

Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug
ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEMBER 2021

Xafiiska Hantidhowraha Guud

Dowlad Goboleedka Galmudug ee Soomaaliya

Warbixinta Hantidhowrka Sanadlaha ee

Sannad Maaliyadeedka 2021

**Waxaa Baarlamaanka loo soo bandhigy 2th Dec
2022**

**Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug
ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEEMBER 2021**

Warqada Faafinta

2da Diseember, 2022

Guddoomiyaha Golaha Baarlamaanka
Dowlad-Goboleedka Galmudug ee Soomaaliya
Dhuusamareeb-Galmudug

Mudane Gudoomiye,

Waxaa sharaf ii ah inaan soo gudbiyo Warbixinta Hantidhowraha Guud ee Dowlad Goboleedka Galmudug ee sanad maaliyadeedkii dhamaaday 31-ka December 2021 si waafaqsan qodobka 32(3) ee Xeerka Maareynta iyo Maaliyadda 2018 iyo 30,32 iyo 33 Xeerka Hanti-dhawrka 2018 ee Dowlad Goboleedka Galmudug.

Shaqada ugu weyn ee Xafiiskaygu waa inuu baaro xisaabaadka Wasaaradaha, Waaxyaha iyo Hay'adaha (MDAs) iyo hay'adaha kale ee laga maalgeliyo hantida Dawladda. Iyadoo taas laga duulayo, warbixintaan waxay isdultaageysaa Wasaaradaha, Waaxyaha iyo Wakaaladaha Dowlada ee kazoo muuqday isticmaalka kutalagalka miisaaniyadeed ee kharashaadka iyo dakhli aruurinta ee sannad maaliyadeedkii dhamaadey 31 disceember 2021.

Waxaan hanti-dhawr ku sameeyay hay'adaha dowlada si aan u eego in miisaaniyadii Baarlamaanku qoondeeyay ama dakhliga ay xukuumaddu soo ururisay iyo kharashaadka la bixiye in la xisaabiyay.

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Baarista waxaa loo sameeyay hab waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhawrka Sare (ISSAI) kuwaas oo ah jaangooyin khuseeya baaritaanka hay'adaha Dawladda.

Natiijooyinka baarista ee lagu xusay Warbixintan ayaa ah kuwa aan la xalin intii lagu jiray hannaanka hanti-dhawr sameynta.

Waxaan jecelahay inaan fursadan uga faa'iidaysto inaan uga mahadceliyo shaqaalaha Xafiiska Hantidhawrka iyo hawladeennada hay'adaha aan barista ku sameenay sida wanaagsan ay xafiiskayga ula shaqeeyeen intii uu socday baaritaanka.

Mahadsanid



Xaashi Cusmaan Maxamed

Hantidhawraha Guud

Dowlad Goboleedka Galmudug



OG;

- 1. Madaxweynaha Dowlad-Goboleedka Galmudug ee Soomaaliya**
- 2. Wasiirka Maaliyadda Dowlad-Goboleedka Galmudug ee Soomaaliya**

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1. Fasiraada Ereyada lasoo gaabiye

Erayga La Isku Gaabiyay	Ereyada oo Kaamilan
CPO	Ballanqaadka Amarka Lacag-bixinta
CSC	Guddiga Shaqaalaha Rayidka ah
DG	Agaasimaha Guud
FMIS	Nidaamka Maareynta Maaliyadda Maamulka
FY	Sannad Maaliyadeed
GSS	Dowlad-goboleedka Galmudug ee Soomaaliya
ID	Aqoonsi
ICT	Tiknoolajiyadda War-isgaarsiinta iyo Macluumaadka
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare
IT	Tiknoolajiyadda Macluumaadka
MOF	Wasaaradda Maaliyadda
NGO	Urur Aan Dowli Ahayn
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PREMIS	Maareynta Kheyraadka Dadweynaha ee Soomaaliya
RMS	Nidaamka Maareynta Dakhliga
SAI	Hay'adda Hantidhowrka Sare
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
TD	Agaasimaha Waaxda Khasnadda
UNDP	Barnaamijka Horumarinta ee Qaramada Midoobay
USD	Doolarka Mareykanka

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2. Hordhac

Warbixintan waxaa loo soo saaray si waafaqsan Qaybta 32(3) ee Xeerka Maareynta iyo Maamulka Maaliyadda 2018 iyo Qaybaha 30, 32 iyo 33 ee Xeerka Hantidhawrka 2018.

Intii uu socday baaritaanka, waxuu Xafiiska Hantidhawrka siyaabooyin kala duwan kula xiriiray Wasiirka Maaliyadda kaas oo u xilsaaran diyaarinta Warbixinta Maaliyadda. Ujeedada wada-shaqayntan ayaa ahayd in fursad loo siiyo hay'adda baaritaanka lagu sameeye inay kala turxaan bixiso oo ay saxitaan ku sameeyso natiijooyinka kazoo baxay baaritaanka.

Natiijooyinka baarista ee lagu xusay Warbixintan ayaa ah kuwa aan la xalin intii lagu jiray hannaanka hantidhawr ku sameynta sannad maaliyadeedka dhamaadey 31 diseember 2021 iyo arimaha kale ee lagu xusey Warqadda Maamulka. Intaa waxa dheer, warbixintu waxa ay ka kooban tahay talooyin hanti-dhawraha soo jeediye taas oo looga dan leeyahay in lagu saxo qaladaadka la ogaaday inta lagu jirey baaritaanka.

2.1 Waajibaadkeenna iyo Madax-bannaanideenna

Qaybta 28(1) ee Xeerka Hantidhowrka 2018 ayaa wuxuu koobayaa mas'uuliyadda ay xafiiska hantidhowrka guud (OAG) ka saaran tahay in uu baaritaan ku sameeyo dhammaan xisaabaadka hay'adaha Dowlad-Goboleedka Galmudug ee Soomaaliya (GSS). Iyada oo la raacayo qodobbada qaybta 32(3) ee Xeerka Maareynta iyo Maamulka Maaliyadda ee 2018 iyo qaybta 30(4) ee Xeerka Hantidhowrka ee 2018, Hantidhowrka Guud waa in uu Baarlamaanka u soo gudbiyaa warbixinta Hantidhowrka Sanadlaha ah afar bilood gudahooda ka-dib marka uu Bayaannada Maaliyadeed ka helo Wasiirka Maaliyadda. Guddoomiyaha Barlamaanka waa in shan maalmood gudahood oo kuwa shaqada ah uu Golaha Shacabka Dowlad-Goboleedka ku horgeeyo dhammaan warbixinnada hantidhowrka marka uu helo sida ku cad qaybta 33(1) ee Xeerka Hantidhowrka 2018.

Madax-bannaanida Hantidhowrka Guud waa sifada aasaasiga ah ee ay leedahay Hay'adda Hantidhowrka Sare (SAI) oo si fiican u shaqeynaya una hawlgaleysa si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (*International Standards of Supreme Audit Institutions* (ISSAIs). Qaybta 67(b) ee Dastuurka Galmudug wuxuu dhigayaa in Xafiiska Hantidhowrka (OAG) uu yahay hay'ad madax-bannaan shaqadiisa ugu weynna ay tahay in uu noqdo Hantidhowrka dibedda ee Dowlad-goboleedka. Intaa waxaa

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dheer, Qaybta 7(1) ee Xeerka Hantidhowrka ee Dowlad-goboleedka Galmudug ee Soomaaliya in ay si gaar ah ula xiriirto Hantidhowrka-Guud in uu u madax-bannaan yahay gudashada mas'uuliyadiisa.

2.2 Mahadnaq

Waxaan jeclaan lahaa inaan u mahadceliyo maamulka Wasaarada Maaliyadda (MOF) sida ka go'naanshiyaha leh ee nagula shaqeeyeen. Ugu dambayntii, waxaan bogaadinayaa shaqaalaha Xafiiska Hantidhowrka (OAG) oo adkeysigooda iyo daacadnimadooda xirfadeed ay u suurtagelisay Xafiiska Hantidhowrka inuu guto waajibaadkiisa dastuuriga ah, uuna gacan ka geysto wax ka bedelka nolosha muwaadiniinta Dowlad Goboleedka Galmudug (GSS).

3. Nuxurka Warbixinta oo Kooban

Nuxurka warbixintan ee kooban waxa uu sawir guud ka siinayaa bixinayaa dadweynaha iyo daneeyayaasha natiijooyinkii ugu muhiimsanaa iyo qaabka ay Dowlad Goboleedka Galmudug (GSS) ugu adeegsatay miisaaniyad sanadeedka 2021 si ay u gaarsiiso adeegyada muwaadiniinta.

3.1 Dooraka Xafiiska Hantidhowrka

Annaga oo ah Hay'adda Hantidhowrka Sare (SAI) ee Dowlad-Goboleedka Galmudug ee Soomaaliya (GSS), waana hay'ad u madax-bannaan ilaalinta hantida dowladda iyo dhaqaalaha ee Dowlad Goboleedka Galmudug sida lagu sheegay qodobka 67aad ee Dastuurka Galmudug iyo qaybta 7aad ee Xeerka Hantidhowrka ee 2018.

Qodobka 32(3) ee xeerka Maarreynta Maamulka iyo Maaliyadda 2018 iyo Qodobka 6(3) ee xeerka hantidhowrka Galmudug 2018 ayaa ifaraya in aan baarita ku sameeyo oo aan ka warbixiyo xisaabaadka guud ee Dowlad Goboleedka Galmudug (GSS). Sidaa awgeed, waxaan Bayaanada Maaliyadeed ee mideysan ee sanad maaliyadeedka dhamaaday 31 December 2021 si aan awood ugu yeesho inaan warbixin ka siiyo Baarlamaanka.

Qodobka 28 ee Xeerka Hanti-dhawrka 2018, ayaa qeexaysa masuuliyadaha dheeraadka ah ee hanti-dhawraha guud si loo hubiyo in:

- (a) Diwaanada xisaabaadka si sax ah oo habboon loo sameeyey;

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- (b) xeerarka, habraacyada iyo kantaroollada gudaha ahi ay ku filan yihiin xaqijinta in si hufan loo kontaroolo, daraaseynta, soo-ururinta iyo si habboon u-qoondeynta dakhliyada;
- (c) dhammaan lacagta la isticmaaley ee lagu dallacay xisaab la qoondeeyey lagu bixiyey ujeeddadii ama ujeeddooyinkii Barlamaanka Dowlad-goboleedku ugu talogaley iyo iyada oo la tixgelinayo hubinta kantarool gudaha ee taagobalka ah; iyo
- (d) Kantaroollada gudaha, xeerarka iyo habraacyada la dejiyey ee la adeegsadey ay ku filan yihiin ilaalinta hantida ee dowladda.

Sidoo kale, qaybta 30(6) ee Xeerka Hantidhowrka ee 2018 ayaa uga baahan hantidhowrka Guud (AG) in uu warbixintiisa ku soo daro:

- ❖ Ra'yigiisa dhabta ah ee miisaaman ee xisaabaadka dowladda ee isku-dhafan iyo kuwa kala-soocan;
- ❖ Waxyaabihii la ogaaday ee mugga lahaa iyo soo-jeedimada;
- ❖ Nusqaamaha lagu tilmaamay/sheegay nidaamka kantaroolka gudaha;
- ❖ Faahfaahinnada diiwaannada aasaasiga ah ee aan la joogteyn; iyo
- ❖ Lacago kastoo la bixiyay iyada oo aan la eegin dhaqaalaha ama waxtarkooda.

3.2 Aragtida Hantidhowraha

Waxaan baaray warbixinta Maaliyadeed ee Dowlad Goboleedka Galmudug Soomaaliya taas oo ka kooban warbixinta mideysan ee dakhliga iyo qarash bixinta, warbixinta mideysan ee isbarbardhiga kutalgalka iyo qarashaadka dhabta ah, xog kooban oo la xiriirta siyaasaddaha xisaabaadka muhiimka ah.

Sida aan qabo, marka laga reebo saameynta arrimaha lagu qeexay gundhiga fikarad cillad leh (**Basis for Qualified Opinion**) faqradda hoos ku xusan ee Waxyaabaha Lagu Saleeyay Ra'yiga, bayaamada maaliyadeed waxaa ay si caddaalad ah u soo bandhigayaan, marka la eego dhammaan waxyaabaha la taaban karo, booska dhaqaale ee Dowlad-goboleedka Galmudug ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2021 iyo waxqabadkeeda maaliyadeed ee muddada dhammaatey iyada oo la raacayo Xeerka Maareynta Maamulka iyo Maaliyadda ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan 2017.

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Aragtidayd oo dhameestiran Waxaa laga heli karaa lifaaqa 2.

Sababaha ugu muhiimsan ee keenay inaa bixiyo fikarad cilad leh waa:

- (a) Lacag bixino la sameeye oo cadadkeedu yahay \$ 1,761,988 ayaan loo haynin dockueentiyo taageeraya. Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.
- (b) Dakhli dhan \$ 588,031 oo ay soo xareeyeen Wasaaradaha ayaan lahayn wax dukumintiyo oo lagu qabtay dakhligaas sidaas darteed waan awoodi wayney in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda.
- (c) Dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug ayaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah.
- (d) In maamulku galay deyn cadadkeedu yahay \$ 313,638 taas oo aan qeyb ka aheyn miisaaniyadda uu ansixiye Baarlamaanka lagu maalgeliyo hanti iyo kharashaadka kale ee aan ahayn kuwa joogtada ah.

3.3 Waxyaabihii Baarista lagu ogaaday oo kooban

Kaashka iyo Bangiyada

Nidaamka lacagaha caddaanka ah iyo bangiyada ayaa leh siyaasado iyo habraacyo adag oo waxtar leh; si kastaba ha ahaatee, siyaasadahaan iyo habraacyadan mar walba laguma dhaqmo. Marka koontooyin bangi ee Dowlad Goboleedka Galmudug furaneyso, waa in ogolaansha laga helaa Wasiirka Maaliyadda, dhammaan saxiixayaashana waa in ay ka socdaan Wasaaradda Maaliyadda (MOF). Waa in aanu wax saxiix ah la siinin Wasaarad ama Waaxaha loo furaayo koontada banki hadii aanan deeqbixiye shardi uga dhigin inay saxiix ku yeeshaan koontadaas banki. Haddii la oggolaado saxiixe ka socda Wasaarad aan ahayn Wasaaradda Maaliyadda, saxiixa labaad ee waajibka ay tahay in uu saxiixo koontada banki waa in uu ka socdaa Wasaaradda Maaliyadda. Muddadii lagu guda jirey baarritaan, Wasiirka Maaliyadda ayaa ansixiyay dhowr koonto oo Bangi ah oo ay leeyihiin Hay'adaha GSS, kuwaas oo kala ah Baarlamaanka, Ha'ayada Sirdoonka, Ilaalada Canshuraha iyo Aqalka Madaxtooyada in si gooni ah u furtaan koontooyin bangi oo aysan Wasaarada Maaliyadda wax saxiix ah ku laheyn taas oo lid ku ah shuruucda koonta furista. **Lacagaha**

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iyo dhacdooyinka maaliyadeed ee koontooyinka bangi lasii marsiiyo lama waafajiyo hanaanka xakameeyaasha caadiga ah waxaana laga yaabaa in si aan sax aheyn looga saaro warbixinada maaliyadda.

Dib u eegista bangiyada ee Sanadlaha lama sameyn taas oo lid ku ah shuruucda bangiyada ee Dowlada. Bisha Diseembar sannad kasta, Dowlad Goboleedka Galmudug waa in ay dib u eegis xilliyeed ah ku samayso diiwaanka bangiga oo ay cusboonaysiiso diiwaanka akoonka bangiga ee Dowlada si ay gacan uga geysato hubinta in dhammaan koontooyinka bangiga si sax ah loo maareeyo oo si buuxda loogu daro Warbixinta maaliyadda ee sannadlaha ah.

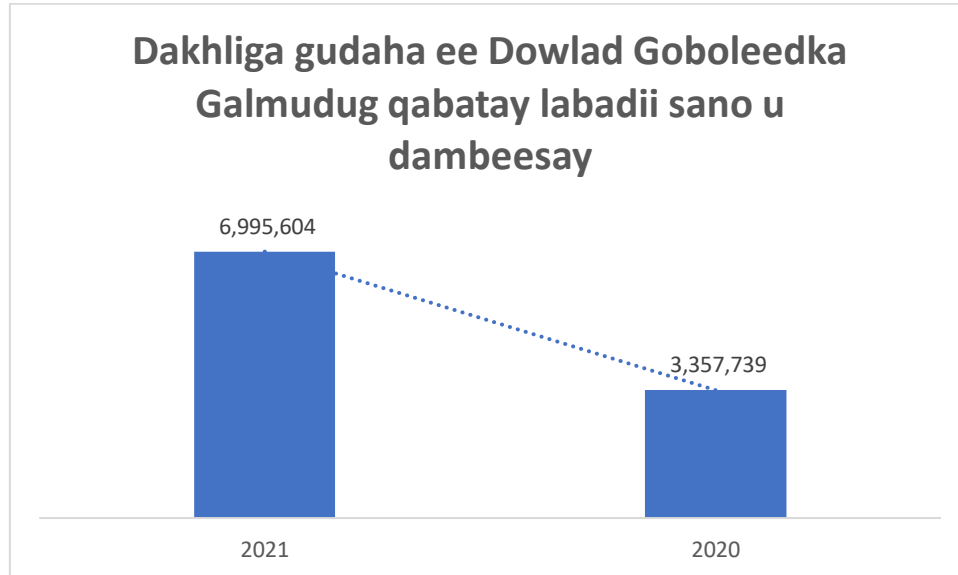
Sida ku cad qodobka 3 (1) ee Xeerka 5aad ee Sharciga Maareynta Maamulka iyo Maaliyadda, Dowlad Goboleedka Galmudug waa in iswaafajinta bangiga loo sameeyaa maalinle ama isbuucle; si kastaba ha ahaate, ***iswaafajinta bangiga waxaa la sameeyaa kaliya bishiiba mar.***

Khaladaadka jira lama ogaan karo sidoo kale waxaana laga yaabaa in tallaabo lagu saxayo la qaado wakhtiga ugu macquulsan. Koontooyinka bangiga ee Dowlad Goboleedka Galmudug waa in la iswaafajiyaa maalin kasta ama ugu yaraan toddobaadkiiba mar labo maalmood gudahood marka uu dhammaado toddobaadka

Dakhliga

Waxaan ogaanay in dadaallada Dowlada ee dakhli ururinta ee keentay in la diiwaan geliyay dakhli ururin badan sanadkan marka loo eego xilliyadii hore sida shaxda hoose ku cad;

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Guud ahaan, Dakhliga gudaha ee la soo xareeyay sanad maaliyadeedka 2021 aad ayuu u kordhay marka loo eego sanadkii hore taas oo ka dhalatay canshuuro badan oo la dhaqan galiyay, sida Canshuurta Dakhliga Shaqaalaha, Canshuurta Mushahar bixinta, Canshuurta Qaadka iyo Sigaarka, Khidmada Xoolaha, cashuurta isticmaalayaasha waddooyinka, diiwaan gelinta ururada aan dawliga ahayn ee maxaliga ah, ganacsiga, iyo ruqdsada xirfadlayaasha iyo diiwaangelinta taarikada. Si kastaba ha ahaatee, tiro yar oo habacsanaan ah oo la xiriira habka dakhli ururinta iyo nidaamyada ayaa hoos lagu muujiyay;

- Dakhli uruurin dhan \$ 588,031 ayaan lahayn buugaagta rasiiddyada ee lagu qabtay dakhligaas. Way adagtahay in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda.
- Dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug ayaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah. Tani waxay keeni kartaa warbixin maaliyadeed oo aan sax ahayn.
- Dakhliga lagu uruuriye koontada ganacsiga (Merchant Account) ayaa lagu raad raaci karin dakhliga ku diiwaangashan nidaamka, kan ku qoran risiidyada, iyo kan ku qoran warbixinta bankiga **sababtoo ah la'aanta warbixinta ganacsiga.**
- ***Diiwaan gelinta ha'ayadaha aan dawlaga aheyn lama sameyn inta lagu guda jirey 2021.***

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- *Is waafajin laguma sameyn dakhliga ku qoran rasiidyada, buugga kaashka iyo tan bankiga lagu shubay sidoo kalena isma waafajiso farqiga u dhaxeeya Nidaamyada RMS iyo FMIS la isma waafajiyo.*

Maamulka Deymaha

Marka ay dowlada u baahanaato inay lacag ka soo amaahato ganacsiyada gudaha, haba yaraato ama ha weynaato, waxaa muhiim ah in la raaco hannaanka ku habboon ee ku xusan shuruucda iyo xeerarka khuseeya.

Intii lagu guda jiray barista, waxaan ogaanay in lacag dhan USD 313, 638 laga amaahday ganacsatada gudaha ***balse aan lagu darin miisaaniyada baarlamaanku ansixiyay si loogu maalgeliyo raasumaalka iyo kharashaadka kale ee aan soo noqnoqon.***

Hoos udhacyada kale ee koontaroolada la xiriira habka maaraynta deymaha Waxaa ka mid ah;

- ***Wasaarada Maaliyadda ma aysan diyaarin mana gudbin Madaxweynaha iyo Baarlamaanka warbixin tilmaameysa*** amaahaha cusub iyo damaanaha la bixiyey, iyo sidoo kale ***ma aysan baahin warbixin ku saabsan deymaha lagu leeyahay dowlada*** iyo sidoo kale saadaasha deyn-bixinta ee muddada dhexe.
- Ma jiraan wax cadeymo ah oo muujinaya in Wasiirka uu saxiixay heshiisyada deymaha oo uu wakiil uga yahay Dowlad Goboleedka Galmudug.

Kharashaad bixinta

Koonaroolada maaliyadeed ee saxda ah ee kharashaadka ayaa muhiim ah si loo hubiyo in wax lacag ah aan la bixin iyada oo aan loo haynin dukumeenti dhameestiran. Waxaan ogaanay in habka lacag bixinada ay ka jiraan khaladaadka iyo liidashooyinka soo socda:

- ***In kharashaad dhan \$ 1,761,988 aan loo haynin dockueentiyo taageeraya.*** Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.

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- ***In kharashaad dhan \$ 21,657 aan lagu diiwaan gelin madaxyadooda saxda ah.***
Kharashaadkan waxaa lagu bixiye howlagalada ciidanka, sida ku cad jeegyada laakin dhab ahaan waxaa lagu bixiye raasinka joogtada ah, shidaal iyo daawayn sida qaansheegadka tilmaameyso. Dowlad Goboleedka Galmudug waa in si sax ah madaxyadooda loogu diiwaan galiyaa lacag bixinada
- ***Waxaan ogaanay in lacag bixin dhan \$ 308,649, aan loo haynin cadeyo ku filan.*** Lacag bixinadaan aan loo haynin cadeymo ku filan ayaa laga yaabaa inay adkaato in la xaqiijiyo saxnaanta iyo kala soocida lacag bixinada lagu shaaciye warbixinta maaliyadeed. Dowlad Goboleedka Galmudug waa in ay hubisaa in aan wax lacag ah aan la bixin iyada oo aan la haynin dukumeenti dhaeestiran.
- ***Qaabka lacag bixinada loo sameeyo dowlada hoose oo aan is waafaqsaneyn.*** *Lacagaha qaar* waxaa loo marsiiyaa shirkado ay wax ka iibsadeen halka lacagaha qaar si toos ah loogu shubo koontooyinkooda bangi. Dawladdu waxay u baahan tahay inay hirgeliso hab macquul ah oo cad oo lacagaha dowlada hoose loogu diro.

Wax-soo iibsiga

Waxooga habacsanaan ah oo ku saabsan wax-soo iibsiga ayaa hoos lagu muujiyey;

- ***Xaalado wax-soo iibsi la sameeye oo aan ku jirin qorshaha wax-soo iibsiga*** hadana aan la xayeysiin iyo nuqul qoraalka daah furka taranka ayaa maqan.
- Guddiga wax-soo iibsiga aan la aas-aasin.

Hantida

Aad bay muhiim u tahay in la ilaaliyo hantida dawladda lana raaco siyaasadda hantida iyo habraacyada. Si kastaba ha ahaatee, ***Dowlad Goboleedka Galmudug waxa ka maqan nidaamka maaraynta hantida si dhammaan hantida dowlada loogu diiwaan geliyo, lagu calaamadiyo nambar gaar ah, sidoo kale tira koobka hantida lama sameeyo.***

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Miisaaniyadda

Waxaa muhiim ah in diyaarinta miisaaniyad sanadeedka ay raacdo hab nidaamsan oo ay ka qaybqaataan dhammaan ha'yadaha ay khasayso. *Intii lagu guda jiray baarista, waxaan ogaanay in miisaaniyada la soo gudbiyay 24th June 2021 toddobo bilood ka dib wakhtiga kama dambaysta ah ee sharciga qabo.*

Hanti dhowrka gudaha

Intii aan baarista ku jirnay, waxaan ogaanay in warbixinta hanti dhowrka gudaha aan la diyaarin sidoo kale qorshaha 2021 ee hanti dhowrka gudahana lama diyaarin. Hanti-dhawrayaasha guduhu waa in ay shaqeeyaan oo ay si madax-banaan hanti-dhawrkooda u sameeyaan oo ay warbixin ka siiyaan wasiirka Maaliyadda.

Dabagalka Talooyinka Hanti-dhawrka ee Sannadkii Hor

Mas'uuliyadda fulinta talooyinka hanti-dhawrku waxa ay saaran tahay maamulka, ujeedada daba-galkuna waa in la hubiyo in maamulku dhaqan-galiyay talooyinka, iyo in uu wax ka qabtay. Jadwalka hoose wuxuu muujinayaa heerka ay marayaan talooyinka hanti-dhawrka ee sannadkii hore.

Heerka	Tirada Soo-Jjeedimaha
Implemented La fuliye	5
Qayb ahaan ayaa la fuliye	4
Lama fulin	11
Wadar ahaan	20

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3.4 Gunaanad

Hannaanka gudaha iyo kontaroolada dowlada si tartiib tartiib ah uma soo hagaagayaan iyadoo la fulinayo 4 talo oo ka soo baxay hantidhowrka sanadkii hore. Waxqabadka dakhli uruurinta dowlada ayaa sidoo kale soo hagaagay. Si kastaba ha ahaatee, walaac ayaa taagan wali oo inta badan ku saabsan kala soocida khaldan ee kharashyada, habacsanaanta maareynta deynta, iyo dakhliga oo aan haynin rasiidyo ku filan taas oo suurtagalka ah in si khaldan loo kala saaro, iyo Caddayn la'aanta kharashaadka qaarkood. Ilaa arrimahan wax laga qabanayo Xafiiska Hantidhowrka Galmudug ma yeelan doono wax ikhtiyaar ah oo aan ahayn inuu sii waddo soo saarista fikrada cilladeysan (Qualified Opinion).

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**Lifaaqa 1 – Warbixinta Maamulka kama dambeysta ah ee ku saabsan
baaritaanka Dowlad Goboleedka Galmudug ee sannad maaliyadeedka
dhamaadey 31 diseember 2021.**

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Lifaaqa 1 – Warbixinta Maamulka kama dambeysta ah ee ku saabsan baaritaanka Dowlad Goboleedka Galmudug ee sannad maaliyadeedka dhamaadey 31 disember 2021.....14.

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1. Fasiraada Ereyada lasoo gaabiye

Erayga La Isku Gaabiyay	Ereyada oo Kaamilan
CPO	Ballanqaadka Amarka Lacag-bixinta
CSC	Guddiga Shaqaalaha Rayidka ah
DG	Agaasimaha Guud
FMIS	Nidaamka Maareynta Maaliyadda Maamulka
FY	Sannad Maaliyadeed
GSS	Dowlad-goboleedka Galmudug ee Soomaaliya
ID	Aqoonsi
ICT	Tiknoolajiyadda War-isgaarsiinta iyo Macluumaadka
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare
IT	Tiknoolajiyadda Macluumaadka
MOF	Wasaaradda Maaliyadda
NGO	Urur Aan Dowli Ahayn
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PREMIS	Maareynta Kheyraadka Dadweynaha ee Soomaaliya
RMS	Nidaamka Maareynta Dakhliga
SAI	Hay'adda Hantidhowrka Sare
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
TD	Agaasimaha Waaxda Khasnadda
UNDP	Barnaamijka Horumarinta ee Qaramada Midoobay
USD	Doolarka Mareykanka

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2. Hordhac

Warbixintan waxaa loo soo saaray si waafaqsan Qaybta 32(3) ee Xeerka Maareynta iyo Maamulka Maaliyadda 2018 iyo Qaybaha 30, 32 iyo 33 ee Xeerka Hantidhawrka 2018.

Intii uu socday baaritaanka, waxuu Xafiiska Hantidhawrka siyaabooyin kala duwan kula xiriiray Wasiirka Maaliyadda kaas oo u xilsaaran diyaarinta Warbixinta Maaliyadda. Ujeedada wada-shaqayntan ayaa ahayd in fursad loo siiyo hay'adda baaritaanka lagu sameeye inay kala turxaan bixiso oo ay saxitaan ku sameeyso natiijooyinka kazoo baxay baaritaanka.

Natiijooyinka baarista ee lagu xusay Warbixintan ayaa ah kuwa aan la xalin intii lagu jiray hannaanka hantidhawr ku sameynta sannad maaliyadeedka dhamaadey 31 dizeembar 2021 iyo arimaha kale ee lagu xusey Warqadda Maamulka. Intaa waxa dheer, warbixintu waxa ay ka kooban tahay talooyin hanti-dhawraha soo jeediye taas oo looga dan leeyahay in lagu saxo qaladaadka la ogaaday inta lagu jirey baaritaanka.

2.1 Waajibaadkeenna iyo Madax-bannaanideenna

Qaybta 28(1) ee Xeerka Hantidhowrka 2018 ayaa wuxuu koobayaa mas'uuliyadda ay xafiiska hantidhowrka guud (OAG) ka saaran tahay in uu baaritaan ku sameeyo dhammaan xisaabaadka hay'adaha Dowlad-Goboleedka Galmudug ee Soomaaliya (GSS). Iyada oo la raacayo qodobbada qaybta 32(3) ee Xeerka Maareynta iyo Maamulka Maaliyadda ee 2018 iyo qaybta 30(4) ee Xeerka Hantidhowrka ee 2018, Hantidhowrka Guud waa in uu Baarlamaanka u soo gudbiyaa warbixinta Hantidhowrka Sanadlaha ah afar bilood gudahooda ka-dib marka uu Bayaannada Maaliyadeed ka helo Wasiirka Maaliyadda. Guddoomiyaha Barlamaanka waa in shan maalmood gudahood oo kuwa shaqada ah uu Golaha Shacabka Dowlad-Goboleedka ku horgeeyo dhammaan warbixinnada hantidhowrka marka uu helo sida ku cad qaybta 33(1) ee Xeerka Hantidhowrka 2018.

Madax-bannaanida Hantidhowrka Guud waa sifada aasaasiga ah ee ay leedahay Hay'adda Hantidhowrka Sare (SAI) oo si fiican u shaqeynaya una hawlgaleysa si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (*International Standards of Supreme Audit Institutions* (ISSAIs). Qaybta 67(b) ee Dastuurka Galmudug wuxuu dhigayaa in Xafiiska Hantidhowrka (OAG) uu yahay hay'ad madax-bannaan shaqadiisa ugu weynna ay tahay in uu noqdo Hantidhowrka dibedda ee Dowlad-goboleedka. Intaa waxaa

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dheer, Qaybta 7(1) ee Xeerka Hantidhowrka ee Dowlad-goboleedka Galmudug ee Soomaaliya in ay si gaar ah ula xiriirto Hantidhowrka-Guud in uu u madax-bannaan yahay gudashada mas'uuliyadiisa.

2.2 Mahadnaq

Waxaan jeclaan lahaa inaan u mahadceliyo maamulka Wasaarada Maaliyadda (MOF) sida ka go'naanshiyaha leh ee nagula shaqeeyeen. Ugu dambayntii, waxaan bogaadinayaa shaqaalaha Xafiiska Hantidhowrka (OAG) oo adkeysigooda iyo daacadnimadooda xirfadeed ay u suurtagelisay Xafiiska Hantidhowrka inuu guto waajibaadkiisa dastuuriga ah, uuna gacan ka geysto wax ka bedelka nolosha muwaadiniinta Dowlad Goboleedka Galmudug (GSS).

3. Nuxurka Warbixinta oo Kooban

Nuxurka warbixintan ee kooban waxa uu sawir guud ka siinayaa bixinayaa dadweynaha iyo daneeyayaasha natiijooyinkii ugu muhiimsanaa iyo qaabka ay Dowlad Goboleedka Galmudug (GSS) ugu adeegsatay miisaaniyad sanadeedka 2021 si ay u gaarsiiso adeegyada muwaadiniinta.

3.1 Dooraka Xafiiska Hantidhowrka

Annaga oo ah Hay'adda Hantidhowrka Sare (SAI) ee Dowlad-Goboleedka Galmudug ee Soomaaliya (GSS), waana hay'ad u madax-bannaan ilaalinta hantida dowladda iyo dhaqaalaha ee Dowlad Goboleedka Galmudug sida lagu sheegay qodobka 67aad ee Dastuurka Galmudug iyo qaybta 7aad ee Xeerka Hantidhowrka ee 2018.

Qodobka 32(3) ee xeerka Maarreynta Maamulka iyo Maaliyadda 2018 iyo Qodobka 6(3) ee xeerka hantidhowrka Galmudug 2018 ayaa ifaraya in aan baarita ku sameeyo oo aan ka warbixiyo xisaabaadka guud ee Dowlad Goboleedka Galmudug (GSS). Sidaa awgeed, waxaan Bayaanada Maaliyadeed ee mideysan ee sanad maaliyadeedka dhamaaday 31 December 2021 si aan awood ugu yeesho inaan warbixin ka siiyo Baarlamaanka.

Qodobka 28 ee Xeerka Hanti-dhawrka 2018, ayaa qeexaysa masuuliyadaha dheeraadka ah ee hantidhawraha guud si loo hubiyo in:

- (a) Diwaanada xisaabaadka si sax ah oo habboon loo sameeyey;

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- (b) xeerarka, habraacyada iyo kantaroollada gudaha ahi ay ku filan yihiin xaqiijinta in si hufan loo kontaroolo, daraaseynta, soo-ururinta iyo si habboon u-qoondeynta dakhliyada;
- (c) dhammaan lacagta la isticmaaley ee lagu dallacay xisaab la qoondeeyey lagu bixiyey ujeeddadii ama ujeeddooyinkii Barlamaanka Dowlad-goboleedku ugu talogaley iyo iyada oo la tixgelinayo hubinta kantarool gudaha ee taagobalka ah; iyo
- (d) Kantaroollada gudaha, xeerarka iyo habraacyada la dejiyey ee la adeegsadey ay ku filan yihiin ilaalinta hantida ee dowladda.

Sidoo kale, qaybta 30(6) ee Xeerka Hantidhowrka ee 2018 ayaa uga baahan hantidhowrka Guud (AG) in uu warbixintiisa ku soo daro:

- ❖ Ra'yigiisa dhabta ah ee miisaaman ee xisaabaadka dowladda ee isku-dhafan iyo kuwa kala-soocan;
- ❖ Waxyaabihii la ogaaday ee mugga lahaa iyo soo-jeedimada;
- ❖ Nusqaamaha lagu tilmaamay/sheegay nidaamka kantaroolka gudaha;
- ❖ Faahfaahinnada diiwaannada aasaasiga ah ee aan la joogteyn; iyo
- ❖ Lacago kastoo la bixiyay iyada oo aan la eegin dhaqaalaha ama wixii kooda.

3.2 Aragtida Hantidhowraha

Waxaan baaray warbixinta Maaliyadeed ee Dowlad Goboleedka Galmudug Soomaaliya taas oo ka kooban warbixinta mideysan ee dakhliga iyo qarash bixinta, warbixinta mideysan ee isbarbardhiga kutalgalka iyo qarashaadka dhabta ah, xog kooban oo la xiriirta siyaasaddaha xisaabaadka muhiimka ah.

Sida aan qabo, marka laga reebo saameynta arrimaha lagu qeexay gundhiga fikarad cillad leh (**Basis for Qualified Opinion**) faqradda hoos ku xusan ee Waxyaabaha Lagu Saleeyay Ra'yiga, bayaamada maaliyadeed waxaa ay si caddaalad ah u soo bandhigayaan, marka la eego dhammaan waxyaabaha la taaban karo, booska dhaqaale ee Dowlad-goboleedka Galmudug ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2021 iyo waxqabadkeeda maaliyadeed ee muddada dhammaatey iyada oo la raacayo Xeerka Maareynta Maamulka iyo Maaliyadda ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan 2017.

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Aragtidayd oo dhameestiran Waxaa laga heli karaa lifaaqa 2.

Sababaha ugu muhiimsan ee keenay inaa bixiyo fikarad cilad leh waa:

- (a) Lacag bixino la sameeye oo cadadkeedu yahay \$ 1,761,988 ayaan loo haynin dockueentiyo taageeraya. Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.
- (b) Dakhli dhan \$ 588,031 oo ay soo xareeyeen Wasaaradaha ayaan lahayn wax dukumintiyo oo lagu qabtay dakhligaas sidaas darteed waan awoodi wayney in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda.
- (c) Dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug ayaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah.
- (d) In maamulku galay deyn cadadkeedu yahay \$ 313,638 taas oo aan qeyb ka aheyn miisaaniyadda uu ansixiye Baarlamaanka lagu maalgeliyo hanti iyo kharashaadka kale ee aan ahayn kuwa joogtada ah.

3.3 Waxyaabihii Baarista lagu ogaaday oo kooban

Kaashka iyo Bangiyada

Nidaamka lacagaha caddaanka ah iyo bangiyada ayaa leh siyaasado iyo habraacyo adag oo waxtar leh; si kastaba ha ahaatee, siyaasadahaan iyo habraacyadan mar walba laguma dhaqmo. Marka koontooyin bangi ee Dowlad Goboleedka Galmudug furaneyso, waa in ogolaansha laga helaa Wasiirka Maaliyadda, dhammaan saxiixayaashana waa in ay ka socdaan Wasaaradda Maaliyadda (MOF). Waa in aanu wax saxiix ah la siinin Wasaarad ama Waaxaha loo furaayo koontada banki hadii aanan deeqbixiye shardi uga dhigin inay saxiix ku yeeshaan koontadaas banki. Haddii la oggolaado saxiixe ka socda Wasaarad aan ahayn Wasaaradda Maaliyadda, saxiixa labaad ee waajibka ay tahay in uu saxiixo koontada banki waa in uu ka socdaa Wasaaradda Maaliyadda. Muddadii lagu guda jirey baarritaan, Wasiirka Maaliyadda ayaa ansixiyay dhowr koonto oo Bangi ah oo ay leeyihiin Hay'adaha GSS, kuwaas oo kala ah Baarlamaanka, Ha'ayada Sirdoonka, Ilaalada Canshuraha iyo Aqalka Madaxtooyada in si gooni ah u furtaan koontooyin bangi oo aysan Wasaarada Maaliyadda wax saxiix ah ku laheyn taas oo lid ku ah shuruucda koonta furista. **Lacagaha**

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iyo dhacdooyinka maaliyadeed ee koontooyinka bangi lasii marsiiyo lama waafajiyo hanaanka xakameeyaasha caadiga ah waxaana laga yaabaa in si aan sax aheyn looga saaro warbixinada maaliyadda.

Dib u eegista bangiyada ee Sanadlaha lama sameyn taas oo lid ku ah shuruucda bangiyada ee Dowlada. Bisha Diseembar sannad kasta, Dowlad Goboleedka Galmudug waa in ay dib u eegis xilliyeed ah ku samayso diiwaanka bangiga oo ay cusboonaysiiso diiwaanka akoonka bangiga ee Dowlada si ay gacan uga geysato hubinta in dhammaan koontooyinka bangiga si sax ah loo maareeyo oo si buuxda loogu daro Warbixinta maaliyadda ee sannadlaha ah.

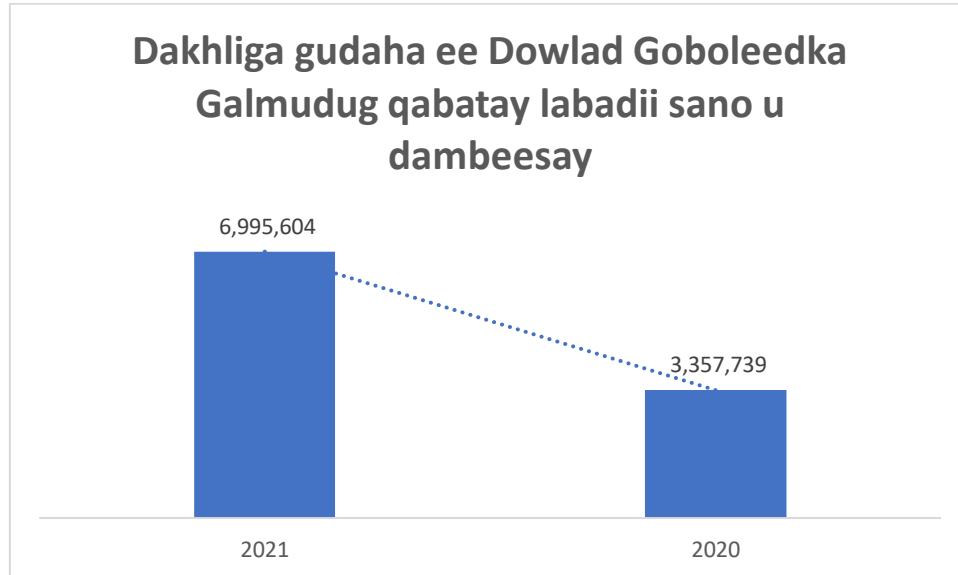
Sida ku cad qodobka 3 (1) ee Xeerka 5aad ee Sharciga Maareynta Maamulka iyo Maaliyadda, Dowlad Goboleedka Galmudug waa in iswaafajinta bangiga loo sameeyaa maalinle ama isbuucle; si kastaba ha ahaate, ***iswaafajinta bangiga waxaa la sameeyaa kaliya bishiiba mar.***

Khaladaadka jira lama ogaan karo sidoo kale waxaana laga yaabaa in tallaabo lagu saxayo la qaado wakhtiga ugu macquulsan. Koontooyinka bangiga ee Dowlad Goboleedka Galmudug waa in la iswaafajiya maalin kasta ama ugu yaraan toddobaadkiiba mar labo maalmood gudahood marka uu dhammaado toddobaadka

Dakhliga

Waxaan ogaanay in dadaallada Dowlada ee dakhli ururinta ee keentay in la diiwaan geliyay dakhli ururin badan sanadkan marka loo eego xilliyadii hore sida shaxda hoose ku cad;

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Guud ahaan, Dakhliga gudaha ee la soo xareeyay sanad maaliyadeedka 2021 aad ayuu u kordhay marka loo eego sanadkii hore taas oo ka dhalatay canshuuro badan oo la dhaqan galiyay, sida Canshuurta Dakhliga Shaqaalaha, Canshuurta Mushahar bixinta, Canshuurta Qaadka iyo Sigaarka, Khidmada Xoolaha, cashuurta isticmaalayaasha waddooyinka, diiwaan gelinta ururada aan dawliga ahayn ee maxaliga ah, ganacsiga, iyo ruqdsada xirfadlayaasha iyo diiwaangelinta taarikada. Si kastaba ha ahaatee, tiro yar oo habacsanaan ah oo la xiriira habka dakhli ururinta iyo nidaamyada ayaa hoos lagu muujiyay;

- Dakhli uruurin dhan \$ 588,031 ayaan lahayn buugaagta rasiiddyada ee lagu qabtay dakhligaas. Way adagtahay in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda.
- Dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug ayaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah. Tani waxay keeni kartaa warbixin maaliyadeed oo aan sax ahayn.
- Dakhliga lagu uruuriye koontada ganacsiga (Merchant Account) ayaa lagu raad raaci karin dakhliga ku diiwaangashan nidaamka, kan ku qoran risiidyada, iyo kan ku qoran warbixinta bankiga **sababtoo ah la'aanta warbixinta ganacsiga.**
- ***Diiwaan gelinta ha'ayadaha aan dowliga aheyn lama sameyn inta lagu guda jirey 2021.***

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- *Is waafajin laguma sameyn dakhliga ku qoran rasiidyada, buugga kaashka iyo tan bankiga lagu shubay sidoo kalena isma waafajiso farqiga u dhaxeeya Nidaamyada RMS iyo FMIS la isma waafajiyo.*

Maamulka Deymaha

Marka ay dowlada u baahanaato inay lacag ka soo amaahato ganacsiyada gudaha, haba yaraato ama ha weynaato, waxaa muhiim ah in la raaco hannaanka ku habboon ee ku xusan shuruucda iyo xeerarka khuseeya.

Intii lagu guda jiray barista, waxaan ogaanay in lacag dhan USD 313, 638 laga amaahday ganacsatada gudaha ***balse aan lagu darin miisaaniyada baarlamaanku ansixiyay si loogu maalgeliyo raasumaalka iyo kharashaadka kale ee aan soo noqnoqon.***

Hoos udhacyada kale ee koontaroolada la xiriira habka maaraynta deymaha Waxaa ka mid ah;

- ***Wasaarada Maaliyadda ma aysan diyaarin mana gudbin Madaxweynaha iyo Baarlamaanka warbixin tilmaameysa*** amaahaha cusub iyo damaanaha la bixiyey, iyo sidoo kale ***ma aysan baahin warbixin ku saabsan deymaha lagu leeyahay dowlada*** iyo sidoo kale saadaasha deyn-bixinta ee muddada dhexe.
- Ma jiraan wax cadeymo ah oo muujinaya in Wasiirka uu saxiixay heshiisyada deymaha oo uu wakiil uga yahay Dowlad Goboleedka Galmudug.

Kharashaad bixinta

Koonaroolada maaliyadeed ee saxda ah ee kharashaadka ayaa muhiim ah si loo hubiyo in wax lacag ah aan la bixin iyada oo aan loo haynin dukumeenti dhameestiran. Waxaan ogaanay in habka lacag bixinada ay ka jiraan khaladaadka iyo liidashooyinka soo socda:

- ***In kharashaad dhan \$ 1,761,988 aan loo haynin dockueentiyo taageeraya.*** Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.

Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEMBER 2021

- ***In kharashaad dhan \$ 21,657 aan lagu diiwaan gelin madaxyadooda saxda ah.***
Kharashaadkan waxaa lagu bixiye howlagalada ciidanka, sida ku cad jeegyada laakin dhab ahaan waxaa lagu bixiye raasinka joogtada ah, shidaal iyo daawayn sida qaansheegadka tilmaameyso. Dowlad Goboleedka Galmudug waa in si sax ah madaxyadooda loogu diiwaan galiyaa lacag bixinada
- ***Waxaan ogaanay in lacag bixin dhan \$ 308,649, aan loo haynin cadeyo ku filan.*** Lacag bixinadaan aan loo haynin cadeymo ku filan ayaa laga yaabaa inay adkaato in la xaqiijiyo saxnaanta iyo kala soocida lacag bixinada lagu shaaciye warbixinta maaliyadeed. Dowlad Goboleedka Galmudug waa in ay hubisaa in aan wax lacag ah aan la bixin iyada oo aan la haynin dukumeenti dhaeestiran.
- ***Qaabka lacag bixinada loo sameeyo dowlada hoose oo aan is waafaqsaneyn.*** Lacagaha qaar waxaa loo marsiiyaa shirkado ay wax ka iibsadeen halka lacagaha qaar si toos ah loogu shubo koontooyinkooda bangi. Dawladdu waxay u baahan tahay inay hirgeliso hab macquul ah oo cad oo lacagaha dowlada hoose loogu diro.

Wax-soo iibsiga

Waxooga habacsanaan ah oo ku saabsan wax-soo iibsiga ayaa hoos lagu muujiyey;

- ***Xaalado wax-soo iibsi la sameeye oo aan ku jirin qorshaha wax-soo iibsiga*** hadana aan la xayeysiin iyo nuqul qoraalka daah furka taranka ayaa maqan.
- Guddiga wax-soo iibsiga aan la aas-aasin.

Hantida

Aad bay muhiim u tahay in la ilaaliyo hantida dawladda lana raaco siyaasadda hantida iyo habraacyada. Si kastaba ha ahaatee, ***Dowlad Goboleedka Galmudug waxa ka maqan nidaamka maaraynta hantida si dhammaan hantida dowlada loogu diiwaan geliyo, lagu calaamadiyo nambar gaar ah, sidoo kale tira koobka hantida lama sameeyo.***

Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEEMBER 2021

Miisaaniyadda

Waxaa muhiim ah in diyaarinta miisaaniyad sanadeedka ay raacdo hab nidaamsan oo ay ka qaybqaataan dhammaan ha'yadaha ay khasayso. *Intii lagu guda jiray baarista, waxaan ogaanay in miisaaniyada la soo gudbiyay 24th June 2021 toddobo bilood ka dib wakhtiga kama dambaysta ah ee sharciga qabo.*

Hanti dhowrka gudaha

Intii aan baarista ku jirnay, waxaan ogaanay in warbixinta hanti dhowrka gudaha aan la diyaarin sidoo kale qorshaha 2021 ee hanti dhowrka gudahana lama diyaarin. Hanti-dhawrayaasha guduhu waa in ay shaqeeyaan oo ay si madax-banaan hanti-dhawrkooda u sameeyaan oo ay warbixin ka siiyaan wasiirka Maaliyadda.

Dabagalka Talooyinka Hanti-dhawrka ee Sannadkii Hor

Mas'uuliyadda fulinta talooyinka hanti-dhawrku waxa ay saaran tahay maamulka, ujeedada daba-galkuna waa in la hubiyo in maamulku dhaqan-galiyay talooyinka, iyo in uu wax ka qabtay. Jadwalka hoose wuxuu muujinayaa heerka ay marayaan talooyinka hanti-dhawrka ee sannadkii hore.

Heerka	Tirada Soo-Jjeedimaha
Implemented La fuliye	5
Qayb ahaan ayaa la fuliye	4
Lama fulin	11
Wadar ahaan	20

**Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug
ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEMBER 2021**

3.4 Gunaanad

Hannaanka gudaha iyo kontaroolada dowlada si tartiib tartiib ah uma soo hagaagayaan iyadoo la fulinayo 4 talo oo ka soo baxay hantidhowrka sanadkii hore. Waxqabadka dakhli uruurinta dowlada ayaa sidoo kale soo hagaagay. Si kastaba ha ahaatee, walaac ayaa taagan wali oo inta badan ku saabsan kala soocida khaldan ee kharashyada, habacsanaanta maareynta deynta, iyo dakhliga oo aan haynin rasiidyo ku filan taas oo suurtagalka ah in si khaldan loo kala saaro, iyo Caddayn la'aanta kharashaadka qaarkood. Ilaa arrimahan wax laga qabanayo Xafiiska Hantidhowrka Galmudug ma yeelan doono wax ikhtiyaar ah oo aan ahayn inuu sii waddo soo saarista fikrada cilladeysan (Qualified Opinion).

**Warbixinta Sannadlaha ah ee Hantidhowraha Guud ee Dowlad Goboleedka Galmudug
ee Sannad Maaliyadeedka Dhamaadey ee 31 DESEEMBER 2021**

**Lifaaqa 1 – Warbixinta Maamulka kama dambeysta ah ee ku saabsan
baaritaanka Dowlad Goboleedka Galmudug ee sannad maaliyadeedka
dhamaadey 31 diseember 2021.**



Warqada Maamulka Kama- Dambeysta Ah Ee Dowlad Goboleedka Soomaaliyeed ee Galmudug

2021

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Ereyo la soo gaabiyey

Acronym	Full Description
CPO	Ballanqaadka Amarka Lacag-bixinta
CSC	Guddiga Shaqaalaha Rayidka ah
DG	Agaasimaha Guud
FMIS	Nidaamka Maareynta Maaliyadda Maamulka
FY	Sannad Maaliyadeed
GSS	Dowlad-goboleedka Galmudug ee Soomaaliya
ID	Aqoonsi
ICT	Tiknoolajiyadda War-isgaarsiinta iyo Macluumaadka
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare
IT	Tiknoolajiyadda Macluumaadka
MOF	Wasaaradda Maaliyadda
NGO	Urur Aan Dowli Ahayn
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PREMIS	Maareynta Kheyraadka Dadweynaha ee Soomaaliya
RMS	Nidaamka Maareynta Dakhliga
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
TD	Agaasimaha Waaxda Khasnadda
USD	Doolarka Mareykanka

1. HORDHAC

1.1 Raadraac

Dowlad Goboleedka Galmudug ee Soomaaliya (GSS) waa maamul goboleed ka mid ah Dowlada Federaalka Soomaaliyadoo xarunteeda dhexena ay tahay magaalada Dhuusamareeb. Galmudug ayaa dhaqaale ka heshaa dakhli gudaha ka soo xarooda waxayna sidoo kale deeqo ka heshaa Dowladda Federaalka ee Soomaaliya iyo deeq-bixiyeyaal kala duwan sida ka muuqato Jadwalka hoose;

Dakhliga gudaha	Deyman	Deeqaha	Wadarta guud
\$ 6,681,966	\$ 313,638	\$ 6,921,699	\$13,917,303

Kharashaadka ugu badan ayaa Galmudug wuxuu ugu baxay kharashaadka ciidanka amniga, mushaaraadka shaqaalaha joogtada ah iyo bixinta joogtada ah ee raashiinka ciidamada amniga, safarada gudaha iyo dibada, dib u hishiishiinta iyo wax soo iibsiga hantida. Bayaamada maaliyadeed, joogteynta tallaabooyinka kantaroolka ee taabogalka ah iyo u hogaansamidda sharciyada iyo xeernidaamyada waa mas'uuliyadda Wasaaradda Maaliyadda (MOF) si loogu oggolaado diyaarinta bayaamada maaliyadeed oo waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (2017), Warbixint maaliyadeedka Xisaabaadka Kaashka ku saleysan iyo Qaybta 30aad ee Xeerka Maareynta Maaliyadda Maamulka/Dowladda (PFM) ee 2017. Sida ku cad Qaybta 32(1) ee Xeerka PFM ee 2017, Wasaaradda Maaliyadda (MOF) waxaa looga baahan yahay in ay diyaariso bayaamada maaliyadeed isla-markaana u gudbisu Hantidhowraha Guud si uu baaris ugu sameeyo kama-dambeys afar bilood ka-dib dhammaadka muddada ay khuseeyaan. Muddo afar bilood ah gudahooda laga soo bilaabo taariikhda, Hantidhowraha Guud, waa in uu hantidhowr ku sameeyaa bayaamadan maaliyadeed ka-dibna u gudbiyaa warbixinta hantidhowrka Baarlamaanka sida lagu sheegay Qaybta 32(3) ee Xeerka PFM ee 2017.

1.2 Baaxadda

Hantidhowrka ayaa ku saabsan bayaamada maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee muddada ka bilaabaneysa 1da Jannaayo 2021 ilaa 31ka Disembar 2021.

1.3 Ujeeddooyinka

Ujeeddada guud ee laga lahaa hantidhowrka waxay ahayd in la xaqiijiyo bayaamada maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya oo aan khalad lahayn, khayaamo ama il-duuf mid uu ku

yimaadaba, iyo in loo diyaariyay si waafaqsan habka IPSAS – Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan.

Ujeeddooyinka kale waxay ahaayeen in la hubiyo in:

- diiwaannada xisaabaadka loo ilaaliyay si daacad ah oo habboon;
- xeerarka, habraacyada iyo kantaroolada gudaha ay ku filan yihiin in la helo kantaroolka taabogalka ah ee qiimeynta, ururinta iyo qoondaynta habboon ee dakhliyada;
- dhammaan lacagta lagu kharash-gareeyay laguna soo dallacay koontada qoondaynta in loo adeegsaday hadafka ama ahdaafta uu Baarlamaanka ugu talagalay iyadoo la tixgelinayo hubinta kantaroolka gudaha ee taabogalka ah; iyo
- kantaroolada gudaha, xeerarka iyo habraacyada ee la sameeyay lana adeegsaday in ay ku filan yihiin ilaalinta hantida Dowlad-goboleedka Galmudug ee Soomaaliya.

1.4 Qaabka Hantidhowrka Loo Sameeyay

Hantidhowrkan waxaa loo sameeyay si waafaqsan Mabaadii'da Hantidhowr-sameynta Aasaasiga ah ee Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (ISSAIs 100-999). Jaangooyooyinkan waxay u baahan yihiin in aan u hoggaansanno shuruudaha anshaxa iyo in aan qorsheyno oo aan sameyno hantidhowrka si aan u helno ballanqaad caqligal ah oo ku saabsan in bayaamada maaliyadeed aaney lahayn khalad. Intii lagu guda jiray hawshan waxaan:

- qabanay munaaqashooyin aannu la yeelanay xubnaha muhiimka ah ee hawladeennada GSS;
- dib-u-eegnay dokumentiyada muhiimka ah;
- tijaabinay kantaroolada muhiimka ah;
- tijaabo ku sameynay macaamulaadka maaliyadeed annagoo ku saleynayna muunado; iyo
- qiimeynay sida guud ahaan loo soo bandhigey bayaamada maaliyadeed.

Waxyaabihii lagu ogaadey hantidhowrka oo faahfaahsan ayaa lagu soo bandhigay qaybahan soo socda ee warbixinta. Waxyaabahan lagu ogaadey ayaa la kala-soocay mudnaanta ay kala leeyihiin waxaanna la kala siiyay mudnaan sare, dhexe ama hoose iyadoo la raacayo shuruudaha lagu muujiyay shaxda hoose.

Heerka Qiimeynta Halista	Sharaxaadda
Sare	• arrimaha GSS u horseedi kara halis ganacsi ama maaliyadeed oo mug leh; iyo/ama • arrimaha ka dhashay ama ay suuragal tahay in ay ka dhashaan ra'yi hantidhowr wax laga beddelay haddii aaney GSS wax uga qaban sida in ay arrinta tahay mid degdeg ah.
Dhexe	• arrimaha dabci ahaan nidaamiga ah ee GSS u horseedi kara halis ganacsi ama maaliyadeed haddii aanan wax laga qaban sannad maaliyadeedka hadda; iyo/ama • arrimaha u gudbi kara halis sare haddii aanan si dhaqso ah wax looga qaban.
Hoose	• arrimaha gaarka ah, ee dabci ahaan aan nidaamiga ama habraaca ahayn; iyo/ama • arrimaha ka turjumaya cilladaha xagga maamulka ee yaryar una baahan in wax laga qabto si loo sii wanaajiyo guud ahaan deegaanka kantaroolka ee GSS.

1.5 Mahadnaq

Waxaannu jeclaan lahayn in aan fursaddan ugu faa'iideysano in aan ugu mahadnaqno dhammaan Hawlwadeennada GSS, gaar ahaan shaqaalaha Wasaaradda Maaliyadda, caawimaadooddii iyo wada-shaqeyntii ay nala yeesheen intii aannu wadnay hawshan baaritaanka/hantidhowrka.

2. KASHKA IYO KOONTOOYINKA Bangiga

Tix	Waxyaabihii la ogaadey	Halista	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
U hogaan sanaan la'aanta hanaanka adeegsiga iyo furashada koontooyinka bankiga					
2.1	Qodobka 29 ee Xeerka Maareynta Maamulka Maaliydda ee soo baxay 2018, Section 29 of the PFM Act 2017, waa in ha'yadaha Dowlad Gobleedka Galmudug aysan gudaha ama dibadda ka furan Karin koonto banki iyaga oo aan heysn ogolaanshaha Wasiirka Maaliyadda. Qodobka 5 ee tilmaamaha I ee Xeerka Maareynta Maamulka Maaliydda ee soo baxay 2018 ayaa sheegaya in Koonto kasta oo banki oo uu leeyahay Dowlad-goboleedka Galmudug ay yeelataa laba saxiixe. Saxiixaha aasaasiga ah ee Kooxda A & Kooxda B waa in ay mar walba saxiixaan iyada oo saxiixayaasha beddelka ah ay saxiixayaan haddii ay dhacdo in midkood ama labada saxiixe ee aasaasiga ahi aan la heleynin. Marna waa in aaney dhicin in laba (2) saxiixe oo isla koox ka tirsan ay saxiixaan. Saxiixayaasha dhammaan koontooyinka bankiga ee Dowlad-goboleedka Galmudug waa in ay ka dhex shaqeeyaan Wasaaradda Maaliyadda. Waa in aanu wax saxiix ah la siinin Wasaarad ama Waaxaha loo furaayo koontada banki hadii aanan deeqbixiye shardi uga dhigin inay saxiix ku yeeshaan koontadaas banki waana in marka hore oggolaansho looga helo Wasiirka Maaliyadda. Haddii la oggolaado saxiixe ka socda Wasaarad aan ahayn Wasaaradda Maaliyadda, saxiixa labaad ee waajibka ay tahay	Lacagaha kaashka ah ee ku jira xisaabaha bankiga ee aan ahayn xisaabta TSA waxaa laga yaabaa in wax isdaba-marin lagu sameeyo, la xado ama lagu takrifalo iyadoo loo Adeegsanayo ujeeddoyin Shakhshiyadeed. Lacagaha iyo dhacdooyinka maaliyadeed ee koontooyinka bangi lasii marsiiyo lama waafajiyo hanaanka xakameeyaasha caadiga ah waxaana laga yaabaa in si aan sax aheyn looga saaro warbixinada maaliyadda.	Sare	Waxaan ku talineynaa in Dowlad Goboleedka Galmudug ay koontooyinka bangi marsiiyaan hanaanka xakameeyaasha caadiga ah iyadoo la raacayo buugga habraacyada maareynta koontooyinka bangiga	Faallada Maamulka: Wasaaradda Maaliyadda waxay raacaysaa dhammaan nidaamka saxda ah marka la sameenayo lacag-bixinnada, Jeegaga waxaa saxeexa laba shaqaale ah waana waajib, wixii hanti-dhowruhu helay wuxuu ahaa koontooyinka baarlamaanka iyo hay'adaha kale ee aan u baahnayn in Wasaaradda Maaliyadda ay ku yeelato saxeexayaal. Sarkaalka ka masuulka ah: Agaasimaha Qasnajiga Hirgelinta taariikhda: Faallada hantidhowrka: MOF waxay ahayd inay ku lahaato laba saxiix ama mid koontooyinka la furey laakin maku lahan.

	in uu saxiixo koontada banki waa in uu ka socdaa Wasaaradda Maaliyadda. Ha'yado kooban oo Dowlada ka tirsan ayaa dhanka kale furtey koontooyin bangi sida golaha Baarlamaanka, Madaxtooyada, Ciidanka Baliiska, Nabad sugida, iyo Ilaalada Canshuuraha iyagoo raacay habraac qaldan. Tusaale ahaan, Wasaarada Maaliyadda waxay aheyd In koontooyinkan bangi ay laba ama mid saxiixe ah ay ku yeelato laakin maysn ku lahaanin.				Sidoo kale hay'adaha loo furay koontooyinka waxay si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.
Codsiga Xaqiijinta Sanadlaha ah ee bangiyada lama sameyn					
2.2	Qaybta 8 ee buugga habraacyada maareynta koontooyinka bangiga ayaa qeexaya in bisha Disembar sanad walba, Unugga Maareynta Lacagaha Caddaanka ah uu dib-u-eegis ku sameeyo diiwaanka bankiga iyo dhammaan xisaabaha banki ee dowladda si loo hubiyo magacyada bangiga iyo lambrada ku qoran dhamaan koontooyinka bangi ee ku diiwaangashan magca Dowlad Goboleedka Galmudug si kastaba ha ahaate, dib u eegistaan sanadlaha ah lama sameyn.	Diwaanka bangi ee waqti xaadirkan ma ahan mid cusbooneysiisn mana ahan mid ay kuwada jiraan dhamaan koontooyinka bangi ee ka baxsa koontada mideysan.	Sare	Dowlad Goboleedka Galmudug waa in si rasmi ah ay dhamaan bangiyada ugu dirtaa codsiga xaqiijinta sanadlaha si loo hubiyo magacyada bangiga iyo lambrada ku qoran dhamaan koontooyinka bangi ee ku diiwaangashan magca Dowlad Goboleedka Galmudug	Faallada Maamulka: Waraaqda sanadlaha ah ee xaqiijinta koontooyinka furan waa la wadaagnay waana helnay jawaab celin taas oo waafaqsan hanaanka xakameeyaasha gudaha ah. Sarkaalka ka masuulka ah: Agaasimaha Qasnajiga Taariikhda Hirgelinta: Faallada Hantidhowrka:
Is-waafajinta xisaabaha bankiga waxaa la sameeyaa bishiiba mar halkii laga sameyn lahaa toddobaadkiiba mar					
2.3	Qodobka 3.1 ee xeer-nidaamiyaha 5aad ee Xeerka Maareynta Maamulka Maaliyadda (PFM) ayaa u baahan in koontada	Khaladaadka xisaabahaa bankiga horey lagama aqoonsan karo si la mid ahna	Dhexe	Si loo hubiyo in koontaroolada dakhliga iyo kharashaadka si buuxda loo adeegsdo,	Faallada Maamulka: Diidmo: Dhamaan koontooyinka bankiga waxaa

	mideysan ee dowlada iyo koontooyinka kale ee banki oo ay yeelaneyso Dowlad Goboleedka Galmudug in la is-waafajiyo sida wanaagsanna waa in is-waafajintaa la sameeyaa maalin kasta ama ugu yaraan toddobaadkiiba mar labo maalmood gudahood marka uu dhammaado toddobaadka ayna iswaafajintaasi sameeyso Waaxda Khasnadda. Dib-u-eegistii aan ku sameynay iswaafajinta bankiga ayaa waxaan ku oggaaney in dhab ahaantii la sameeyo bishiiba mar halka laga sameyn lahaay maalinle ama isbuucle.	talaabada lagu saxayanna lama qaadi karo waqtiga ugu macquulsan		Maamulka Wasaaradda Maaliyadda ee Dowlad Goboleedka Galmudug waa inay hubiyaan in is-waafajinta koontooyinka bankiga ay sameeyaan maalinle ama ugu yaraan toddobaadkiiba mar labo maalmood gudahood marka uu dhammaado toddobaadka	la is waafajiya isbuucle laakin iswaafajintaas ayaa si electaroonic ah loo keediyaa waxaana loo daabacaa bile iyadoo la saxiixaayo sida aad aragteen. Sarkaalka ka masuulka ah: Agaasimaha Qasnajiga Taariikhda Hirgelinta: Faallada Hantidhowrka: Kooxda barista waxay ogaadeen in iswaafajinta la sameeyey bile halka maalinle ama isbuucle loo sameyn lahaay.
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3. Dakhliga

Tix	Waxyaabihii la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
La'aanta buugaagta risiidyada lagu qabtay dakhliga					
3.1	Qodobka 28(1) ee sharciga dakhli aruurinta ee 2021 ayaa tilmaamaya in dhammaan hay'adaha dowlada ee sameeya dakhli aruurinta ama kuwa ka wakiilka ah dowlada ee soo xareeya dakhliga looga baahan yahay in ay soo magacaabaan Sarkaal ama saraakiil ka masuul ah oo uu Wasiiska Maaliyadda u diiwaangeliyo in ay noqdaan Wakiil Dakhli-Ururin oo La Aqoonsan Yahay oo oggolaansho u haysta in uu dakhli la cayimey uu ka qaado degaan gaar ah. Inta lagu guda jirey baarista, waxaan ogaanay in dakhli dhan \$ 588,031 oo lasoo xareeye aysan lahayn wax dukumintiyo oo lagu qabtay dakhligaas.	Way adagtahay in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda	Sare	Rasiidyada lacag qabashada ee asalka ah iyo dokumentiyada taageeraya waa inay haysaa o ay gal galisaa iyada oo looga gol-leeyahay ujeeddooyinka hantidhowr ku sameynta iyo kantaroolka maamulka.	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha Dakhliga Hirgelinta taariikhda: Faallada hantidhowrka:
Dakhliga oo si sax aan ahayn loogu diiwaangalin madaxyadoda					
3.2	Qaybta 8(2) ee sharciga maaraynta iyo maamulka maaliyadda ee 2018, dhamaan wax isdhaafsiyada maaliyadeed ee dakhliga iyo kharashaadka waa in la qaabeeyaa lana kala soocaa iyadoo la isticmlayo sida marka hore loogu kala saaray miisaaiyda iyo xisaabaadka.	Kala sooc la'aanta madaxyda dakhliga waxay keeni kartaa warbixin maaliyadeed oo khaldan.	Sare	Dowlad Goboleedka Galmudug waa inay hubisaa in dakhliyada loo kala saaro sida marka hore loogu kala saaray miisaaiyda iyo xisaabaadka.	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha Dakhliga Hirgelinta taariikhda: Faallada hantidhowrka:

Tix	Waxyaabihii la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	Dib u eegista aan ku sameenay dakhli aruurita, waxaan ku ogaanay in dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug inaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah.				
Hagaajinta Hanaanka dakhli aruurinta					
3.3	Qaybta aan muunad ahaanta u qaadany ee dakhliga oo aan baarnay waxaan ku ogaanay in liidasho ama dabacsanaan ay ka jirto dakhli aruurinta sida; ➤ La'aanta warbixinta koontada ganacsiga (Merchant Account) ayaa sababtay in la isku tix raaci waayo dakhliyada lagu soo xareeye koontadan iyadoo la isku eegayo dakhliga ku diiwaangashan nidaamka, kan ku qoran risiidyada, iyo kan ku qoran warbixinta bankiga ➤ Kala-duwanaansho u dhaxeeya lambarrada rasiidyada gacanta lagu qoro iyo kuwa lagu diiwaangeliyo nidaamka ➤ is waafajin laguma sameyn dakhliga ku qoran rasiidyada, buugga kaashka iyo tan bankiga lagu shubay sidoo kalena isma waafajiso farqiga u	La'aanta koontada ganacsiga (Merchant report) ayaa adkeyn karta in la isku tixraaco risiidyada iyo nidaamka lagu diiwaangaliyo and warbixinta bangiga. Inaan la is waafajin dakhliga waxay keeni kartaa khaladaad mug leh oo aan la sixi Karin.	Sare	Dhamaan warbixinta koontada ganacsiga (Merchant report) waa in la hayaa oo gal la galiyaa sidoo kale ilaha dakhliga ee kala duwan waa In si joogta ah la isku waafajiyaa sidoo kale Dowlad Goboleedka Galmudug waa inay isticmaashaa risiidyada laga soo saaro nidaamka dakhliga lagu maareeyo in si sahlan la iskugu tixraaco lamabarada ku qoran risiidyada iyo midka systemka.	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha Dakhliga Hirgelinta taariikhda: Faallada hantidhowrka:

Tix	Waxyaabihii la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	dhaxeeya Nidaamyada RMS iyo FMIS la isma waafajiyo.				
Ha'yadaha aan dowliga aheyn oo aan la diwaan gelin inta lagu guda jirey 2021					
4.4	Qaybta 24(1) ee Sharci LR 007/2021 ee dakhli aaruurinta ,Cid kasta oo maamuleysa ama dooneysa in ay qaab Urur Aan Dowli Ahayn (NGO) uga shaqeyso dhulka Dowlad-goboleedka Galmudug ee Soomaaliya waa in ay is-diiwaangelisaa ayna haysataa shahaaddo diiwaangelin oo ay soo saartey Wasaaradda qorsheynta iyo xiriirka caalamiga ah. Waana in ay iska-bixisaa khidmad diiwaangelin si waafaqsan jadwalka 3aad. Qaybta 5 (1) sharci Ir 002/2020 ee sharciga ha'yadaha samafalka ayaa qeexaya in wasaaradda Qorsheynta, Horumarinta Dhaqaalaha & Iskaashiga Caalamiga ah ee Dowladda Galmudug ay wakiil uga tahay Dawladda Goboleedka Galmudug diiwaangelinta, maamulka iyo isku-dubaridka ururrada aan dawlaga ahayn ee wadaniga, shisheeye ama caalamiga ah. Sidoo kale Qaybta 11 (1) sharci Ir 002/2020 ee sharciga ha'yadaha samafalka, waa inuu jiraa diiwaan guud oo lagu diiwaan gliyo macluumaadka iyo xogaha la xariira ha'yadaha samafalka aan dowliga aheyn.	U hogaan sanaan la'aanta sharciga ha'aydaha aan dawlaga aheyn, sidoo kale la'aanta diiwaanka guud ee ha'aydaha aan dawlaga aheyn ayaa suurta gal noqon Karin in la isku tixraaco buuga rasiyada iyo rasiyada nidaamka maareynta dakhliga iyo warbixinta bankiga.	Sare	waa inuu jiraa diiwaan guud oo lagu diiwaan gliyo macluumaadka iyo xogaha la xariira ha'yadaha samafalka aan dowlaga aheyn. Sidoo kale waa in Wasaaradda Maaliyadda loo gudbiyaa nuqulada shahaadooyinka la daabacay.	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha Dakhliga Hirgelinta taariikhda: Faallada hantidhowrka:

Tix	Waxyaabihii la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	Dib u eegisteena, waxaan ogaanay in wasaaradda Qorsheynta, Horumarinta Dhaqaalaha & Iskaashiga Caalamiga ah ee bixisey shahaadada diiwaangelinta iyadoo guddoonsiisey ha'yadaha samafalka laakin ma aysan ku diiwaangalin diiwaanka guud ee ha'yadaha samafalka ee loogu tala galay in lagu haayo macluumaadka iyo xogaha la xariira ha'yadaha samafalka aan dowliga sidoo kale mana u gudbin Wasaaradda Maaliyadda.				
Wax shati ah lama siin maraakiibta gudaha ama kuwa ajnabiga ah inta lagu guda jirey 2021					
3.5	Qodobada 13,15 iyo 16 ee sharciga kaluumeysiga ee soo baxay 2021 waxa uu tilmaamayaa in Wasaaradda Kaluumaysiga iyo Kheyraadka Badda ay siin karto shati kaluumaysi maraakiibta gudaha ama kuwa ajnabiga ah hadii ay buuxiyaan shuruudaha lagu xusay sharcigan. Dib u eegisteenaaan, waxaan ku ogaanay inaan wax shati ah la siinin maraakiibta gudaha ama ajnabiga inta lagu guda jirey 2021.	Kheyraadka badda Soomaaliya gaar ahaan Galmudug ma ahan mid ilaalsamaya oo si hagaagsan loo maamulo.	Sare	Wasaaradda Kaluumaysiga iyo Kheyraadka Badda wa inay siisaa shati kaluumaysi maraakiibta gudaha ama kuwa ajnabiga ah ee ka kaluumaysta xeebaha Galmudug hadii ay buuxiyaan shuruudaha lagu xusay sharcigan.	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha guud Hirgelinta taariikhda: Faallada hantidhowrka:

4. DEYMAHA

Tix	Waxyaabaha la ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallabada lasoo jeediyey
Deyman aan miisaaniyadda ku jirin oo la qaatay inta lagu guda jirey 2021					
4.1	Qodobka 38(1) ee sharciga maareynta maamulka maaliyadda 2018, Si waafaqsan xuduudda awoodda uu Baarlamaanku siiyey waqtiga la ansaxinayo Miisaaniyadda Mideysan, ama waqti kasta oo kale oo ka mid ah sanad-maaliyadeed, Wasiirka ayaa si gaar ah mas'uul uga ah kormeeridda in lacag amaahashada Dowlad-goboleedka Galmudug ee Soomaaliya. Dib u eegisteena, waxaan ku ogaanay in maamulku galay deyn cadadkeedu yahay \$ 313,638 taas oo aan qeyb ka aheyn miisaaniyadda uu ansixiye Baarlamaanka lagu maalgeliyo hanti iyo kharashaadka kale ee aan ahayn kuwa joogtada ah.	Waxaa ka dhalaneesa in loo hogaansami waayo Xeerka Maareynta Maamulka Maaliyadda	Sare	Waxaan soo jeedineynaa in maamulka Dowlad Goboleedka Galmudug uusan soo amaahan wax lacag ah ilaa inay miisaaniyadda uu ansixiyey Baarlamaanka ay qayb ka tahay.	Faallada Maamulka: Diidmo Xeerka qoondada ee sanadlaha ah ee loo gudbiye Baarlamaanka waa qarashaad oo kaliya ee a ahan dakhli. Lacagaha uu baaraha ku sheegay warbixinta barista waa dakhli uun ee ma ahan qarashaad. Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: Faallada hantidhowrka:

Deymaha la galay oo aan loo gudbin Baarlamaanka iyo Madaxweynaha.					
4.2	Qodobka 42 (3) ee sharciga maareynta maamulka maaliyadda 2018, Sanadkii laba jeer, Wasiirku waa in uu diyaariyaa uuna Madaxweynaha iyo Baarlamaanka u gudbiyaa warbixin tilmaameysa amaahaha cusub iyo damaanahada la bixiyey, iyo sidoo kale deymaha la bixiyey, waqti kale loo qabtay, la tirtiray, iyo kuwa la wada bixiyey. Wasiirku waxaa uu diyaarinayaa uuna baahinayaa warbixin ku saabsan deymaha maamulka/dowladda weli lagu leeyahay iyo sidoo kale saadaasha deyn-bixinta ee muddada dhexe. Waxaan ogaanay in Sanadkii laba jeer, Wasiirku waa inuusan diyaarin uuna Madaxweynaha iyo Baarlamaanka u gudbin warbixin tilmaameysa amaahaha cusub iyo damaanahada la bixiyey, iyo sidoo kale deymaha la bixiyey, waqti kale loo qabtay, la tirtiray, iyo kuwa la wada bixiyey. Wasiirku ma diyaarin mana baahin warbixin ku saabsan deymaha maamulka/dowladda weli lagu leeyahay iyo sidoo kale saadaasha deyn-bixinta ee muddada dhexe.	Maclumaadka deynta dowlada si cadaalad ah maloogu soo bandhigin xisaab xirka sanadka.	Sare	Wasiirku waa in uu diyaariyaa uuna Madaxweynaha iyo Baarlamaanka u gudbiyaa warbixin tilmaameysa amaahaha cusub iyo damaanahada la bixiyey, iyo sidoo kale deymaha la bixiyey, waqti kale loo qabtay, la tirtiray, iyo kuwa la wada bixiyey. Sidoo kale Wasiirku waa iuu diyaariyaa uuna baahinayaa warbixin ku saabsan deymaha maamulka/dowladda weli lagu leeyahay iyo sidoo kale saadaasha deyn-bixinta ee muddada dhexe.	Faallada Maamulka: Aqbal Warbixinta maaulka deyaha waa la diyaariye si kastaba warbixintan laguma daabicin mareegtada maalmulka. Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:
Liidashada hanaanka iyo maamulida deymaha					
4.3	Qodobka 36 (1) ee sharciga Mareynta Maamulka iyo Maaliyadda ee 2018, Miisaaniyadda Soo-jeedinta ah ee uu Wasiirka u soo bandhigey Baarlamaanka waa in ay ku jiraan Lifaaq sheegaya deymaha iyo damaanadaha lagu leeyahay maamulka/dowladda. Qodobka 38 (2) ee	Inay liidato hanaanka iyo maamulida deymaha waxay yareyn kartaa ku kalsoonaanta in	Sare	Si loo gaaro nidaam maaliyadeed oo wanaagsan, waa in Dowlad Goboleedka Galmudug ay miisaaniyadda si cad ugu qeexdaa deymaha dowlada lag leeyahay sidoo kale waa inay jirtaa	Faallada Maamulka: Aqbal Wasaaradda waxay diyaarin doontaa xeer hoosaadyo iyo awaamiir

Sharciga Mareynta Maamulka iyo Maaliyadda ee 2018, Wasiirku waa in uu soo saaraa dhabbe-tuseyaal, ka hadlaya shuruudaha la doonayo in laga soo baxo ee heshiisyada amaahaha. Sidoo kale, Qodobka 38(3) ee Sharciga Mareynta Maamulka iyo Maaliyadda ee 2018, Dhammaan heshiisyada amaahda ee Dowlad-goboleedka Galmudug ee Soomaaliya waa in uu saxiixaa Wasiirka oo ka wakiil ah Dowlad-goboleedka Galmudug ee Soomaaliya waxaa intaas sii dheeri ah Qodobka 42(4) ee Sharciga Mareynta Maamulka iyo Maaliyadda ee 2018, Wasiirku waa in uu hubiyaa in ay jirto istiraatiijiyad deymeed oo muddo kadibba wax laga beddelo lana baahiyo taas oo muujineysa faahfaahinta shuruudaha amaahaha cusub iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad qaadi karto waqtiyo kala duwan. Inta lagu guda jirey di u eegisteena deymaha, waxaa soo ogaanay liidashooyinka hoose ku qoran; ➤ Lifaq sheegaya deymaha iyo damaanadaha lagu leeyahay maamulka/dowladda lagma soo darin miisaaniyaddii Baarlamaanka loo gabiye. ➤ Wax cadeyn ah ma jiraan oo muujinaya in wasiirka maaliyadda saxiixey heshiisyada deymaha asigoo ka waakiil ah Dowlad Goboleedka Galmudug ee Soomaaliya. ➤ Wax istiraatiijiyad deymeed lama diyaarin oo muddo kadibba wax laga beddelo lana baahiyo taas oo	dowlada ay deymaha kala duwan si wanaagsan u maareyso.		istiraatiijiyad deymeed oo muddo kadibba wax laga beddelo lana baahiyo taas oo muujineysa faahfaahinta shuruudaha amaahaha cusub iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad qaadi karto waqtiyo kala duwan.	siyaasadeed oof aah faahinaya Qodobka 36 ee Xeerka maamlka iyo maaliyadda dowlada. Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:
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	muujineysa faahfaahinta shuruudaha amaahaha cusub iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad qaadi karto waqtiyo kala duwan.				

5. Kharashaadka

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Lacag bixino la sameeye iyadoo aan loo hayn wax cadeymo ah					
5.1	Xakamaynta maaliyadeed ee saxda ah ee kharashaadka ayaa muhiim ah si loo hubiyo in aan wax lacag ah la bixin iyada oo aan la helin dukumeentiyo dhameestiran. Inta aan wadnay Baaritaanka kharashaadka waxaan ku ogaanay in lacag bixino la sameeye oo cadadkeedu yahay \$ 1,761,988 aan loo haynin dockueentiyo taageeraya. Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan. Eeg lifaaq 3.	U hogaansanaan la'aanta sharciga maareynta iyo maamulka maaliyadda sidoo kale sida warbixinta maaliyadda loogu soo bandhigey lacagahaan way adagtahay in la hubiyo sax ahaanshadoo iyo kala saaristooda	Sare	Baaritaan ku samatn iyo xakameyn maamul awgeed dokumeeniyada asalka ah waa in la hayaa oo la keydiyaa.	Faallada Maamulka: Aqbal Waaxda qasnada way hubin doontaa in dhamaan dokumintiyada lala wadaago baarayaasha loona keediyo baaris awgeed sidoo kale waxaan isku dayi doonaa inaa yareeno kharashaadka la bixiyo iyadoo an cadeymo loo haynin Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:
Lacag bixino la sameeye iyadoo lakala saarin					
5.2	Xakamaynta maaliyadeed ee muhiimka ah waa in la hubiyo in dhammaan lacag bixinada si sax ah loo diiwaangeliyay islamarkaana si sax ah loo kala saaray. Qodobka 8(2) ee Xeerka maareynta maamulka iyo maaliyadda, dhammaan wax-is-dhaafsiyada maaliyadeed, dakhli iyo kharashaadba, waa in la qaabeeyaa lana kala soocaa iyada oo la	Kala sooca qalda ee lacag bixinada waxay horseedi karaan inay qaldanto warbixinta maaliyadda	Sare	Dowlad Goboleedka Galmudug waa in si sax ah madaxyadooda loogu diiwaan galiyaa lacag bixinada sidoo kale waa in la saxaa warbixinta maaliyadda si dhacdooyinka maaliyadeed loo shaaciyo iyago sax ah.	Faallada Maamulka: Aqbal Kala soocidaan khaldan waxay ku dhici kartaa xaalado dhowr ah laakiin ma aha dayacaad tusaale. Tani waxay dhici kartaa marka la rabo in lacag laga bixiyo koonto laakin miisaaniyadiisa ay damaatay waxaa loo baahanyahay in madax kale oo misaaniyad heesto laga

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	adeegsanayo isla kala-sooca (baadi-sooca) loo adeegsano miisaaniyadda iyo xisaabaadkaba. Inta lagu guda jirey barista, waxaan ku ogaanay in kharashaad dhan \$ 21,657 si qalad ah loo kala saaray laguna diiwaan galiye koontoyin aan sax aheyn. Kharashaadkan waxaa lagu bixiye howlagalada ciidanka, sida ku cad jeegyada laakin dhab ahaan waxaa lagu bixiye raasinka joogtada ah, shidaal iyo daawayn sida qaansheegadka tilmaameysa. Faah faahii intaan ka badan ka eeg lifaaqa 4.				sameeyo lacag bixin loogu tala galay howlagalada ciidanka si kastaba ha ahaate waala kormeeri doonaa sidoo kale waaxda qasnada way ku diiwaan galin doontaa dhacdooyika maaliyadeed madaxyadooda saxda ah ee kharashaadka,. Wasaaradda way hubin doontaa in dhamaan kharashaadka si sax ah loogu diiwaan galiyo ka hor inta aan kharashaadka la saxiixin. Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: June 2023 Faallada hantidhowrka:
Lacag bixio la sameeye iyaddoo dokumeentiyo ku filan loo haynin					
5.3	Si loo gaaro xog sugan oo sax ah waa in la hubiyo in foorjarrada lacag-bixinta ay la socdaan dukumeentiyo ku habboon kuwaas oo ay ku jiraan warqadda xawilaadda bangiga, qaansheegyada, warqadda boodhka, qandaraasyada iyo qoraallada bixinta lagu lifaaqo. Waxaan ogaanay in in lacag bixin dhan \$ 308,649, aan loo haynin cadeyo ku filan.	Lacag bixinadaan aan loo haynin cadeymo ku filan ayaa laga yaabaa inay adkaato in la xaqiijiyo saxnaanta iyo kala soocida lacag bixinada lagu shaaciye warbixinta maaliyadeed sidoo kale way adag tahay in la xaqiijiyo in lacagahaan lagu soo iibiye alaabada iyo adeegyada dhab ahaantii la helay iyo in	Dhexe	Dowalad Goboleedka Galmudug waa in ay hubisaa in aan wax lacag ah aan la bixin iyada oo aan la hayniin dukumeenti dhaeestiran.	Faallada Maamulka: Aqbal Inta badan wax kala iibsiga la sheegay waxay leeyihiin dukumeenti lagama maarmaanka u ah ee caddaynaya lacag bixinada la sameeye. Waaxda Qasnada waxay hubin doontaa in dhamaan dokumeentiya kharashaadka la keediyo si baaritaan loogu sameeyo.

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
		dhammaan xakamayaasha lacag bixinada si sax ah loo fuliyay.			Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: September 2023 Faallada hantidhowrka:
<i>Qaabka lacag bixinada loo sameeyo dowlada hoose oo aan is waafaqsaneyn</i>					
5.4	Lacag-bixintu waa arrin aad muhiim u ah sidoo kale marka la bixinayo waxa loo baahan yahay inay si cad oo macquul ah loo sameeyo lacag bixinada. Intii aan dib u eegis ku jirnay waxa aanu ogaanay in qaabka lacag-bixinada ee dawlada hoose aanu ahayn mid joogto ah. Tusaale ahaan, mararka qaarkood waxaa loo marsiiyaa shirkado ay wax ka iibsadeen halka lacagaha qaar si toos ah loogu shubo koontooyinkooda bankiga.	Madmadowga ku xeeran lacag wareejinta dawlada hoose ayaa ka dhigaysa mid adag in la xaqiijiyo lacagaha loo wareejiyay.	Dhexe	Dowlad Goboleedka Galmudug iyadoo loo sii maraayo Wasaaradda Maaliyadda waa inay raacdaa labadaan qaab oo kala ah in dawlada hoose si toos ah lacagaha loogu shubo koontooyinkooda banki ama in loo sii marsiiyo shirkadaha ay wax ka iibsadaan iyadoo la raacayo hanaanka saxda ah.	Faallada Maamulka: Diidmo Habka lacag bixinta waxay noqon kartaa in si toos a koonttoyinka dowlada hoose ah lagu shubo ama in loo arsiyo shirkadaha ay wax ka iibsadeen si kastaba ha ahaate wax qalad ah kama jiraan labadaan hab aan isticmaalnay. Arimaha ee baarayaasha ay sheegeyn ma cada, sidoo kale waxyaabaha la ogaaday iyo soo jeedimaha ma tilmaamayaan wax khatar ah. Sarkaalka ka masuulka ah: Agaasimaha qasnajiga Hirgelinta taariikhda: September 2023 Faallada hantidhowrka:

6. Wax soo iibsashada

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Habraaca wax soo iibsiga oo aan si dhameestiran loo dhaqan galin					
6.1	3.5.1 xeerka 8aad ee sharciga maareynta maamulka iyo maaliyadda waxaa u sheegayaa in wax-soo iibsi la sameyn ilaa la raaco buugga hanaanka wax-soo iibsiga iyo qorshiha wax-soo iibsiga ee la ansixiye. 2.1.1 xeerka 8aad ee sharciga maareynta maamulka iyo maaliyadda waxaa u sheegayaa in Guddiga wax-soo iibsiga la sameeyo uuna dib u eegis ku sameeyaa habraaca wax-soo iibsiga, dokumintiyada, qiimeynta tartamayaasha iyo soo jeedimaha tartanka qofka ku guuleestay si loo hubiyo in habka wax-soo iibsiga la raacay iyadoo la eegayo hanaanka la isku wada raacay. Inta lagu guda jirey dib u eegisteena wax-soo iibsiga, waxaan ogaanay in habraacyada wax-soo iibsiga si dhameestiran aan loo fulin tusaale ahaan; - Waxaan ogaanay in la isticmaalay nidaamka halka tartan halka la adeegsan lahaay tartan furan. - Xaalado wax-soo iibsi la sameeye oo aan ku jirin qorshaha wax-soo iibsiga hadana aan la xayeesiin.	U hogaan sanaan la'aanta habraaca wax-soo iibsiga. Waxay sidoo kale horseedi kartaa kh Waxa kale oo ay keeni kartaa khiyaamo iyo xatooyo iyo si wanaagsan looga faa'iideysan lacagaha dowlada wax loogu sameeyo maadaama wax-soo iibsiga dowlada aan la kormeerin lana xakameynin	Sare	Dowlad Goboleedka Galmudug waa in ay hubisaa in dhammaan adeegyada, shaqada, la-taliyaha iyo kuwa aan la-talinta ahayn loo maraa habkii wax-soo iibsiga ee ku habboon ee ku xusan Buugga wax iibsiga sidoo kale Guddiga wax-soo iibsiga waa in la aas-aasaa si ay dib u eegis ugu sameeyaan hanaanka wax-soo iibsiga, dokumintiyada, qiimeynta tartamayaasha iyo soo jeedimaha tartanka qofka ku guuleestay.	Faallada Maamulka: Nidaamka wax-soo iibsiga waxaa loo raacayaa sida ku degsan siyaasadaha iyo habraacyada wax-soo iibsiga si loo gaaro in si daah furan oo tartan leh loo maro marka alaab iyo adeeg lasoo iibinaayo. Wasaaradda Maaliyadda waxay ansixisey liiska shirkadaha hore usii jirey sidoo kale Guddiga wax-soo iibsiga waa in la aas-aasi doonaa. Sarkaalka ka masuulka ah: Agaasimaha Wax-soo iibsiga Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	Guddiga wax-soo iibsiga aan la aas-aasin.				

7. Hantiada Aan Maguurtada Aheyn

Tix	Waxyaabaha la ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Liidashada nidaamka iyo maamulida hantida					
7.1	3.3 ee Xeerka 9aad ee Maareynta maamulka iyo maaliyadda waxaa uu sheegayaa in Wasaaradda Maaliyadda ay maamusho Diiwaanka Dhexe ee Hantida Raasamaalka ah ee guud ahaan dowladda, kaas oo ay tahay in uu maamulo Agaasimaha Guud/Xoghayaha Joogtada ah ee Wasaaradda Maaliyadda ama sarkaalkii kale ee uu u wakiisho Agaasimaha Guud/Xoghayaha Joogtada. Qodobka 1.4 xeerka 9ad ee maareynta maamulka iyo maaliyadda waxaa u tilmaamyaa in dhamaan hantida lagu diiwaan galiyo diiwaanka dhexe ee hantida raassamaalka ah. Qodobka 5.3.1 ee Xeerka 9aad ee maareynta maamulka iyo maaliyadda waxaa uu sheegayaa in si loo helo diiwaan sax ah oo hantida ah, waa in tira koob hamti lagu sameeyaa dhamaan ha'ayadaha dowlada ugu yaraan sanadkii mar. Sidoo kale Qodobka 4.2 Xeerka 9aad ee maareynta maamulka iyo maaliyadda waxa uu sheegayaa in dhammaan	La'aanta nidaamka hantida ayaa ka dhigeysa mid aan suurta gal aheyn in la xaqiijiyo dhamaan hantida la haysto sidoo kale tani waxay keeni kartaa in hantida si aan munaasab aheyn loo isticmaalo ama la xado.	Sare	Waxaan soo jeedineynaa in Dowlad Goboleedka Galmudug ay si dhameestiran uga shaqeysiiso lana isticmaalo nidaamka maareynta hantida iyo in lagu diiwaan galiyo dhamaan hantida laguna calaamadeeyo lambar qaas ah sidoo kale waa in la is waafajiyaa hantida banaanka taal iyo tan nidkaamka ku qoran.	Faallada Maamulka: Waxaa jira nidaam lagu maamulo hantida waxayna Wasaaradda Maaliyadda ay xoojin doontaa nidaamka lagu maamulo hantida si loogu diiwaan galiyo hantida saxda ah, dib u eegisna lagu sameeyo, wada shaqeynta waaxda qasnada iyo waaxda wax soo iibsiga waa adkeyn doonaa si loo hubiyo in bil walba dib u eegis lagu sameeyo iyo in la cusbooneysiyo hantida ku diiwaan gashan nidaamka maareynta hantida iyo tan nidaamka guud ee maaliyadda. Nidaamka hantida iyo maareynta waa la kormeerayaa waana la cusbooneysiin.

Tix	Waxyaabaha la ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	hantida raasamaalka ah ee la geliyo Diiwaanka Hantida Raasamaalka ah waa in si ku habboon loo calaamadiyaa (loogu dhejiyaa calaamad aan ka go'in) lana siiyaaa lambar u gaar ah oo lagu aqoonsado sidoo kale waa in la is wafajiyaa hantida banaanka taal iyo tan ku diiwaan gashan nidaamka xisaabaadka. Inta lagu guda jirey dib u eegisteena, waxaan ku ogaanay liidashooyinkaan hoos ku xusan; ➤ Dowlad Goboleedka Galmudug malahan wax nidaam ah oo hantida lagu diiwaan galiyo si dhamaan hantida dowlada loogu diiwaan galiyo, lagu calaamadeeyo lambar gaar ah. ➤ Tira koob hantida laguma sameeyo mana la is waafajiyo hantida banaanka taal iyo tan nidaamka xisaabaadka ku qoran.				Sarkaalka ka masuulka ah: Agaasimaha Wax-soo iibsiga iyo qasnada Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:

8. MIISAANIYADDA

Tix	Waxyaabaha laa ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Miisaaniyadda qabyada ah looma gubin Baarlamaanka ka hore waqtiga kaa dambeysta ah					
8.1	Marka la eego qodobka 11 (1) ee sharciga Maareynta Maamulka iyo Maaliyadda, Wasiirku waa in uu Miisaaniyadda Soo-jeedinta ah oo ay la socdaan dokumentiyo uu u gudbiyaa Baarlamaanka ugu yaraan 2 bilood ka hor marka uu bilaabanayo sanad-miisaaniyadeedka (i.e., Ka hor 31 Oktobar). Inta lagu jirey baaristeen, waxa aanu ogaanay in miisaaniyadda Baarlamaanka loo gudbiye 24th June 2021 todoba bilood ka dib waqtiga kama dambeysta ah ee sharciga qabo.	U hogaan sanaan la'aanta sharciga Maareynta iyo Maamulka Maaliyadda.	Dhexe	Wasiirku waa in uu Miisaaniyadda Soo-jeedinta ah oo ay la socdaan dokumentiyo uu u gudbiyaa Baarlamaanka ugu yaraan 2 bilood ka hor marka uu bilaabanayo sanad-miisaaniyadeedka (i.e., Ka hor 31 Oktobar).	Faallada Maamulka: Aqbal Sarkaalka ka masuulka ah: Agaasimaha Miisaaniyadda Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:

9. BAARISTA GUDAHA

Tix	Waxyaabaha laa ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
La'aanta warbixinta baaraha gudaha iyo qorsha baarista					
9.1	Sida ku cad 25odobka 34 (1) ee sharciga maareynta iyo maamulka maaliyadda 2018, waaxda hanti dhawrka gudaha ayaa ugu danbayn masuul ka ah in ay dib u eegis ku samayso habaynta maamulka maaliyadda ee ha'ayada ama unugga sidoo kale waxay qiimeeyaan u hogaansanaanta dhammaan habraacyada maamulka maaliyadda iyo sidoo kale qiimaynta ku filnaanta maamulka hubinta iyo isu-dheellitirka, iyo xakamaynta, hab-dhaqannada maamulka maaliyadda ee hay'adda ama unugga oo si toos ah warbixin usiiyaa wasiirka. Inta lagu guda jirey baaritaankeena, waxaa aanu ogaanay in warbixinta hantidhwrka gudaha aan lasoo saarin iyo qorshaha baarista gudaha aan la qorsheynin.	La'aanta shaqaale ku filan oo karti u leh hawlaha hanti dhawrka gudaha iyo warbixinta hanti dhawrka gudaha waxay Wasaaradda Maaliyadda u soo bandhigaysaa qiimaynta aan ku filnayn ee wixtarka maaraynta khatarta, xakamaynta, iyo hababka maamulka.	Sare	Hanti-dhawrayaasha guduha waa in ay si madaxbanaan u shaqeeyaan oo hanti dhawrkooda u sameeyaan si madax banaan oo ay warbixin siiyaan wasiirka maaliyadda iyo sidoo kale hanti dhawrka guduha waa inu qorsheeyaa baaritaan ku sameynta dhammaan meelaha la ogaaday ee khatarta badan leh.	Faallada Maamulka: Helitaanka miisaaniyada awgeed Wasaaraddu waxay eegi doontaa sidii ay u taageeri lahayd waaxda hanti dhawrka gudaha si ay u gudato waajibaadkeeda iyo hawlaha xidhiidha. Sarkaalka ka masuulka ah: Agaasimaha Waaxda Baarista gudaha Hirgelinta taariikhda: August 2023 Faallada hantidhowrka:

10. DABAGALKA SOO JEEDIMIHI HORE

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Wagtiga
3.1	Koontooyin bangi ayaa la furay oo aysan Wasaaradda maaliyadda ku lahayn wax door ah oo saxiix ah.	Wasaaradda Maaliyadda waxay raacaysaa dhammaan nidaamka saxda ah marka la sameenayo lacag-bixinnada, Jeegaga waxaa saxeexa laba shaqaale ah waana waajib, wixii hanti-dhowruhu helay wuxuu ahaa koontooyinka baarlamaanka iyo hay'adaha kale ee aan u baahnayn in Wasaaradda Maaliyadda ay ku yeelato saxeexayaal.	Agaasimaha Qasnada	Lama fulin	Dec 2023
3.2	Dib u eegista diiwaanka bangiga lama sameeyo sanad walba	Xaqiijinta Koontooyinka bankiga ee sanad maaliyadeedka 2020 waan helnay. Tani waxay qayb ka tahay habraacyada la raaco sanad maaliyadeed walba dhamaadkiisa.	Agaasimaha Qasnada	Lama fulin	Dec 2023
3.3	Iswaafajinta koontooyinka bankiga waxaa la sameeyaa bile halka isbuucle loo qaban lahaay	Waxaa xaqiiq ah in wax isbadal badan la sameeyo, in dhamaan koontooyinka bangiyada la is waafajiyo isbuucle ma ahan mid macquul ah, koontada mideysan ee muhiimka ah ayaa la is waafajiyaa isbuucle si loo ogaado hadii qaladaad jiro laakin lama daabaco sababtana waa wax isbedelada oo badan sidoo kale Wasaaradda Maaliyadda waxay ku howlantahay in dib u eegis lagu sameeyo Qodobka 31 ee Xeerka 5aad sidaas daarteed waan cusbooneysiin doonaa xeerka 5aad oo ku saabsan diyaarinta iswaafajinta koontooyinka bangiga.	Agaasimaha Qasnada	Lama fulin	Dec 2023
4.1	Liidashada xakamayaasha iyo habraacyada dakhli aruurinta	➤ Waaxda dakhli aruurinta waxay hormarin iyo xoojin ku sameeneysaa hanaanka dakhli aruurinta iyo lacag dhigida bangiyada sidoo	Treasury Director	Partially Implemented	Dec 2023

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Wagtiga
		kale kala duwanaasho hadii ay jirto waa la is waafajin kartaa. ➤ Buugaagta rasiidyada iyo bankiga waa la is waafajin karaa si maalin le ah hadii nidaamka dakhli aruurinta uu yaal meel walba oo dakhli laga aruuriyo waanu ka shaqeynynaa in dakhli aruurinta ay ahaato si otomaatik ah. ➤ Lambrada taxana ah ee rasiiyada laga soo saaro nidaamka dakhli aruurinta la mid ma noqon karaan rasiiyada buugaagta sababtoo ah lacagaha dakhli ahaan loo aruuriyo ma ahan kuwa taas u badan taas ayaana keentay in si wadar ah loogu diiwaan galiyoo nidaamka maaliyadda. ➤ Xakamayaasha la xariira shabadeynta rasiiyada dakhliga lagu qabto waa la hormarin doonaa wallow badi rasiiyada ay shabadeysnaayeen. ➤ Wasaaradda Maaliyadda waxay diginin siisey shirkadaha aan canshuurta bixin. ➤			
4.2	Bilaha qaar oo aan wax canshuur ah laga soo xareynin rikaabka diyaaradaha iyo ganacsiyada	➤ Cashuur ururintu ganacsiga maaha mid bille ah, cashuur bixiyayaasha qaarkood waxay bixiyaan saddexdii biloodba mar, markaa isbarbardhigga bishiiba ee ururinta dakhliga lama samayn karo nidaamka lacag qabashada ee kor ku xusan awgeed. ➤ Maamulka dakhli aruurinta waxaa uu hormarin ku sameeye khiddmaha laga qaaado rikaabka raaca ddiyaaradaha siddoo kale waxa uu dhaqan galiye siyaasad lag saxaayo iswaaaq la'aanta ka jirta dakhliga	Agaasimaha Dakhliga	La fuliye	

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Waqtiga
4.3	Dakhli aruurin la sameeye iyadoo aan wax dokumintiyo ah loo haynin	Rasiiyada lagu aruuriyo dakhliga waxaa la dhigaa wasaaradaha dakhliga qabta marka la gaaro waqtiga baarista, sidoo kale Wasaarada Maaliyadda waxay damacsantahay in nidaamka dakhli aruurinta la geeyo wasaarad walba oo dakhli qabata	Agaasimaha Dakhliga	Lama fulin	Dec 2023
4.4	Kala duwanaasha ka jirta lacagaha ay Dowlada Federaalka soo dirto	Kala duwanaanshiyaha aad arkaysaan waxa uu imanayaa marka hal Milyan oo ka mid ah taageerada Miisaaniyadda DFS ay timaado wakhti dambe oo ah 31/12/2020 oo ah Miisaaniyadda 2020 balse ay soo diraan wakhti dambe iyo cadadka maqan ee aad sheegtay waxa ay u arki karaan qoraal bangi taariikhda sare ku xusan, waa daliil	Agaasimaha Dakhliga	La fuliye	Dec 2023
5.1	Xaaladaha qaar waxaa jirtey in lacag bixinada amniga lagu bixiyo sida guunada iyo muushaaraadka iyo lacagaha la siiyo shaqaalaha aan joogtada aheyn lasii marsiiyo koontooyin shirkado halka koontooyinkooda toos loogu diri lahaay	Dhamaan lacag bixinada la siiyo shaqaalaha aan joogtada aheyn iyo ciidamada amaanka waxaa lagu shubaa koontooyinkooda banki si kastaba ha ahaate, gunnooyinka la siiyo ciidamada ayaa shirkada qaas ah loo sii marsiiyaa taas oo waajib ka dhigeysa sababo amni awgey, liiska qarashadkan waa u haynaa cadeemo.	Agaasimaha Qasnajiga	Lama fulin	Dec 2023
5.2	Lacago badan oo shaki ku jira ayaa lagu shubay koontooyin shaqsi	Sida hishiiska yahay qarashaadka ku baxa safarada dibada waxaa la siiyaa milkalaha iska leh shirkada diyaarada. Dhamaan qarashaadka si sax ah ayaa loo bixiyaa iyadoo la raacayo habka lacag bixinta. Dokumintiyada cadeynta u ah waan la wadaagnay baarayaasha.	Agaasimaha Qasnajiga	Qayb ayaa laga fuliye	Dec 2023

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Waqtiga
5.3	Lacag bixino la sameeye iyadoo aan cadeymo ku filan loo haynin	Inta badan wax kala iibsiga (Transactions) la sheegay waxay leeyihiin dukumintiyada lagama maarmaanka u ah caddaynta lacag bixinada. Waaxda khasnadda ayaa hubin doonta in dhammaan dukumeentiyada taageeraya lacag bixinada in meel la dhigo sababo baaritaan ku sameyn dardar.	Agaasimaha Qasnajiga	Lama fulin	Dec 2023
5.4	Xaalada waxaa jiray in qarashaadka aan mushaarka aheyn lagu diiwaan galiye waraaqda mushaar dalbista halka lagu diiwaan galin lahaay waraaqda qarash dalbinta.	Waraaqaha rasmiga ah ayaa la isticmaalaa marka lacag la bixinaayo mana dhacdo xaaladahaan oo kale sidoo kale baarayaasha ayaa looga baahanyahay inay waaxda qasnada u cadeeyaan lacagaha ay sheegeen.	Agaasimaha Qasnajiga	La fuliye	Dec 2023
5.5	Waxaa lagu guuldareestey in lacagaha loogu tala galay arimaha deg dega ah loo isticmaalo sida loo qoondeeye	Waaxda khasnadda ayaa hubin doonta in lacagaha loogu tala galay arimaha deg dega ah loo isticmaalo marka ay jirto xaalad degdeg ah iyo xaalad lama filaan ah.	Agaasimaha Qasnajiga	La fuliye	Dec 2023
5.6	Qaabka lacag bixinada loo sameeyo dowlada hoose oo aan is waafaqsaneyn	Sidaan ballan ku qaadnay, waxaan u isticmaali doonnaa hal qaab oo lacag-bixineed sida inaa lacagaha kuu shubno koontada dowlada hoose ama ina shirkadaha ay wax iibsadaan toos ugu dirno.	Agaasimaha Qasnajiga	Lama fulin	Dec 2023
6.1	U hogaan sanaan la'aanta habraaca wax-soo iibsiga ee tartanka furan.	Hanaanka wax-soo iibsiga waa la dabaqi doonaa iyadoo la raacayo siyaasadaha iyo habraacyada degsan si loo gaaro in si cadaalad ah oo tartan furan ah lagu soo iibiyo alaabaha iyo adeegyada.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Wagtiga
6.2	La'aanta Guddiga wax-soo iibsiga	Guddiga wax iibsiga ayaa la dhisi doonaa si ay u bixiyaan taageero iyo dib u habeyn ayaa la sameyn doonaa si loo hubiyo in la raaco habraaca wax-soo iibsiga.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023
7.1	Hantida dowlada laguma diiwaan galiyo nidaamka maareynta hantida	Dowald Goboleedka Galmudug waxa ay leedahay nidaam lagu maamulo hantida waxayna Wasaaradda Maaliyadda ay xoojin doontaa nidaamka lagu maamulo hantida si loogu diiwaan galiyo hantida saxda ah, dib u eegisna lagu sameeyo. Warbixinta xaaladaha hantida iyo tirakoobka waala soo saarayaa iyadoo qayb ah hanaanka dhamaadka sanad maaliyadeedka	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023
7.2	Hagaajinta nidaamka maaraynta hantida	Wasaaradda Maaliyaddu waxay soo saari doontaa Tilmaamaha L oo ku saabsan (tirinta hantida iyo warbixinta xaaladda hantida) taas oo qayb ka mid ah nidaamka la maro dhammaadka sanad maaliyadeedka.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Wagtiga
		Hantida waxa lagu calaamadayn doonaa aqoonsi sahlaya in tix raac iyo xakameyn lagu sameeyo dabagalka hantida.			
7.3	Isaafajinta hantida banaanka taal iyo tan nidaamka xisaabaadka ku qoran lama sameeyo	Isaafajinta hantida waa la sameyn doonaa sidoo kale wada shaqeynta u dhaxaysa waaxda khasnadda iyo waaxda wax iibsiga waala xoojin doonaa si loo hubiyo in dib u eegis iyo cusboonaysiin lagu sameeyo nidaamka maaraynta hantida iyo tan ku jirta nidaamka guud ee maaliyada.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023
7.4	Hanti aan jirin oo la diiwaan galiye	Diiwaanka hantida waa cusbooneysiin doonaa sidoo kale faah-faahinta saxda ah ee hantida waan hayn doonaa si dabagal wanaagsan loogu sameeyo islamarkiiba la cusbooneysiyo.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2023
8.1	Miisaaniyadda qabyada ah looma gudbin Baarlamaanka ka hor waqtiga kama dambaysta ah.	Wasaaradda Maaliyadda ayaa diyaarin doonta oo u gudbin doonta baarlamaanka miisaaniyad sanadeedka si waafaqsan meertada jadwalka miisaaniyada iyo qodobka 11 ee sharciga Maareynta iyo Maamulka iyo Maaliyadda	Agaasimaha Miisaaniyadda	Lama fulin	Dec 2023

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2020 audit)	Wagtiga
9.1	La'aanta hababka iyo siyaasadaha looga hortago khiyaanada ama xatooyada	Wasaaraddu waxay kaalmo ka raadsan doontaa deeq-bixiyeyaasha si dhammaan meelaha muhiimka ah ay ugu dejiso siyaasado iyo habraacyada looga hortago khiyaanada iyo khataraha.	Agaasimaha Guud	Lama fulin	Dec 2023

Lifaaqa 1: La'aanta rasiidyada lagu qabtey dakhli la aruuriye

Taariikhda	Tix	Magaca lacag lasiiyaha	Qaanaada	Tirada lacagta	Faalada baaraha
10/07/2021	21/00003149 RV	Zam Zam Foundation	Local NGOs Regis	500.00	Un supporting document
20/01/2021	21/00000253 RV	Hallo Trust	International NGOs Regis	1,000.00	Un supporting document
29/03/2021	21/00001192 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
31/08/2021	21/00003940 RV	Kah Relief & Development Org	Local NGOs Regis	500.00	Un supporting document
01/02/2021	21/00000402 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
09/03/2021	21/00000872 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
21/12/2021	21/00005933 RV	Ministry of Planning & International Cooperation	International NGOs Regis	1,000.00	Un supporting document
09/01/2021	21/00000116 RV	Hope Foundation	Local NGOs Regis	500.00	Un supporting document
17/01/2021	21/00000208 RV	Save Somali Women and Children	Local NGOs Regis	500.00	Un supporting document
06/09/2021	21/00004204 RV	Payroll Tax	Local NGOs Regis	500.00	Un supporting document
09/01/2021	21/00000117 RV	NRC	International NGOs Regis	1,000.00	Un supporting document
25/01/2021	21/00000311 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
25/12/2021	21/00005934 RV	CDO	Local NGOs Regis	500.00	Un supporting document
31/12/2021	21/00006067 RV	Save The Children International SCI	International NGOs Regis	1,000.00	Un supporting document
03/06/2021	21/00002237 RV	Active Development Aid ADA	Local NGOs Regis	500.00	Un supporting document
04/12/2021	21/00005538 RV	Somali Charity Organization	Local NGOs Regis	500.00	Un supporting document
07/03/2021	21/00000826 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
04/12/2021	21/00005539 RV	Action Relief Somalia (ARS)	Local NGOs Regis	500.00	Un supporting document
26/01/2021	21/00000322 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
19/06/2021	21/00002504 RV	Elman Peace & Human Right Centre	Local NGOs Regis	500.00	Un supporting document
04/01/2021	21/00000043 RV	NOFYL	Local NGOs Regis	500.00	Un supporting document
03/02/2021	21/00000424 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
24/06/2021	21/00002628 RV	Aamin Org	Local NGOs Regis	500.00	Un supporting document
05/01/2021	21/00000057 RV	CESVI	International NGOs Regis	1,000.00	Un supporting document
30/12/2021	21/00006047 RV	POLISH HUMANITARIAN ACTION(PAH)	International NGOs Regis	1,000.00	Un supporting document
14/02/2021	21/00000559 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document

01/02/2021	21/00000401 RV	Ministry of Planning & International Cooperation	International NGOs Regis	1,000.00	Un supporting document
11/01/2021	21/00000140 RV	Danyar Relief & Rehabilitation	Local NGOs Regis	500.00	Un supporting document
16/01/2021	21/00000195 RV	OSP AD	Local NGOs Regis	500.00	Un supporting document
13/10/2021	21/00004662 RV	Candle Light Social NGO	Local NGOs Regis	500.00	Un supporting document
15/09/2021	21/00004183 RV	Towfiq Umbrella Organisations (TUOS)	Local NGOs Regis	500.00	Un supporting document
27/01/2021	21/00000334 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
06/01/2021	21/00000063 RV	CARE INTERNATIONAL	International NGOs Regis	1,000.00	Un supporting document
19/04/2021	21/00001555 RV	Ministry of Planning & International Cooperation	Local NGOs Regis	500.00	Un supporting document
12/07/2021	21/00002992 RV	NIS-Foundation	International NGOs Regis	1,000.00	Un supporting document
17/06/2021	21/00002527 RV	Fayadhowr Orientation Organization	Local NGOs Regis	500.00	Un supporting document
04/05/2021	21/00001801 RV	Galmudug Youth Foundation	Local NGOs Regis	500.00	Un supporting document
08/10/2021	21/00004915 RV	Gaadiid Transportation & Logistics	Domestic Debt	50,000.00	Un supporting document
09/10/2021	21/00004899 RV	Galmudug Social and Security Service	Domestic Debt	56,000.00	Un supporting document
11/10/2021	21/00004898 RV	Capital Rental Service & Logistics	Domestic Debt	82,638.00	Un supporting document
08/11/2021	21/00005038 RV	Gaadiid Transportation & Logistics	Domestic Debt	44,000.00	Un supporting document
30/12/2021	21/00006045 RV	Wasaaradda Gaadiidka	Plate Registration	8,595.00	Un supporting document
06/07/2021	21/00002883 RV	Canshuurta Qaadka	Custom-khat	14,430.00	Un supporting document
25/12/2021	21/00005922 RV	Wasaaradda Gaadiidka	Plate Registration	5,995.00	Un supporting document
31/05/2021	21/00002165 RV	Wasaaradda Gaadiidka	Plate Registration	11,050.00	Un supporting document
09/11/2021	21/00005060 RV	Galmudug Social and Security Service	Domestic Debt	40,000.00	Un supporting document
14/11/2021	21/00005108 RV	Wasaaradda Gaadiidka	Plate Registration	8,030.00	Un supporting document
11/04/2021	21/00001433 RV	Wasaaradda Gaadiidka	Plate Registration	3,120.00	Un supporting document
13/07/2021	21/00003155 RV	Dahabshiil	Business and Prof	10,000.00	Un supporting document
31/03/2021	21/00001232 RV	Wasaaradda Ganacsiga	Business and Prof	3,100.00	Un supporting document
31/05/2021	21/00002168 RV	Wasarda Howlaha Guud	Business and Prof	3,000.00	Un supporting document
30/09/2021	21/00004472 RV	Maxkamadda Sare	Court Filing	7,442.00	Un supporting document
14/08/2021	21/00003584 RV	Wasaaradda Gaadiidka	Plate Registration	12,000.00	Un supporting document
31/03/2021	21/00001238 RV	Wasaaradda Gaadiidka	Plate Registration	10,370.00	Un supporting document
09/08/2021	21/00003502 RV	Wasaaradda Gaadiidka	Plate Registration	13,500.00	Un supporting document

31/03/2021	21/00001231 RV	Wasarda Howlaha Guud	Business and Prof	8,910.00	Un supporting document
31/08/2021	21/00003917 RV	Wasaaradda Gaadiidka	Plate Registration	20,819.00	Un supporting document
31/01/2021	21/00000378 RV	Suuqa Xoolaha Guriceel	Livestock	3,285.50	Un supporting document
11/12/2021	21/00005481 RV	Wasaaradda Gaadiidka	Plate Registration	3,325.00	Un supporting document
06/04/2021	21/00001346 RV	Dekadda Hobyo	Fines/Penalties	3,000.00	Un supporting document
18/12/2021	21/00005668 RV	Wasaaradda Gaadiidka	Plate Registration	7,875.00	Un supporting document
07/10/2021	21/00004916 RV	Capital Rental Service & Logistics	Domestic Debt	41,000.00	Un supporting document
06/11/2021	21/00005039 RV	Maxkamadda Sare	Court Filing	4,009.00	Un supporting document
30/04/2021	21/00001732 RV	Wasaaradda Gaadiidka	Plate Registration	13,148.50	Un supporting document
30/04/2021	21/00001726 RV	Wasarda Howlaha Guud	Business and Prof	4,100.00	Un supporting document
13/09/2021	21/00004152 RV	Wasaaradda Gaadiidka	Plate Registration	10,353.00	Un supporting document
31/07/2021	21/00003329 RV	Wasaaradda Gaadiidka	Plate Registration	8,369.00	Un supporting document

Lifaaqa 2 kala sooc la'aanta dakhli la aruuriye

Taariikhda	Tix	Magaca lacag lasiiyaha	Qaanada	Tirada lacagta	Faallada baaraha
31/05/2021	21/00002164 RV	Ministry of Education	Primary Education Fees	10,066.00	USD 1,660 which is from class 8 student ID and USD 8406 which is from class 8 student cert fee, was deposited separately but in the system they registered together showing no revenue classification.
31/05/2021	21/00002162 RV	Ministry of Education	Secondary Education Fees	23,860.00	USD 4,060 which is from f4 student ID and USD 19,800 which is from F4 student cert fee, was deposited separately but in the system they registered together showing no revenue classification.
26/05/2021	21/00002078 RV	Ministry of Education	Secondary Education Fees	18,900.00	Its reconciles with the bank statmet but didn't classified in the system
30/04/2021	21/00001736 RV	Ministry of Education	Primary Education Fees	9,480.00	USD 4,400 which is from class 8 student ID and USD 5,080 which is from class 8 student cert fee, was deposited separately but in the system they registered together showing no revenue classification.
21/04/2021	21/00001572 RV	Ministry of Education	Primary Education Fees	20,950.00	USD 10,440 which is from class 8 student ID and USD 10,510 which is from class 8 student cert fee, was deposited separately but in the system they registered together showing no revenue classification.
30/04/2021	21/00001735 RV	Ministry of Education	Secondary Education Fees	24,030.00	USD 14,610 which is from f4 student ID and USD 9420 which is from F4 student cert fee, was deposited separately but in the system they registered together showing no revenue classification.

Lifaaqa 3 Cadymo la'aanta lacag bixino la sameeye

Taariikhda	Tix	Magaca Lacag la siiyaha	Qaanada	Tirada	Faallada baaraha
06/10/2021	21/00003114 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Conflict Resulation	30,000.00	No supporting document
21/02/2021	21/00000538 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Conflict Resulation	7,500.00	Unsupporting document Vouched invoice used Misclassification
21/08/2021	21/00002466 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Conflict Resulation	3,200.00	Insufficient supporting document
21/11/2021	21/00003459 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Conflict Resulation	8,000.00	Vouched invoices are attached. It is transffered to direct to the state house
11/08/2021	21/00002454 PV	Xisaabaadka Daqliga aan Canshuurta ahayn	Published fees	46,000.00	None procured process and no supporting document.
02/01/2021	21/00000012 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Other Administrative cost	56,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document.

01/03/2021	21/00000673 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Other Administrative cost	11,285.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document and There are various bank statement and the payment cheque.
03/04/2021	21/00001057 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Other Administrative cost	15,215.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
01/02/2021	21/00000240 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Local Conference	40,000.00	Direct transfer to state house
14/02/2021	21/00000390 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Local Conference	15,000.00	The payment not approved. Unsupported document Vouched invoices are used No procurement
15/02/2021	21/00000401 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Local Conference	11,000.00	Unsupporting document Vouched invoice used
26/07/2021	21/00002249 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Local Conference	3,000.00	Unsupporting document Vouched invoice used
08/09/2021	21/00002658 PV	Cadani Hotel & Restaurant	Local Conference	4,941.90	No procurement at the same time no supporting document
17/05/2021	21/00001519 PV	Madaxtooyada Dowlad Goboleedka Galmudug	External Travel	5,000.00	CPO are totally empty and this payment transferred directly to the Office of the speaker bank account and

					we can't ensure this expense paid to eligible ones.
20/06/2021	21/00001834 PV	Madaxtooyada Dowlad Goboleedka Galmudug	External Travel	4,500.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
08/04/2021	21/00001130 PV	Parlamanka Dowlad goboleedka Galmudug	Internal Travel	7,300.00	CPO are totally empty and this payment transferred directly to the Office of the speaker bank account and we can't ensure this expense paid to eligible ones.
02/02/2021	21/00000242 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	1,000.00	supported documents are not available.
01/03/2021	21/00000674 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	1,000.00	direct transfer to the statehouse. 2. supported documents are not available. 3. The attached supporting document is vouched in addition to that we can not track if supplier is paid or not.
03/04/2021	21/00001052 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	2,600.00	direct transfer to the statehouse. 2. supported documents are not available.
17/05/2021	21/00001517 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	930.00	direct transfer to the statehouse. 2. supported documents are not available.

20/06/2021	21/00001834 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	2,000.00	direct transfer to the statehouse. 2. supported documents are not available.
10/08/2021	21/00002366 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	1,230.00	direct transfer to the statehouse. 2. supported documents are not available.
21/08/2021	21/00002466 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Waterr	2,300.00	Direct transfer to the statehouse. 2. supported documents are not available.
21/08/2021	21/00002473 PV	Parlamanka Dowlad goboleedka Galmudug	Waterr	1,200.00	supported documents are not available.
02/02/2021	21/00000242 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	5,200.00	supported documents are not available.
01/03/2021	21/00000674 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	4,500.00	direct transfer to the statehouse. 2. supported documents are not available.
03/04/2021	21/00001054 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	4,000.00	payment approval not signed. 2 direct transfer to the statehouse.3 un supported documents.
06/07/2021	21/00002012 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	4,500.00	direct transfer to the statehouse. 2. supported documents are not available.
09/09/2021	21/00002677 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	3,200.00	Direct transfer to the statehouse. 2. supported documents are not available.
28/12/2021	21/00003996 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Electricity	4,000.00	Direct transfer to the state house.
24/05/2021	21/00001558 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Diesel	6,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones.

					CPO not approved and they have not supported document.
06/07/2021	21/00002012 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Diesel	6,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
18/12/2021	21/00003750 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Diesel	4,600.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
28/12/2021	21/00003996 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Stationary	7,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
19/10/2021	21/00003044 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Books	1,100.00	test satisfactory
18/01/2021	21/00000134 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	15,000.00	Unsupporting document. It was transferred to parliament direct
09/02/2021	21/00000326 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	12,000.00	Unsupporting document. It was transferred direct to the parliament

					In availability of bank statement
07/03/2021	21/00000769 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	8,000.00	Un supporting document The amount was transafereed direct to parliament. Inavailable in the bank statement
08/04/2021	21/00001129 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	7,050.00	Unsupporting document. It was transferred direct to the parliament
19/05/2021	21/00001535 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	4,000.00	It was transferred direct to the parliament. Its not in the bank statement
10/06/2021	21/00001766 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	5,000.00	The amount was transferred to the parliament direct
14/06/2021	21/00001775 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	3,600.00	It was transferred direct to the parliament
10/07/2021	21/00002148 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Meeting Supplies	5,000.00	It was transferred direct to the parliament
11/07/2021	21/00002154 PV	Parlamanka Dowlad goboleedka Galmudug	Meeting Supplies	6,000.00	Un supporting document The amount was transafereed direct to parliament. Inavailable in the bank statement
18/12/2021	21/00003750 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Meeting Supplies	5,200.00	direct transfer to the state house. 2 support documents are not available.
19/10/2021	21/00003043 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Cleaning Supplies	1,500.00	direct transfer to the state house. 2 support documents are not available.

28/12/2021	21/00003996 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Cleaning Supplies	4,000.00	Direct transfer to the state house.
18/01/2021	21/00000134 PV	Parlamanka Dowlad goboleedka Galmudug	Maintenance of Equipment	1,000.00	supported documents are not available.
03/04/2021	21/00001056 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Furniture	1,000.00	support documents are not available.
24/05/2021	21/00001558 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Furniture	4,000.00	un supported.2 the money directly transferred to the statehouse account 3. none procured.
20/06/2021	21/00001833 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Furniture	1,000.00	support documents are not available. 2. money directly transferred to the statehouse. 3 None procured.
11/07/2021	21/00002154 PV	Parlamanka Dowlad goboleedka Galmudug	Maintenance of Furniture	2,000.00	support documents are not available. 2. money directly transferred to the office of the speaker and parliament. 3 None procured.
02/02/2021	21/00000241 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	4,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
01/03/2021	21/00000676 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	3,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones.

					They have not supported document.
03/04/2021	21/00001056 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	4,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
03/05/2021	21/00001417 PV	Accountka Ciidanka Policeka Galmudug	Maintenance of Vehicle	1,700.00	This payment transferred directly to the Galmudug Police Force bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
06/05/2021	21/00001475 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	4,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.
06/07/2021	21/00002011 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	5,500.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. CPO not approved and they have not supported document.

08/07/2021	21/00002023 PV	Accountka Ciidanka GorGor Galmudug	Maintenance of Vehicle	4,500.00	This payment transferred directly to the Galmudug Gor Gor Force bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
13/07/2021	21/00002161 PV	Accountka Ciidanka Policeka Galmudug	Maintenance of Vehicle	3,000.00	This payment transferred directly to the Galmudug Police Force bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
10/08/2021	21/00002360 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	3,800.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
10/08/2021	21/00002363 PV	Accountka Ciidanka Policeka Galmudug	Maintenance of Vehicle	2,500.00	This payment transferred directly to the Galmudug Police Force bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
15/08/2021	21/00002420 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	3,500.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones.

					CPO not approved and they have not supported document.
29/09/2021	21/00002783 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of Vehicle	2,000.00	This payment transferred directly to the Office of the state house bank account and we can't ensure this expense paid to eligible ones. They have not supported document.
27/11/2021	21/00003483 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Maintenance of building and repairs	8,000.00	Vouched invoices are attached
03/05/2021	21/00001417 PV	Accountka Ciidanka Policeka Galmudug	Medical Treatment	3,400.00	un supported.
08/07/2021	21/00002023 PV	Accountka Ciidanka GorGor Galmudug	Medical Treatment	2,400.00	support documents are not available. Direct transfer to the gorgor account.
13/09/2021	21/00002709 PV	Ciidanka NISA, Galmudug	Medical Treatment	1,500.00	1.support documents are not available. 2. the money transferred directly Nisa account.
01/03/2021	21/00000675 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	24,985.00	this is the direct payment to the state house account and budgeted as security salaries but we can not ensure this amount reached to security arms.
04/05/2021	21/00001422 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	36,900.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted

08/05/2021	21/00001491 PV	Accountka Ciidanka GorGor Galmudug	Security Forces	9,900.00	Direct transfer was made to Ciidanka gorgor account but we can not ensure this amount paid as budgeted
14/06/2021	21/00001776 PV	Accountka Ciidanka GorGor Galmudug	Security Forces	9,900.00	this amount was paid to the Gorgor Police with their accounts direct transfer, the account is not among those registered under the ministry of finance
23/06/2021	21/00001860 PV	Accountka Ciidanka GorGor Galmudug	Security Forces	9,900.00	The money was sent to the account of Gorgor force the account is not among the registered accounts
03/08/2021	21/00002326 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	40,000.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted
09/09/2021	21/00002727 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	30,300.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted
06/10/2021	21/00003243 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	16,000.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted

11/10/2021	21/00003274 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	14,000.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted
08/11/2021	21/00003367 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Forces	20,000.00	this is the direct payment to the state house account and budgeted as security payments but we can not ensure this amount paid as budgeted
09/05/2021	21/00001508 PV	Ciidanka NISA, Galmudug	Security Forces	7,000.00	Direct transfer was made to Ciidanka Nisa Galmudug account but we can not ensure this amount paid as budgeted
02/02/2021	21/00000245 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	14,600.00	payment transferred directly to the state House bank account and we can't ensure this salaries and allowance paid to eligible employees securities due to lack individual bank account transfers.
03/04/2021	21/00001055 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	22,980.00	this payment transferred directly to the state House bank account and we can't ensure this payment paid and used as intended Payment order is not approved and also ministry request is not signed.

26/05/2021	21/00001570 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	3,120.00	this payment transferred directly to the state House bank account and we can't ensure this payment paid and used as intended
30/05/2021	21/00001587 PV	Accountka Ciidanka GorGor Galmudug	Security Operational Allowance	9,900.00	No supporting document and direct payment to bank account of gorgor force s that we can't ensure this paid to eligible employees securities due to lack individual bank transfers and bank statement
07/06/2021	21/00001725 PV	Accountka Ciidanka Policeka Galmudug	Security Operational Allowance	10,000.00	No supporting document and direct payment to bank account of police force s that we can't ensure this paid to eligible employees securities due to lack individual bank transfers and bank statement
12/06/2021	21/00001767 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	4,000.00	this payment transferred directly to the state House bank account and we can't ensure this payment paid and used as intended
10/08/2021	21/00002367 PV	Accountka Ciidanka GorGor Galmudug	Security Operational Allowance	10,890.00	No supporting document and direct payment to bank account of gorgor force s that we can't ensure this paid to eligible employees securities due to lack individual bank transfers and bank statement
21/08/2021	21/00002470 PV	Accountka Ciidanka Policeka Galmudug	Security Operational Allowance	5,000.00	No supporting document and direct payment to bank

					account of police force s that we can't ensure this paid to eligible employees securities due to lack individual bank transfers and bank statement
06/10/2021	21/00003245 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	8,000.00	this payment transferred directly to the state House bank account and we can't ensure this payment paid and used as intended
09/10/2021	21/00002968 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Security Operational Allowance	35,000.00	this payment transferred directly to the state House bank account and we can't ensure this payment paid and used as intended
02/02/2021	21/00000243 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Regular Food	13,600.00	This payment transferred directly to the sate House bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers.
03/05/2021	21/00001417 PV	Accountka Ciidanka Policeka Galmudug	Regular Food	4,900.00	This payment transferred directly to the police force's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
19/05/2021	21/00001534 PV	Accountka Ciidanka GorGor Galmudug	Regular Food	9,900.00	This payment transferred directly to the gorgor force's bank account and we can't ensure this money paid to

					eligible suppliers due to lack bank account transfers as well as no supporting document.
08/06/2021	21/00001728 PV	Accountka Ciidanka GorGor Galmudug	Regular Food	9,900.00	This payment transferred directly to the gorgor force's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
10/06/2021	21/00001738 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	6,840.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
10/07/2021	21/00002147 PV	Ciidanka NISA, Galmudug	Regular Food	7,000.00	This payment transferred directly to the NISA's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
02/08/2021	21/00002321 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	4,192.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank

					account transfers as well as no supporting document.
14/08/2021	21/00002413 PV	Ciidanka NISA, Galmudug	Regular Food	7,000.00	This payment transferred directly to the NISA's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
22/08/2021	21/00002487 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	4,206.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
22/08/2021	21/00002552 PV	Accountka Ciidanka GorGor Galmudug	Regular Food	9,900.00	This payment transferred directly to the gorgor force's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
24/08/2021	21/00002511 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	3,930.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.

30/08/2021	21/00002551 PV	Accountka Ciidanka GorGor Galmudug	Regular Food	9,900.00	This payment transferred directly to the gorgor force's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
22/09/2021	21/00002752 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	8,122.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
29/12/2021	21/00004039 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	8,122.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
09/05/2021	21/00001507 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	1,450.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.

24/05/2021	21/00001557 PV	Accountka Ciidanka Ilaalada Canshuuraha	Regular Food	3,390.00	This payment transferred directly to the ciidanka ilaalada canshuuraha bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
24/07/2021	21/00002175 PV	Accountka Ciidanka GorGor Galmudug	Regular Food	3,900.00	This payment transferred directly to the gorgor force's bank account and we can't ensure this money paid to eligible suppliers due to lack bank account transfers as well as no supporting document.
03/06/2021	21/00001699 PV	Mushaarka Ciidanka	Security Forces	50,745.00	NO supporting document available
09/05/2021	21/00001507 PV	Accountka Ciidanka Ilaalada Canshuuraha	Security Forces	3,390.00	Direct transfer was made to Ciidanka Ilaalada Canshuuraha but we can not ensure this amount paid as budgeted
02/06/2021	21/00001673 PV	Ministry of Internal Security	Contract Employees	3,440.76	NO supporting document available
17/02/2021	21/00000466 PV	Contract Employees	Accommodation	4,800.00	support documents are not available, like hotel accomodation, attendance sheet of team as well bank slip is not original.
11/07/2021	21/00002048 PV	Contract Employees	Accommodation	5,625.00	all support documents are not available.

18/09/2021	21/00002731 PV	Hassan Mohamed Sayid	Accommodation	6,299.90	support documents are not available, posa form not approved also bank slip is not original.
06/07/2021	21/00002009 PV	Madaxtooyada Dowlad Goboleedka Galmudug	Daily Meals	3,000.00	support documents are not available.
29/09/2021	21/00002782 PV	Abdirahman Ali Mohamed	Conflict Resulation	3,000.00	Lacks supporting document as well, the amount is paid to person
11/07/2021	21/00002154 PV	Parlamanka Dowlad goboleedka Galmudug	Vehicle Rental	4,000.00	UN supporting document.
26/07/2021	21/00002209 PV	Ministry of Planning & International Cooperation	Consultation Fees	11,853.50	Insufficient supporting document the supporting document attached are irrelivent
04/03/2021	21/00000737 PV	Maamulka Degmada Caabudwaaq	Transfers to local government units	2,330.00	UN supporting document.
05/04/2021	21/00001070 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	4,311.50	UN supporting document.
13/04/2021	21/00001202 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	2,745.10	UN supporting document.
13/04/2021	21/00001203 PV	Dowlada Hoose Ee Deg. Galkacyo	Transfers to local government units	20,000.00	UN supporting document.
22/04/2021	21/00001248 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	2,745.10	UN supporting document.
01/05/2021	21/00001314 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	2,745.10	UN supporting document.
04/05/2021	21/00001427 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	3,328.00	UN supporting document.
07/06/2021	21/00001726 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	3,821.00	UN supporting document.
15/06/2021	21/00001791 PV	Dowladda Hoose ee Dusamareb	Transfers to local government units	2,000.00	UN supporting document.

Lifaaqa 4 Kala Sooc la'aanta lacag bixina la sameeye

Taariikhda	Tix	Magaca lacag la siiyaha	Qaanada	Tirada	Faallo
12/04/2021	21/00001163 PV	Gaadiid Transportation & Logistics	Security Forces	9,320.00	the money was paid as compensation of someone killed by the army and the money is paid to company instead of the personnel concern. No evidence shows they are deducted money
25/01/2021	21/00000193 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	45,000.00	This payments paid as security operational allowance as check described but actually was paid as regular food, wheels, diesel and fuel, as well as medical expenses as invoice mentioned
03/01/2021	21/00000013 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	14,850.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
04/01/2021	21/00000019 PV	Gaadiid Transportation & Logistics	Security Operational Allowance	10,000.00	This payments paid as security operational allowance as check described but actually was paid as regular food, wheels, diesel and fuel, as well as medical expenses as invoice mentioned
05/01/2021	21/00000033 PV	Gaadiid Transportation & Logistics	Security Operational Allowance	10,000.00	This payments paid as security operational allowance as check described but actually was paid as regular food, diesel and fuel, as well as wheels as invoice mentioned

14/01/2021	21/00000094 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	10,000.00	This payments paid as security operational allowance as check described but actually was paid as regular food, wheels, diesel and fuel, as well as medical expenses as invoice mentioned
18/01/2021	21/00000132 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	15,840.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
02/02/2021	21/00000244 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	14,850.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
09/02/2021	21/00000337 PV	Shabeele General Trading & Construction Company	Security Operational Allowance	26,823.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
13/02/2021	21/00000374 PV	Gaadiid Transportation & Logistics	Security Operational Allowance	8,000.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
09/03/2021	21/00000826 PV	Gaadiid Transportation & Logistics	Security Operational Allowance	17,511.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
04/04/2021	21/00001063 PV	Gaadiid Transportation & Logistics	Security Operational Allowance	15,840.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned
27/05/2021	21/00001584 PV	Bakaro General Trading Company	Security Operational Allowance	9,495.00	This payments paid as security operational allowance as check

					described but actually was paid as regular food as invoice mentioned
15/06/2021	21/00001785 PV	Bakaro General Trading Company	Security Operational Allowance	10,128.00	This payments paid as security operational allowance as check described but actually was paid as regular food as invoice mentioned

**Lifaaqa 2 – Aragtida Hantidhawrka ee kama dambeysta ah ee ku saabsan
Warbixinta Maaliyadda ee mideysan ee Sannad Maaliyadeedka dhamaadey 31
Diseember 2021.**

Tixraac/DGG/XH/370/2022

Hantidhowr Ku Sameynta Dowlad-Goboleedka Galmudug ee Soomaaliya ee uu Sameeyay Hantidhowrka Guud

Warbixinta Hantidhowrka

Farxaan Cali Moxamed
Wasaaradda Maaliyadda,
Dowlad Goboleedka Galmudug,
Dhuusamareeb-Soomaaliya.

Taariikhda: Nofeembar, 23, 2022.

Mudane,

Fikrad Cillad leh (Qualified of Opinion)

Waxaan baaray warbixinta Maaliyadeed ee Dowlad Goboleedka Galmudug Soomaaliya taas oo ka kooban warbixinta mideysan ee dakhliga iyo qarash bixinta, warbixinta mideysan ee isbarbardhiga kutalgalka iyo qarashaadka dhabta ah, xog kooban oo la xiriirta siyaasaddaha xisaabaadka muhiimka ah.

Sida aan qabo, marka laga reebo saameynta arrimaha lagu qeexay gundhiga fikrad cillad leh faqradda hoos ku xusan ee Waxyaabaha Lagu Saleeyay Ra'yiga, bayaamada maaliyadeed waxaa ay si caddaalad ah u soo bandhigayaan, marka la eego dhammaan waxyaabaha la taaban karo, booska dhaqaale ee Dowlad-goboleedka Galmudug ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2021 iyo waxqabadkeeda maaliyadeed ee muddada dhammaatey iyada oo la raacayo Xeerka Maareynta Maamulka iyo Maaliyadda ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan 2017.

Gundhiga Fikarad Cillad leh (Basis for Qualified of Opinion)

- i.** Lacag bixino la sameeye oo cadadkeedu yahay \$ 1,761,988 ayaan loo haynin dockueentiyo taageeraya. Qayb ka mid ah lacagahaan waxaa la siiye ha'ayado kooban sida madaxtooyada, Baarlamaanka, iyo ha'ayadaha kala duwan ee amniga iyagoo isticmaalaya koontooyin gaar ah waxaana si toos ah lacagahooda uga heleen Wasaaradda Maaliyadda iyagoo u isticmaala hadaba sida ula quman halka ay aheyd ina soo codsadaan lacag bixinada ay sameenayaan.
- ii.** Dakhli dhan \$ 588,031 oo ay soo xareeyeen Wasaaradaha ayaan lahayn wax dukumintiyo oo lagu qabtay dakhligaas sidaas darteed waan awoodi wayney in la hubiyo saxnaanta iyo kala soocida dakhligan lagu soo bandhigay Warbixinta Maaliyadda.
- iii.** Dakhli dhan \$ 107,286 oo laga soo xareeye aradyda dhigata iskuulaadka hoose iyo dhexe ee Dowlad Goboleedka Galmudug ayaan lagu diiwaangalin ama lagu aqoonsan madaxyadooda rasmiga ah.
- iv.** In maamulku galay deyn cadadkeedu yahay \$ 313,638 taas oo aan qeyb ka aheyn miisaaniyadda uu ansixiye Baarlamaanka lagu maalgeliyo hanti iyo kharashaadka kale ee aan ahayn kuwa joogtada ah.

Waxaan u arkaa saamaynta waxyaabaha kor ku xusan inay yihiin waxyaabo muhiim ah laakiin aan ku baahsanayn guud ahaan Bayaanada Maaliyadda.

Waxaan baarista u sameeyay si waafaqsan Heerarka Hay'addaha Hantidhawrrada Guud ee Caalamiga ah oo magacooda loo soo gaabiyo (ISSAIs). Mas'uuliyadahayga ku aadan jaangooyinkan caalamiga ah waxaa sharraxaad dheeri ah looga bixiyay qeybta Mas'uuliyadaha Hantidhawrraha ee Baarista Warbixinnada Maaliyadeed ee ku xusan warbixintayda. Waan ka madax bannaanahay hay'adda soo diyaarisay warbixinta maaliyadeed si waafaqsan Xeerka Anshaxa ee Hay'adaha Hantidhawrrada iyo shuruudaha anshaxeed ee khuseeya baaristayda kuna aadan warbixinta maaliyadeed ee Dowlad Goboleedka Galmudug ee Soomaaliya sida ku cad Qodobka 7((1 and 5) ee sharciga Hantidhowrka 2018 iyo in aan buuxiyay mas'uuliyadahayga kale ee anshaxeed si waafaqsan shuruudahaan iyo xeerka anshaxa ee xeer anshaxadeedka xafiiska hantidhowrka.

Arimaha barista ee muhiimka ah (Key Audit Matters)

Arrimaha baarista muhiimka ah ayaa ku salaysan go'aankayga xirfadeed, ahna kuwo ahmiyad u leh baaristayda warbixinnada maaliyadeed ee xilligaan. Arrimahan ayaa si guud loogu xusay baaristayda warbixinnada maaliyadeed oo aan fikrad ka bixiyay, mana kabixinayo fikrad baalmarsan ama ka duwan arrimahan baarista la xiriiira.

- a) Hagaajinta hanaanka dakhli aruurinta

Qaybaha aan baarnay waxaa ku ogaanay liidashooyinkaan hoose;

- La'aanta warbixinta koontada ganacsiga (Merchant Account) ayaa sababtay in la isku tix raaci waayo dakhliyada lagu soo xareeye koontadan iyadoo la isku eegayo dakhliga ku diiwangashan nidaamka, kan ku qoran risiidyada, iyo kan ku qoran warbixinta bankiga
 - Kala-duwanaansho u dhaxeeya lambarrada rasiidyada gacanta lagu qoro iyo kuwa lagu diiwaangeliyo nidaamka.
 - Is waafajin laguma sameyn dakhliga ku qoran rasiidyada, buugga kaashka iyo tan bankiga lagu shubay sidoo kalena isma waafajiso farqiga u dhaxeeya Nidaamyada RMS iyo FMIS la isma waafajiyo.
- b) Ha'yadaha aan dowliga aheyn oo aan la diwaan gelin inta lagu guda jirey 2021
 - c) Liidashada hanaanka iyo maamulida deymaha

Baaritaankeena arimaha deymaha, waxaan ku ogaanay liidashooyinkaan hoose ku xusan;

- Lifaaf sheegaya deymaha iyo damaanadaha lagu leeyahay maamulka/dowladda lagama soo darin miisaaniyaddii Baarlamaanka loo gudbiye.
- Wax cadeyn ah ma jiraan oo muujinaya in wasiirka maaliyadda saxiixey hishiisyada deymaha asigoo ka waakiil ah Dowlad Goboleedka Galmudug ee Soomaaliya.
- Wax istiraatiijiyad deymeed lama diyaarin oo muddo kadibba wax laga beddelo lana baahiyo taas oo muujineysa faahfaahinta shuruudaha amaahaha cusub iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad qaadi karto waqtiyo kala duwan.

Mas'uuliyadaha Maamulka Sare Iyo Kuwa U Xilsaaran Waajibaadka Warbixinnada Maaliyadeed

Wasaaradda Maaliyadda, ayaa mas'uul ka ah diyaarinta warbixinnada maaliyadeed iyo in si sax ah loo soo bandhigo si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) iyo shuruudca maaliyadeed ee Dalka, iyo hubinta gudaha si maamulka ay u go'aamiyaan ahmiyada diyaarinta warbixinno maaliyadeed oo ka dhan ah jahawareer (material misstatements), haddii ay ahaan lahayd khalad caadi ah (errors) ama khiyaano loo qasday (fraud).

Marka la diyaarinayo warbixinta maaliyadeed, maamulka ayaa mas'uul ka ah qiimaynta awoodda hay'adda ee sii wadidda feejignaanta iyo soo bandhigida xogaha looga baahan yahay.

Maamulka sare ayaa mas'uul ka ah kor joogtaynta iyo ka warqabka hannaanka warbixinnada maaliyadeed ee Xafiiska Xisaabiyaha Guud.

Wasaaradda Maaliyadda	
Magaca:	
Jagada:	
Taariikhda:	
Saxiixa:	

Mas'uuliyadda Hantidhawraha Ee Baarista Warbixinnada Maaliyadeed

Ujeeddadeydu waxay tahay in aan helo hubaal macquul ah oo ku saabsan haddii warbixinnada maaliyadeed ay ka madax-bannaan yihiin jahwareer (misstatements), haddii ay tahay khalad caadi ah ama khiyaano loo qasday, iyo in aan soo saaro warbixin baariseed ay ku jirto fikraddayda. Xaqiijinta maangalka ayaa ah mid heerkiisu sareeyo, balse ma ahan damaanad qaad in baarista loo sameeyay si waafaqsan Hagaha Baarista Maaliyadeed ee Habraaca Mabaadii'da Baarista Aasaasiga ah (ISSAIs 100-999) ee Heerka Hay'adaha Hantidhawrrada Caalamiga ah, in ay markasta soo saarayso isbed-bedel ama jahawareer markii ay jiraan. Jahawareerka wuxuu ka dhalan karaa khalad caadi ah ama khiyaano loo qasday, waxaana loo aqoonsadaa khalad saameyn leh markii kali ama wadar ahaan laga filan karo in ay saameeyn ku yeeshaan go'aanada dhaqaale ee dadka isticmaalaya warbixinnada maaliyadeed.

Maadaama baaristu ay waafaqsan tahay Hagaha Baarista Maaliyadeed, taas oo la jaan qaadaysa Habraaca Mabaadii'da Baarista Aasaasiga ah (ISSAIs 100-999) ee Heerka Hay'adaha Hantidhawrrada Caalamiga ah, waxaan adeegsaday shaki xirfadeed (professional scepticism) iyo taxadar intii aan waday hawsha baarista. Waxaan sidoo kale:

- Ogaadaa oo aan qiimeeyaa khataraha iyo wax isdabamarinta ku jira warbixinta maaliyadeed, ha ahaato khiyaano loo qasday ama xatooyo iyo khalad caadi ah, waxaan qaabeeyaa oon fuliyaa habraac baariseed si looga falceliyo khatarahaas, iyo in aan helo caddeymo baaritaan oo ku habboon kuna filan aasaaska fikraddayda. Khatarta in aan la ogaan khaladaadka jahwareerka oo ka dhashay xatooyo ama khiyaano loo qasday waxay ka sarreysaa khalad caadi ah, sababtoo ah xatooyo ama khiyaanada loo qasday waxay la xiriiri kartaa sida been-abuur, si ulakac uga tagid, marin-habaabin ama si khaldan u soo bandhigid, iyo gacan-dhaaf dhinaca hubinta gudaha (override of internal controls).
- Fahan fican ka helaa hubinta gudaha (internal control) ee la xiriirta baarista si loo qaabeeyo habraac baariseed ku haboon xaaladda jirta, hase ahaatee ujeeddada fahankaasi ma ahan mid aan fikrad uga bixinayo wax-ku-oolnimada hubinta gudaha ee hay'adda.

- Qiimeeyaa habboonaanta isticmaalka siyaasadaha xisaabeed, macquul ahaanta qiyaasaha xisaabeed iyo qaabka maamulku u soo bandhigaan.
- Gunaanadaa ku habboonaanta isticmaalka maamulka ee gundhiga joogtaynta feejignaanta xisaabaadka kuna salaysan caddeymaha baariseed ee la helay, haddii uu jiro khalad aan la hubin oo la xiriira dhacdooyin ama xaaladaha shaki weyn ku iftiimin kara awoodda hay'adda. Haddii aan ku soo gunaanado in ay jirto hubanti la'aan khalad ah, waxaa la iiga baahan yahay in aan tixgaliyo warbixintayda baariseed ee la xiriirta bandhigyada warbixinnada maaliyadeed ama haddii bandhigyada aysan ku filnayn, si loo dabaqo fikraddayda. Gunaanadkaygu wuxuu ku salaysan yahay caddeymaha la helay illaa warbixinta baaristayda laga soo saaray.
- Qiimaynta soo bandhigga guud, qaabka iyo waxyaabaha ay ka kooban tahay warbixinnada maaliyadeed, oo ay ka mid tahay bandhigyada iyo haddii warbixinnada maaliyadeed ay muujinayaan dhaq-dhaqaaqyada iyo dhacdooyinka qaab lagu gaari karo soo bandhigid sax ah ama muujinaysa sawir saxan.

Waxaan la socodsiiinayaa kuwa leh mas'uuliyadda sare baaxada wakhtiga qorshaysan ee baarista iyo khaladaadka jira, oo ay ka mid yihiin liidasho dhinaca hubinta gudaha ee la ogaaday intii lagu guda jiray baarista. Waxaan sidoo kale u caddeynayaa kuwa leh mas'uuliyadda sare in aan u hoggaansamay ama aan ku dhaqmay shuruudaha anshaxeed ee la xiriira madax-bannaanidayda, iyo in aan dhammaan u sheego xiriirada iyo waxyaabaha kale ee loo malayn karo in ay sare u qaadaan madax-bannaanidayda iyo meesha ay ku habboon tahay dhawrsanaantaas.

Arrimaha aan la wadaagay kuwa leh mas'uuliyadda sare, waxaan go'aamiyaa qaybaha ugu muhiimsan baarista warbixinnada maaliyadeed ee xilligan. Waxaan arrimahaas ku sharaxaa warbixintayda baariseed haddii uusan jirin sharci ama xeer iga reebaya in aan u soo bandhigo dadweynaha ama markii xaalado dhif iyo naadir ah aan go'aansado in arrintan aan lagu soo dari karin warbixintayda sababtoo ah cillada ka dhalan karta oo ka weyn faa'iidada dadweynuhu ay ka heli karaan macluumaadka caynkaa ah.

Xafiiska Hantidhowraha Guud	
Magaca:	
Jagada:	
Taariikhda:	
Saxiixa:	

**Lifaaqa 3 – Warbixinta Maaliyadda mideysan ee Dowlad Goboleedka Galmudug
ee la baaray Sannad Maaliyadeedka dhamaadey 31 Diseember 2021.**



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

For the Year Ended 31 December 2021

*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 - 2021 Financial Statements

The 2021 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 2021.

For and on behalf of the Galmudug State of Somalia



Date: 17/29/2022

Minister for Finance

Date:

Galmudug State of Somalia
Consolidated Fund Statement of Cash Receipts and Payments
Treasury Single Accounts
For the Year Ended 31 December 2021

		2021	2020
		Controlled by	Controlled by
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Taxes			
Taxes on income, profits, and capital gains	2	172,396	38,980
Taxes on payroll and workforce	3	423,654	
Taxes on goods and services	4	5,690,782	3,190,170
Taxes on international trade and transactions	5	66,342	70,912
Taxes		6,353,174	3,300,062
Grants			
From international organizations	6	1,314,156	868,607
From other general government units	7	5,607,543	11,163,192
Grants		6,921,699	12,031,800
Other Revenue			
Sale of goods and services	8	298,466	55,357
Fines, penalties and forfeits	9	30,326	2,320
Other Revenue		328,792	57,677
Debts			
Domestic Debt	10	313,638	
Debts		313,638	
Receipts / Inflows		13,917,302	15,389,539
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	11	9,722,889	6,098,653
Compensation of Employees		9,722,889	6,098,653
Use of Goods and Services			
Travel & Conferences	12	1,221,248	1,377,035
Operating Expenses	13	1,346,485	1,001,004
Rent	14	177,466	87,293
Other Operating Expenses	15	1,671,770	1,011,898
Conflict Resolution Expenses	16	1,005,522	838,607
Contingency	17	62,865	9,900
Use of Goods and Services		5,485,357	4,325,738
Grants			
Grants To Other General Government Units	18	184,695	238,723
Grants		184,695	238,723
Social Benefits			
Employer social benefits	19	27,542	40,526
Social Benefits		27,542	40,526
Other Expenses			
Transfers not elsewhere classified	20	5,087	5,595
Other Expenses		5,087	5,595
Nonfinancial assets			
Fixed Assets	21	1,539,359	1,314,233
Nonfinancial assets		1,539,359	1,314,233
Payments / Outflows		16,964,928	12,023,467
Increase Decrease in Cash		(3,047,626)	3,366,072
Cash at Beginning of Year		3,515,716	149,644
Cash at End of Year	1.4	468,090	3,515,716

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2021
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
Note		A USD	B USD	C USD	USD	USD
Receipts / Inflows						
Taxes						
	Taxes on income, profits, and capital gains	195,192	195,192	172,396	(22,796)	38,980
	Taxes on payroll and workforce	389,548	389,548	423,654	34,106	
	Taxes on goods and services	6,836,795	6,836,795	5,690,782	(1,146,013)	3,190,170
	Taxes on international trade and transactions	2,211,323	2,211,323	66,342	(2,144,981)	70,912
22	Taxes	9,632,858	9,632,858	6,353,174	(3,279,684)	3,300,062
Grants						
	From international organizations	1,891,729	1,891,729	1,314,156	(577,573)	868,607
	From other general government units	12,975,459	12,975,459	5,607,543	(7,367,916)	11,163,192
23	Grants	14,867,188	14,867,188	6,921,699	(7,945,489)	12,031,800
Other Revenue						
	Sale of goods and services	339,100	339,100	298,466	(40,634)	55,357
	Fines, penalties and forfeits	49,884	49,884	30,326	(19,559)	2,320
24	Other Revenue	388,984	388,984	328,792	(60,192)	57,677
Debts						
	Domestic Debt	-	-	313,638.00	313,638.00	-
25	Debts	-	-	313,638	313,638	-
Receipts / Inflows		24,889,030	24,889,030	13,917,302	(10,971,728)	15,389,539

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2021
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
Note		A USD	B USD	C USD	USD	USD
Payments / Outflows						
	Compensation of Employees					
	Wages and Salaries	12,909,305	12,909,305	9,722,889	(3,186,416)	6,098,653
26	Compensation of Employees	12,909,305	12,909,305	9,722,889	(3,186,416)	6,098,653
	Use of Goods and Services					
	Travel & Conferences	1,984,508.43	1,984,508.43	1,221,248.44	-763,259.99	1,377,035.15
	Operating Expenses	3,681,253.72	3,681,253.72	1,346,485.34	-2,334,768.38	1,001,003.92
	Rent	455,411.57	455,411.57	177,465.88	-277,945.69	87,293.00
	Other Operating Expenses	2,814,230.77	2,814,230.77	1,671,770.07	-1,142,460.70	1,011,898.45
	Conflict Resolution Expenses	1,328,924.00	1,328,924.00	1,005,521.80	-323,402.20	838,607.00
	Contingency	579,603.77	579,603.77	62,865.14	-516,738.63	9,900.00
27	Use of Goods and Services	10,843,932	10,843,932	5,485,357	(5,358,576)	4,325,738
	Grants					
	Grants To Other General Government Units	660,000	660,000	184,695	(475,305)	238,723
28	Grants	660,000	660,000	184,695	(475,305)	238,723
	Social Benefits					
	Employer social benefits	65,821	65,821	27,542	(38,279)	40,526
29	Social Benefits	65,821	65,821	27,542	(38,279)	40,526
	Other Expenses					
	Transfers not elsewhere classified	34,460	34,460	5,087	(29,373)	5,595
30	Other Expenses	34,460	34,460	5,087	(29,373)	5,595
	Nonfinancial assets					
	Fixed Assets	3,891,228	3,891,228	1,539,359	(2,351,869)	1,314,233
31	Nonfinancial assets	3,891,228	3,891,228	1,539,359	(2,351,869)	1,314,233
Payments / Outflows		28,404,746	28,404,746	16,964,928	(11,439,818)	12,023,467

Galmudug State of Somalia
FGS Statement of Government Operations
For the Year Ended 31 December, 2021

	2021	2020
	USD	USD
Transactions Affecting Net Worth		
Revenue	13,917,302	15,389,539
Taxes	6,353,174	3,300,062
Taxes on income, profits, and capital gains	172,396	38,980
Taxes on payroll and workforce	423,654	-
Taxes on goods and services	5,690,782	3,190,170
Taxes on international trade and transactions	66,342	70,912
Grants	6,921,699	12,031,800
From international organizations	1,314,156	868,607
From other general government units	5,607,543	11,163,192
Other Revenue	328,792	57,677
Sale of goods and services	298,466	55,357
Fines, penalties and forfeits	30,326	2,320
Debts	313,638	-
Domestic Debt	313,638	-
Expense	15,425,570	10,709,234
Compensation of Employees	9,722,889	6,098,653
Wages and Salaries	9,722,889	6,098,653
Use of Goods and Services	5,485,357	4,325,738
Travel & Conferences	1,221,248	1,377,035
Operating Expenses	1,346,485	1,001,004
Rent	177,466	87,293
Other Operating Expenses	1,671,770	1,011,898
Conflict Resolution Expenses	1,005,522	838,607
Contingency	62,865	9,900
Grants	184,695	238,723
Grants To Other General Government Units	184,695	238,723
Social Benefits	27,542	40,526
Employment-related social benefits	27,542	40,526
Other Expenses	5,087	5,595
Transfers not elsewhere classified	5,087	5,595
Gross Operating Balance	(1,508,267)	4,680,305
Transactions In Non Financial Assets		
Net worth and its changes	1,539,359	1,314,233
Nonfinancial assets	1,539,359	1,314,233
Fixed Assets	1,539,359	1,314,233
Inventories		
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	(3,047,626)	3,366,072
Financial assets	(3,047,626)	3,366,072
Domestic	(3,047,626)	3,366,072
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 accounting policies have been applied consistently throughout the period.

The Financial statements are for the Galmudug State of Somalia (GSS). This is the Governments sixth year of operation and covers the period 1 January – 31 December 2021. 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 2021* and are comprised of:

- 1 Ministry of Interior, Local Government and Reconciliation
- 2 Ministry of Justice & Judiciary Affairs
- 3 Ministry of Finance
- 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
- 31 Supreme Court
- 32 Office of the Attorney General
- 33 Office of the Solicitor General

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.

1.3 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 RCRF III Project Account works as a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF III) 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 2021 financial year.

	2021	2020
	USD	USD
Treasury Single Account	19,279	3,069,505
WB RCRF II Project Account	-	27,543
Biyole Project Account	144,726	181,686
Ministry of Education	7,074	67
Central Bank	1,978	1,978
Treasury Single Account DHS	6,658	50,000
Ministry of Interior Account	435	682
GPE MOE	631	84,826
Child PIP for MOWHRD	-	99,428
JLPG PROJECT	16,698	-
SURP II	69,036	-
RCRF III	145,875	-
Ministry of Health Account	55,400	-
Supreme Court Account	300	-
	468,090	3,515,715

1.4 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:

	2021	2020
	USD	USD
Cash on hand and balances with banks	468,090	3,516,716
Total	468,090	3,516,716

Cash on Hand of **\$468,090** is held in the treasury single account from GSS internally generated revenue and other funds, the small closing balance was as result of no more FGS transfers were not received during year, as well GSS MOF was struggling for tough times in all quarters for the year of 2021 which will likely be impacted with low revenues due to national election related pressure and also COVID19 impact.

1.5 Reporting Currency

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

1.6 Undrawn External Assistance

In the 2017, financial year GSS became eligible to participate in the ongoing Recurrent Cost and Reform Financing (RCRF) project. The project runs for a period of five years, The RCRF phase-II project has been closed on May 2021 and GSS is now benefiting to the RCRF phase-III project. The RCRF 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. 2021 and 2020 Cash on Hand and bank balance is **\$145,875** and **\$27,543 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 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 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 2021, GSS had received funds from the RCRF Project totaling **\$2,715,872** against a budget of **\$3,913,562**. The variance resulted from a number of Civil Servants not being recruited and not being able to access the non-salary recurrent cost component.

1.7 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 24th of June 2021. 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 2021.

1.8 Authorization Date

The financial statements were authorized for issue on **31/03/2022** by Mr. Farhan Ali Mohamud- Minister for Finance.

Note 2 Taxes on income, profits, and capital gains

In 2021 Galmudug State of Somalia has been exercising different tax including Personal Income tax on civil servants, payroll tax on non-government staff those are important revenue streams to current budget of 2021.

	2021	2020
	USD	USD
Personal Income tax	172,396	38,980
	172,396	38,980

Note 3 Taxes on payroll and workforce

In 2021 Galmudug State of Somalia has introduced a new revenue stream which is payroll tax on Non-government staff, this stream has made good enhancement to the budget even more than expected. As shown in the diagram below,

	2021	2020
	USD	USD
Payroll Tax	423,654	-
	423,654	-

Note 4 Taxes on goods and service

FY2021, revenues 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 FY2021 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.

	2021	2020
	USD	USD
Turnover Tax	739,213	81,853
Fuel Tax	1,638	-
Electricity Tax	2,000	-
Business & Professional Licenses	42,743	30,897
Radio & Television Licenses	2,220	-
Fishing Fees	105,708	-
Local Passenger Fees	378,099	152,104
Road User Tax	4,392,375	2,840,504
Urban Road User Tax	-	44,206
International NGOs registration	9,500	15,350
Local NGOs registration	14,000	16,399
Livestock Fees	3,286	8,857
Total	5,690,782	3,190,170

Note 5 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 2021 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 2021 financial year and collected from Hobyo Sea Port. The following is a detailed breakdown of these tax streams.

	2021	2020
	USD	USD
Customs duties-Tobacco/Cigarette	50,578	12,500
Customs duties-KHAT	15,764	58,412
	66,342	70,912

Note 6 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.

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.

	2021	2020
	USD	USD
Norwegian Support	23,830.000	18,780.750
Save The Children	120,003.400	123,600.000
Africa Education Trust	33,000.000	76,500.000
Care international	7,000.000	3,593.000
Qatar Support	-	50,000.000
United Nations	944,611.820	350,226.100
CISP SUPPORT	-	22,020.000
PREMIS SUPPORT	141,283.500	223,887.430
ADRA Somalia	44,427.000	-
	1,314,156	868,607

Note 7 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 RCRIII project which provides funding for eligibility recruited civil servant's salaries.

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

The following tables depict how these funds were received by project

	2021	2020
	USD	USD
S2S PROJECT	2,000	12,000
Somali Urban Resilience II	250,000	-
GPE Project	354,926	148,202
RCRFIII	2,715,872	1,772,457
FGS Budget SUPPORT to GSS	1,150,000	8,325,050
Biyoole Project	1,134,745	364,859
FGS Non salary recurrent current	-	20,750
Risk communication and community	-	2,500
Ministry of Health and social services	-	500,000
MCA GPE	-	17,375
	5,607,543	11,163,193

Note 8 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 2021 financial year.

	2021	2020
	USD	USD
Number Plate Registration	159,934	-
Primary education certificate fees	41,466	46,909
Secondary education certificate fees	93,989	4,390
Public Notary Fees	3,077	4,058
	298,466	55,357

Note 9 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:

	2021	2020
	USD	USD
Fines/Penalties	3,077	2,320
Court Filing Fees	3,000	-
	6,077	2,320

Note 11 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.

	2021	2020
	USD	USD
Permanent employees/Regular staff	1,406,038	1,475,752
Contract employees	1,205,362	566,724
Wage workers	480,583	361,251
Security Forces (Police, Intel Forces and Prison)	3,136,823	1,382,392
Salaries to Ministers and Statutory Appointments	522,350	588,700
Remuneration to Politicians	1,189,200	891,400
Accommodation Allowance	252,418	82,731
Transportation allowance	81,301	47,519
Other allowances	64,968	38,551
Security Operational Allowances	704,856	557,752
Regular Food Provision	556,445	105,881
Daily meals	122,545	-
	9,722,889	6,098,653

Salaries paid to permanent employees decreased by **\$69,714 (4.7%)** in comparison to the prior year and was funded under the RCRF project. Salaries to Ministries and Statutory appointment bit decreased during the year to **\$522,350** compared to 2020 **\$588,700** which was due to consistent salary payments to all statutory appointees such as Ministers, deputies and also this applies the recruitment of civil servants as well.

Security operation allowance is another example that shows noteworthy increase compared to the past year and were paid out **\$704,856**, due to increase made for the security operations in the state against.

Note 12 Travel and Conferences

Conferences and travel expense relate to GSS officials attending conferences and meetings. With **\$1,221,248** 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.

	2021	2020
	USD	USD
Internal Travel	635,665	593,660
External Travel	62,532	158,273
Local conferences	523,052	100,773
Conflict Resolution Expenses	-	524,329
	<u>1,221,248</u>	<u>1,377,035</u>

Note 13 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 2021 financial year

As a result, operating costs increased by **\$345,481** to the prior year, as outlined in the following table.

	2021 USD	2020 USD
Water	36,213	19,571
Electricity	109,077	114,009
Telephone fees	1,808	800
Mobile Phone Expenses	1,830	910
Internet	73,584	31,339
Gasoline	-	126,078
Diesel	176,550	53,659
Stationary	72,600	60,046
Books	3,373	5,385
Published fees	92,446	73,583
Meeting Supplies	143,997	289,864
Security Operational Allowances	-	17,167
Publications	150	5,634
OFFICE Refreshments	16,350	701
Cleaning Supplies	19,563	25,641
Computer Consumable	-	800
Medical Supplies	56,120	-
Maintenance of equipment	10,218	10,572
Maintenance of furniture & fittings	16,358	993
Maintenance of Vehicles	115,252	48,675
Maintenance of buildings and repairs	204,591	-
Spare parts and supplies	956	-
Other	-	113,688
Vehicle Hire/car rental	194,739	1,890
Cleaning Services	710	-
	1,346,485	1,001,004

Note 14 Rent

Rental expenses of **\$169,772** was incurred during the year that constitutes **\$166,496** relating to office rent with **\$3,276** relating to other rentals, an increase of **\$82,479** 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

		2021	2020
		USD	USD
1	Ministry of Interior Federal & Reconciliation	-	2,788
3	Ministry of Finance	109,909	52,505
4	Ministry of Internal Security	5,000	-
12	Ministry of Education Culture & Higher Education	1,500	2,400
15	Ministry of Environment & Climate Change	600	-
17	Ministry of Women and Human Right	17,600	1,600
18	Ministry of Labour and Social Affairs	1,413	-
22	Ministry of Ports and Fishery	3,750	-
27	Civil Service Commission	15,000	15,000
28	Office of Audit General	15,000	13,000
		169,772	87,293

Note 15 Other Operating Expenses

Operating expenses totaling \$1,667,778 was incurred in 2021, compared to **\$1,011,898** for the previous year, an increase of **\$655,879**. 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:

	2021	2020
	USD	USD
Consultation Fees	586,585	117,279
Staff Training and Development	141,793	28,934
Other Office Administrative Cost	671,456	809,259
Non-consultancy Service Fee	73,139	49,277
M&E	179,707	-
Television and Newspaper Advertisements	12,698	7,150
Newspapers and Magazines Subscriptions	2,400	-
	1,667,778	1,011,898

Note 16 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 **\$1,005,522** for conflict resolution expenses.

This table shows the cost breakdown.

	2021	2020
	USD	USD
Conflict Resolution Expenses	1,005,522	838,607
	1,005,522	838,607

Note 17 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.

The following table shows these expenses.

	2021	2020
	USD	USD
Contingency	62,865	9,900
	62,865	9,900

Note 18 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totaled **\$184,695** which is less than compared to the previous year of 2020 **\$238,723**). These amounts has been transferred to the districts and municipalities such as Dusmareb, Galkacyo, Abudwak, Adado, Hobyo and Guriel to accelerate their activities to the communities to bring sound social service.

	2021	2020
	USD	USD
Transfers to Lower Level Government	184,695	238,723
	184,695	238,723

Note 19 Social Benefits

During the year, social benefits of \$ **27,542** was 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.

	2021	2020
	USD	USD
Medical Treatment	27,542	40,526
	27,542	40,526

Note 20 Transfers not elsewhere classified

During the year there has been Bank charge expenses totaling \$5,087 and the reason is opening additional bank accounts.

	2021	2020
	USD	USD
Bank charges	5,087	5,595
	5,087	5,595

Note 21 Non-Financial Assets***Treasury Single Account***

GSS purchased non-financial assets during in FY21 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 RCRF project.

A comprehensive breakdown of GSS Non- Financial asset costs for 2021 is detailed below.

	2021	2020
	USD	USD
Non-residential Buildings	1,009,603	129,666
State House and Ministry Offices		535,390
Information ,Computer & Telecomm(ICT) Equipment	6,032	53,000
Machinery and Equipment not elsewhere classified	436,165	498,553
Furniture & fixtures	82,467	94,031
Furniture	3,402	3,593
	1,537,669	1,314,233

Note 22 Taxes

GSS have had revenue estimation of \$9,437,666 to be collected during the year, with \$6,180,778 actually collected which was 65.49% of the annual estimate. The most significant revenue stream was Road User Tax (\$4,392,375) which made up 71% 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 Ugas Nor 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 Budeget USD	Actual USD	Variance USD
Personal Income tax	195,192	172,396	(22,796)
Payroll Tax - Non-Government	389,548	423,654	34,106
Turnover Tax	495,601	739,213	243,612
Fuel Tax	52,340	1,638	(50,702)
Electricity Tax	25,000	2,000	(23,000)
Property Tax	210,497	-	(210,497)
Vehicle & Drivers Licences	14,000	-	(14,000)
Business & Professional Licenses	91,884	42,743	(49,141)
Radio & Television Licenses	10,000	2,220	(7,780)
Fishing Fees	30,000	105,708	75,708
Port docking Fees	50,000	-	(50,000)
Local Passenger Fees	351,473	378,099	26,626
Road User Tax	5,400,000	4,392,375	(1,007,625)
International NGOs registration	25,000	9,500	(15,500)
Local NGOs registration	34,000	14,000	(20,000)
Livestock Fees	47,000	3,286	(43,715)
Customs duties - Tobacco/Cigarette	71,250	50,578	(20,672)
Customs duties - KHAT	2,140,073	15,764	(2,124,309)
Total	9,437,666	6,180,778	(3,256,888)

Note 23 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and International organizations. FGS was estimated at **\$14,838,335** with **\$6,897,869 (47%)**. This was a result of decreased 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 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. **\$3,913,562** was estimated to be received during this financial year with, **\$2,715,871** received which was **69%** 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. **\$143,143** was received which is **98%** against the annual estimate of **\$141,284**. This was as a result of some projects not being implemented as planned due to conflicts and some political tensions experienced during the year.

FGS Budget Support to GSS was estimated to be received during this financial year **\$5,607,543** with, **\$13,011,068** received which is **43%** for the annual budget estimate. This receipt under budget estimations is due to lack of FGS funds from international donors which in return affected to GSS.

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 Budeget USD	Actual USD	Variance USD
Norwegian Support	24,430	23,830	(600)
Save The Children	226,833	120,003	(106,830)
Africa Education Trust	132,000	33,000	(99,000)
Federal Government of Somalia	13,011,068	5,607,543	(7,403,525)
Care international	7,000	7,000	-
ADRA Somalia	51,927	44,427	(7,500)
United Nations	1,266,363	944,612	(321,751)
PREMIS Support	143,143	141,284	(1,860)
Total	14,838,335	6,897,869	(7,940,466)

Note 24 Other revenue

The primary education certificate fees revenue estimated was \$147,000 with \$41,466 collected during this year. Also secondary certificate fees which was not in the budget estimations and collected \$93,989. other revenues in this category include public notary fees its estimated \$18,462, and received \$3,077. Number plate registration was \$154,738 and received \$159,934, court filing fees was \$19,284 and actually received \$27,326.

Fines/Penalties \$ 30,600 and received \$3,000 these revenues were collected by the Ministry of Finance and Ministry of Education, respectively.

This table shows the detail for these streams:

Revenue Heads	Final Approved Budeget USD	Actual USD	Variance USD
Number Plate Registration	154,738	159,934	5,196
Logbook Registration	18,900	-	(18,900)
Primary education certificate fees	147,000	41,466	(105,534)
Secondary education certificate fees	-	93,989	93,989
Public Notary Fees	18,462	3,077	(15,385)
Fines/Penalties	30,600	3,000	(27,600)
Court Filing Fees	19,284	27,326	8,042
Total	234,246	168,858	(65,389)

Note 26 Employee Compensation

Employee compensation paid during the year was **\$8,332,737** against a budget of **\$11,202,006**. which represents **74.3%** of the final Employee Compensation budget.

Employee Compensation	Final Approved Budeget USD	Actual USD	Variance USD
Permanent employees/Regular staff	1,985,227	1,406,038	(579,189)
Contract employees	1,706,581	1,205,362	(501,219)
Wage workers	716,766	480,583	(236,183)
Security Forces (Police, Intel Forces and Prison)	3,360,900	3,136,823	(224,077)
Salaries to Ministers and Statutory Appointments	1,635,300	522,350	(1,112,950)
Remuneration to Politicians	1,310,000	1,189,200	(120,800)
Accommodation Allowance	368,035	252,418	(115,616)
Transportation allowance	145,540	81,301	(64,239)
Other allowances	185,217	64,968	(120,249)
Security Operational Allowances	773,370	704,856	(68,514)
Regular Food Provision	558,050	556,445	(1,605)
Daily meals	164,320	122,545	(41,775)
Internal Travel	1,034,277	635,665	(398,612)
External Travel	168,554	62,532	(106,022)
Local conferences	772,177	523,052	(249,126)
Overseas Conferences	9,500	-	(9,500)
Total	11,202,006	8,332,737	(2,869,268)

Note 27 Use of Good and Services

GSS spent a total of **\$5,473,670** which represents **51%** 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 Budeget USD	Actual USD	Variance USD
Internal Travel	1034277	635,665	(398,612)
External Travel	168,554	62,532	(106,022)
Local conferences	772,177	523,052	(249,126)
Overseas Conferences	9,500	-	(9,500)
Water	86,171	36,213	(49,958)
Electricity	324,013	109,077	(214,936)
Generator Fuel	1,600	-	(1,600)
Telephone fees	23,785	1,808	(21,977)
Mobile Phone Expenses	17,670	1,830	(15,840)
Internet	200,333	73,584	(126,748)
Gasoline	10,400	-	(10,400)
Diesel	289,312	176,550	(112,763)
Oil (machines)	13,000	-	(13,000)
Stationary	192,692	72,600	(120,092)
Books	44,566	3,373	(41,193)
Published fees	174,699	92,446	(82,253)
Meeting Supplies	280,576	143,997	(136,579)
Security Operational Allowances	22,400	-	(22,400)
Publications	13,800	150	(13,650)
OFFICE Refreshments	44,040	16,350	(27,690)
Education Training & Material	120,000	-	(120,000)
Medical Services	480,000	-	(480,000)
Cleaning Supplies	48,634	19,563	(29,071)
Computer Consumable	13,500	-	(13,500)
Medical Supplies	56,210	56,120	(90)
Maintenance of equipment	67,524	10,218	(57,306)
Maintenance of furniture & fittings	83,773	16,358	(67,415)
Maintenance of Vehicles	179,778	115,252	(64,526)
Maintenance of buildings and repairs	466,265	204,591	(261,675)
Spare parts and supplies	8,900	956	(7,944)
Maintenance contracts	9,000	-	(9,000)
Other	8,970	-	(8,970)
Vehicle Hire/car rental	380,183	194,739	(185,443)
Cleaning Services	14,360	710	(13,650)
Security Services	5,100	-	(5,100)
Office Rent	437,210	166,496	(270,714)
Other Rent	18,202	3,276	(14,926)
Consultation Fees	827,446	586,585	(240,861)
Audit Fees	17,000	-	(17,000)
Staff Training and Development	602,486	141,793	(460,693)
Other Office Administrative Cost	871,574	671,456	(200,118)
Non-consultancy Service Fee	132,814	73,139	(59,675)
M&E	257,317	179,707	(77,610)
Television and Newspaper Advertisements	96,194	12,698	(83,496)
Newspapers and Magazines Subscriptions	9,400	2,400	(7,000)
Conflict Resolution Expenses	1,328,924	1,005,522	(323,402)
Contingency	579,604	62,865	(516,739)
Total	10,843,932	5,473,670	(5,370,262)

Note 28 Grants to Other Governments Units

Grants to other governments units were **\$184,695** during the year against a budget of **\$660,000**. 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 Units	Final Approved Budeget USD	Actual USD	Variance USD
Transfers to Lower Level Government	660,000	184,695	(475,305)
Total	660,000	184,695	(475,305)

Note 29 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 **\$65,5821** with **\$27,542** 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 Budeget USD	Actual USD	Variance USD
Medical Treatment	65,821	27,542	(38,279)
Total	65,821	27,542	(38,279)

Note 30 Transfers not elsewhere classified

The Bank Charge budget estimate for the period was **\$34,460** and actual was **\$5,087**.

Transfers not elsewhere classified	Final Approved Budeget USD	Actual USD	Variance USD
Bank charges	34460	5,087	(29,373)
Total	34,460	5,087	(29,373)

Note 31 Non-Financial Assets

GSS purchased **\$1,537,669** of non-financial assets during the year against a budget of **\$3,891,228** an underspend of **\$681,119 (17.5%)**. Office equipment, furniture and fixtures and cars were funded from the TSA and under other projects such as Safety Net Project, Biyoole, and RCRF project as detailed in the table:

Non-Financial Assets	Final Approved Budeget USD	Actual USD	Variance USD
Non-residential Buildings	2,682,042	1,009,603	(1,672,439)
Land improvement	30,000		(30,000)
Procurement of seeds and tools	6,000		(6,000)
Information ,Computer & Telecomm(ICT) Equipment	59,922	6,032	(53,889)
Machinery and Equipment not elsewhere classified	777,340	436,165	(341,175)
Furniture & fixtures	324,222	82,467	(241,755)
Tools and specialized professional services	8,300		(8,300)
Furniture	3,402	3,402	-
Total	3,891,228	1,537,669	(681,119)

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

For the Year Ended 31 December 2021

*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 and Reconciliation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		2,156,026	2,156,026	1,029,923	(1,126,102)	626,370
Taxes						
Taxes on goods and services		4,423	4,423	4,423		-
Taxes	22	4,423	4,423	4,423		-
Grants						
From international organizations		516,545	516,545	202,253	(314,293)	198,105
From other general government units		657,054	657,054	239,538	(417,516)	200,339
Grants	23	1,173,599	1,173,599	441,791	(731,809)	398,444
Receipts / Inflows		3,334,048	3,334,048	1,476,137	(1,857,911)	1,024,814
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		118,994	118,994	54,868	(64,126)	40,143
Compensation of Employees	26	118,994	118,994	54,868	(64,126)	40,143
Use of Goods and Services						
Travel & Conferences		107,166	107,166	49,619	(57,547)	4,053
Operating Expenses		117,487	117,487	5,067	(112,420)	14,200
Rent		13,000	13,000		(13,000)	2,788
Other Operating Expenses		81,907	81,907	37,630	(44,277)	29,442
Conflict Resolution Expenses		592,000	592,000	369,317	(222,683)	297,021
Use of Goods and Services	27	911,560	911,560	461,633	(449,927)	347,504
Grants						
Grants To Other General Government Units		660,000	660,000	184,695	(475,305)	238,723
Grants	28	660,000	660,000	184,695	(475,305)	238,723
Other Expenses						
Transfers not elsewhere classified		10	10	7	(3)	-
Other Expenses	30	10	10	7	(3)	-
Nonfinancial assets						
Fixed Assets		465,462	465,462	328,721	(136,741)	-
Nonfinancial assets	31	465,462	465,462	328,721	(136,741)	-
Payments / Outflows		2,156,026	2,156,026	1,029,923	(1,126,102)	626,370

Ministry of Justice & Judiciary Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		164,565	164,565	2,308	(162,257)	16,200
Grants						
From other general government units		7,710	7,710	2,008	(5,702)	-
Grants	23	7,710	7,710	2,008	(5,702)	
Receipts / Inflows		172,275	172,275	4,316	(167,959)	16,200
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,565	80,565	2,008	(78,557)	2,000
Compensation of Employees	26	80,565	80,565	2,008	(78,557)	2,000
Use of Goods and Services						
Travel & Conferences		15,000	15,000	300	(14,700)	9,200
Operating Expenses		50,500	50,500		(50,500)	2,500
Rent		12,000	12,000		(12,000)	
Use of Goods and Services	27	77,500	77,500	300	(77,200)	11,700
Nonfinancial assets						
Fixed Assets		6,500	6,500		(6,500)	2,500
Nonfinancial assets	31	6,500	6,500		(6,500)	2,500
Payments / Outflows		164,565	164,565	2,308	(162,257)	16,200

Ministry of Finance

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		3,684,300	3,684,300	2,244,167	(1,440,133)	2,421,306
Taxes						
Taxes on income, profits, and capital gains		195,192	195,192	172,396	(22,796)	38,980
Taxes on payroll and workforce		389,548	389,548	423,654	34,106	
Taxes on goods and services		6,601,488	6,601,488	5,514,408	(1,087,080)	3,153,721
Taxes on international trade and transactions		2,211,323	2,211,323	66,342	(2,144,981)	70,912
Taxes	22	9,397,551	9,397,551	6,176,800	(3,220,751)	3,263,613
Grants						
From foreign governments						
From international organizations		143,143	143,143	141,284	(1,860)	236,967
From other general government units		1,653,640	1,653,640	918,519	(735,121)	4,154,566
Grants	23	1,796,783	1,796,783	1,059,802	(736,981)	4,391,534
Other Revenue						
Sale of goods and services						4,058
Fines, penalties and forfeits		10,000	10,000	3,000	(7,000)	2,320
Other Revenue	24	10,000	10,000	3,000	(7,000)	6,378
Debts						
Domestic Debt				313,638	313,638	-
Debts	25			313,638	313,638	-
Receipts / Inflows		14,888,634	14,888,634	9,797,406	(5,091,228)	10,082,830

Ministry of Finance

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate	Final Estimate	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		Appropriation	Appropriation			
		A USD	B USD	C USD	C-B USD	USD
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,360,887	1,360,887	1,106,516	(254,371)	1,263,453
Compensation of Employees	26	1,360,887	1,360,887	1,106,516	(254,371)	1,263,453
Use of Goods and Services						
Travel & Conferences		259,806	259,806	173,352	(86,454)	509,095
Operating Expenses		537,301	537,301	347,125	(190,176)	236,418
Rent		132,362	132,362	109,909	(22,453)	52,505
Other Operating Expenses		653,714	653,714	378,963	(274,750)	133,450
Conflict Resolution Expenses		15,000	15,000	7,865	(7,135)	
Contingency		522,000	522,000	20,900	(501,100)	
Use of Goods and Services	27	2,120,183	2,120,183	1,038,115	(1,082,068)	931,468
Other Expenses						
Transfers not elsewhere classified		7,500	7,500	3,801	(3,699)	
Other Expenses	30	7,500	7,500	3,801	(3,699)	-
Nonfinancial assets						
Fixed Assets		195,730	195,730	95,734	(99,996)	226,385
Nonfinancial assets	31	195,730	195,730	95,734	(99,996)	226,385
Payments / Outflows		3,684,300	3,684,300	2,244,167	(1,440,133)	2,421,306

Ministry of Internal Security

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		4,946,806	4,946,806	4,503,877	(442,929)	2,281,132
Grants						
From international organizations		41,995	41,995	38,489	(3,506)	13,837
From other general government units		1,097,634	1,097,634	329,816	(767,818)	1,217,354
Grants	23	1,139,629	1,139,629	368,305	(771,324)	1,231,191
Receipts / Inflows		6086435	6086435	4872181.68	(1,214,253)	3512323.64
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		4,644,251	4,644,251	4,346,329	(297,922)	2,097,206
Compensation of Employees	26	4,644,251	4,644,251	4,346,329	(297,922)	2,097,206
Use of Goods and Services						
Travel & Conferences		55,000	55,000	36,193	(18,807)	67,635
Operating Expenses		125,200	125,200	59,325	(65,875)	62,649
Rent		12,000	12,000	5,000	(7,000)	
Use of Goods and Services	27	192,200	192,200	100,518	(91,682)	130,284
Social Benefits						
Employer social benefits		36,000	36,000	18,542	(17,458)	40,526
Social Benefits	29	36,000	36,000	18,542	(17,458)	40,526
Other Expenses						
Transfers not elsewhere classified						7
Other Expenses	30					7
Nonfinancial assets						
Fixed Assets		74,355	74,355	38,488	(35,867)	13,109
Nonfinancial assets	31	74355	74355	38488	(35,867)	13109
Payments / Outflows		4946806	4946806	4503876.68	(442,929)	2281132.26

Ministry of Planning and Economic Development

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		905,734.00	905,734.00	672,332.91	(233,401)	171,235
Taxes						
Taxes on goods and services		59,000	59,000	23,500	(35,500)	31,949
Taxes	22	59,000	59,000	23,500	(35,500)	31,949
Grants						
From international organizations		5,630	5,630	5,630		2,581
From other general government units		831,208	831,208	679,648	(151,560)	241,502
Grants	23	836,838	836,838	685,278	(151,560)	244,083
Receipts / Inflows		1,801,572	1,801,572	1,381,111	(420,461)	447,267
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		167,002	167,002	120,992	(46,010)	68,755
Compensation of Employees	26	167,002	167,002	120,992	(46,010)	68,755
Use of Goods and Services						
Travel & Conferences		14,330	14,330	11,630	(2,700)	7,675
Operating Expenses		50,672	50,672	20,891	(29,781)	4,752
Other Operating Expenses		251,880	251,880	165,921	(85,959)	49,411
Contingency		28,000	28,000	22,748	(5,252)	9,900
Use of Goods and Services	27	344,882	344,882	221,190	(123,692)	71,738
Other Expenses						
Transfers not elsewhere classified		25,950	25,950	1,114	(24,836)	5,588
Other Expenses	30	25,950	25,950	1,114	(24,836)	5,588
Nonfinancial assets						
Fixed Assets		367,900	367,900	329,037	(38,863)	25,155
Nonfinancial assets	31	367,900	367,900	329,037	(38,863)	25,155
Payments / Outflows		905,734	905,734	672,333	(233,401)	171,235

Ministry of Endowment & Religious Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlle d by TSA	Difference Between Final Budget and Actual	Control led by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		133,295	133,295	600	(132,695)	-
Grants						
From other general government units		7,710	7,710		(7,710)	
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		141,005	141,005	600	(140,405)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		64,895	64,895		(64,895)	-
Compensation of Employees	26	64,895	64,895		(64,895)	
Use of Goods and Services						
Travel & Conferences		15,000	15,000	200	(14,800)	-
Operating Expenses		32,700	32,700	400	(32,300)	-
Rent		8,400	8,400		(8,400)	-
Use of Goods and Services	27	56,100	56,100	600	(55,500)	-
Nonfinancial assets						
Fixed Assets		12,300	12,300		(12,300)	-
Nonfinancial assets	31	12,300	12,300		(12,300)	
Payments / Outflows		133,295	133,295	600	(132,695)	-

Ministry of Petroleum and Mining Resources

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		137,152	137,152		(137,152)	-
Grants						
From other general government units		7,710	7,710		(7,710)	
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		144,862	144,862		(144,862)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		67,064	67,064		(67,064)	-
Compensation of Employees	26	67,064	67,064		(67,064)	-
Use of Goods and Services						
Travel & Conferences		20,000	20,000		(20,000)	-
Operating Expenses		27,350	27,350		(27,350)	-
Rent		12,000	12,000		(12,000)	-
Use of Goods and Services	27	59,350	59,350		(59,350)	-
Nonfinancial assets						
Fixed Assets		10,738	10,738		(10,738)	-
Nonfinancial assets	31	10,738	10,738		(10,738)	-
Payments / Outflows		137,152	137,152		(137,152)	-

Ministry of Public Works and Housing

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Receipts / Inflows						
Consolidated Fund Appropriations		1,089,260	1,089,260		(1,089,260)	2,500
Taxes						
Taxes on goods and services		40,000	40,000	22,313	(17,687)	3,100
Taxes	22	40,000	40,000	22,313	(17,687)	3,100
Grants						
From other general government units	23	1,007,710	1,007,710		(1,007,710)	
Grants		1,007,710	1,007,710		(1,007,710)	
Receipts / Inflows		2,136,970	2,136,970	22,313	(2,114,657)	5,600
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		52,710	52,710		(52,710)	
Compensation of Employees	26	52,710	52,710		(52,710)	
Use of Goods and Services						
Travel & Conferences		3,950	3,950		(3,950)	2,500
Operating Expenses		14,600	14,600		(14,600)	
Rent		12,000	12,000		(12,000)	
Use of Goods and Services	27	30,550	30,550		(30,550)	2,500
Nonfinancial assets						
Fixed Assets		1,006,000	1,006,000		(1,006,000)	
Nonfinancial assets	31	1,006,000	1,006,000		(1,006,000)	
Payments / Outflows		1,089,260	1,089,260		(1,089,260)	2,500

Ministry of Commerce and Industry

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		131,907	131,907		(131,907)	
Taxes						
Taxes on goods and services		51,884	51,884	20,430	(31,454)	1,400
Taxes	22	51,884	51,884	20,430	(31,454)	1,400
Grants						
From other general government units		28,491	28,491		(28,491)	
Grants	23	28,491	28,491		(28,491)	
Receipts / Inflows		212,282	212,282	20,430	(191,852)	1,400
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		59,991	59,991		(59,991)	-
Compensation of Employees	26	59,991	59,991		(59,991)	-
Use of Goods and Services						
Travel & Conferences		13,500	13,500		(13,500)	-
Operating Expenses		34,016	34,016		(34,016)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		2,400	2,400		(2,400)	-
Use of Goods and Services	27	61,916	61,916		(61,916)	-
Nonfinancial assets						
Fixed Assets		10,000	10,000		(10,000)	-
Nonfinancial assets	31	10,000	10,000		(10,000)	-
Payments / Outflows		131,907	131,907		(131,907)	-

Ministry of Information

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Note		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		228,643	228,643	6,130	(222,513)	700
Grants						
From other general government units		7,710	7,710		(7,710)	
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		236,353	236,353	6,130	(230,223)	700
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		61,040	61,040		(61,040)	
Compensation of Employees	26	61,040	61,040		(61,040)	
Use of Goods and Services						
Travel & Conferences		14,200	14,200		(14,200)	700
Operating Expenses		41,355	41,355	1,000	(40,355)	-
Other Operating Expenses		63,048	63,048	1,000	(62,048)	-
Use of Goods and Services	27	118,603	118,603	2,000	(116,603)	700
Nonfinancial assets						
Fixed Assets		49,000	49,000	4,130	(44,870)	-
Nonfinancial assets	31	49,000	49,000	4,130	(44,870)	
Payments / Outflows		228,643	228,643	6,130	(222,513)	700

Ministry of Aviation and Transport

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		257,258	257,258	166,895	(90,363)	3,535
Grants						
From other general government units		7,710	7,710		(7,710)	-
Grants	23	7,710	7,710		(7,710)	-
Other Revenue						
Sale of goods and services		173,638	173,638	159,934	(13,704)	-
Other Revenue	24	173,638	173,638	159,934	(13,704)	-
Receipts / Inflows		438,606	438,606	326,829	(111,777)	3,535
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		152,710	152,710	95,843	(56,868)	-
Compensation of Employees	26	152,710	152,710	95,843	(56,868)	-
Use of Goods and Services						
Travel & Conferences		5,000	5,000	5,000		1,435
Operating Expenses		79,548	79,548	53,518	(26,030)	2,100
Other Operating Expenses		8,000	8,000	7,334	(666)	-
Use of Goods and Services	27	92,548	92,548	65,852	(26,696)	3,535
Nonfinancial assets						
Fixed Assets		12,000	12,000	5,200	(6,800)	-
Nonfinancial assets	31	12,000	12,000	5,200	(6,800)	-
Payments / Outflows		257,258	257,258	166,895	(90,363)	3,535

Ministry of Education Culture and Higher Education

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		2,587,280	2,587,280	1,412,264	(1,175,016)	1,148,812
Grants						
From international organizations		408,128	408,128	269,420	(138,709)	256,753
From other general government units		1,984,126	1,984,126	1,082,286	(901,840)	804,142
Grants	23	2,392,254	2,392,254	1,351,706	(1,040,549)	1,060,895
Other Revenue						
Sale of goods and services		147,000	147,000	135,455	(11,545)	51,299
Other Revenue	24	147,000	147,000	135,455	(11,545)	51,299
Receipts / Inflows		5,126,535	5,126,535	2,899,425	(2,227,110)	2,261,006
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,336,670	1,336,670	1,000,560	(336,110)	1,064,329
Compensation of Employees	26	1,336,670	1,336,670	1,000,560	(336,110)	1,064,329
Use of Goods and Services						
Travel & Conferences		153,750	153,750	42,984	(110,766)	25,680
Operating Expenses		341,268	341,268	119,801	(221,467)	35,629
Rent		6,000	6,000	1,500	(4,500)	2,400
Other Operating Expenses		364,435	364,435	52,303	(312,132)	-
Use of Goods and Services	27	865,453	865,453	216,588	(648,865)	63,709
Other Expenses						
Transfers not elsewhere classified		500	500		(500)	-
Other Expenses	30	500	500		(500)	-
Nonfinancial assets						
Fixed Assets		384,657	384,657	195,116	(189,541)	20,773
Nonfinancial assets	31	384,657	384,657	195,116	(189,541)	20,773
Payments / Outflows		2,587,280	2,587,280	1,412,264	(1,175,016)	1,148,812

Ministry of Post and Communication

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		139,698	139,698	980	(138,718)	-
Grants						
From other general government units		7,710	7,710		(7,710)	-
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		147,408	147,408	980	(146,428)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		61,040	61,040		(61,040)	-
Compensation of Employees	26	61,040	61,040		(61,040)	-
Use of Goods and Services						
Travel & Conferences		26,748	26,748	980	(25,768)	-
Operating Expenses		25,502	25,502		(25,502)	-
Rent		7,200	7,200		(7,200)	-
Other Operating Expenses		2,208	2,208		(2,208)	-
Use of Goods and Services	27	61,658	61,658	980	(60,678)	-
Nonfinancial assets						
Fixed Assets		17,000	17,000		(17,000)	-
Nonfinancial assets	31	17,000	17,000		(17,000)	-
Payments / Outflows		139,698	139,698	980	(138,718)	-

Ministry of Agriculture

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		221,648	221,648	40,112	(181,536)	14,814
Grants						
From other general government units		138,130	138,130	40,112	(98,018)	28,290
Grants	23	138,130	138,130	40,112	(98,018)	28,290
Receipts / Inflows		359,778	359,778	80,225	(279,553)	43,104
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		69,258	69,258	10,995	(58,263)	7,480
Compensation of Employees	26	69,258	69,258	10,995	(58,263)	7,480
Use of Goods and Services						
Travel & Conferences		9,000	9,000		(9,000)	-
Operating Expenses		32,470	32,470	1,500	(30,970)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		60,000	60,000	27,508	(32,492)	1,294
Contingency		2,920	2,920	109	(2,811)	-
Use of Goods and Services	27	116,390	116,390	29,117	(87,273)	1,294
Nonfinancial assets						
Fixed Assets		36,000	36,000		(36,000)	6,040
Nonfinancial assets	31	36,000	36,000		(36,000)	6,040
Payments / Outflows		221,648	221,648	40,112	(181,536)	14,814

Ministry of Environment and Climate Change

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		303,126	303,126	170,099	(133,027)	41,814
Grants						
From other general government units		210,098	210,098	162,149	(47,949)	36,192
Grants	23	210,098	210,098	162,149	(47,949)	36,192
Receipts / Inflows		513,224	513,224	332,248	(180,976)	78,006
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		83,526	83,526	29,149	(54,377)	9,620
Compensation of Employees	26	83,526	83,526	29,149	(54,377)	9,620
Use of Goods and Services						
Travel & Conferences		10,256	10,256	6,414	(3,842)	20,000
Operating Expenses		38,680	38,680	8,509	(30,171)	4,000
Rent		8,400	8,400	600	(7,800)	-
Other Operating Expenses		76,000	76,000	39,168	(36,832)	2,994
Contingency		3,660	3,660	3,654	(6)	-
Use of Goods and Services	27	136,996	136,996	58,346	(78,650)	26,994
Nonfinancial assets						
Fixed Assets		82,604	82,604	82,604		5,200
Nonfinancial assets	31	82,604	82,604	82,604		5,200
Payments / Outflows		303,126	303,126	170,099	(133,027)	41,814

Ministry of Health and Social Service

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		2,231,378	2,231,378	1,375,878	(855,499)	643,193
Grants						
From international organizations		499,079	499,079	491,799	(7,281)	
From other general government units		1,577,398	1,577,398	932,181	(645,217)	686,469
Grants	23	2,076,478	2,076,478	1,423,980	(652,498)	686,469
Receipts / Inflows		4,307,855	4,307,855	2,799,858	(1,507,997)	1,329,662
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		866,794	866,794	614,019	(252,775)	210,906
Compensation of Employees	26	866,794	866,794	614,019	(252,775)	210,906
Use of Goods and Services						
Travel & Conferences		293,429	293,429	284,498	(8,931)	74,437
Operating Expenses		634,842	634,842	114,557	(520,285)	67,517
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		226,493	226,493	225,205	(1,288)	13,299
Use of Goods and Services	27	1,166,764	1,166,764	624,260	(542,504)	155,253
Social Benefits						
Employer social benefits		25,000	25,000	9,000	(16,000)	-
Social Benefits	29	25,000	25,000	9,000	(16,000)	-
Nonfinancial assets						
Fixed Assets		172,820	172,820	128,600	(44,220)	277,033
Nonfinancial assets	31	172,820	172,820	128,600	(44,220)	277,033
Payments / Outflows		2,231,378	2,231,378	1,375,878	(855,499)	643,193

Ministry of Women and Human Rights

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		282,515	282,515	204,233	(78,282)	9,207
Grants						
From international organizations		104,805	104,805	104,805		108,635
From other general government units		11,726	11,726		(11,726)	-
Grants	23	116,531	116,531	104,805	(11,726)	108,635
Receipts / Inflows		399,046	399,046	309,038	(90,008)	117,842
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		138,630	138,630	89,380	(49,250)	5,300
Compensation of Employees	26	138,630	138,630	89,380	(49,250)	5,300
Use of Goods and Services						
Travel & Conferences		12,200	12,200	6,700	(5,500)	-
Operating Expenses		57,835	57,835	41,803	(16,032)	2,057
Rent		17,600	17,600	17,600		1,600
Other Operating Expenses		8,250	8,250	5,750	(2,500)	250
Use of Goods and Services	27	95,885	95,885	71,853	(24,032)	3,907
Nonfinancial assets						
Fixed Assets		48,000	48,000	43,000	(5,000)	-
Nonfinancial assets	31	48,000	48,000	43,000	(5,000)	-
Payments / Outflows		282,515	282,515	204,233	(78,282)	9,207

Ministry of Labour and Social Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		247,680	247,680	51,550	(196,130)	14,817
Grants						
From international organizations		163,476	163,476	51,550	(111,926)	14,810
From other general government units		7,710	7,710		(7,710)	-
Grants	23	171,186	171,186	51,550	(119,636)	14,810
Receipts / Inflows		418,866	418,866	103,101	(315,765)	29,627
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		60,078	60,078	295	(59,783)	-
Compensation of Employees	26	60,078	60,078	295	(59,783)	
Use of Goods and Services						
Travel & Conferences		15,027	15,027	1,699	(13,328)	2,250
Operating Expenses		41,940	41,940	713	(41,228)	-
Rent		69,110	69,110	9,107	(60,003)	-
Other Operating Expenses		46,457	46,457	37,669	(8,788)	10,817
Use of Goods and Services	27	172,534	172,534	49,187	(123,347)	13,067
Nonfinancial assets						
Fixed Assets		15,069	15,069	2,069	(13,000)	1,750
Nonfinancial assets	31	15,069	15,069	2,069	(13,000)	1,750
Payments / Outflows		247,680	247,680	51,550	(196,130)	14,817

Ministry of Youth and Sport

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		163,118	163,118	20,000	(143,118)	4,800
Grants						
From other general government units		7,710	7,710		(7,710)	-
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		170,828	170,828	20,000	(150,828)	4,800
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		75,658	75,658	12,000	(63,658)	-
Compensation of Employees	26	75,658	75,658	12,000	(63,658)	-
Use of Goods and Services						
Travel & Conferences		31,220	31,220	8,000	(23,220)	4,800
Operating Expenses		38,240	38,240		(38,240)	-
Rent		12,000	12,000		(12,000)	-
Use of Goods and Services	27	81,460	81,460	8,000	(73,460)	4,800
Nonfinancial assets						
Fixed Assets		6,000	6,000		(6,000)	-
Nonfinancial assets	31	6,000	6,000		(6,000)	-
Payments / Outflows		163,118	163,118	20,000	(143,118)	4,800

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
Note		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		792,017	792,017	286,306	(505,711)	11,017
Grants						
From international organizations		8,927	8,927	8,927		
From other general government units		536,804	536,804	243,115	(293,689)	58,845
Grants		545,731	545,731	252,042	(293,689)	58,845
Receipts / Inflows		1,337,748	1,337,748	538,348	(799,400)	69,862
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		110,210	110,210	32,264	(77,946)	6,228
Compensation of Employees		110,210	110,210	32,264	(77,946)	6,228
Use of Goods and Services						
Travel & Conferences		16,427	16,427	8,927	(7,500)	-
Operating Expenses		132,086	132,086	40,416	(91,670)	1,807
Other Operating Expenses		246,987	246,987	154,131	(92,857)	2,983
Contingency		21,444	21,444	15,453	(5,991)	-
Use of Goods and Services		416,944	416,944	218,927	(198,017)	4,789
Other Expenses						
Transfers not elsewhere classified		500	500	165	(335)	-
Other Expenses		500	500	165	(335)	-
Nonfinancial assets						
Fixed Assets		264,363	264,363	34,950	(229,413)	-
Nonfinancial assets		264,363	264,363	34,950	(229,413)	-
Payments / Outflows		792,017	792,017	286,306	(505,711)	11,017

Ministry of Constitution Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		130,336	130,336		(130,336)	
Grants						
From other general government units		7,710	7,710		(7,710)	-
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		138,046	138,046		(138,046)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		66,395	66,395		(66,395)	-
Compensation of Employees	26	66,395	66,395		(66,395)	-
Use of Goods and Services						
Travel & Conferences		11,500	11,500		(11,500)	-
Operating Expenses		33,100	33,100		(33,100)	-
Rent		3,840	3,840		(3,840)	-
Other Operating Expenses		3,500	3,500		(3,500)	-
Use of Goods and Services	27	51,940	51,940		(51,940)	-
Social Benefits						
Employer social benefits		2,321	2,321		(2,321)	-
Social Benefits	29	2,321	2,321		(2,321)	-
Nonfinancial assets						
Fixed Assets		9,680	9,680		(9,680)	-
Nonfinancial assets	31	9,680	9,680		(9,680)	-
Payments / Outflows		130,336	130,336		(130,336)	-

Ministry of Ports and Fishery

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		278,348	278,348	30,056	(248,292)	-
Taxes						
Taxes on goods and services		80,000	80,000	105,708	25,708	-
Taxes	22	80,000	80,000	105,708	25,708	-
Grants						
From other general government units		10,280	10,280	5,000	(5,280)	206,050
Grants	23	10,280	10,280	5,000	(5,280)	206,050
Other Revenue						
Fines, penalties and forfeits		20,600	20,600		(20,600)	
Other Revenue	24	20,600	20,600		(20,600)	-
Receipts / Inflows		389,228	389,228	140,764	(248,464)	206,050
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		102,248	102,248	4,216	(98,032)	-
Compensation of Employees	26	102,248	102,248	4,216	(98,032)	-
Use of Goods and Services						
Travel & Conferences		19,000	19,000	3,460	(15,540)	-
Operating Expenses		114,200	114,200	8,200	(106,000)	-
Rent		6,000	6,000	3,750	(2,250)	-
Other Operating Expenses		4,200	4,200		(4,200)	-
Use of Goods and Services	27	143,400	143,400	15,410	(127,990)	-
Social Benefits						
Employer social benefits		2,500	2,500		(2,500)	-
Social Benefits	29	2,500	2,500		(2,500)	-
Nonfinancial assets						
Fixed Assets		30,200	30,200	10,430	(19,770)	-
Nonfinancial assets	31	30,200	30,200	10,430	(19,770)	-
Payments / Outflows		278,348	278,348	30,056	(248,292)	-

Ministry of Dispora and Investment

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		108,295	108,295		(108,295)	-
Grants						
From other general government units		7,710	7,710		(7,710)	-
Grants	23	7,710	7,710		(7,710)	-
Receipts / Inflows		116,005	116,005		(116,005)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		64,895	64,895		(64,895)	-
Compensation of Employees	26	64,895	64,895		(64,895)	-
Use of Goods and Services						
Travel & Conferences		14,500	14,500		(14,500)	-
Operating Expenses		12,900	12,900		(12,900)	-
Rent		7,500	7,500		(7,500)	-
Use of Goods and Services	27	34,900	34,900		(34,900)	-
Nonfinancial assets						
Fixed Assets		8,500	8,500		(8,500)	-
Nonfinancial assets	31	8,500	8,500		(8,500)	-
Payments / Outflows		108,295	108,295		(108,295)	-

Ministry of Humanitarian Affairs and Disaster management

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		138,504	138,504	18,920	(119,584)	2,500
Grants						
From other general government units		15,420	15,420	15,420		2,500
Grants	23	15,420	15,420	15,420		2,500
Receipts / Inflows		153,924	153,924	34,340	(119,584)	5,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		72,204	72,204	15,420	(56,784)	-
Compensation of Employees	26	72,204	72,204	15,420	(56,784)	-
Use of Goods and Services						
Travel & Conferences		15,000	15,000	3,500	(11,500)	-
Operating Expenses		41,800	41,800		(41,800)	2,500
Use of Goods and Services	27	56,800	56,800	3,500	(53,300)	2,500
Nonfinancial assets						
Fixed Assets		9,500	9,500		(9,500)	-
Nonfinancial assets	31	9,500	9,500		(9,500)	-
Payments / Outflows		138,504	138,504	18,920	(119,584)	2,500

Office of Presidency

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		3,905,423	3,905,423	2,905,441	(999,982)	3,170,143
Grants						
From international organizations						
From other general government units		1,990,288	1,990,288	491,609	(1,498,679)	2,264,842
Grants	23	1,990,288	1,990,288	491,609	(1,498,679)	2,264,842
Receipts / Inflows		5,895,711	5,895,711	3,397,050	(2,498,661)	5,434,985
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,020,086	1,020,086	763,328	(256,758)	240,537
Compensation of Employees	26	1,020,086	1,020,086	763,328	(256,758)	240,537
Use of Goods and Services						
Travel & Conferences		685,000	685,000	496,165	(188,835)	607,552
Operating Expenses		432,835	432,835	318,510	(114,325)	287,220
Other Operating Expenses		605,178	605,178	492,768	(112,410)	762,770
Conflict Resolution Expenses		721,924	721,924	628,340	(93,584)	541,586
Use of Goods and Services	27	2,444,937	2,444,937	1,935,783	(509,154)	2,199,128
Nonfinancial assets						
Fixed Assets		440,400	440,400	206,330	(234,070)	730,478
Nonfinancial assets	31	440,400	440,400	206,330	(234,070)	730,478
Payments / Outflows		3,905,423	3,905,423	2,905,441	(999,982)	3,170,143

Office of the Speaker and Parliament

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		1,839,516	1,839,516	1,490,220	(349,297)	1,246,603
Grants						
From other general government units		675,065	675,065	258,416	(416,649)	1,087,660
Grants	23	675,065	675,065	258,416	(416,649)	1,087,660
Receipts / Inflows		2,514,581	2,514,581	1,748,636	(765,946)	2,334,263
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,344,096	1,344,096	1,234,622	(109,475)	936,698
Compensation of Employees	26	1,344,096	1,344,096	1,234,622	(109,475)	936,698
Use of Goods and Services						
Travel & Conferences		115,000	115,000	76,128	(38,872)	34,700
Operating Expenses		359,920	359,920	179,470	(180,450)	275,205
Other Operating Expenses		8,000	8,000		(8,000)	
Use of Goods and Services	27	482,920	482,920	255,598	(227,322)	309,905
Nonfinancial assets						
Fixed Assets		12,500	12,500		(12,500)	
Nonfinancial assets	31	12,500	12,500		(12,500)	
Payments / Outflows		1,839,516	1,839,516	1,490,220	(349,297)	1,246,603

Civil Service Commission

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		154,040	154,040	81,768	(72,272)	119,061
Grants						
From international organizations						15,000
From other general government units		84,892	84,892	74,948	(9,944)	92,109
Grants	23	84,892	84,892	74,948	(9,944)	107,109
Receipts / Inflows		238,932	238,932	156,716	(82,216)	226,170
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		110,142	110,142	63,387	(46,755)	103,437
Compensation of Employees	26	110,142	110,142	63,387	(46,755)	103,437
Use of Goods and Services						
Travel & Conferences		8,500	8,500		(8,500)	536
Operating Expenses		20,398	20,398	3,381	(17,017)	88
Rent		15,000	15,000	15,000		15,000
Use of Goods and Services	27	43,898	43,898	18,381	(25,517)	15,624
Payments / Outflows		154,040	154,040	81,768	(72,272)	119,061

Office of Audit General

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		136,234	136,234	84,794	(51,440)	51,305
Grants						
From international organizations						21,920
From other general government units		71,934	71,934	58,902	(13,032)	30,787
Grants	23	71,934	71,934	58,902	(13,032)	52,707
Receipts / Inflows		208,168	208,168	143,696	(64,472)	104,012
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		86,184	86,184	67,152	(19,032)	28,955
Compensation of Employees	26	86,184	86,184	67,152	(19,032)	28,955
Use of Goods and Services						
Travel & Conferences		5,500	5,500		(5,500)	4,787
Operating Expenses		27,550	27,550	2,642	(24,908)	2,363
Rent		15,000	15,000	15,000		13,000
Other Operating Expenses		2,000	2,000		(2,000)	2,200
Use of Goods and Services	27	50,050	50,050	17,642	(32,408)	22,350
Payments / Outflows		136,234	136,234	84,794	(51,440)	51,305

Office of Chief Minister

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations						6,893
Grants						
From other general government units		-	-	-	-	6,893
Grants	23	-	-	-	-	6,893
Receipts / Inflows		-	-	-	-	13,786
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		-	-	-	-	6,893
Compensation of Employees	26	-	-	-	-	6,893
Payments / Outflows		-	-	-	-	6,893

Ministry of Livestock

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		343,068	343,068	94,517	(248,551)	15,511
Grants						
From other general government units		268,260	268,260	73,875	(194,385)	44,652
Grants	23	268,260	268,260	73,875	(194,385)	44,652
Receipts / Inflows		611,328	611,328	168,392	(442,936)	60,162
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		63,210	63,210	17,706	(45,504)	6,713
Compensation of Employees	26	63,210	63,210	17,706	(45,504)	6,713
Use of Goods and Services						
Travel & Conferences		3,000	3,000		(3,000)	-
Operating Expenses		81,708	81,708	8,440	(73,268)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		59,620	59,620	33,420	(26,200)	2,988
Contingency		1,580	1,580		(1,580)	-
Use of Goods and Services	27	157,908	157,908	41,861	(116,047)	2,988
Nonfinancial assets						
Fixed Assets		121,950	121,950	34,950	(87,000)	5,810
Nonfinancial assets	31	121,950	121,950	34,950	(87,000)	5,810
Payments / Outflows		343,068	343,068	94,517	(248,551)	15,511

Supreme Court

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
		A USD	B USD	C USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		340,665	340,665	67,058	(273,607)	-
Grants						
From other general government units		24,400	24,400		(24,400)	-
Grants	23	24,400	24,400		(24,400)	-
Other Revenue						-
Sale of goods and services		18,462	18,462	3,077	(15,385)	-
Fines, penalties and forfeits		19,284	19,284	27,326	8,042	-
Other Revenue	24	37,746	37,746	30,403	(7,344)	-
Receipts / Inflows		402,811	402,811	97,461	(305,351)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		249,015	249,015	41,842	(207,173)	-
Compensation of Employees	26	249,015	249,015	41,842	(207,173)	-
Use of Goods and Services						
Travel & Conferences		7,000	7,000	3,000	(4,000)	-
Operating Expenses		43,450	43,450	9,216	(34,234)	-
Rent		10,000	10,000		(10,000)	-
Other Operating Expenses		23,700	23,700	13,000	(10,700)	-
Use of Goods and Services	27	84,150	84,150	25,216	(58,934)	-
Nonfinancial assets						
Fixed Assets		7,500	7,500		(7,500)	-
Nonfinancial assets	31	7,500	7,500		(7,500)	-
Payments / Outflows		340,665	340,665	67,058	(273,607)	-

Office of the Attorney General

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		166,812	166,812	4,500	(162,312)	-
Grants						
From other general government units		23,800	23,800		(23,800)	-
Grants	23	23,800	23,800		(23,800)	-
Receipts / Inflows		190,612	190,612	4,500	(186,112)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		74,258	74,258		(74,258)	-
Compensation of Employees	26	74,258	74,258		(74,258)	
Use of Goods and Services						
Travel & Conferences		7,000	7,000	2,500	(4,500)	-
Operating Expenses		38,300	38,300	2,000	(36,300)	-
Rent		25,000	25,000		(25,000)	-
Other Operating Expenses		11,754	11,754		(11,754)	-
Use of Goods and Services	27	82,054	82,054	4,500	(77,554)	-
Nonfinancial assets						
Fixed Assets		10,500	10,500		(10,500)	-
Nonfinancial assets	31	10,500	10,500		(10,500)	-
Payments / Outflows		166,812	166,812	4,500	(162,312)	-

Office of the Solicitor General

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		60,100	60,100		(60,100)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		24,600	24,600		(24,600)	-
Compensation of Employees	26	24,600	24,600		(24,600)	-
Use of Goods and Services						
Travel & Conferences		2,500	2,500		(2,500)	-
Operating Expenses		21,500	21,500		(21,500)	-
Rent		3,000	3,000		(3,000)	-
Other Operating Expenses		4,500	4,500		(4,500)	-
Use of Goods and Services	27	31,500	31,500		(31,500)	-
Nonfinancial assets						
Fixed Assets		4,000	4,000		(4,000)	-
Nonfinancial assets	31	4,000	4,000		(4,000)	-
Payments / Outflows		60,100	60,100		(60,100)	-

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 2021*. 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 2021*.

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
31. Supreme Court
32. Office of the Attorney General
33. Office of the Solicitor General

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.

1.6 Transfers

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

1.7 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 **\$14,838,335** was budgeted during the reporting period, with **\$6,897,886** 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) 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 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 51% of the budget across the budget entities. The following is a summary spending against each benefitting budget entity.

Budget Entity	Budget USD 2021	Actual USD 2021	Percentage %
Ministry of Interior Federal & Reconciliation	911559.75	461,633	50.6
Ministry of Justice & Judiciary Affairs	77500	300	0.4
Ministry of Finance	2120182.93	1,038,115	49.0
Ministry of Internal Security	192200	100,518	52.3
Ministry of Planning & Economic Development	344882	221,190	64.1
Ministry of Endowment & Religious Affairs	56100	600	1.1
Ministry of Petroleum and Mining Resources	59350	-	0.0
Ministry of Public Works & Housing	30550	-	0.0
Ministry of Commerce & Industry	61916	-	0.0
Ministry of Information	118603	2,000	1.7
Ministry of Aviation & Transport	92548	65,852	71.2
Ministry of Education Culture & Higher Education	865453	216,588	25.0
Ministry of Post & Communication	61658	980	1.6
Ministry of Agriculture	116390	29,117	25.0
Ministry of Environment & Climate Change	136995.7	58,346	42.6
Ministry of Health and Social Services	1166763.72	624,260	53.5
Ministry of Women and Human Right	95885	71,853	74.9
Ministry of Labour and Social Affairs	172533.72	37,501	21.7
Ministry of Youth & Sport	81460	8,000	9.8
Ministry of Water & Electricity	416944.44	218,927	52.5
Ministry of Constitution Affairs	51940	-	0.0
Ministry of Ports and Fishery	143400	15,410	10.7
Ministry of Diaspora & Investment	34900	-	0.0
Ministry of Humanitarian Affairs and Disaster Management	56800	3,500	6.2
Office of Presidency	2444937	1,935,783	79.2
Office of the Speaker and Parliament	482920	255,598	52.9
Civil Service Commission	43898	18,381	41.9
Office of Audit General	50050	17,642	35.2
Ministry of Livestock	157908	41,861	26.5
Supreme Court	84150	25,216	30.0
Office of The Attorney General	82054	4,500	5.5
Office of The Solicitor General	31500	-	0.0
	10,843,932.26	5,473,670.29	50.48

Note 7 Other Operating Expenses

Treasury Single Account

Operating costs totaling **\$1,667,778** has been incurred in 2021 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, RCRF, 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 **\$184,695** 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 **\$1,537,669** for ministries operations as it can be seen below table.

Non-Financial Assets	MoILG	MoL	MoF	MoIS	MoE	MoH	MoWE	MoWHR	MoAT	MoI	MoPED	MoECC	MoPF	OP	MoLSA	Total
Non-residential Buildings	328,721		49,770		189,541						259,137	82,604		99,830		1,009,603
Machinery and Equipment not elsewhere classified		34,950	34,347	38,488		108,600	34,950				69,900		10,430	104,500		436,165
Furniture & fixtures			6,637		1,500	20,000		43,000	5,200	4,130				2,000		82,467
Information, Computer & Telecomm(ICT) Equipment			4,980		1,000										52	6,032
Furniture					3,075										327	3,402
	328,721	34,950	95,734	38,488	195,116	128,600	34,950	43,000	5,200	4,130	329,037	82,604	10,430	206,330	379	1,537,669