00	CPO are totally empty, this amounts channeled through individual accounts instead of suppliers account
24/09/2020	20/00000822 PV	A017	Abdirahman Hersi Farah	Internal Travel	19,000.00	CPO not signed by ministry request, no procurement process and invoice attached is not original, this amounts channeled through individual accounts instead of suppliers account
07/12/2020	20/00001615 PV	A017	Abdirahman Hersi Farah	Internal Travel	20,000.00	this amounts channeled through individual accounts instead of suppliers account
22/08/2020	20/00000535 PV	K035	Kamaludin Dahir Hassan	Other Office Administrative Costs	22,000.00	the CPO not approved. The requesting officer's signature is missing the cheque not signed .this amounts channeled through individual accounts instead of suppliers account
02/11/2020	20/00001195 PV	AB162	Abdullahi Ali Alas	Other Office Administrative Costs	21,007.00	the amount is recorded on other administrative cost, and its travel of the president, this amounts channeled through individual accounts instead of suppliers account
22/08/2020	20/00000535 PV	K035	Kamaludin Dahir Hassan	Conflict Resolution	8,000.00	cheque not signed as well the ministry requesting officer not signed, this amounts channeled through individual accounts instead of suppliers account

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
12/09/2020	20/00000701 PV	A052	Abdirahman Ali Mohamed	Conflict Resolution	2,040.00	the cpo not approved as well as not signed. 2. the payment of the cheque is paid by personal instead of the company name the invoice is not stamped but just signed. 3. the ministry requesting officer not signed
16/08/2020	20/00000520 PV	PPSLIBAN	Liban Abdullahi Ali	Consultation Fees	2,385.00	this amounts channeled through individual accounts instead of suppliers account
07/09/2020	20/00000630 PV	A017	Abdirahman Hersi Farah	External Travel	1,000.00	its not authorised, not approved, signed, there is no ticket attached, this amounts channeled through individual accounts instead of suppliers account
06/10/2020	20/00000907 PV	A017	Abdirahman Hersi Farah	External Travel	8,000.00	the CPO not signed, this amounts channeled through individual accounts instead of suppliers accountThe invoice is copy
31/10/2020	20/00001140 PV	M151	Mohamed Hashi Dore	External Travel	1,000.00	The CPO not signed, this amounts channeled through individual accounts instead of suppliers account No ticket attached
14/07/2020	20/00000379 PV	LIBAN	LIBAN ABDULKADIR AW-ADAM	Internal Travel	1,701.00	CPO not signed by ministry request as well as not approved, this amounts channeled through individual accounts instead of suppliers account
15/08/2020	20/00000512 PV	GUREY	ABDIRASHID MUSE IBRAHIM	Internal Travel	4,080.00	CPO not signed by ministry request as well as not approved.
26/09/2020	20/00000844 PV	X089	Xassan Sacid Cali	Internal Travel	3,000.00	CPO not signed by ministry request, this amounts channeled through individual accounts instead of suppliers account
08/11/2020	20/00001275 PV	A017	Abdirahman Hersi Farah	Internal Travel	7,000.00	CPO not signed by ministry, request and no available list of travelers, this amounts channeled through individual accounts instead of suppliers account
10/11/2020	20/00001319 PV	Y174	Yonis Mohamed Shaare	Internal Travel	1,180.00	No supported document such as stamped tickets for go and back in case for airplane or car rental, boarding bus, receipts for accommodation, hotels and taxes and CPO not signed by ministry request, this amounts channeled through individual accounts instead of suppliers account
21/11/2020	20/00001403 PV	WASIRUDULAHA	Abdirahim Hassan Abdullahi	Internal Travel	1,940.00	No support document, this amounts channeled through individual accounts instead of suppliers account
09/12/2020	20/00001693 PV	O224	Osman Moalim Hassan	Internal Travel	6,000.00	this amounts channeled through individual accounts instead of suppliers account

Date	Ref	Description	Supplier name	Category	Amount as USD	Comments
12/12/2020	20/00001728 PV	03011	Abdirashid Muse Ibrahim	Internal Travel	1,450.00	this amounts channeled through individual accounts instead of suppliers account
04/05/2020	20/00000210 PV	TAYOCONSTRUCTIO	SHARIF ALI JAMA'	Internet	8,820.00	The CPO is not signed the CPO is not also approved its not paid within 6 days but instead its paid after four months.
27/12/2020	20/00001906 PV	A017	Abdirahman Hersi Farah	Internal Travel	7,000.00	Post form not signed by ministry request as well as not approved.
09/07/2020	20/00000371 PV	FADLI	Mohudin Abdi	Maintenance of Equipbment	1,536.10	the ministry requesting officer not a signed, payment order is not approved. the invoice is not original. the cheque not signed this amounts channeled through individual accounts instead of suppliers account
09/07/2020	20/00000372 PV	HUBAAL	Mohamed Mohamud kheyre	Maintenance of Equipbment	4,323.00	the ministry requesting officer not a signed, payment order is not approved. the invoice is not original. the cheque not signed.this amounts channeled through individual accounts instead of suppliers account
22/09/2020	20/00000808 PV	S083	Shariif Cali Xarbi	Medical Treatment/Social Benefit	470.00	the invoice is not original, doctors report missed
13/10/2020	20/00000997 PV	M116	Mohamed Sheikh yusuf	Medical Treatment/Social Benefit	441.30	the invoice is not original, doctors report missed
10/09/2020	20/00000691 PV	S049	Sharif Cabdinur Barre	Car rental	8,245.00	the payment order not approved. 2. the ministry requesting officer not a signed.this amounts channeled through individual accounts instead of suppliers account
03/10/2020	20/00000874 PV	S107	Salad Ahmed Sadiq	Car rental	2,000.00	this amounts channeled through individual accounts instead of suppliers account
21/10/2020	20/00001080 PV	A123	Abdullahi Mohamed Hashi	Car rental	1,800.00	the ministry requesting officer not a signed.
30/08/2020	20/00000566 PV	26091	MP CABDIQADAR JUUN BARE	Meeting Supplies	6,000.00	CPO not signed by ministry request as well as not approved and there is not supported document, this amounts channeled through individual accounts instead of suppliers account
04/09/2020	20/00000619 PV	M043	Mahdi Omar Mumin	Maintenance of Vehichles	1,550.00	this amounts channeled through individual accounts instead of suppliers account
16/03/2020	20/00000133 PV	MASUD	Masud Mohamed Warsame	Security Forces	1,200.00	
Total					\$ 295,168	

Appendix 5 on unsupported procurements

Sin #	Details	Amount	Ministry/Agency	Supplier Name	Audit comments
1	Information & computer telecom(ICT) Equipment	\$53,000.00	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
2	Fumiter and fixtures	\$94,030.00	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
3	Furniture	\$3,593	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
4	Machinery and equipment not elsewhere classified	\$498,552.9	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
5	Non residential Building	\$129,666	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
6	State house and ministry offices	\$ 535,390	Galmudug State of Somalia	Various Suppliers	No procurement process, No support
Total		\$1,314,233			

Appendix 5.1 on other procurement weaknesses

Sin #	Details	Amount	Ministry/Agency	Supplier Name	Audit Comments
1	Awariness and prevention on COVID-19-Abudwak	38,140	Ministry of Interior, Federal Affairs Reconciliation	Iman General Services and Logistics	The minutes of bid opening not available,Media for sending out invitations for bids were not showed, Evaluation and Qualification criteria not specified,award of bid not reasonable, 3 bidders are not competed Contract awarded to the winning bidder was not published,statement of confidentiality,Quotation forms are missed
2	Awariness and prevention on COVID-19-Kalka'ayo	38,218.00	Ministry of Interior , Federal Affairs Reconciliation	National Construction and Handling Service Company	The minutes of bid opening not available,Media for sending out invitations for bids were not showed, Evaluation and Qualification criteria not specified,award of bid not reasonable, 3 bidders are not competed Contract awarded to the winning bidder was not published,statement of confidentiality,Quotation forms are missed



3	Awareness and prevention on COVID-19-Adado	\$ 38,101	Ministry of Interior , Federal Affairs Reconciliation	Kaahiye General Construction Com	The minutes of bid opening not available,Media for sending out invitations for bids were not showed, Evaluation and Qualification criteria not specified,award of bid not reasonable, 3 bidders are not competed Contract awarded to the winning bidder was not published,statement of confidentiality,Quotation forms are missed
4	Provision of City House Numbering,Urban property Survey and Property Registration-Dusamareb	\$ 14,079	MOF		The minute not signed, no procurement plan,Media for sending out invitations for bids were not showed, Original Quotations received from the 3 bidders not filed, Contract awarded to the winning bidder was not published, fund request form,statement of confidentiality,Quotation forms are no original
6	Community reconciliation	\$ 3,684,600	Galmudug State of Somalia	Apex Engineering	Contract awarded to the winning bidder was not published.
7	Darawish police vehicle	\$81,050	State house	Gaadiid logistics	Contract awarded to the winning bidder was not published.
8	Xananbure and qalanqale community reconciliation facilitation	\$334,435.8	Galmudug State of Somalia	Nashad food supply and logistics Alwus'a group	Contract awarded to the winning bidder was not published.
9	COVID-19 PUBLIC AWARENESS CAMPAIGN	\$ 514,830	Galmudug State of Somalia	Shabele general trading & construction company	Contract awarded to the winning bidder was not published.
12	AIRTRANSPORT FOR FOUR LANDCRUISER	\$ 54,000	Galmudug State of Somalia	Shabele Service	Invitation to bid not advertised, Contract awarded to the winning bidder was not published.
13	Armour V8 Landcruiser	\$300,000	State House	Express Logistics And Care Sale	Contract awarded to the winning bidder was not published.
14	ACCOMODATION HALL RENT	84,600	Galmudug State of Somalia	Midhimo Hotel	Invitation to bid not advertised, qualification and evaluation criteria not specified, bid opening not available, contract of award are not published, statement of confidentiality missed
15	FUEL TRANSPORTATION SERVICE AND WATER TANKS	\$ 404,760	Galmudug State of Somalia	Macruuf Group	Invitation to bid not advertised, qualification and evaluation criteria not specified, contract of award are not published, statement of confidentiality missed
16	SUPPLY OF AIR TICKETS, CHARTER FLIGHT AND AIR CARGO	\$912,000	MOF	ALJAZEER AIRLINE	Invitation to bid not advertised, qualification and evaluation criteria not specified, contract of award are not published, statement of confidentiality missed
17	OFFICE RENT	\$48,000	MOF	Abdirizak Mohamed Nur	Bid opening not available and contract of award not published.