

Warbixinta Hantidhowraha Guud ee Dowlad Goboleedka Galmudug ee Sanad
maaliyadeedkii dhamaaday ee 31 Diseembar 2022

Xafiiska Hantidhowraha Guud

Dowlad Goboleedka Galmudug ee

Soomaaliya

Warbixinta Hantidhowrka Sanadlaha ee

Sannad Maaliyadeedka 2022

Waxaa Baarlamaanka loo soo bandhigy 20th

December 2023

**Warbixinta Hantidhowraha Guud ee Dowlad Goboleedka Galmudug ee Sanad
maaliyadeedkii dhamaaday ee 31 Diseembar 2022**

Waraaqda Faafinta

20 December, 2023

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 2022 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 maal geliyo 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 disember 2022.

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. 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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maaliyadeedkii dhamaaday ee 31 Diseembar 2022**

1. Fasiraada Erayada 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-isgaarsinta 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

2. Introduction

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 Hantidhowrka 2018. Waxay soo bandhigaysaa indha-indhayntayada iyo aragtidayada baaritaanka aan ku sameenay xisaab xirka ee sannad-maaliyadeedka dhamaaday 31ka Diseembar, 2022.

Iyada oo qayb ka ah hanti-dhawrkeena sannadlaha ah, waxaanu bixinaa dammaanad macquul ah oo ku saabsan isku halaynta warbixinta maaliyadeed ee Dawladda, iyo sidoo kale u hoggaansanaantooda xeerarka, siyaasadaha iyo sharciyada.

Warbixintan waxaan ku iftiiminaynaa natiijooyinkii ka soo baxay hanti dhawrka, waxaan si qoto dheer u tilmaamnay arrimaha muhiim ah oo kasoo baxay hanti-dhawrka ee saameyn kara adeeg bixinta iyo ugu dambayntii nolosha dadka reer Galmudug.

Waxa kale oo aanu siinay talooyin dadka loo xilsaaray maamulka, kormeerka hay'adaha iyo daneeyayaasha kale. Talooyinkani Waxaa loogu tala galay inay hagaajiyaan maamulka maaliyadda iyo waxqabadka ee MDA-yada oo dhan.

2.1 Waajibadkeena

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. Intaas 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'uuliyadiiisa.

2.2 Mahadnaq

Xafiiska Hantidhowrka guud asigoo ka faa'iidayasanaya fursadan Waxaa uu u mahadcelinayaa shaqaalaheena Xafiiska sida howlkarnimada ay u gutaan waajibaadkooda taas oo inoo suurta galisey in Xafiiska Hantidhowrka uu si joogta ah usii wato shaqooyinkiis xifadnimo.

Ugu dambayntii waxaa mahad-naq u jeedinayaa Baarlamaanka, Wasaaradda Maaliyadda iyo Hay'adda Shaqaalaha Rayidka oo si uun uga qayb qaatay hawlaha shaqo ee Xafiiska Hantidhowrka.

Waxaa sharaf weyn noo ah inaan soo bandhigno Warbixinta Sannadlaha ah ee Hanti-dhowrka Guud ee 2022.

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 2022 si ay u gaarsiiso adeegyada muwaadiniinta.

3.1 Doorkeena

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 hanti-dhawrka 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 2022 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) xisaabaadka si sax ah oo habboon loo sameeyey;
- (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 ujeedooyinkii Baarlamaanka 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.

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3.2 Aragtida Hantidhowraha Guud

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

Sida aan qabo, marka laga reebo saameynta arrimaha lagu qeexay gundhiga fikarada cillada leh ee 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 2022 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.

Aragtida oo dhameestiran Waxaa ka eegi kartaa **lifaaqa 2**.

Sababaha **fikrada cillada** leh aan bixinay waa :

- i. Lacag bixino la sameeye oo cadadkeeda dhan yahay 488,522 oo doolar aan loo haynin cadeymo ku filan. Maqanaanshiyaha cadeymo ku filan awgeyd, tani waxay caqabad ku noqon kartaa in si sax ah loo raad raaco diiwaanada maliyadeed taas oo horseedi karta diwaanada Maaliyadda aysan sax ahaanin.
- ii. Dakhli dhan 777,742 oo doolar ayaa loo haynin documintiyada lagu qabtay. Sidaas darteyd waaan awoodi weynay inaa xaqiijino hadii dakhligan lagu soo bandhigay Warbixinta Maaliyadda laguna diiwaan galiye madaxyadooda saxda ah.
- iii. Howlo wax-soo iibsi oo dhan 2,447,160 oo doolar ayaa si aan tartan ku jirin lagu soo iibiye
- iv. Kharashaad dhan 322,726 oo doolar ayaa si qaldan loo kala saaray si kastaba ha ahaate, kala sooc la'aanta kharashaadka waxay horseedi kartaa warbixin maaliyadeed aan sax aheyn.

3.3 Summary of Audit Findings

Kaash and bangi

Habraacyo iyo siyaasado lagu maamlo bangiyada ayaa jiro si kastaba ha ahaate, habraacyadan iyo siyaasadahan lama fuliyo tusaale ahaan; Qodobka 3(1) ee Xeerka 5aad ee sharciga Maamulka iyo Maaliyadda Dowlada, Dowlad Goboleedka Galmudug waa inay is waafajinta bangiyada u sameysaa si maalinle ah ama todobaadle ah, hasayeeshe, iswaafajinta bangiyada Waxaa la sameeyaa bishiiba mar sidaas daraadeed, Waxaa jiri kara oo suurtagal ahaan kara in diiwaanada bangiga ay qaldamaan taas oo saameyn taban ku yeelan karta sax ahaanshiyaha iswaafajinta bangiyada. Koontooyinka bangi ee Dowlad Goboleedka Galmudug waa in la is waafajiyaa si maalinle ah ama isbuucle ah laba maalin gudahooda kadib dhamaadka isbuuca.

Dakhli Aruurinta

Although the revenue performance of the state has improved, there are still issues in relation to documenting and reconciling revenue transactions for examples; we noted that:

Inkasta oo wax-qabadka dakhliga dawlad-goboleedka uu horumar badan sameeye, haddana waxa jira arrimo la xidhiidha diiwaan-gelinta/dukumintiyada iyo is-waafainta wax-is-dhaafsiga dakhliga tusaale ahaan; waxaanu ogaanay in:

- a) Dakhli dhan \$777,742 oo lasoo aruuriye malahan wax dukuminta ah oo lagu qabtay
- b) Is-waafajinta dakhliga lama sameeyo sida rasiidyada, kaash buuga, lacagta bankiga lagu shubay iyo sidoo kale lama sameeyo is-waafajin la xariirta nidaamyada RMS iyo FMIS.

Si loo hormariyo hab Maamulka dakhliga, rasiiyada iyo dukumintiyada asalka ah waa in la hayaa oo lagu xareeyaa nuqul adag ayadoo ujeedadu tahay hantidhowrr ku sameyn iyo xakameyn maamul sidoo kale Wasaaradda Maaliyadda waa in ay dejiso hab-raac is-waafajin, abuurto hannaan cad oo qoran si is-waafajin joogta ah loogu sameeyo dakhliga.

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Lacag bixinada

Habraacyada maaliyadeed ee saxda ah ee lacag bixinada ayaa muhiim ah si loo hubiyo inaan wax lacag ah la bixin iyadoo aan loo haynin dukumintyo dhameestiran. Waxaan ogaanay habacsanaan, liidashooyin daciifnimada iyo jebinta sharciga ama u hogaan sanaan la'aanta sharciga ee khuseeya hanaanka lacag bixinada:

- Marka lacag bixin la sameenayo, aad bay muhiim u tahay in la haayo caddaymo buuxa tusaale ahaan, dukumentiyada taageeraya kharash bixinta sida: qaansheegyada, waraaqda wareejinta bangiga, waraaqda cadeeneyso in alaabti lagu keenay, iyo hishiiyada la galayo. ***Nasiibdarro, lacag bixin dhan \$ 488,522 ayaa la sameeye iyadoo aan si buuxda dukumintyo loogu haynin sida aan ku cadeenay lifaaqa 2aad ee waraaqda Maamulka.*** Dowlad Goboleedka Galmudug waa inay heesaa dhamaan dukumintiyada taageeraya kharash bixinta waana in an la sameyn lacag bixin iyadoo aan loo haynin cadeymo ku filan.
- Kharashaad dhan \$322,726 ayaa si qaldan loo kala saaray lagna diiwaan galiye madaxyo aan sax aheyn. Kharashaadkan Waxaa loo kala saaray oo lagu dalacay madaxyo aan sax aheyn sida lifaaqa 1aad ee waraaqda Maamulka cadeenayo. Dowlad Goboleedka Galmudug waa in si haboon oo sax ah u diiwaan galisaa una kala saartaa lacag bixinada madaxyada ay leeyihiin.

Wax-soo iibsiga

Inta aan ku jirney barista wax-soo iibsiga, Waxaa ogaanay in habraaca wax-soo iibsiga aan la raacin tusaale ahaan;

- a) Wax-soo iibsi dhan \$ 2,447,160 ayaa si aan tartan ku dhisneyn loo sameeye
- b) Wax-soo iibsiga qaar ee laa sameeye kuma jiraan qorsha wax-soo iibsiga la dejiyey

Dowlad Goboleedka Galmudug Waxaa inay hubisaa in habraaca wax-soo iibsiga ee degsatay in loo hugaansamay

Hantida

Aad bay muhiim u tahay in la ilaaliyo hantida dawladda lana raaco siyaasadda iyo habraacyada lagu maamulayo hantida. Si kastaba ha ahaatee, ***waxaan ogaanay in aysan jirin nidaam lagu maamulo hantida si loo maareeyo hantida dowlada iyo sidoo kale Tirakoobka hantida lama sameeyo sanadkiiba mar.*** GSS Dowlad Goboleedka Galmudug waa in ay si buuxda u howl gelisaa oo ay isticmaashaa nidaamka maaraynta hantida oo ay ku diiwaan geliso dhammaan hantida dowlada sida uu qabo sharciga Maamulka Maaliyada Dowladaa (PFM).

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Baarista Gudaha

Muddadii aan ku jirney baaristeen, **Waxaa ogaanay in Warbixinta hantidhowraha gudaha an lasoo saarin iyo sidoo kale qorshaha Hantidhowrka gudaha aan la diyaarin.** Hantidhowrka gudaha waa inuu shaqeeyaa oo baaristiisa u sameeyaa si madax banana una Warbixinta baaarista la wadaagaa Wasiirka Maaliyadda

La socoshada soo-jeedimaha barista sanadkii hore.

Xafiiska Hantidhowrka guud ee Dowlad Goboleedka Galmudug waxa uu kor u qaadayaa hufnaanta, isla-xisaabtanka iyo si fiican loo maamulo lacagaha dowlada iyadoo hantidhowr madax banana ku sameeneyso howlaha shaqo iyo sida loo adeegsaday lacagaha dowlada oo ay isticmaaleyn ha'yadaha la baaray. Natijjooyinka baarista kasoo baxay waa kuwa aad muhiim u ah waxna soo kordhinaya kaliya marka Maamulka iyo dadka loo xilsaaray Maamulka ha'yadaha dowliga ah ay qaadaan talaabooyin sax ah si ay wax uga qabtaan talooyinka lasoo jeediye.

Xafiiska Hantidhowrka guud waxa uu daba-gal ku sameenayaa tallaabooyinka ay qaadeen hay'adaha dawliga ah si loo fuliyo talooyinka baarista taas oo looga danleeyahay in lagu xaliyo liidashooyinka lagu sheegey baaristii hore. Jadwalka hoose Waxaa uu mujinayaa heerka ay joogto tala-soojeedimihii baarista sanadkii hore.

Heerka	Tirada Soo-jeedimaha
La fuliyey	6
Qeyb ahaan la fuliyey	0
lama fulin	13
Wadarta	19

3.4 Gunaanad

Hanaanka gudaha iyo koontaroolada dowlada ayaa si hormarsan u fulinin talooyinka lasoo jeediyey baarista sanadkii hore. Wax qabadka dakhli aruurinta dowlada ayaa soo hagaagtay si kastaba ha ahaate, walaac badan ayaa jira oo ku saabsan badi la'aanta rasiidyada dakhli aruurinta, kala sooc la'aanta kharashaadka, lacag bixinada oo aan lahayn cadeymo ku filan, liidashooyin ku saabsan hanaanka wax-soo iibsiga, iyo la'aanta nidaamka lagu maamulo hantida dowlada. Ilaa laga xalinaayo arimahan aan soo xusnay Xafiiska Hantidhowrka guud ma heesan doono ikhtiyaar aan ka ahayn inuu soo saaro **Aragtida Fikrad Cillad leh.**

**Lifaaqa 1 – Warbixinta Maamulka kama dambeysta ah ee ku saabsan
baaritaanka Dowlad Goboleedka Galmudug ee sannad maaliyadeedka
dhamaadey 31 disember 2022**



Waraqda Maamulka

2022

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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 hesha 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
\$ 7,591,595	\$ 352,000	\$ 16,312,071	\$ 24,255,666

Kharashaadka ugu badan ayaa Galmudug wuxuu ugu baxay kharashaadka mushaaraadka shaqaalaha joogtada ah, qarashaadka hantida ra'sumaalka ah iyo isticmaalka alaabta iyo adeegyada, 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 gudbiso 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 taariikhdan, 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 2022 ilaa 31ka Disembar 2022

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 kantaroollada 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
- kantaroollada 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 kantaroollada 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
Is-waafajinta xisaabaha bankiga waxaa la sameeyaa bishiiba mar halkii laga sameyn lahaa toddobaadkiiba mar					
2.1	Qodobka 3.1 ee xeer-nidaamiyaha 5aad ee Xeerka Maareynta Maamulka Maaliyadda (PFM) ayaa u baahan in koontada 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 ogaaney in dhab ahaantii la sameeyo bishiiba mar halka laga sameyn lahaay maalinle ama isbuucle.	Khaladaadka xisaabaha bankiga horey lagama aqoonsan karo si la mid ahna talaabada lagu saxayanna lama qaadi karo waqtiga ugu macquulsan Is-waafajinta oo aan loo sameyn si waafaqsan Sharciga Maareynta Maamulka Maaliyadda waxay horseedi kartaa qaladaadyo kala duwan sida; Warbixin maaliyadeed aan sax aheyn: Haddii aan la helin iswaafajin joogoto ah oo banki, kala duwanaanshiyaha u dhexeeya Warbixinta bankiga iyo xisaabaadka gudaha ayaa noqon kara kuwa aan la ogaanin waxayna horseedi karaa warbixin maaliyadeed aan sax aheyn taas oo saameyn karta go'amada lagu saleeyo xogta maaliyadeed. Qaladaadka oo la ogaan waayo: Qaladaad banki, xisaab qaldan ama howlo been abur ah ayaa dhici kara haddii aan deg deg loo ogaanin. Tani Waxaa ka dhalan kara baaqi aan sax aheyn, dhacdooyina xisaabeed oo qaar maqan, ama qaladaad dhanka diwaanka xisaabaadka.	Dhexe	Si loo hubiyo in koontaroolada dakhliga iyo kharashaadka si buuxda loo adeegsdo, 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	Faallada Maamulka: Is-waafajinta bangiyada waxaan u samaynaa si maalinle ah laakiin lama daabaco sababtoo ah haddii aan la samayn is-waafajinta lama bixin karo wax lacag ah maalinle xigta waana sababta loo sameeyo maalin kasta. Sababta loo daabici la'yahay ayaa ah in ay jiraan xisaabaadyo iyo lacag bixino tira badan la sameeyo maalin kasta sidaas darteed way adagtahay in loo daabaco waraaqadaha is-waafajinta si maalinle ah balsa waxaan u daabacnaa si bile ah. Sarkaalka ka masuulka ah: Abukar Muhidin Ali Hirgelinta taariikhda: 2024 Faallada hantidhowrka: Ma aanan arag wax caddayn ah oo muujinaya in iswaaajinta bangiyada la sameeyo

					maalin kasta, laakiin waxaan ogaanay in iswaaajinta la sameeyo bishiiba mar sida warqad iswaaajinta tilmaamayso.
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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 qabtey dakhliga					
3.1	Qodobka 25 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 \$ 777,742 oo lasoo xareeye	Maqnaanshiyaha dukumintiyada lagu qabtay dakhliga, aad bay u adegtahay in la hubiyo saxnimada dakhligan lagu soo bandhigay Warbixinta maaliyadeed Waxaa jiri karta khatar ah in lacagta ay Dowlad Goboleedka Galmudug aruurisay si qaldan loo adeegsaday ama loo	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: Isku day badan aanu sameenay wuu shaqeyn waaye laakin dadaal dheeraad ah aya sameyn doonaa waana isku dayi doonaa in arintaan la xaliyo. Sarkaalka ka masuulka ah: Saa'id Gelle Jama Hirgelinta taariikhda: 2024 Faallada hantidhowrka:

Tix	Waxyaabihii la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	aysan lahayn wax dukumintiyoo oo lagu qabtay dakhligaas.	lunsaday. Intaas Waxaa sii dheer,			

4. Kharashaadka

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Lacag bixino la sameeye iyadoo lakala saarin					
4.1	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 adeegsanayo isla kala-sooca (baadi-sooca) loo adeegsano miisaaniyadda iyo xisaabaadkaba. Inta lagu guda jirey barista, waxaan ku ogaanay in kharashaad dhan \$ 322,726 si qalad ah loo kala saaray laguna diiwaan galiye koontoyin aan sax aheyn sida ku cad lifaaqa 1.	Kala sooca qaldan ee lacag bixinada waxay horseedi karaan inay qaldanto warbixinta Maaliyadda sidoo kale, waxay adkeyn kartaa oo ay waqti badan ka lumineysaa barista Hantidhowrka iyo iswaafajinta bangiyada	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 shaaciyoo iyago sax ah.	Faallada Maamulka: Sida ay nala tahay kharashaadka si sax ah ayaa u kala saarnay laakin qaar ka mid ah ayaa si aan ku talagal aheyn loo kala saain ama Waxaa macqul ah in miisaaniyadii loogu tala galay madax laga bixin lahaay lacag ay ka dhamaatay miisaaniyada marka Waxaa macquul ah madax miisaaniyadeedka ugu dhaw lacagta laga bixiyo balsa wax waan ka qaban doonaa arrintan. Sarkaalka ka masuulka ah: Abukar Muhidin Hirgelinta taariikhda: 2024

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Lacag bixio la sameeye iyaddoo dokumeentiyo ku filan loo haynin					
4.2	Dukumintiyada cadeynta u ah kharashaad bixinta sida qaansheegadka, rasiidyada iyo hishiisyada waxay cadeyn la taaban karo u yihiin in kharashaad la galay waxayna bixinayaan diwaan cad oo lacag bixinta la sameeye ah. Inta aanu wadnay barista, waxaan ogaanay in lacag bixin dhan USD 488,522, aan loo haynin cadeymo ku filan sida ku cad lifaaqa 2aad.	Maqanaanshiyaha dukumintiyada saxda ah darteyd, tani waxay caqabad ku noqon kartaa in si sax ah loo raad raaco diwaanada maliyadeed taas oo horseedeysa in qaladaad ku jiaan diwaanada Maaliyadda.	Sare	Dowlad Goboleedka Galmudug waa in ay hubisaa in aan wax lacag ah aan la bixin iyada oo aan la hayniin dukumeenti dhaeestiran.	Faallada Maamulka: Aqbal tilabooyin aan wax ku saxeeno ayaa qaadi doonaa. Sarkaalka ka masuulka ah: Abukar Muhidin Hirgelinta taariikhda: 2024

5. Wax soo iibsashada

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Habraaca wax soo iibsiga oo aan loo hogaansamin					
5.1	3.5.1 xeerka 8aad ee sharciga maareynt 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.	U hogaan sanaan la'aanta habraaca wax-soo iibsiga waxay keeni kartaa kharashaad badan inuu Maamulka galo	Sare	Dowlad Goboleedka Galmudug waa in ay hubisaa in loo hogaansamay habraaca wax-soo iibsiga u degsan Dowlada. Intaas Waxaa sii	Faallada Maamulka: Aas-aasida guddiga wax-soo iibsiga gacanta ayaa lagu hayaa mardhow waa la sameyn doonaa Sarkaalka ka masuulka ah: Agaasimaha Wax-soo iibsiga

Tix	Waxyaabaha la ogaadey	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
	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 wax-soo iibsi dhan USD 2,447,160 aan loo marin habraaca wax soo iibsiga. - Xaalado wax-soo iibsi la sameeye oo aan ku jirin qorshaha wax-soo iibsiga hadana aan la xayeesiin. - Guddiga wax-soo iibsiga aan la aas-aasin.	.		dheer, 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.	Hirgelinta taariikhda: Next year

6. Hantiada Aan Maguurtada Aheyn

Tix	Waxyaabaha la ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
Liidashada nidaamka iyo maamulida hantida					
6.1	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. Inta lagu guda jirey dib u eegisteena, waxaan ku ogaanay liidashooyinka hoos ku xusan; ➤ Waxaan ogaanay in Dowlad Goboleedka Galmudug aysan laheyn wax nidaam ah oo hantida lagu diiwaan galiyo ➤ Tira koobka hantida looma sameeyo si sanadle ah	Maqnaanshiyaha nidaamka hantida waxay sababi kartaa in hantida la lunsado ama loo adeegsado ujeedooyin shaqsiyadeed sidoo kale way adkaanaysaa in la helo xogta hantida.	Sare	Waxaan soo jeedineynaa in Dowlad Goboleedka Galmudug ay si dhameestiran uga shaqeysiiso lana isticmaalo nidaamka maareynta hantida sida sharciga Maamulka maaliyada qoraayo.	Faallada Maamulka: Waxaa inoo qorsheysan in sanadka soo socda wax ka qabano Sarkaalka ka masuulka ah: Agaasimaha Wax-soo iibsiga iyo qasnada Hirgelinta taariikhda: 2024

7. BAARISTA GUDAHA

Tix	Waxyaabaha laa ogaaday	Halisaha	Mudnaanta	Soo-jeedimo	Jawaabta Maamulka iyo Tallaabada Lasoo-jeediyay
La'aanta warbixinta baaraha gudaha iyo qorsha baarista					
7.1	Sida ku cad 13odobka 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 hantidhwraha 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: aqbal Sarkaalka ka masuulka ah: Agaasimaha Waaxda Baarista gudaha Hirgelinta taariikhda: 2023

8. DABAGALKA SOO JEEDIMIHI HORE

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2021 audit)	Wagtiga
2.1	U hogaan sanaan la'aanta hanaanka adeegsiga iyo furashada koontooyinka bankiga	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 2022
2.2	Codsiga Xaqiijinta Sanadlaha ah ee bangiyada lama sameyn	Waraqda sanadlaha ah ee xaqiijinta koontooyinka furan waa la wadaagnay waana helnay jawaab celin taas oo waafaqsan hanaanka xakameeyaasha gudaha ah.	Agaasimaha Qasnada	La fuliyey	
2.3	Is-waafajinta xisaabaha bankiga waxaa la sameeyaa bishiiba mar halkii laga sameyn lahaa toddobaadkiiba mar	Dhamaan koontooyinka bankiga waxaa la is waafajiyaa isbuucle laakin iswaafajintaas ayaa si electaroonic ah loo keediyaa waxaana loo daabacaa bile iyadoo la saxiixaayo sida aad aragteen.	Agaasimaha Qasnada	Lama fulin	Dec 2022
3.1	La'aanta buugaagta risiidyada lagu qabtey dakhliga	Aqbal	Agaasimaha Dakhliga	Lama fulin	Dec 2022
3.2	Dakhliga oo si sax aan ahayn loogu diiwaangalin madaxyadoda	Aqbal	Agaasimaha Dakhliga	Lama fulin	Dec 2022

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2021 audit)	Waqtiga
3.3	Hagaajinta Hanaanka dakhli aruurinta	Aqbal	Agaasimaha Dakhliga	Qeyb ahaan ayaa la fuliyey	Dec 2023
3.4	Ha'yadaha aan dowliga aheyn oo aan la diwaan gelin inta lagu guda jirey 2021	Aqbal	Agaasimaha Dakhliga	Lama fulin	Dec 2023
3.5	Wax shati ah lama siin maraakiibta gudaha ama kuwa ajnabiga ah inta lagu guda jirey 2021	Aqbal	Agaasimaha Qasnajiga	Lama fulin	Dec 2023
4.1	Deyman aan miisaaniyadda ku jirin oo la qaatay inta lagu guda jirey 2021	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	Agaasimaha Qasnajiga	Lama fulin	Dec 2022
4.2	Deymaha la galay oo aan loo gudbin Baarlamaanka iyo Madaxweynaha	Warbixinta maaulka deyaha waa la diyaariye si kastaba warbixintan laguma daabicin mareegtada maalmulka	Agaasimaha Qasnajiga	Lama fulin	Dec 2022
4.3	Liidashada hanaanka iyo maamulida deymaha	Wasaaradda waxay diyaarin doontaa xeer hoosaadyo iyo awaamiir siyaasadeed oof aah faahinaya Qodobka 36 ee Xeerka maamlka iyo maaliyadda dowlada	Agaasimaha Qasnajiga	Lama fulin	Dec 2022

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2021 audit)	Wagtiga
5.1	Lacag bixino la sameeye iyadoo aan loo hayn wax cadeymo ah	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	Agaasimaha Qasnajiga	Lama fulin	Dec 2022
5.2	Lacag bixino la sameeye iyadoo lakala saarin	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 sameeyo lacag bixin loogu tala galay howlgalada 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.	Agaasimaha Qasnajiga	Lama fulin	Dec 2022
5.3	Lacag bixio la sameeye iyaddoo dokumeentiyo ku filan loo haynin	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 dokumeentiyada kharashaadka la keediyo si baaritaan loogu sameeyo	Agaasimaha Qasnajiga	Lama fulin	Dec 2022
5.4	Qaabka lacag bixinada loo sameeyo dowlada hoose oo aan is waafaqsaneyn	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	Agaasimaha Qasnajiga	Lama fulin	Dec 2022

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2021 audit)	Wagtiga
		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.			
6.1	Habraaca wax soo iibsiga oo aan si dhameestiran loo dhaqan galin	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.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2022
7.1	Liidashada nidaamka iyo maamulida hantida	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.	Agaasimaha Wax-soo iibsiga	Lama fulin	Dec 2022
8.1	Miisaaniyadda qabyada ah looma gubin Baarlamaanka ka hore waqtiga kaa dambeysta ah	Aqbal	Agaasimaha Wax-soo iibsiga	La fuliyey	Dec 2022

Tix	Waxyaabaha la ogaaday	Faallada Maamulka	Qofka ka masuulka ah	Status (FY 2021 audit)	Wagtiga
9.1	La'aanta warbixinta baaraha gudaha iyo qorsha baarista	Helitaanka miisaaniyada awgeed Wasaaraddu waxay eegi doontaa sidii ay u taageeri lahayd waaxda hanti dhawrka gudaha si ay u gudato waajibaadkeeda iyo hawlaheeda la xidhiidha	Agaasimaha baaarista gudaha	Lama fulin	Dec 2022

Lifaaq 1 Kala sooc la'aanta kharashaadka

Taariikhda	Tixraac	Magaca	Nuuca	Cadadka lacagta	Faalada Hantidhowraha
19/09/2022	22/00003064 PV	Brainpower Solutions Company	M&E	19,400.00	This payment paid from M&E and gave to Brain Power solution which is procuring facemask, gloves and sanitary which is totally misclassified.
06/12/2022	22/00004370 PV	Capital Rental Service & Logistics	Education and training materials	36,000.00	These payments paid as travel costs which is misclassified as well as no procurement process
13/11/2022	22/00004025 PV	Galmudug Social and Security Service	Conflict Resolution	11,000.00	paid to Rental cars as invoice mentioned which is totally misclassified as well as procurement not done also the ministry requesting Officer is not signed.
12/11/2022	22/00004006 PV	Galmudug Social and Security Service	Conflict Resolution	7,000.00	paid as Allowance soldiers, rent cars and Fuel or petrol as invoice mentioned which is totally misclassified also no procurement process.
08/11/2022	22/00003887 PV	Galmudug Social and Security Service	Conflict Resolution	10,000.00	paid as Soldiers allowance, rent cars and Fuel or petrol as invoice mentioned which is totally misclassified also No procurement process.
15/11/2022	22/00004050 PV	Galmudug Social and Security Service	Conflict Resolution	5,300.00	paid as Vehicle, machine, body cards and rent cars and Fuel or petrol as invoice mentioned which is totally misclassified
01/12/2022	22/00004251 PV	Galmudug Social and Security Service	Diesel	12,000.00	paid as Soldiers Allowance as invoice mentioned which is totally misclassified also Ministry requesting Officer is not signed.

23/10/2022	22/00003647 PV	Capital Rental Service & Logistics	Local Conference	15,000.00	This payment not correctly paid to the exact head and paid as First, kits and oxygen tanks as invoice mentioned which is totally misclassified also ministry requesting officer not signed
02/10/2022	22/00003290 PV	Galmudug Social and Security Service	Medical Treatment	7,000.00	paid as Banners,stationary and Media as invoice mentioned which is totally misclassified
04/12/2022	22/00004274 PV	Daruuro Logistics And Construction Co	Vehicle Rental	5,000.00	This payment paid from Car rental and gave to Daruuro Logistics and Construction Co which is paid as maintenance of vehicle as invoice mentioned which is totally misclassified. No procurement process
01/11/2022	22/00003812 PV	Shabeele General Trading & Construction Company	Internal Travel	8,660.00	This payment paid to opening ceremony of the new state house buildings
20/11/2022	22/00004089 PV	HORMUUD TELECOM	Internal Travel	5,000.00	paid as Internet rent 10 months as invoice mentioned which is totally misclassified
27/11/2022	22/00004150 PV	Capital Rental Service & Logistics	Medical Treatment	11,521.00	This payment paid from Medical Treatment and provided to Vehicle rent and Fuel or petrol as invoice mentioned which is totally misclassified
30/06/2022	22/00002051 PV	Galmudug Social and Security Service	Conflict Resolution	15,050.00	paid as Soldiers allowance,rent cars,maintenance of vehicle and Fuel or petrol as invoice mentioned which is totally misclassified
21/11/2022	22/00004096 PV	Galmudug Social and Security Service	Conflict Resolution	50,000.00	paid as Vehicle rent,Wheels and fuel as invoice mentioned which is totally misclassified

31/12/2022	22/00004934 PV	Beder Hotel and restaurant Dusamareb	Internal Travel	6,254.56	This payment paid from Internal travel and gave to Beder hotel and restaurant Dhusamab which is paid as Participants-Refreshment&Lunch, venue rent and security guard as invoice mentioned which is totally misclassified. None procured process.
13/06/2022	22/00001776 PV	Galmudug Social and Security Service	Local Conference	13,700.00	This payment paid from Local conference and gave to Galmudug social and security service which is paid as car rental, diesel and fuel as invoice mentioned which is totally misclassified. Non procurement and the ministry requesting officer not signed.
25/05/2022	22/00001523 PV	Shabeele General Trading & Construction Company	Maintenance of Heavy Machinery	11,000.00	Debt repayment for purchasing boats.
03/11/2022	22/00003832 PV	Capital Rental Service & Logistics	M&E	13,700.00	This payment paid from M&E and gave to Capital rental service and logistic which is paid as Printing certificate as invoice mentioned which is totally misclassified as well as ministry requesting officer is not signed.
26/09/2022	22/00003136 PV	Galmudug Social and Security Service	Conflict Resolution	21,000.00	paid as Soldiers allowance,wheels,rent cars and Fuel or petrol as invoice mentioned which is totally misclassified
19/11/2022	22/00004073 PV	Galmudug Social and Security Service	Internal Travel	10,000.00	paid as Refreshment,meeting,lunch,events and hotels as invoice mentioned which is totally misclassified

22/01/2022	22/00000076 PV	Galmudug Social and Security Service	Regular Food Provision	9495	This payment provided to cleaning supply, diesel and hotel as invoice indicated
02/11/2022	22/00000076 PV	Galmudug Social and Security Service	Contract Employees	8006	Paid to conflict resolution which is misclassified
18/06/2022	22/00001796 PV	Galmudug Transportation Company	Staff training and Development	11,640.00	This payment paid from Staff training and development and gave to Galmudug social and security service which is paid as Rent cars as invoice mentioned which is totally misclassified. None procured process and the invoice is coy.

Lifaaqa 2 Lacag bixino la sameeye iyadoo aan loo haynin cadeymo ku filan

Taariikh	Tixraac	Magaca	Nuuca	Lacagta	Faalada Hantidhowraha
29/10/2022	22/00003737 PV	Capital Rental Service & Logistics	Internal Travel	6,000.00	No procurement process as well as supporting document like boarding pass and tickets missed
24/11/2022	22/00004111 PV	Capital Rental Service & Logistics	Vehicle Rental	6,500.00	Vehicle log book missed
07/12/2022	22/00004388 PV	Capital Rental Service & Logistics	Internal Travel	10,000.00	No procurement process as well as supporting document like boarding pass and tickets missed
16/11/2022	22/00004054 PV	Shabeele General Trading	Internal Travel	10,000.00	No procurement process and The supporting document like boarding pass and tickets
28/09/2022	22/00003227 PV	Capital Rental Service & Logistics	Internal Travel	18,000.00	No procurement process as well as supporting document like boarding pass and tickets missed
09/10/2022	22/00003489 PV	Capital Rental Service & Logistics	Vehicle Rental	7,100.00	vehicle log book missed
03/11/2022	22/00003828 PV	Capital Rental Service & Logistics	Internal Travel	15,000.00	No procurement process as well as supporting document like boarding pass and tickets missed
02/11/2022	22/00003824 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	vehicle log book missed, and CPO not signed or approved.
24/11/2022	22/00004111 PV	Capital Rental Service & Logistics	Local Conference	5,500.00	attendance sheet and list of participants missed
07/12/2022	22/00004388 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	vehicle log book missed

19/11/2022	22/00004070 PV	Capital Rental Service & Logistics	Local Conference	12,500.00	No procurement process as well as attendance sheet and list of participants missed
13/10/2022	22/00003637 PV	Cadani Hotel & Restaurant	Local Conference	39,964.00	attendance sheet and list of participants missed
02/11/2022	22/00003823 PV	Capital Rental Service & Logistics	Vehicle Rental	6,000.00	vehicle log book missed, and CPO not signed or approved.
05/12/2022	22/00004300 PV	Capital Rental Service & Logistics	Staff training and Development	18,000.00	No procurement process as well as attendance sheet and list of participants missed
09/03/2022	22/00000670 PV	Cadani Hotel & Restaurant	Local Conference	11,164.70	attendance sheet and list of participants missed
19/11/2022	22/00004070 PV	Capital Rental Service & Logistics	Vehicle Rental	5,700.00	vehicle log book missed
06/11/2022	22/00003872 PV	Capital Rental Service & Logistics	Staff training and Development	8,000.00	attendance sheet and list of participants missed
23/10/2022	22/00003647 PV	Capital Rental Service & Logistics	Medical Supplies	20,000.00	No procurement process and the ministry reuquesting officer is not sifgned.
08/12/2022	22/00004393 PV	Capital Rental Service & Logistics	Internal Travel	5,000.00	No procurement process as well as supporting document like boarding pass and tickets
09/08/2022	22/00002591 PV	Capital Rental Service & Logistics	Internal Travel	10,000.00	No procurement process as well as supporting document like boarding pass and tickets
26/10/2022	22/00003910 PV	Cadani Hotel & Restaurant	Local Conference	22,310.00	attendance sheet and list of participants missed
11/10/2022	22/00003542 PV	Capital Rental Service & Logistics	Internal Travel	5,200.00	No procurement process as well as supporting document like boarding pass and tickets missed
16/10/2022	22/00003573 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	vehicle log book missed

13/10/2022	22/00003546 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	vehicle log book missed
20/12/2022	22/00004538 PV	Capital Rental Service & Logistics	Vehicle Rental	8,508.00	vehicle log book missed
24/11/2022	22/00004111 PV	Capital Rental Service & Logistics	M&E	8,000.00	attendance sheet and list of participants missed
27/10/2022	22/00003708 PV	Capital Rental Service & Logistics	Internal Travel	10,000.00	No procurement process and boarding pass and tickets missed
14/09/2022	22/00002987 PV	Capital Rental Service & Logistics	Internal Travel	12,000.00	No procurement process also boarding pass and tickets not available
08/12/2022	22/00004393 PV	Capital Rental Service & Logistics	Meeting Supplies	5,000.00	Procurement process not done also attendance sheet and list of participants missed
25/05/2022	22/00001522 PV	Capital Rental Service & Logistics	Internal Travel	5,000.00	procurement process not done also boarding pass and tickets missed
11/12/2022	22/00004435 PV	Capital Rental Service & Logistics	Internal Travel	9,000.00	Non procurement process and boarding pass and tickets not available
25/06/2022	22/00001875 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	vehicle log book missed
20/09/2022	22/00003063 PV	Cadani Hotel & Restaurant	Local Conference	46,141.61	attendance sheet and list of participants missed
03/11/2022	22/00003832 PV	Capital Rental Service & Logistics	Vehicle Rental	5,000.00	Vehicle log book missed also ministry requesting officer is not signed.
05/12/2022	22/00004300 PV	Capital Rental Service & Logistics	M&E	6,850.00	No procurement process as well as attendance sheet and list of participants missed

18/12/2022	22/00004527 PV	Capital Rental Service & Logistics	Internal Travel	10,250.00	No procurement process and The supporting document like boarding pass and tickets missed
17/04/2022	22/00001187 PV	Cadani Hotel & Restaurant	Local Conference	11,260.34	attendance sheet and list of participants missed
20/10/2022	22/00003640 PV	Cadani Hotel & Restaurant	Local Conference	30,009.21	attendance sheet and list of participants missed
03/12/2022	22/00004256 PV	Capital Rental Service & Logistics	Internal Travel	5,000.00	No procurement process and The supporting document is unadequate as lack of boarding pass and tickets.
31/07/2022	22/00002462 PV	Capital Rental Service & Logistics	Internal Travel	6,000.00	No procurement process and The supporting document is unadequate as lack of boarding pass and tickets.
07/12/2022	22/00004387 PV	Capital Rental Service & Logistics	Local Conference	10,000.00	lack of attendance sheet and list of participants. The ministry requesting officer is not signed.
02/11/2022	22/00003823 PV	Capital Rental Service & Logistics	Local Conference	17,000.00	No procurement process and the CPO not signed or approved as well as participants list and attendance sheet missed
13/04/2022	22/00001123 PV	Cadani Hotel & Restaurant	Local Conference	11,164.70	attendance sheet and list of participants missed
10/10/2022	22/00003511 PV	Capital Rental Service & Logistics	Internal Travel	5,400.00	No procurement process and boarding pass and tickets not available

**Lifaaqa 2 – Aragtida Hantidhawrka ee kama dambeysta ah ee ku saabsan
Warbixinta Maaliyadda ee mideysan ee Sannad Maaliyadeedka dhamaadey 31
Diseember 2022**

Tixraac/DGG/XH/371/2023

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

Warbixinta Hantidhowrka

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

Taariikhda: Octoobar, 18, 2023.

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 kotalgalka iyo qarashaadka dhabta ah, xog kooban oo la xiriirta siyaasaddaha xisaabaadka muhiimka ah.

Sida aan qabo, marka laga reebo saameynta arrimaha lagu qeexay gundhiga fikarada cillada 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 2022 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 cadadkeeda dhan yahay 488,522 oo doolar aan loo haynin cadeymo ku filan. Maqanaanshiyaha cadeymo ku filan awgeyd, tani waxay caqabad ku noqon kartaa in si sax ah loo raad raaco diiwaanada maliyadeed taas oo horseedi karta diiwaanada Maaliyadda aysan sax ahaanin.
- ii. Dakhli dhan 777,742 oo doolar ayaa loo haynin documintiyada lagu qabtay. Sidaas darteyd waaan awoodi weynay inaa xaqiijino hadii dakhligan lagu soo bandhigay Warbixinta Maaliyadda laguna diiwaan galiye madaxyadooda saxda ah.
- iii. Howlo wax-soo iibsi oo dhan 2,447,160 oo doolar ayaa si aan tartan ku jirin lagu soo iibiye
- iv. Kharashaad dhan 322,726 oo doolar ayaa si qaldan loo kala saaray si kastaba ha ahaate, kala sooc la'aanta kharashaadka waxay horseedi kartaa warbixin maaliyadeed aan sax aheyn

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) Iswaafajinta bankiyada waxaa la sameeyaa bile halka loo sameyn lahaay isbuucle ama maalinle.
- b) Is waafajin laguma sameyn dakhliga ku qoran rasiidyada, buugga kaashka iyo tan bankiga lagu shubay sidoo kalena la isma waafajiso nidaamyada RMS iyo FMIS.
- c) La'aanta nidaamka hantida lagu maareeyo.
- d) Warbixinta baaraha gudaha ah lama soo saarin sidoo kale qorrshaha barista gudaha ah lama dejin.

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 shuruucda maaliyadeed ee Dalka, iyo hubinta gudaha si maamulka ay u go'aamiyaan ahmiyada diyaarinta warbixinno maaliyadeed oo ka dhan ah jahawareer (material mistatments), 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 waddida 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:	Abukar Muhudine Ali
Jagada:	Kusimaha Xisaabiyaha Guud
Taariikhda:	23/10/2013
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 khalidan u soo bandhigid, iyo gacan-dhaaf dhinaca hubinta gudaha (override of internal controls).
- Faham fiican 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 xiriiira 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:	Hashi Osman Mohamed
Jagada:	Hantidhowraha Guud
Taariikhda:	24/10/2023
Saxiixa:	 

**Lifaaqa 3 – Warbixinta Maaliyadda mideysan ee Dowlad Goboleedka Galmudug
ee la baaray Sannad Maaliyadeedka dhamaadey 31 Diseember 2022**



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

For the Year Ended 31 December 2022

*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)

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Statement of Certification - 2022 Financial Statements

The 2022 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 2022.

For and on behalf of the Galmudug State of Somalia


Farahan Ali Mohamoud

Minister for Finance



24/04/2023

Date:

Executive Summary

Overview of the Financial Statements

The Financial Statements of the Galmudug State of Somalia provide a record of the Government's financial performance over the financial year, 2022 as outlined in the Statement of Receipts and Payments and the Statement of Comparison of Budget and Actual Amounts. The Financial Statements further summarize all financial transactions for the year ended 31st December 2022 and the GSS's financial cash position as at the 31st December 2022. These statements have been prepared by the Treasury Directors of the Galmudug State of Somalia and include financial information related to all Galmudug State of Somalia Ministries, Departments and Agencies (MDAs).

The 2022 financial statements focus on reporting, primarily budgeted activities of the GSS for which an Annual Budget Statement was prepared for and authorized by the Galmudug State's parliament for the 2022 fiscal year. The budget and annual financial statements are produced to support GSS's strategic business and financial decisions critical to the fiscal and economic wellbeing of the state. The annual reports include the financial and budget activities of MDAs which directly and indirectly receive budget allocations from the Galmudug State of Somalia. These MDA entities are listed in **32 MDAs** of this report.

Disclosure has also been made on the extra-budgetary funds consolidating the financial information that MDAs have provided in respect of their extra-budgetary transactions.

Format of the Financial Statements and additional disclosures

Financial statements of the Galmudug State of Somalia have been prepared on a cash basis with activities and related transactions recognized when cash is received, and payments are made. The financial statements for the financial year have been compiled and presented in order to make a fair presentation of the FGS's financial information and have been prepared in compliance with Part 1 of the IPSAS Cash Basis of Accounting which requires the following mandatory information to be disclosed:

Statement of Cash Receipts and Payments

This is a statement of financial performance and measures the net surplus or deficit (the difference between total receipts and total payments) for the year. The statement provides information on the GSS's sources of revenue and the cost of its activities.

Statement of Comparison of Budget and Actual Amounts by Economic Nature.

The statement of comparison of budget and actual amounts presents a comparison of the budget amounts and the actual amounts for the year based on the GFS economic classification. The statements are prepared to provide information on the extent to which resources were obtained and used in accordance with the budget approved by the Galmudug States's Parliament.
Statement of Payments by Functions of Government.

This is a statement that is an optional requirement under IPSAS Part 1 and provides further details of the amounts disclosed in the Statement of Cash Receipts and Payments by comparing the budget and government spending during the financial year. The statement is based on the Division Classification of Government outlays by functions of Government (COFOG) and identifies the purpose of spending by the Government.

Accounting Policies.

These are the specific principles, bases, conventions, rules, and practices adopted by the Galmudug State of Somalia in preparing and presenting the financial statements.
Explanatory Notes to the Financial Statements.

The explanatory notes to the financial statements assist in understanding the information reported in the principal statements to provide full disclosure and are considered an integral part of the financial statements.

Additional Disclosures.

In order to meet the requirements under GSS Article 49 of the PFM Act (2018) and also to provide further information to the financial statements reported under IPSAS, Cash Basis of Accounting, the following additional disclosures have been provided so as to provide more information necessary for accountability and decision-making purposes.
Statement of Domestic Debt

This statement provides information on the outstanding national debt of the Galmudug State of Somalia at the end of the year and makes a distinction of the nature of the debt (capital and operational)

Statement of Extra Budgetary Transactions of all Public Bodies

The statement of extra-budgetary funds is a summary of the extra budgetary transactions prepared and submitted by the MDAs to the Treasury Director in respect of funds operated outside the national budget.
Summary of Financial Results

Financial Statement Highlights and Analysis

Table 1: Summary of Financial Performance

	2022 USD	2021 USD
Revenue	24,255,666	13,917,302
Expenditure	23,331,346	16,964,928
Surplus	924,320	-3,047,626
% Change	74%	
Original Budget	38,844,432	25,062,383
Revised Budget (Mid-year Revision)	38,844,432	
Actual Expenditure	23,331,346	16,964,928
Under Spending (Budget Saving)	15,513,086	
% Change	38%	

Revenue Analysis

The Galmudug Status's total revenue has increased significantly from **\$13,917,302.47** in 2021 to **\$24,255,665.890** in the 2022 financial year and increase of **\$10,338,363.420 (74%)**. The main sources of the GSS's revenue are own source revenue; (taxes and domestic fees and charges) as well as external assistance from international partners and Federal Government of Somalia.

Table 2: Summary of Receipts

Revenue Analysis Revenue Type	2022 USD	2021 USD
Taxes	7,366,003	6,353,174
Grants	16,312,071	6,921,699
Other revenue	225,592	328,792
Domestic Debt	352,000	313,638
Total	24,255,666	13,917,302

The following chart further highlights, the breakdown of revenue collections for the year which shows that grants account for significant portion of the total receipts.

Chart 1: Revenue breakdown FY 2022

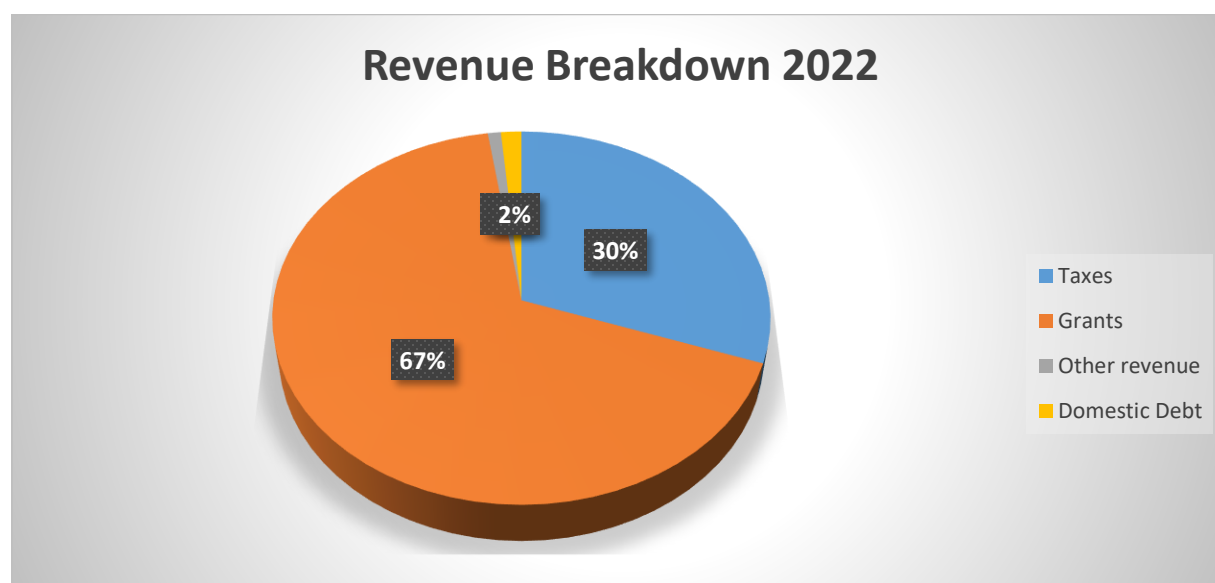
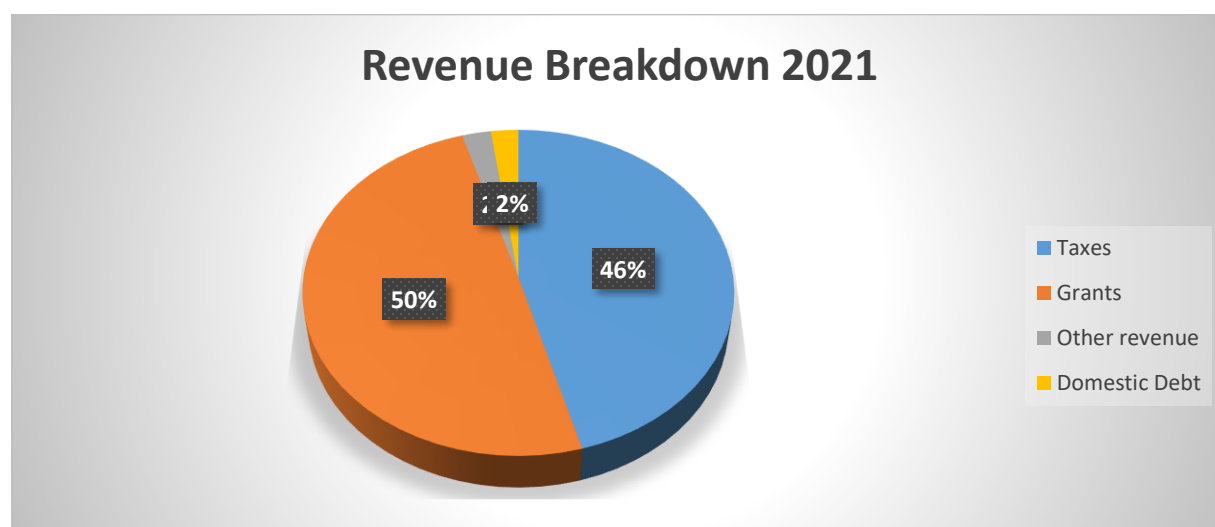


Chart 2: Revenue breakdown FY 2021



Tax Receipts

The financial year 2022 saw revenue from taxes increase from US\$ 6,353,174 in 2021 to US\$ 7,366,003. This increase of US\$ 1,012,829 has been mainly attributed to the tax on goods and services and taxes on payroll and workforce. As depicted in Chart 1 above, revenue from taxes collected was 30% of the total revenue for the year.

Other Revenue

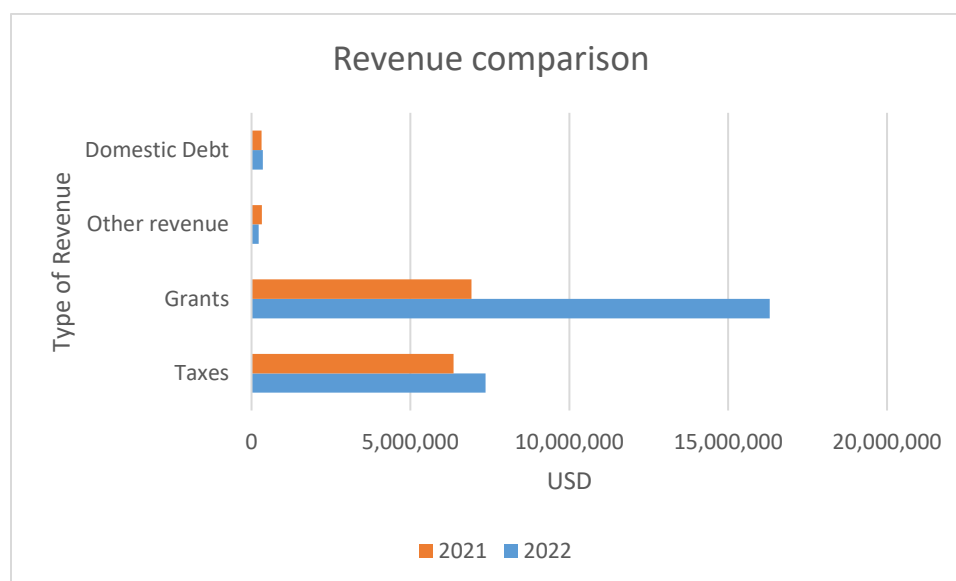
The financial year 2022 saw other revenue decreasing by US\$ 103,200 compared to the previous year (US\$ 225,592 – US\$ 328,792). This downward movement mainly come under the sale of goods and services which the government has not collected any fees from issuing primary and secondary certificates and public notary during this financial year. As depicted in Chart 1 non-tax receipts were 2% of the total revenue for the year.

Grants

External assistance and grants from international partners and transfers from the Federal Government of Somalia were significant sources of funds accounting for US\$ 16,312,071 (67%) of total revenue compared to US\$6,921,699 million in 2021, an Increase of US\$ 9,390,372, (136%). This is mainly due to the introduction of new projects from international partners and the transfers from the Federal Government of Somalia.

Further illustration and comparisons between current year and previous year is highlighted in Chart 3.

Chart 3: Revenue comparison 2022 v 2021

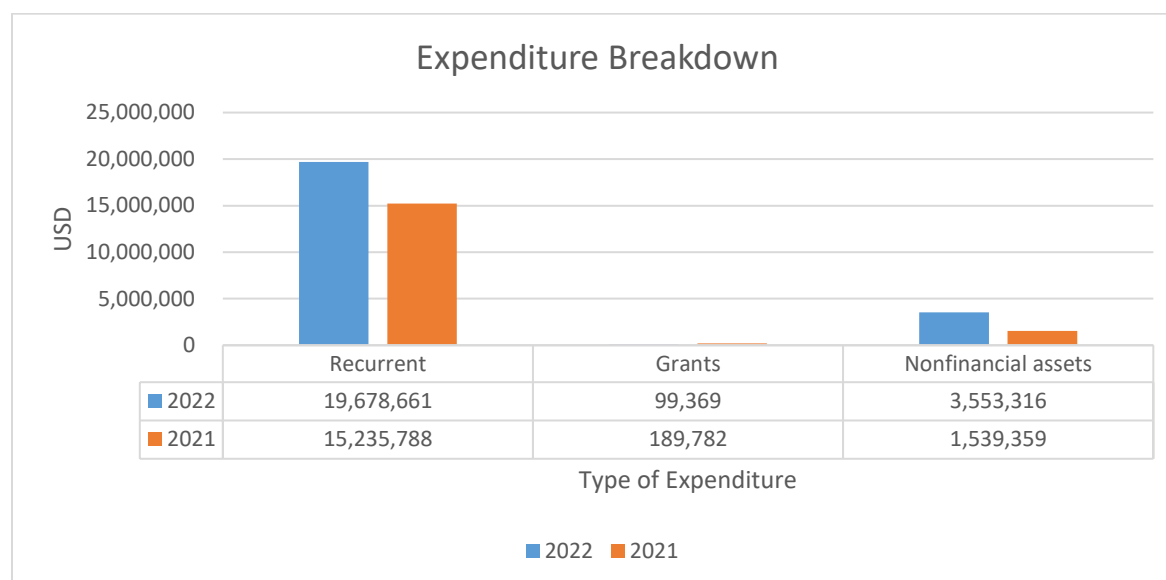


Expenditure Analysis

The GSS's payments fall into four distinct categories; recurrent, Nonfinancial assets (capital expenditure), and Grants paid to sub-national governments. The recurrent expenses or costs are primarily manpower related expenses and cost on goods and services for operations. The

recurrent expenses also include interest and other charges. Chart 3 summarizes the major areas of expenditure incurred by the GSS.

Chart 4: Main Expenditure categories



The total payments made during the year amounted to US\$ 23,331,346 in comparison to US\$ 16,964,928 in 2021. Overall, the GSS has increased its expenditure by US\$ 6,366,418, with the highest increase coming from compensation of employees (18%) compared with previous year, use of goods and services (47%) compared with previous year, and purchase of nonfinancial assets (131%) compared with previous year.

The largest expenditure category was the employee salary cost which amounted to US\$11,465,767 million, which was 49% of the total expenditure, up 38% from 2021. The second highest cost is the use of goods and services expenditure, which was 35% of total expenditure for the year.

Table 3 below shows expenditure categories for the 2022 financial year compared with year 2021 financial.

Table 3: Summary of Expenditure for 2 years

	2022 USD	2021 USD	Variance USD	Variance %
Employee Consumption	11,465,767	9,722,889	1,742,878	18%
Use of Goods and Service	8,084,109	5,485,357	2,598,752	47%
Grants Paid	96,131	184,695	-88,564	-48%
Capital Expenditure	3,553,316	1,539,359	2,013,957	131%
Social benefits	128,785	27,542	101,243	368%
Other Payments	3,238	5,087	-1,849	-36%
Total	23,331,346	16,964,928	6,366,418	38%

This is also displayed in a Chart with main headings (as below) and a total column for 2 years to give a good picture of expenditure increase year on year.

Chart 5: Expenditure breakdown FY 2022

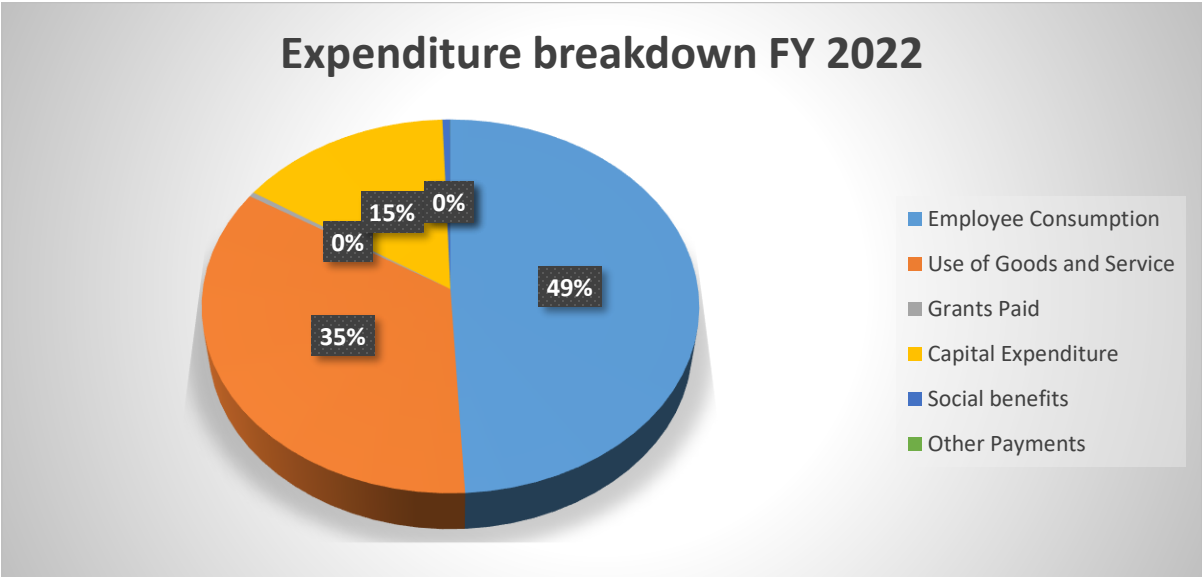
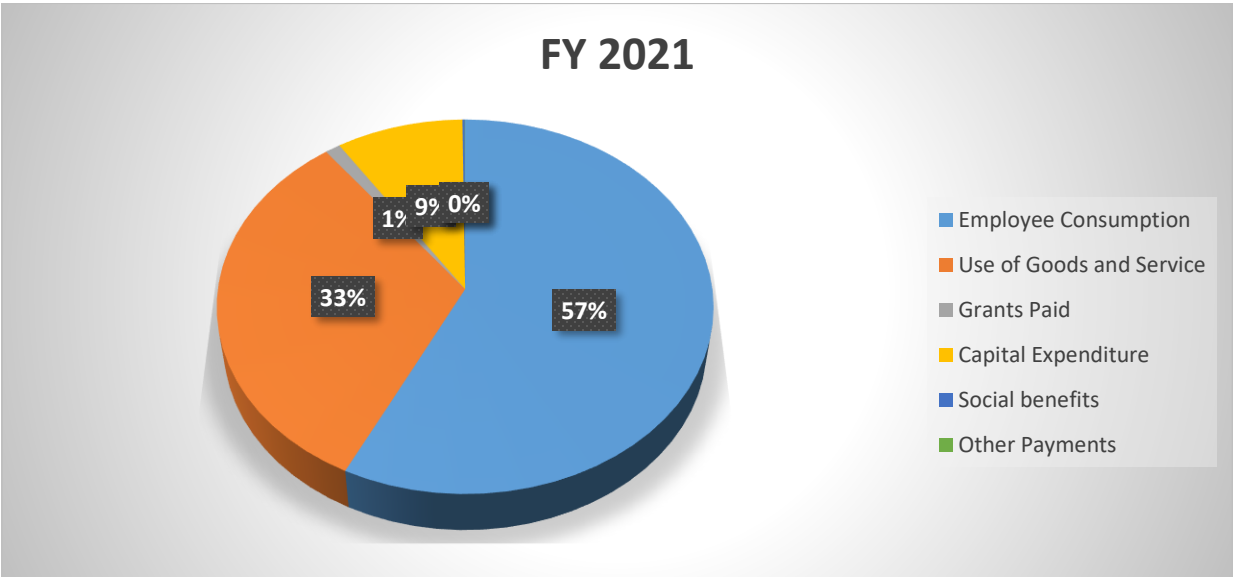


Chart 6: Expenditure Breakdown FY 2021



Capital Expenditure Analysis

Capital expenditure (non-financial assets) for the year was US\$3,553,316 compared to US\$1,539,359 for the previous year, an increase of US\$2,013,957 (38%). The major areas of expenditure were other fixed assets followed by ICT infrastructure expenses. In accordance with reporting on a cash-basis and complying with IPSAS, cash basis of accounting, capital expenditure is expensed in the year of acquisition.

Budget and Expenditure Analysis

The annual budget of Galmudug State of Somalia is the principal document by which the Government sets out its financial plan for the year. The original budget or financial plan approved by the State Parliament for the budgeted expenditure for the year was US\$ 38,844,432. A Supplementary Budget exercise was not carried out during the year.

The table below depicts the allocations and actual payments of each category of the expenditure.

Table 4: Budget v Actual FY 2022

Expenditure category	2022		
	Budget	Actual	Variance
	USD	USD	Underspend %
Compensation of Employees	16,851,267	11,465,767	32%
Use of Goods and Services	15,099,106	8,084,109	46%
Grants	1,067,550	96,131	91%
Social Benefits	192,060	128,785	33%
Other Expenses	21,340	3,238	85%
Nonfinancial assets	5,613,109	3,553,316	37%
Total	38,844,432	23,331,346	40%

Consolidated Fund Statement of Cash Receipts and Payment

Galmudug State of Somalia
Consolidated Fund Statement of Cash Receipts and Payments
Treasury Single Accounts
For the Year Ended 31 December 2022

		2022	2021
		Controlled by	Controlled by
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Taxes			
Taxes on income, profits, and capital gains	2	202,264	172,396
Taxes on payroll and workforce	3	528,089	423,654
Taxes on goods and services	4	6,548,350	5,690,782
Taxes on international trade and transactions	5	70,000	66,342
Other taxes	6	17,300	-
Taxes		7,366,003	6,353,174
Grants			
From international organizations	7	2,836,252	1,314,156
From other general government units	8	13,475,818	5,607,543
Grants		16,312,071	6,921,699
Other Revenue			
Sale of goods and services	9	204,867	298,466
Fines, penalties and forfeits	10	20,725	30,326
Other Revenue		225,592	328,792
Debts			
Domestic Debt	11	352,000	313,638
Debts		352,000	313,638
Receipts / Inflows		24,255,666	13,917,302
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	12	11,465,767	9,722,889
Compensation of Employees		11,465,767	9,722,889
Use of Goods and Services	13		
Travel & Conferences	14	1,981,516	1,221,248
Operating Expenses	15	2,953,275	1,346,485
Rent	16	166,402	177,466
Other Operating Expenses	17	2,030,870	1,671,770
Conflict Resolution Expenses	18	944,308	1,005,522
Contingency		7,737	62,865
Use of Goods and Services		8,084,109	5,485,357
Grants			
Grants To Other General Government Units	19	96,131	184,695
Grants		96,131	184,695
Social Benefits			
Employer social benefits	20	128,785	27,542
Social Benefits		128,785	27,542
Other Expenses			
Transfers not elsewhere classified	21	3,238	5,087
Other Expenses		3,238	5,087
Nonfinancial assets			
Fixed Assets	22	3,553,316	1,539,359
Nonfinancial assets		3,553,316	1,539,359
Payments / Outflows		23,331,346	16,964,928
Increase Decrease in Cash		924,320	(3,047,626)
Cash at Beginning of Year		468,090	3,515,716
Cash at End of Year	1.4	1,392,410	468,090

Consolidated Fund Statements of Comparison of Budget and Actual Amounts

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2022
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

	2022				2021
	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					
Taxes					

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2022
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2022				2021
		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
Payments / Outflows						
Compensation of Employees						
	Wages and Salaries	16,851,267	16,851,267	11,465,767	(5,385,500)	9,722,889
26	Compensation of Employees	16,851,267	16,851,267	11,465,767	(5,385,500)	9,722,889
Use of Goods and Services						
	Travel & Conferences	3,131,009.68	3,131,009.68	1,981,516.40	-1,149,493.28	1,221,248.44
	Operating Expenses	6,440,643.09	6,440,643.09	2,953,275.14	-3,487,367.95	1,346,485.34
	Rent	497,056.83	497,056.83	166,401.85	-330,654.98	177,465.88
	Other Operating Expenses	3,040,390.71	3,040,390.71	2,030,870.37	-1,009,520.34	1,671,770.07
	Conflict Resolution Expenses	1,090,000.00	1,090,000.00	944,308.00	-145,692.00	1,005,521.80
	Contingency	900,006.00	900,006.00	7,736.92	-892,269.08	62,865.14
27	Use of Goods and Services	15,099,106	15,099,106	8,084,109	(7,014,998)	5,485,357
Grants						
	Grants To Other General Government Units	1,067,550	1,067,550	96,131	(971,420)	184,695
28	Grants	1,067,550	1,067,550	96,131	(971,420)	184,695
Social Benefits						
	Employer social benefits	192,060	192,060	128,785	(63,275)	27,542
29	Social Benefits	192,060	192,060	128,785	(63,275)	27,542
Other Expenses						
	Transfers not elsewhere classified	21,340	21,340	3,238	(18,102)	5,087
30	Other Expenses	21,340	21,340	3,238	(18,102)	5,087
Nonfinancial assets						
	Fixed Assets	5,613,109	5,613,109	3,553,316	(2,059,793)	1,539,359
31	Nonfinancial assets	5,613,109	5,613,109	3,553,316	(2,059,793)	1,539,359
Payments / Outflows		38,844,432	38,844,432	23,331,346	(15,513,087)	16,964,928

Galmudug State of Somalia
FGS Statement of Government Operations
For the Year Ended 31 December, 2022

	2022	2021
	USD	USD
Transactions Affecting Net Worth		
Revenue	24,255,666	13,917,302
Taxes	7,366,003	6,353,174
Taxes on income, profits, and capital gains	202,264	172,396
Taxes on payroll and workforce	528,089	423,654
Taxes on goods and services	6,548,350	5,690,782
Taxes on international trade and transactions	70,000	66,342
Other taxes	17,300	-
Grants	16,312,071	6,921,699
From international organizations	2,836,252	1,314,156
From other general government units	13,475,818	5,607,543
Other Revenue	225,592	328,792
Sale of goods and services	204,867	298,466
Fines, penalties and forfeits	20,725	30,326
Debts	352,000	313,638
Domestic Debt	352,000	313,638
Expense	19,778,030	15,425,570
Compensation of Employees	11,465,767	9,722,889
Wages and Salaries	11,465,767	9,722,889
Use of Goods and Services	8,084,109	5,485,357
Travel & Conferences	1,981,516	1,221,248
Operating Expenses	2,953,275	1,346,485
Rent	166,402	177,466
Other Operating Expenses	2,030,870	1,671,770
Conflict Resolution Expenses	944,308	1,005,522
Contingency	7,737	62,865
Grants	96,131	184,695
Grants To Other General Government Units	96,131	184,695
Social Benefits	128,785	27,542
Employer social benefits	128,785	27,542
Other Expenses	3,238	5,087
Transfers not elsewhere classified	3,238	5,087
Change In Net Worth. Transactions (Assets)	3,553,316	1,539,359
Nonfinancial assets	3,553,316	1,539,359
Fixed Assets	3,553,316	1,539,359
Transactions Affecting Net Worth		
Change In Net Worth. Transactions (Assets)	924,320	(3,047,626)
Financial assets	924,320	(3,047,626)
Domestic	924,320	(3,047,626)
Liabilities	-	-
Liabilities	-	-
Liabilities	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Overall Statistical Discrepancy	-	-

Notes to the Financial Statements

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 2022. 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 2022* and are comprised of:

1. Ministry of Interior, Federal 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
15. Ministry of Environment and Climate Change
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
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 2022 financial year.

	2022	2021
	USD	USD
Treasury Single Account	802,677	19,279
Biyole Project Account	482	144,726
Ministry of Education	5,103	7,074
Central Bank	1,978	1,978
Treasury Single Account DHS	22	6,658
Ministry of Interior Account	2,500	435
GPE MOE	3,117	631
Child PIP for MOWHRD	9,700	-
JLPG PROJECT	67,967	16,698
SURP II	149,836	69,036
RCRF III	195,181	145,875
Ministry of Health Account	148,865	55,400
Supreme Court Account	-	300
Sagal Project of GSS	4,983	-
	1,392,410	468,090

1.4 Cash & Cash Equivalentents

Cash and Cash Equivalentents 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:

	2022	2021
	USD	USD
Cash on hand and balances with banks	1,392,410	468,090
Total	1,392,410	468,090

Cash on Hand of \$1,392,410 is held in the treasury single account from GSS internally generated revenue and other funds, this is Year-end closing balance for GSS as well GSS MOF was struggling for tough times in the last two quarters of the year 2022 which will likely be impacted with low revenues due to the attack against Al Shabab to be liberated from Galmudug locations and other circumstance like droughts that hit throughout the nationwide.

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 II) project. The project runs for a period of five years, however due to additional financing (AF) the period has been extended (up to 30 June 2022) and is reviewable on an annual basis. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funding channeled through the Federal Government of Somalia (FGS).

The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible Federal Member states and Interim and Emerging Administration.

2022 and 2021 Cash on Hand and bank balance is \$195,181 and \$145,875 USD, respectively.

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

Undrawn external assistance in respect to the RCRF II project is contingent upon GSS meeting the threshold conditional requirements of the project. GSS has met the requirements and the project had an effective date of 1 July 2016. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for GSS in particular. The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31st December 2021, GSS had received funds from the RCRFII Project totaling \$2,985,869.63 against a budget of \$4,039,099. Which is 74% to the whole budget of the project, the variance was not utilized 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 20th of Nov 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 **31/03/2021** by Mr Farhan Ali Mohamud- Minister for Finance.

2 Taxes on income, profits, and capital gains

In 2022 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 2022.

	2022	2021
	USD	USD
Personal Income tax	202,264	172,396
	202,264	172,396

3 Taxes on payroll and workforce

In 2022 Galmudug State of Somalia has exercised this revenue stream, which is payroll tax on non-governmental staff, this stream has made good enhancement to the budget even more than expected. As Shown in the diagram below

	2022	2021
	USD	USD
Payroll Tax	528,089	423,654
	528,089	423,654

4 Taxes on goods and service

FY2022, revenue from road user tax, turnover tax, local passenger fees and International NGOs registration was collected. The road user's tax is levied on gross vehicle weight, not on the quantity or value of goods being transported. The main road/highway connecting Galmudug to the port of Bosasso was the main source of these taxes. A uniform rate of tax is applied.

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

More Importantly airports of Guri’el, Ugas nor and Adado airports are fully controlled by the Ministry of Finance, which enables the collection of the local passenger fees.

Overall, taxes collected during FY2022 has increased in comparison to the prior year which is as a result of a number of taxes being enforced, such as livestock fees, Property tax, local NGO registrations, business, and professional licenses. Following is a detailed breakdown of tax heads and their respective source of entry.

	2022	2021
	USD	USD
Turnover Tax	506,478	739,213
Fuel Tax	-	1,638
Electricity Tax	-	2,000
Property Tax	1,020	-
Business & Professional Licenses	19,514	42,743
Radio & Television Licenses	-	2,220
Fishing Fees	437,892	105,708
Local Passenger Fees	352,971	378,099
Road User Tax	5,207,093	4,392,375
International NGOs registration	15,406	9,500
Local NGOs registration	7,975	14,000
Livestock Fees	-	3,286
Total	6,548,350	5,690,782

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 2020 financial year GSS implemented Tax on Customs duties-KHAT which is expected to be the most significant source of tax collections for the state, due to the consumption of KHAT in the state and the number of the airports where Khat is transported through

Custom Duties on Tobacco and Cigarettes was also implemented in the 2020 financial year and collected from Hobyo Sea Port. The following is a detailed breakdown of these tax streams.

	2022 USD	2021 USD
Customs duties-Tobacco/Ciggeratte	50,000	50,578
Customs duties-KHAT	20,000	15,764
	70,000	66,342

6 Other Tax

In 2022 this new stream of revenue has been received from local government although it is not in the budget of 2022, which is collections from the registrations of the local council candidates.

	2022 USD	2021 USD
Revenue Collections from local government	17,300	-
	17,300	-

7 Grants from International Organizations

Treasury Single Account

GSS received grants from International Organizations under different projects: Norwegian teachers' support project under the Ministry of Education, United Nations, Save the Children, Care International, ADRA Somalia, ILO, UNICEF, United Nations. 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 children by armed forces in conflict zones. WFP provides funding for a small number of security personnel that works with the ministry of security. UNICEF gives more support to the Ministry of Health to cover health services required by the people of the state which has been a necessity for the local residents for a long time.

The table below summarizes the grants received.

	2022 USD	2021 USD
Norwegian Support	6,750.000	23,830.000
Save The Children	161,632.560	120,003.400
Africa Education Trust	-	33,000.000
Care international	14,000.000	7,000.000
United Nations	103,705.100	944,611.820
PREMIS SUPPORT	-	141,283.500
ADRA Somalia	84,870.000	44,427
ILO	49,463.000	
UNICEF	2,179,315.000	-
UNCDF	236,516.420	-
	2,836,252	1,314,156

8 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 also an agro-pastoral productivity and resilience project for water sustainability. SURP II project is new project that will give much support to urban resilience.

GPE project also gives curtail educational support to the Ministry of education and residential building. following tables depict how these funds were received by project

The following tables depict how these funds were received by project

	2022 USD	2021 USD
S2S PROJECT	-	2,000
Somali Urban Resilliance II	434,121	250,000
GPE Project	64,966	354,926
RCRFIII	2,985,870	2,715,872
FGS Budget SUPPORT to GSS	6,863,127	1,150,000
Biyoole Project	3,030,223	1,134,745
MCA GPE	97,285	-
Sagal Project	226	
	13,475,818	5,607,543

9 Other Revenue (Sale of goods and services)

Other revenues received by the GSS, includes revenue collected by the Ministry of Education for Primary and Secondary Certificate fees, and Public Notary fees that is collected by other government agencies.

As shown in the table below:

	2022	2021
	USD	USD
Number Plate Registration	204,867	159,934
Primary education certificate fees	-	41,466
Secondary education certificate fees	-	93,989
Public Notary Fees	-	3,077
	204,867	298,466

10 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 hasn't collected this head of revenue stream of fines/penalties, but Court filing fees is ongoing and increased compared to the past financial year as shown in the table below:

	2022	2021
	USD	USD
Fines/Penalties	-	3,077
Court Filing Fees	20,725	3,000
	20,725	6,077

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.

	2022 USD	2021 USD
Permanent employees/Regular staff	1,500,204	1,406,038
Contract employees	1,473,984	1,205,362
Wage workers	1,002,625	480,583
Security Forces (Police, Intel Forces and Prison)	3,144,731	3,136,823
Salaries to Ministers and Statutory Appointments	260,900	522,350
Remuneration to Politicians	1,145,095	1,189,200
Accommodation Allowance	640,595	252,418
Transportation allowance	510,589	81,301
Other allowances	25,044	64,968
Security Operational Allowances	419,327	704,856
Regular Food Provision	1,003,165	556,445
Daily meals	310,869	122,545
Professional allowance	28,640	-
	11,465,767	9,722,889

Salaries paid to permanent employees increased by \$94,165.64 (6.69%) in comparison to the prior year and was funded under the RCRF III project. Salaries to Ministries and Statutory appointment significantly decreased during the year to \$260,9700 (\$522,350 in 2021) which was due to inconsistent salary payments to all statutory appointees such as Ministers, deputies and on the other hand n the recruitment of civil servants has increased compared to the previous financial year 2021.

Security operation allowance is another example that shows decrease compared to the past year and were paid out \$ 419,327, although security operations in the region against Al-Shabab hasn't stopped.

12 Travel and Conferences

Conferences and travel expense relate to GSS officials attending conferences and meetings. with \$1,981,516 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.

	2022	2021
	USD	USD
Internal Travel	757,124	635,665
External Travel	142,077	62,532
Local conferences	1,082,316	523,052
	1,981,516	1,221,248

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 2022 financial year

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

	2022 USD	2021 USD
Water	32,881	36,213
Electricity	149,693	109,077
Telephone fees	155	1,808
Mobile Phone Expenses	3,600	1,830
Internet	113,980	73,584
Diesel	379,465	176,550
Stationary	64,922	72,600
Books	6,145	3,373
Published fees	111,591	92,446
Meeting Supplies	143,126	143,997
Publications	-	150
OFFICE Refreshments	19,778	16,350
Cleaning Supplies	36,987	19,563
Computer Consumable	-	-
Medical Supplies	205,560	56,120
Maintenance of equipment	-	10,218
Maintenance of furniture & fittings	21,763	16,358
Maintenance of Vehicles	238,554	115,252
Maintenance of buildings and repairs	677,428	204,591
Spare parts and supplies	-	956
Vehicle Hire/car rental	462,645	194,739
Cleaning Services	-	710
Education Training & Materials	267,725	-
Medical Services	1,260	-
Maintenance of Heavy Machinery	16,720	-
	2,953,975	1,346,485

14 Rent

Rental expenses of \$166,402 was incurred during the year that constitutes \$150,784 relating to office rent with \$15,618 relating to other rentals, an increase of \$49,628 to the previous year. This increase is directly related to the increase in government offices in different locations such as Dusamareb, Adado, Galkayo, Abudwaq, Guri'el and Balambal. The following table outlines rents paid by Ministry

		2022	2021
		USD	USD
3	Ministry of Finance	102,651	109,909
4	Ministry of Internal Security	-	5,000
12	Ministry of Education Culture & Higher Education	-	1,500
15	Ministry of Environment & Climate Change	-	600
16	Ministry of Health and Social Services	1,500	-
17	Ministry of Women and Human Right	10,800	17,600
18	Ministry of Labour and Social Affairs	17,451	1,413
22	Ministry of Ports and Fishery	-	3,750
27	Civil Service Commission	12,000	15,000
28	Office of Audit General	12,000	15,000
31	Supreme Court	5,000	-
32	Office of The Attorney General	5,000	-
		166,402	169,772

15 Other Operating Expenses

Operating expenses totaling \$2,030,870 was incurred in 2022, compared to \$1,667,778 for the previous year, an increase of \$363,092. 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:

	2022	2021
	USD	USD
Consultation Fees	859,373	586,585
Staff Training and Development	414,173	141,793
Other Office Administrative Cost	433,475	671,456
Non-consultancy Service Fee	-	73,139
M&E	275,300	179,707
Television and Newspaper Advertisements	48,250	12,698
Newspapers and Magaziines Subscriptions	300	2,400
	2,030,870	1,667,778

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 \$994,308 for conflict resolution expenses.

This table shows the cost breakdown.

	2022 USD	2021 USD
Conflict Resolution Expenses	944,308	1,005,522
	944,308	1,005,522

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.

	2022 USD	2021 USD
Contingency	7,737	62,865
	7,737	62,865

18 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totaled \$96,131 (\$184,695 in 2021). These amounts have been transferred to the lower-level governments of Adado, Galkacyo and

Abudwaq from JLPG Project and Treasury Single Accounts for local government expansion process and good governance.

	2022 USD	2021 USD
Transfers to Lower Level Government	96,131	184,695
	96,131	184,695

19 Social Benefits

During the year, social benefits of \$ 128,785 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 USD	2020 USD
Medical Treatment	128,785	27,542
	128,785	27,542

20 Transfers not elsewhere classified

During the year, there has been Bank charge expenses totaling \$3,238 these charges goes through Central Bank charges.

	2022 USD	2021 USD
Bank charges	3,238	5,087
	3,238	5,087

21 Non-Financial Assets

Treasury Single Account

GSS purchased non-financial assets during in FY22 which included Information Computer & ICT Equipment, furniture & fixtures, Procurement of Seeds, Non-residential building funded from the TSA and

other projects such as Biyoole project and the GPE project.

A comprehensive breakdown of GSS Non- Financial asset costs for 2022 is detailed below.

	2021 USD	2020 USD
Non-residential Buildings	2,144,572	1,009,603
Land Improvement	182,500	-
Information ,Computer & Telecomm(ICT) Equipme	31,124	6,032
Machinery and Equipment not elsewhere classified	1,043,396	436,165
Furniture & fixtures	131,724	82,467
Furniture	-	3,402
Procurement of seeds and tools	20,000	-
	3,533,316	1,537,669

22 Taxes

GSS have had revenue estimation of \$16,040,521 to be collected during the year, with \$7,366,003 actually collected which was 46% of the annual estimate. The most significant revenue stream was Road User Tax (\$5,207,093) which made up 86% of all tax collection during the year. Turnover tax collections down against the annual revenue estimate due to businesses not being registered in some districts as a result of political issues. Some airports were being administered by private companies yet, but during the year the Ministry for Finance took control of the some of these airports previously like Ugasnor airport, adado airport and Guri'el airport which directly resulted in the increase in the local passenger fees. There have been productive agreements between Khat merchants and Ministry of Finance that paved the way to implement Tax on Khat during the year. The table below provides a summary of these taxes, the annual estimate against actual collections for the year.

Tax Type	Final Approved Budeget USD	Actual USD	Variance USD
Personal Income tax	295,193	202,264	(92,929)
Payroll Tax - Non-Government	489,548	528,089	38,541
Turnover Tax	895,601	506,478	(389,123)
Fuel Tax	142,054	-	(142,054)
Electricity Tax	105,000	-	(105,000)
Property Tax	210,497	1,020	(209,477)
Vehicle & Drivers Licences	14,000	-	(14,000)
Business & Professional Licenses	211,884	19,514	(192,370)
Radio & Television Licenses	20,000	-	(20,000)
Fishing Fees	250,000	437,892	187,892
Port docking Fees	450,000	-	(450,000)
Local Passenger Fees	517,235	352,971	(164,264)
Road User Tax	6,074,800	5,207,093	(867,707)
Urban Road User Tax	100,000	-	(100,000)
International NGOs registration	40,000	15,406	(24,594)
Local NGOs registration	79,000	7,975	(71,025)
Livestock Fees	97,000	-	(97,000)
Customs duties - Tobacco/Cigarette	272,250	50,000	(222,250)
Customs duties - KHAT	5776458.7	20000	(5,756,459)
Revenue Collections from local Government	-	17,300	17,300
	16,040,521	7,366,003	(8,674,517)

23 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and International organizations. FGS was estimated at \$18,316,188 and actual received was \$13,475,593 (74%). This was due to of decrease in funding received for expected budget support compared to the funding received previous financial years for the lack of sound political agreements between GSS and the FGS. International NGOs also provided funds to GSS in support of costs relating to government operation.

These international donors include Norwegian Support, Save the Children, Care International, ADRA Somalia, ILO, UNICEF, United Nations and UNCDF those contributed to the State for 2,829,728 which is (13%) of the whole budget the financial year of 2022.

Organizations like Norwegian Refugee, Save the Children and Care International they support the State at the side of education and work closely the Ministry of education while While other donors support health and good governance and work with Ministry of Interior and local governance and Ministry of health which gives great enhancement for the operations.

Donor Name	Final Approved Budeget USD	Actual USD	Variance USD
Norwegian Support	16,200	6,750	(9,450)
Save The Children	232,830	161,858	(70,972)
Federal Government of Somalia	18,316,188	13,475,593	(4,840,595)
Care international	21,000	14,000	(7,000)
ADRA Somalia	106,140	84,870	(21,270)
ILO	61,540	49,463	(12,077)
UNICEF	2,690,670	2,179,315	(511,355)
UN HABITAT	9,847	-	(9,847)
United Nations	140,856	103,705	(37,151)
UNCDF	514,295	236,516	(277,779)
	22,109,565	16,312,071	(5,797,495)

24 Other revenue

Number Plate registration estimated was \$360,000 with \$204,867 collected during this year while Court Filing Fees was aslo estimated 50,284 and actually received only \$20,727 and the other Revenue streams such Logbook Registration, Primary and Secondary Education Certificates, Public Notary Fees, and Fines/ Penalties were not received during the Year of 2022.

Revenue Heads	Final Approved Budeget USD	Actual USD	Variance USD
Number Plate Registration	360,000	204,867	(155,133)
Logbook Registration	18,462		(18,462)
Primary education certificate fees	70,000		(70,000)
Secondary education certificate fees	145,000		(145,000)
Public Notary Fees	32,138		(32,138)
Fines/Penalties	18,462		(18,462)
Court Filing Fees	50,284	20,725	(29,559)
Total	694,346	225,592	(313,621)

26 Employee Compensation

Employee compensation paid during the year was \$11,465,767 against a budget of \$16,851,267 which represents 68% of the final Employee Compensation budget.

Employee Compensation	Final Approved Budeget USD	Actual USD	Variance USD
Permanent employees/Regular staff	1,824,243	1,500,204	(324,039)
Contract employees	3,771,250	1,473,984	(2,297,266)
Wage workers	1,215,100	1,002,625	(212,475)
Security Forces (Police, Intel Forces and Prison)	3,737,599	3,144,731	(592,868)
Salaries to Ministers and Statutory Appointments	1,560,012	260,900	(1,299,112)
Remuneration to Politicians	1,224,000	1,145,095	(78,906)
Accommodation Allowance	748,280	640,595	(107,685)
Professional allowance	73,408	28,640	(44,768)
Transportation allowance	549,149	510,589	(38,559)
Other allowances	105,131	25,044	(80,087)
Security Operational Allowances	547,600	419,327	(128,273)
Regular Food Provision	1,118,261	1,003,165	(115,097)
Daily meals	377,234	310,869	(66,365)
Total	16,851,267	11,465,767	(5,385,500)

24 Use of Good and Services

GSS spent a total of \$8,084,109 which represents 54% 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	1,290,685	757,124	(533,562)
External Travel	271,208	142,077	(129,132)
Local conferences	1,564,116	1,082,316	(481,800)
Overseas Conferences	5,000	-	(5,000)
Water	106,097	32,881	(73,216)
Electricity	372,605	149,693	(222,912)
Telephone fees	8,100	155	(7,945)
Mobile Phone Expenses	22,160	3,600	(18,560)
Internet	233,408	113,980	(119,429)
Gasoline	4,500	-	(4,500)
Diesel	543,807	379,465	(164,342)
Oil (machines)	5,600	-	(5,600)
Stationary	207,133	64,922	(142,211)
Books	34,241	6,145	(28,096)
Published fees	391,222	111,591	(279,631)
Meeting Supplies	416,304	143,126	(273,178)
OFFICE Refreshments	33,767	19,778	(13,989)
Education Training & Material	767,950	267,725	(500,225)
Medical Services	1,680	1,260	(420)
Cleaning Supplies	79,875	36,987	(42,888)
Computer Consumable	25,500	-	(25,500)
Medical Supplies	447,604	205,560	(242,044)
Maintenance of equipment	6,380	-	(6,380)
Maintenance of furniture & fittings	120,441	21,763	(98,678)
Maintenance of Vehicles	401,552	238,554	(162,999)
Maintenance of heavy machinery	23,720	16,720	(7,000)
Maintenance of buildings and repairs	1,175,984	677,428	(498,556)
Vehicle Hire/car rental	1,010,013	462,645	(547,368)
Cleaning Services	1,000	-	(1,000)
Office Rent	471,671	150,784	(320,887)
Other Rent	25,386	15,618	(9,768)
Consultation Fees	1,099,036	859,373	(239,663)
Audit Fees	16,500	-	(16,500)
Staff Training and Development	841,750	414,173	(427,577)
Other Office Administrative Cost	492,461	433,475	(58,986)
M&E	410,612	275,300	(135,312)
Television and Newspaper Advertisements	164,532	48,250	(116,282)
Newspapers and Magaziines Subscriptions	15,500	300	(15,200)
Conflict Resolution Expenses	1,090,000	944,308	(145,692)
Contingency	900,006	7,737	(892,269)
Total	15,099,106	8,084,809	(7,014,298)

28 Grants to Other Governments Units

Grants to other governments units were \$96,131 during the year against a budget of \$1067,550 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	1,067,550	96,131	(971,420)
Total	1,067,550	96,131	(971,420)

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 \$93,500 with \$40,526 being spent. Nonetheless, benefits of such medical treatment certainly depend on demand, availability of resources and the number of incidents during a year.

Employer Social Benefits	Final Approved Budeget USD	Actual USD	Variance USD
Medical Treatment	192,060	128,785	(63,275)
Total	192,060	128,785	(63,275)

Note 30 Transfers not elsewhere classified

The Bank Charge budget estimate for the period was \$21,340 and actual was \$3,238.

Transfers not elsewhere classified	Final Approved Budeget USD	Actual USD	Variance USD
Bank charges	21,340	3,238	(18,102)
Total	21,340	3,238	(18,102)

31 Non-Financial Assets

GSS purchased \$3,553,316 of non-financial assets during the year against a budget of \$5,613,109 an underspend of \$2,059,793 (37%) which is much better than previous year. Furniture and fixtures, Procurement of Seeds and Tools, Machinery and equipment, Information and Computer Technology, land improvement and residential buildings all these were financed from the TSA and under other projects such as GPE, Biyoole, and RCRFIII project as detailed in the table:

Non-Financial Assets	Final Approved Budeget USD	Actual USD	Variance USD
Non-residential Buildings	3,541,378	2,144,572	(1,396,806)
Land improvement	182,500	182,500	-
Procurement of seeds and tools	20,000	20,000	-
Information ,Computer & Telecomm(ICT) Equipment	112,414	31,124	(81,290)
Machinery and Equipment not elsewhere classified	1,391,917	1,043,396	(348,521)
Furniture & fixtures	315,800	131,724	(184,076)
Tools and specialized professional services	7,100	-	(7,100)
Furniture	13,000	-	(13,000)
Computer software	29,000	-	(29,000)
	5,613,109	3,553,316	(2,059,793)

ANNEX 1: INDIVIDUAL BUDGET ENTITY FINANCIAL STATEMENTS

GALMUDUG STATE OF SOMALIA

INDIVIDUAL BUDGET ENTITY

STATEMENT OF CASH RECEIPTS & PAYMENTS & COMPARISON TO BUDGET

For the Year Ended 31 December 2022

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

Ministry of Interior , Federal government and Reconciliation

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		2,999,288	2,999,288	1,188,660	(1,810,628)	1,029,923
Taxes						
Taxes on goods and services		11,621	11,621	11,622	0	4,423
Other taxes				17,300	17,300	
Taxes	22	11,621	11,621	28,922	17,300	4,423
Grants						
From international organizations		1,108,082	1,108,082	416,839	(691,243)	202,253
From other general government units		490,000	490,000	459,500	(30,500)	239,538
Grants	23	1,598,082	1,598,082	876,339	(721,743)	441,791
Receipts / Inflows		4,608,991	4,608,991	2,093,921	(2,515,070)	1,476,137
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		180,725	180,725	60,858	(119,867)	54,868
Compensation of Employees	26	180,725	180,725	60,858	(119,867)	54,868
Use of Goods and Services						
Travel & Conferences		505,022	505,022	236,700	(268,322)	49,619
Operating Expenses		70,646	70,646	6,235	(64,411)	5,067
Rent		20,000	20,000		(20,000)	
Other Operating Expenses		210,600	210,600	93,480	(117,120)	37,630
Conflict Resolution Expenses		615,000	615,000	525,570	(89,430)	369,317
Use of Goods and Services	27	1,421,267	1,421,267	861,985	(559,282)	461,633
Grants						
Grants To Other General Government Units		1,067,550	1,067,550	96,131	(971,420)	184,695
Grants	28	1,067,550	1,067,550	96,131	(971,420)	184,695
Other Expenses						
Transfers not elsewhere classified		-	-	-	-	7
Other Expenses	30	-	-	-	-	7
Nonfinancial assets						
Fixed Assets		329,745	329,745	169,687	(160,058)	328,721
Nonfinancial assets	31	329,745	329,745	169,687	(160,058)	328,721
Payments / Outflows		2,999,288	2,999,288	1,188,660	(1,810,628)	1,029,923

Ministry of Justice & Judiciary Affairs

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		215,478	215,478	16,024	(199,454)	2,308
Grants						
From other general government units		40,000	40,000	10,000	(30,000)	2,008
Grants	23	40,000	40,000	10,000	(30,000)	2,008
Receipts / Inflows		255,478	255,478	26,024	(229,454)	4,316
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		129,882	129,882	16,024	(113,858)	2,008
Compensation of Employees	26	129,882	129,882	16,024	(113,858)	2,008
Use of Goods and Services						
Travel & Conferences		5,000	5,000		(5,000)	300
Operating Expenses		45,732	45,732		(45,732)	
Other Operating Expenses		24,000	24,000		(24,000)	
Use of Goods and Services	27	74,732	74,732		(74,732)	300
Nonfinancial assets						
Fixed Assets		10,864	10,864		(10,864)	
Nonfinancial assets	31	10,864	10,864		(10,864)	
Payments / Outflows		215,478	215,478	16,024	(199,454)	2,308

Galmudug State of Somalia – Annual Financial Statements – FY 2022

Ministry of Finance

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		3,468,371	3,468,371	2,116,808	(1,351,563)	2,244,167
Taxes						
Taxes on income, profits, and capital gains		295,193	295,193	202,264	(92,929)	172,396
Taxes on payroll and workforce		489,548	489,548	528,089	38,541	423,654
Taxes on goods and services		7,953,566	7,953,566	6,060,995	(1,892,571)	5,514,408
Taxes on international trade and transactions		6,048,709	6,048,709	70,000	(5,978,709)	66,342
Taxes	22	14,787,016	14,787,016	6,861,349	(7,925,667)	6,176,800
Grants						
From international organizations						141,284
From other general government units		4,474,774	4,474,774	3,260,106	(1,214,668)	918,519
Grants	23	4,474,774	4,474,774	3,260,106	(1,214,668)	1,059,802
Other Revenue						
Sale of goods and services						
Fines, penalties and forfeits						3,000
Other Revenue	24					3,000
Debts						
Domestic Debt				352,000	352,000	313,638
Debts	25			352,000	352,000	313,638
Receipts / Inflows		22,730,161	22,730,161	12,590,263	(10,139,898)	9,797,406
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,314,739	1,314,739	1,176,717	(138,022)	1,106,516
Compensation of Employees	26	1,314,739	1,314,739	1,176,717	(138,022)	1,106,516
Use of Goods and Services						
Travel & Conferences		296,886	296,886	233,823	(63,063)	173,352
Operating Expenses		628,252	628,252	466,493	(161,759)	347,125
Rent		114,954	114,954	102,651	(12,303)	109,909
Other Operating Expenses		166,020	166,020	96,846	(69,174)	378,963
Conflict Resolution Expenses		15,000	15,000	2,000	(13,000)	7,865
Contingency		850,000	850,000		(850,000)	20,900
Use of Goods and Services	27	2,071,112	2,071,112	901,814	(1,169,299)	1,038,115
Other Expenses						
Transfers not elsewhere classified						3,801
Other Expenses	30					3,801
Nonfinancial assets						
Fixed Assets		82,520	82,520	38,278	(44,242)	95,734
Nonfinancial assets	31	82,520	82,520	38,278	(44,242)	95,734
Payments / Outflows		3,468,371	3,468,371	2,116,808	(1,351,563)	2,244,167

Ministry of Internal Security

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		Original Estimate Appropriat ion	Final Estimate Appropriat ion	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		6,292,303	6,292,303	5,057,384	(1,234,920)	4,503,877
Grants						
From international organizations		45,144	45,144	45,144		38,489
From other general government units		1,955,585	1,955,585	1,834,581	(121,004)	329,816
Grants	23	2,000,729	2,000,729	1,879,725	(121,004)	368,305
Receipts / Inflows		8293032.4	8293032.4	6937108.5	(1,355,924)	4872181.68
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		5,521,252	5,521,252	4,566,091	(955,162)	4,346,329
Compensation of Employees	26	5,521,252	5,521,252	4,566,091	(955,162)	4,346,329
Use of Goods and Services						
Travel & Conferences		20,000	20,000	13,265	(6,735)	36,193
Operating Expenses		418,491	418,491	203,858	(214,633)	59,325
Rent						5,000
Use of Goods and Services	27	438,491	438,491	217,123	(221,368)	100,518
Social Benefits						
Employer social benefits		45,060	45,060	23,785	(21,275)	18,542
Social Benefits	29	45,060	45,060	23,785	(21,275)	18,542
Nonfinancial assets						
Fixed Assets		287,500	287,500	250,385	(37,115)	38,488
Nonfinancial assets	31	287,500	287,500	250,385	(37,115)	38,488
Payments / Outflows		6,292,303	6,292,303	5,057,384	(1,234,920)	4,503,877

Ministry of Planning and Economic Development

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		925,508.82	925,508.82	641,887.34	(283,621)	672,333
Taxes						
Taxes on payroll and workforce						
Taxes on goods and services		119,000	119,000	23,381	(95,619)	23,500
Taxes	22	119,000	119,000	23,381	(95,619)	23,500
Grants						
From international organizations						5,630
From other general government units		755,156	755,156	663,133	(92,023)	679,648
Grants	23	755,156	755,156	663,133	(92,023)	685,278
Receipts / Inflows		1,799,665	1,799,665	1,328,401	(471,264)	1,381,111
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		245,472	245,472	145,324	(100,148)	120,992
Compensation of Employees	26	245,472	245,472	145,324	(100,148)	120,992
Use of Goods and Services						
Travel & Conferences		20,000	20,000	4,650	(15,350)	11,630
Operating Expenses		153,081	153,081	84,327	(68,754)	20,891
Other Operating Expenses		336,000	336,000	283,924	(52,076)	165,921
Contingency		27,498	27,498	2,829	(24,669)	22,748
Use of Goods and Services	27	536,579	536,579	375,731	(160,848)	221,190
Other Expenses						
Transfers not elsewhere classified		12,000.00	12,000.00	81.00	(11,919)	1,113.63
Other Expenses	30	12,000	12,000	81	(11,919)	1,114
Nonfinancial assets						
Fixed Assets		131,458.02	131,458.02	120,751.67	(10,706)	329,037
Nonfinancial assets	31	131,458	131,458	120,752	(10,706)	329,037
Payments / Outflows		925,509	925,509	641,887	(283,621)	672,333

Ministry of Endowment & Religious Affairs

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		172,554	172,554	17,436	(155,118)	600
Grants						
From other general government units		28,000	28,000	7,000	(21,000)	-
Grants	23	28,000	28,000	7,000	(21,000)	-
Receipts / Inflows		200,554	200,554	24,436	(176,118)	600
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		108,000	108,000	16,636	(91,364)	-
Compensation of Employees	26	108,000	108,000	16,636	(91,364)	
Use of Goods and Services						
Travel & Conferences		10,000	10,000	340	(9,660)	200
Operating Expenses		33,499	33,499	460	(33,039)	400
Rent		12,000	12,000		(12,000)	
Use of Goods and Services	27	55,499	55,499	800	(54,699)	600
Nonfinancial assets						
Fixed Assets		9,055	9,055		(9,055)	
Nonfinancial assets	31	9,055	9,055		(9,055)	
Payments / Outflows		172,554	172,554	17,436	(155,118)	600

Ministry of Petroleum and Mining Resources

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		267,182	267,182		(267,182)	-
Grants						
From other general government units		28,000	28,000	14,000	(14,000)	-
Grants	23	28,000	28,000	14,000	(14,000)	-
Receipts / Inflows		295,182	295,182	14,000	(281,182)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		110,048	110,048		(110,048)	-
Compensation of Employees	26	110,048	110,048		(110,048)	-
Use of Goods and Services						
Travel & Conferences		21,500	21,500		(21,500)	
Operating Expenses		50,500	50,500		(50,500)	
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		20,000	20,000		(20,000)	-
Use of Goods and Services	27	104,000	104,000		(104,000)	
Nonfinancial assets						
Fixed Assets		53,134	53,134		(53,134)	-
Nonfinancial assets	31	53,134	53,134		(53,134)	-
Payments / Outflows		267,182	267,182		(267,182)	-

Ministry of Public Works and Housing

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		2,905,112	2,905,112	1,320,007	(1,585,105)	
Taxes						
Taxes on goods and services		91,884	91,884	8,160	(83,724)	22,313
Taxes	22	91,884	91,884	8,160	(83,724)	22,313
Grants						
From other general government units		2,715,112	2,715,112	1,395,321	(1,319,791)	
Grants	23	2,715,112	2,715,112	1,395,321	(1,319,791)	-
Receipts / Inflows		5,712,108	5,712,108	2,723,488	(2,988,620)	22,313
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		207,792	207,792	7,000	(200,792)	-
Compensation of Employees	26	207,792	207,792	7,000	(200,792)	-
Use of Goods and Services						
Travel & Conferences		61,900	61,900	28,349	(33,551)	-
Operating Expenses		435,920	435,920	305,600	(130,321)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		330,400	330,400	297,858	(32,542)	-
Use of Goods and Services	27	840,220	840,220	631,806	(208,414)	-
Other Expenses						
Transfers not elsewhere classified		7,500	7,500	2,766	(4,734)	-
Other Expenses	30	7,500	7,500	2,766	(4,734)	-
Nonfinancial assets						
Fixed Assets		1,849,600	1,849,600	678,435	(1,171,165)	-
Nonfinancial assets	31	1,849,600	1,849,600	678,435	(1,171,165)	-
Payments / Outflows		2,905,112	2,905,112	1,320,007	(1,585,105)	-

Ministry of Commerce and Industry

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	Note	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		248,888	248,888	2,500	(246,388)	
Taxes						
Taxes on goods and services		100,000	100,000	6,300	(93,700)	20,430
Taxes	22	100,000	100,000	6,300	(93,700)	20,430
Grants						
From other general government units		28,000	28,000	25,000	(3,000)	
Grants	23	28,000	28,000	25,000	(3,000)	
Receipts / Inflows		376,888	376,888	33,800	(343,088)	20,430
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		108,048	108,048	2,500	(105,548)	-
Compensation of Employees	27	108,048	108,048	2,500	(105,548)	
Use of Goods and Services						
Travel & Conferences		26,913	26,913		(26,913)	-
Operating Expenses		79,927	79,927		(79,927)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		7,000	7,000		(7,000)	-
Use of Goods and Services	27	125,840	125,840		(125,840)	
Nonfinancial assets						
Fixed Assets		15,000	15,000		(15,000)	-
Nonfinancial assets	31	15,000	15,000		(15,000)	-
Payments / Outflows		248,888	248,888	2,500	(246,388)	-

Ministry of Information

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		276,972	276,972	6,400	(270,572)	6,130
Taxes						
Taxes on goods and services		20,000	20,000		(20,000)	-
Taxes	22	20,000	20,000		(20,000)	-
Grants						
From other general government units		28,000	28,000	5,000	(23,000)	-
Grants	23	28,000	28,000	5,000	(23,000)	-
Receipts / Inflows		324,972	324,972	11,400	(313,572)	6,130
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		111,110	111,110	5,000	(106,110)	-
Compensation of Employees	26	111,110	111,110	5,000	(106,110)	-
Use of Goods and Services						
Travel & Conferences		16,500	16,500	550	(15,950)	-
Operating Expenses		40,000	40,000	350	(39,650)	1,000
Rent		12,000	12,000		(12,000)	
Other Operating Expenses		78,972	78,972		(78,972)	1,000
Use of Goods and Services	27	147,472	147,472	900	(146,572)	2,000
Nonfinancial assets						
Fixed Assets		18,390	18,390	500	(17,890)	4,130
Nonfinancial assets	31	18,390	18,390	500	(17,890)	4,130
Payments / Outflows		276,972	276,972	6,400	(270,572)	6,130

Ministry of Aviation and Transport

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		Original Estimate Appropriation	Final Estimate Appropriation	Controll ed by TSA	Difference Between Final Budget and Actual	Controll ed by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		452,710	452,710	175,187	(277,523)	166,895
Taxes						
Taxes on goods and services		114,000	114,000		(114,000)	-
Taxes	22	114,000	114,000		(114,000)	-
Grants						
From other general government units		40,000	40,000	10,000	(30,000)	
Grants	23	40,000	40,000	10,000	(30,000)	-
Other Revenue						
Sale of goods and services		378,462	378,462	204,867	(173,595)	159,934
Other Revenue	24	378,462	378,462	204,867	(173,595)	159,934
Receipts / Inflows		985,172	985,172	390,054	(595,118)	326,829
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		242,680	242,680	100,407	(142,274)	95,843
Compensation of Employees	26	242,680	242,680	100,407	(142,274)	95,843
Use of Goods and Services						
Travel & Conferences		10,000	10,000		(10,000)	5,000
Operating Expenses		175,530	175,530	74,780	(100,750)	53,518
Rent		12,000	12,000		(12,000)	
Other Operating Expenses		3,500	3,500		(3,500)	7,334
Use of Goods and Services	27	201,029.60	201,029.60	74,780.00	(126,249.60)	65,852.10
Nonfinancial assets						
Fixed Assets		9,000.00	9,000.00		(9,000.00)	5,200.00
Nonfinancial assets	31	9,000	9,000		(9,000)	5,200
Payments / Outflows		452,710	452,710	175,187	(277,523)	166,895

Ministry of Education Culture and Higher Education

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		3,584,171	3,584,171	2,054,954	(1,529,217)	1,412,264
Grants						
From international organizations		689,774	689,774	580,802	(108,972)	269,420
From other general government units		1,101,340	1,101,340	674,896	(426,444)	1,082,286
Grants	23	1,791,114	1,791,114	1,255,698	(535,416)	1,351,706
Other Revenue						
Sale of goods and services		215,000	215,000		(215,000)	135,455
Other Revenue	24	215,000	215,000		(215,000)	135,455
Receipts / Inflows		5,590,284	5,590,284	3,310,652	(2,279,632)	2,899,425
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,602,247	1,602,247	1,165,830	(436,417)	1,000,560
Compensation of Employees	26	1,602,247	1,602,247	1,165,830	(436,417)	1,000,560
Use of Goods and Services						
Travel & Conferences		206,913	206,913	136,305	(70,608)	42,984
Operating Expenses		1,162,134	1,162,134	523,514	(638,620)	119,801
Rent		12,000	12,000		(12,000)	1,500
Other Operating Expenses		421,077	421,077	202,105	(218,972)	52,303
Use of Goods and Services	27	1,802,124	1,802,124	861,924	(940,200)	216,588
Nonfinancial assets						
Fixed Assets		179,800	179,800	27,200	(152,600)	195,116
Nonfinancial assets	31	179,800	179,800	27,200	(152,600)	195,116
Payments / Outflows		3,584,171	3,584,171	2,054,954	(1,529,217)	1,412,264

Ministry of Post and Communication

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		250,238	250,238	500	(249,738)	980
Grants						
From other general government units		28,000	28,000	500	(27,500)	-
Grants	23	28,000	28,000	500	(27,500)	-
Receipts / Inflows		278,238	278,238	1,000	(277,238)	980
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		104,388	104,388	500	(103,888)	-
Compensation of Employees	26	104,388	104,388	500	(103,888)	-
Use of Goods and Services						
Travel & Conferences		26,748	26,748		(26,748)	980
Operating Expenses		87,442	87,442		(87,442)	-
Rent		9,000	9,000		(9,000)	-
Other Operating Expenses		10,000	10,000		(10,000)	-
Use of Goods and Services	27	133,190	133,190		(133,190)	980
Nonfinancial assets						
Fixed Assets		12,660	12,660		(12,660)	-
Nonfinancial assets	31	12,660	12,660		(12,660)	-
Payments / Outflows		250,238	250,238	500	(249,738)	980

Ministry of Agriculture

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		594,561	594,561	448,164	(146,396)	40,112
Grants						
From other general government units		491,707	491,707	424,395	(67,312)	40,112
Grants	23	491,707	491,707	424,395	(67,312)	40,112
Receipts / Inflows		1,086,268	1,086,268	872,559	(213,708)	80,225
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		140,100	140,100	32,576	(107,524)	10,995
Compensation of Employees	26	140,100	140,100	32,576	(107,524)	10,995
Use of Goods and Services						
Travel & Conferences		3,500	3,500	600	(2,900)	
Operating Expenses		31,121	31,121	9,200	(21,921)	1,500
Other Operating Expenses		127,920	127,920	124,992	(2,928)	27,508
Contingency		2,920	2,920		(2,920)	109
Use of Goods and Services	27	165,461	165,461	134,792	(30,669)	29,117
Nonfinancial assets						
Fixed Assets		289,000	289,000	280,796	(8,204)	-
Nonfinancial assets	31	289,000	289,000	280,796	(8,204)	-
Payments / Outflows		594,561	594,561	448,164	(146,396)	40,112

Ministry of Environment and Climate Change

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		515,808	515,808	323,416	(192,392)	170,099
Grants						
From other general government units		351,540	351,540	273,174	(78,366)	162,149
Grants	23	351,540	351,540	273,174	(78,366)	162,149
Receipts / Inflows		867,348	867,348	596,590	(270,758)	332,248
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		142,608	142,608	44,044	(98,564)	29,149
Compensation of Employees	26	142,608	142,608	44,044	(98,564)	29,149
Use of Goods and Services						
Travel & Conferences		27,160	27,160	6,190	(20,970)	6,414
Operating Expenses		55,700	55,700	8,300	(47,400)	8,509
Rent						600
Other Operating Expenses		146,920	146,920	136,724	(10,196)	39,168
Contingency		10,520	10,520	280	(10,240)	3,654
Use of Goods and Services	27	240,300	240,300	151,494	(88,806)	58,346
Nonfinancial assets						
Fixed Assets		132,900	132,900	127,878	(5,022)	82,604
Nonfinancial assets	31	132,900	132,900	127,878	(5,022)	82,604
Payments / Outflows		515,808	515,808	323,416	(192,392)	170,099

Ministry of Health and Social Service

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		4,113,652	4,113,652	3,100,005	(1,013,647)	1,375,878
Grants						
From international organizations		1,705,779	1,705,779	1,622,034	(83,745)	491,799
From other general government units		935,710	935,710	555,563	(380,147)	932,181
Grants	23	2,641,489	2,641,489	2,177,597	(463,892)	1,423,980
Receipts / Inflows		6,755,141	6,755,141	5,277,602	(1,477,539)	2,799,858
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		2,106,878	2,106,878	1,796,663	(310,215)	614,019
Compensation of Employees	26	2,106,878	2,106,878	1,796,663	(310,215)	614,019
Use of Goods and Services						
Travel & Conferences		558,238	558,238	485,615	(72,623)	284,498
Operating Expenses		746,442	746,442	387,560	(358,881)	114,557
Rent		1,500	1,500	1,500		
Other Operating Expenses		471,625	471,625	311,647	(159,978)	225,205
Use of Goods and Services	27	1,777,804	1,777,804	1,186,322	(591,482)	624,260
Social Benefits						
Employer social benefits		90,000	90,000	50,000	(40,000)	9,000
Social Benefits	29	90,000	90,000	50,000	(40,000)	9,000
Nonfinancial assets						
Fixed Assets		138,970	138,970	67,020	(71,950)	128,600
Nonfinancial assets	31	138,970	138,970	67,020	(71,950)	128,600
Payments / Outflows		4,113,652	4,113,652	3,100,005	(1,013,647)	1,375,878

Ministry of Women and Human Rights

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		508,603	508,603	122,940	(385,663)	204,233
Grants						
From international organizations		156,985	156,985	123,640	(33,345)	104,805
From other general government units		28,000	28,000	7,000	(21,000)	
Grants	23	184,985	184,985	130,640	(54,345)	104,805
Receipts / Inflows		693,588	693,588	253,580	(440,008)	309,038
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		267,204	267,204	65,090	(202,114)	89,380
Compensation of Employees	26	267,204	267,204	65,090	(202,114)	89,380
Use of Goods and Services						
Travel & Conferences		39,445	39,445	18,745	(20,700)	6,700
Operating Expenses		78,024	78,024	23,305	(54,719)	41,803
Rent		81,600	81,600	10,800	(70,800)	17,600
Other Operating Expenses		38,330	38,330	3,000	(35,330)	5,750
Use of Goods and Services	27	237,399	237,399	55,850	(181,549)	71,853
Social Benefits						
Employer social benefits		2,000	2,000		(2,000)	
Social Benefits	29	2,000	2,000		(2,000)	
Nonfinancial assets						
Fixed Assets		2,000	2,000	2,000		43,000
Nonfinancial assets	31	2,000	2,000	2,000		43,000
Payments / Outflows		508,603	508,603	122,940	(385,663)	204,233

Ministry of Labour and Social Affairs

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		341,430	341,430	46,915	(294,515)	51,550
Grants						
From international organizations		82,324	82,324	44,673	(37,651)	51,550
From other general government units		28,000	28,000	7,226	(20,775)	
Grants	23	110,324	110,324	51,898	(58,426)	51,550
Receipts / Inflows		451,754	451,754	98,814	(352,940)	103,101
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		105,497	105,497	10,950	(94,547)	295
Compensation of Employees	26	105,497	105,497	10,950	(94,547)	295
Use of Goods and Services						
Travel & Conferences		34,959	34,959	4,902	(30,058)	1,699
Operating Expenses		115,851	115,851	1,494	(114,358)	713
Rent		48,003	48,003	17,451	(30,552)	9,107
Other Operating Expenses		32,120	32,120	12,120	(20,000)	37,669
Use of Goods and Services	27	230,933	230,933	35,965	(194,968)	49,187
Nonfinancial assets						
Fixed Assets		5,000	5,000		(5,000)	2,069
Nonfinancial assets	31	5,000	5,000		(5,000)	2,069
Payments / Outflows		341,430	341,430	46,915	(294,515)	51,550

Ministry of Youth and Sport

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		258,342	258,342	1,500	(256,842)	20,000
Grants						
From other general government units		28,000	28,000	1,500	(26,500)	-
Grants	23	28,000	28,000	1,500	(26,500)	
Receipts / Inflows		286,342	286,342	3,000	(283,342)	20,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		116,940	116,940	1,500	(115,440)	12,000
Compensation of Employees	26	116,940	116,940	1,500	(115,440)	12,000
Use of Goods and Services						
Travel & Conferences		30,500	30,500		(30,500)	8,000
Operating Expenses		96,902	96,902		(96,902)	-
Other Operating Expenses		9,000	9,000		(9,000)	-
Use of Goods and Services	27	136,402	136,402		(136,402)	8,000
Nonfinancial assets						
Fixed Assets		5,000	5,000		(5,000)	-
Nonfinancial assets	31	5,000	5,000		(5,000)	-
Payments / Outflows		258,342	258,342	1,500	(256,842)	20,000

Ministry of Water and Electricity

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		1,959,187	1,959,187	1,547,471	(411,717)	286,306
Grants						
From international organizations		5,290	5,290	3,120	(2,170)	8,927
From other general government units		1,767,897	1,767,897	1,419,683	(348,214)	243,115
Grants		1,773,187	1,773,187	1,422,803	(350,384)	252,042
Receipts / Inflows		3,732,375	3,732,375	2,970,274	(762,101)	538,348
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		268,080	268,080	156,848	(111,232)	32,264
Compensation of Employees	26	268,080	268,080	156,848	(111,232)	32,264
Use of Goods and Services						
Travel & Conferences		35,522	35,522	5,290	(30,232)	8,927
Operating Expenses		214,200	214,200	129,719	(84,481)	40,416
Other Operating Expenses		187,257	187,257	145,846	(41,411)	154,131
Contingency		4,288	4,288	1,478	(2,810)	15,453
Use of Goods and Services	27	441,267	441,267	282,332	(158,935)	218,927
Other Expenses						
Transfers not elsewhere classified		1,840	1,840	392	(1,448)	165
Other Expenses	30	1,840	1,840	392	(1,448)	165
Nonfinancial assets						
Fixed Assets		1,248,000	1,248,000	1,107,899	(140,101)	34,950
Nonfinancial assets	31	1,248,000	1,248,000	1,107,899	(140,101)	34,950
Payments / Outflows		1,959,187	1,959,187	1,547,471	(411,717)	286,306

Ministry of Constitution Affairs

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		249,003	249,003	2,354	(246,650)	-
Grants						
From other general government units		28,000	28,000	2,000	(26,000)	-
Grants	23	28,000	28,000	2,000	(26,000)	-
Receipts / Inflows		277,003	277,003	4,354	(272,650)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		92,340	92,340	2,000	(90,340)	-
Compensation of Employees	26	92,340	92,340	2,000	(90,340)	-
Use of Goods and Services						
Travel & Conferences		26,500	26,500	354	(26,146)	-
Operating Expenses		95,163	95,163		(95,163)	-
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		8,000	8,000		(8,000)	-
Use of Goods and Services	27	141,663	141,663	354	(141,310)	-
Nonfinancial assets						-
Fixed Assets		15,000	15,000		(15,000)	-
Nonfinancial assets	31	15,000	15,000		(15,000)	-
Payments / Outflows		249,003	249,003	2,354	(246,650)	-

Ministry of Ports and Fishery

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2022
		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		352,018	352,018	59,024	(292,994)	30,056
Taxes						
Taxes on goods and services		700,000	700,000	437,892	(262,108)	105,708
Taxes	22	700,000	700,000	437,892	(262,108)	105,708
Grants						
From other general government units		40,000	40,000	3,000	(37,000)	5,000
Grants	23	40,000	40,000	3,000	(37,000)	5,000
Receipts / Inflows		1,092,018	1,092,018	499,916	(592,101)	140,764
Payments / Outflows						
Compensation of Employees						
Wages and Salaries	26	158,964	158,964	9,024	(149,940)	4,216
Compensation of Employees		158,964	158,964	9,024	(149,940)	4,216
Use of Goods and Services						
Travel & Conferences		19,000	19,000	5,000	(14,000)	3,460
Operating Expenses		85,001	85,001	12,000	(73,001)	8,200
Rent		12,000	12,000		(12,000)	3,750
Other Operating Expenses		24,000	24,000		(24,000)	-
Use of Goods and Services	27	140,001	140,001	17,000	(123,001)	15,410
Nonfinancial assets						
Fixed Assets		53,053	53,053	33,000	(20,053)	10,430
Nonfinancial assets	31	53,053	53,053	33,000	(20,053)	10,430
Payments / Outflows		352,018	352,018	59,024	(292,994)	30,056

Ministry of Dispora and Investment

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		172,554	172,554		(172,554)	-
Grants						
From other general government units		28,000	28,000		(28,000)	-
Grants	23	28,000	28,000		(28,000)	-
Receipts / Inflows		200,554	200,554		(200,554)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		95,340	95,340		(95,340)	-
Compensation of Employees	26	95,340	95,340		(95,340)	-
Use of Goods and Services						
Travel & Conferences		22,214	22,214		(22,214)	-
Operating Expenses		40,000	40,000		(40,000)	-
Rent		12,000	12,000		(12,000)	-
Use of Goods and Services	27	74,214	74,214		(74,214)	-
Nonfinancial assets						
Fixed Assets		3,000	3,000		(3,000)	-
Nonfinancial assets	31	3,000	3,000		(3,000)	-
Payments / Outflows		172,554	172,554		(172,554)	-

Ministry of Humanitarian Affairs and Disaster management

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		254,829	254,829	25,944	(228,885)	18,920
Grants						
From other general government units		28,000	28,000	4,000	(24,000)	15,420
Grants	23	28,000	28,000	4,000	(24,000)	15,420
Receipts / Inflows		282,829	282,829	29,944	(252,885)	34,340
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		109,020	109,020	25,444	(83,576)	15,420
Compensation of Employees	26	109,020	109,020	25,444	(83,576)	15,420
Use of Goods and Services						
Travel & Conferences		37,500	37,500		(37,500)	3,500
Operating Expenses		78,309	78,309	500	(77,809)	
Other Operating Expenses		13,000	13,000		(13,000)	
Use of Goods and Services	27	128,809	128,809	500	(128,309)	3,500
Nonfinancial assets						
Fixed Assets		17,000	17,000		(17,000)	-
Nonfinancial assets	31	17,000	17,000		(17,000)	-
Payments / Outflows		254,829	254,829	25,944	(228,885)	18,920

Office of Presidency

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

	Note	2022				2021
		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		3,510,048	3,510,048	2,901,381	(608,667)	2,905,441
Grants						
From other general government units		1,585,267	1,585,267	1,400,000	(185,267)	491,609
Grants	23	1,585,267	1,585,267	1,400,000	(185,267)	491,609
Receipts / Inflows		5,095,315	5,095,315	4,301,381	(793,934)	3,397,050
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		937,948	937,948	635,705	(302,244)	763,328
Compensation of Employees	26	937,948	937,948	635,705	(302,244)	763,328
Use of Goods and Services						
Travel & Conferences		703,800	703,800	640,899	(62,901)	496,165
Operating Expenses		623,300	623,300	464,442	(158,858)	318,510
Other Operating Expenses		300,000	300,000	274,957	(25,044)	492,768
Conflict Resolution Expenses		460,000	460,000	416,738	(43,262)	628,340
Use of Goods and Services	27	2,087,100	2,087,100	1,797,036	(290,064)	1,935,783
Social Benefits						
Employer social benefits		55,000	55,000	55,000	-	-
Social Benefits	29	55,000	55,000	55,000	-	-
Nonfinancial assets						
Fixed Assets		430,000	430,000	413,640	(16,360)	206,330
Nonfinancial assets	31	430,000	430,000	413,640	(16,360)	206,330
Payments / Outflows		3,510,048.00	3,510,048.00	2,901,380.59	(608,667.41)	2,905,440.82

Office of the Speaker and Parliament

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		1,972,936	1,972,936	1,542,218	(430,718)	1,490,220
Grants						
From other general government units		736,907	736,907	685,403	(51,504)	258,416
Grants	23	736,907	736,907	685,403	(51,504)	258,416
Receipts / Inflows		2,709,843	2,709,843	2,227,621	(482,222)	1,748,636
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,271,856	1,271,856	1,224,371	(47,485)	1,234,622
Compensation of Employees	26	1,271,856	1,271,856	1,224,371	(47,485)	1,234,622
Use of Goods and Services						
Travel & Conferences		238,680	238,680	110,550	(128,130)	76,128
Operating Expenses		435,400	435,400	189,936	(245,464)	179,470
Other Operating Expenses		12,000	12,000	4,500	(7,500)	
Use of Goods and Services	27	686,080	686,080	304,986	(381,094)	255,598
Nonfinancial assets						
Fixed Assets		15,000	15,000	12,861	(2,139)	
Nonfinancial assets	31	15,000	15,000	12,861	(2,139)	
Payments / Outflows		1,972,936	1,972,936	1,542,218	(430,718)	1,490,220

Civil Service Commission

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		198,824	198,824	89,545	(109,279)	81,768
Grants						
From other general government units		32,000	32,000	45,000	13,000	74,948
Grants	23	32,000	32,000	45,000	13,000	74,948
Receipts / Inflows		230,824	230,824	134,545	(96,279)	156,716
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		121,464	121,464	74,660	(46,804)	63,387
Compensation of Employees	26	121,464	121,464	74,660	(46,804)	63,387
Use of Goods and Services						
Travel & Conferences		9,360	9,360	-	(9,360)	-
Operating Expenses		36,500	36,500	2,885	(33,615)	3,381
Rent		24,000	24,000	12,000	(12,000)	15,000
Other Operating Expenses		2,500	2,500		(2,500)	
Use of Goods and Services	27	72,360	72,360	14,885	(57,475)	18,381
Nonfinancial assets						
Fixed Assets		5,000	5,000	-	(5,000)	
Nonfinancial assets	31	5,000	5,000	-	(5,000)	-
Payments / Outflows		198,824	198,824	89,545	(109,279)	81,768

Office of Audit General

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		203,481	203,481	75,322	(128,159)	84,794
Grants						
From other general government units		28,000	28,000	10,000	(18,000)	58,902
Grants	23	28,000	28,000	10,000	(18,000)	58,902
Receipts / Inflows		231,481	231,481	85,322	(146,159)	143,696
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		113,400	113,400	60,732	(52,668)	67,152
Compensation of Employees	26	113,400	113,400	60,732	(52,668)	67,152
Use of Goods and Services						
Travel & Conferences		19,450	19,450	140	(19,310)	-
Operating Expenses		27,101	27,101	2,450	(24,651)	2,642
Rent		30,000	30,000	12,000	(18,000)	15,000
Other Operating Expenses		8,530	8,530		(8,530)	-
Use of Goods and Services	27	85,081	85,081	14,590	(70,491)	17,642
Nonfinancial assets						
Fixed Assets		5,000	5,000		(5,000)	-
Nonfinancial assets	31	5,000	5,000		(5,000)	-
Payments / Outflows		203,481	203,481	75,322	(128,159)	84,794

Ministry of Livestock

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		594,842	594,842	334,025	(260,817)	94,517
Taxes						
Taxes on goods and services		97,000	97,000		(97,000)	-
Taxes	22	97,000	97,000		(97,000)	-
Grants						
From other general government units		371,193	371,193	278,839	(92,354)	73,875
Grants	23	371,193	371,193	278,839	(92,354)	73,875
Receipts / Inflows		1,063,035	1,063,035	612,864	(450,171)	168,392
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		155,500	155,500	44,775	(110,725)	17,706
Compensation of Employees	26	155,500	155,500	44,775	(110,725)	17,706
Use of Goods and Services						
Travel & Conferences		20,000	20,000	6,300	(13,700)	-
Operating Expenses		114,482	114,482	17,943	(96,539)	8,440
Rent		12,000	12,000		(12,000)	-
Other Operating Expenses		51,620	51,620	42,872	(8,748)	33,420
Contingency		4,780	4,780	3,150	(1,630)	-
Use of Goods and Services	27	202,882	202,882	70,265	(132,617)	41,861
Nonfinancial assets						
Fixed Assets		236,460	236,460	218,985	(17,475)	34,950
Nonfinancial assets	31	236,460	236,460	218,985	(17,475)	34,950
Payments / Outflows		594,841.60	594,841.60	334,024.97	(260,816.63)	94,516.63

Supreme Court

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		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		519,715	519,715	73,775	(445,940)	67,058
Grants						
From other general government units		32,000	32,000		(32,000)	
Grants	23	32,000	32,000		(32,000)	
Other Revenue						
Sale of goods and services		32,138	32,138		(32,138)	3,077
Fines, penalties and forfeits		68,746	68,746	20,725	(48,021)	27,326
Other Revenue	24	100,884	100,884	20,725	(80,159)	30,403
Receipts / Inflows		652,599	652,599	94,500	(558,099)	97,461
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		401,715	401,715	14,500	(387,215)	41,842
Compensation of Employees	26	401,715	401,715	14,500	(387,215)	41,842
Use of Goods and Services						
Travel & Conferences		42,000	42,000	28,250	(13,750)	3,000
Operating Expenses		59,000	59,000	26,025	(32,975)	9,216
Rent		12,000	12,000	5,000	(7,000)	
Other Operating Expenses		-	-	-	-	13,000
Use of Goods and Services	27	113,000	113,000	59,275	(53,725)	25,216
Nonfinancial assets						
Fixed Assets		5,000	5,000		(5,000)	-
Nonfinancial assets	31	5,000	5,000		(5,000)	-
Payments / Outflows		519,715	519,715	73,775	(445,940)	67,058

Office of the Attorney General

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		Original Estimate Appropriation	Final Estimate Appropriation	Controlle d by TSA	Difference Between Final Budget and Actual	Controlle d by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		273,705	273,705	39,600	(234,105)	4,500
Grants						
From other general government units		32,000	32,000		(32,000)	-
Grants	23	32,000	32,000		(32,000)	-
Receipts / Inflows		305,705	305,705	39,600	(266,105)	4,500
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		118,015	118,015	4,000	(114,015)	-
Compensation of Employees	26	118,015	118,015	4,000	(114,015)	-
Use of Goods and Services						
Travel & Conferences		30,000	30,000	14,700	(15,300)	2,500
Operating Expenses		104,690	104,690	11,900	(92,790)	2,000
Rent		12,000	12,000	5,000	(7,000)	
Use of Goods and Services	27	146,690	146,690	31,600	(115,090)	4,500
Nonfinancial assets						
Fixed Assets		9,000	9,000	4,000	(5,000)	-
Nonfinancial assets	31	9,000	9,000	4,000	(5,000)	-
Payments / Outflows		273,705	273,705	39,600	(234,105)	4,500

Office of the Solicitor General

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

For the Year Ended 31 December, 2022

Government Uses a Treasury Single Account System to Manage Funds

		2022				2021
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	Note	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		192,120	192,120		(192,120)	-
Grants						
From other general government units		32,000	32,000		(32,000)	-
Grants	23	32,000	32,000		(32,000)	-
Receipts / Inflows		224,120	224,120		(224,120)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		142,015	142,015		(142,015)	-
Compensation of Employees	26	142,015	142,015		(142,015)	-
Use of Goods and Services						
Travel & Conferences		5,800	5,800		(5,800)	-
Operating Expenses		22,305	22,305		(22,305)	-
Rent		12,000	12,000		(12,000)	-
Use of Goods and Services	27	40,105	40,105		(40,105)	-
Nonfinancial assets						
Fixed Assets		10,000	10,000		(10,000)	-
Nonfinancial assets	31	10,000	10,000		(10,000)	-
Payments / Outflows		192,120	192,120		(192,120)	-

Notes to Financial Statements for All Budget Entities

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 2022*. 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 2022*.

1. Ministry of Interior, Federal 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
15. Ministry of Environment and Climate Change
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
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.

1.7 Transfers

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

1.8 Reporting Currency

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

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.

3 Taxes

Taxes refer to revenue arising from Personal Income tax, Turnover Tax, Business & Professional Licenses, Local Passenger Fees, Road User Tax, International NGOs registration, Local NGOs registration, 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.

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 \$22,109,565.42 was budgeted during the reporting period, with \$16,312,070.51 received.

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 III) 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 III project and in order to meet the criteria a Civil Service Commission was established to spearhead the process.

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 54% of the budget across the budget entities. The following is a summary spending against each benefitting budget entity.

Budget Entity	Budget USD 2022	Actual USD 2022	Percentage %
Ministry of Interior Federal & Reconciliation	1421267.45	861,985	60.7
Ministry of Justice & Judiciary Affairs	74732	-	0.0
Ministry of Finance	2071112.34	901,814	43.5
Ministry of Internal Security	438491.4	217,123	49.5
Ministry of Planning & Economic Development	536578.8	375,731	70.0
Ministry of Endowment & Religious Affairs	55499	800	1.4
Ministry of Petroleum and Mining Resources	104000.4	-	-
Ministry of Public Works & Housing	840220	631,806	75.2
Ministry of Commerce & Industry	125840.4	-	-
Ministry of Information	147471.6	900	0.6
Ministry of Aviation & Transport	201029.6	74,780	37.2
Ministry of Education Culture & Higher Education	1802123.9	861,924	47.8
Ministry of Post & Communication	133189.6	-	-
Ministry of Agriculture	165460.6	134,792	81.5
Ministry of Environment & Climate Change	240300.2	151,494	63.0
Ministry of Health and Social Services	1777804.1	1,186,322	66.7
Ministry of Women and Human Right	237399	55,850	23.5
Ministry of Labour and Social Affairs	230933.14	35,965	14.2
Ministry of Youth & Sport	136401.6	-	0.0
Ministry of Water & Electricity	441267.38	282,332	64.0
Ministry of Constitution Affairs	141663.2	354	0.3
Ministry of Ports and Fishery	140000.6	17,000	12.1
Ministry of Diaspora & Investment	74214	-	-
Ministry of Humanitarian Affairs and Disaster Management	128808.8	500	0.4
Office of Presidency	2087100	1,797,036	86.1
Office of the Speaker and Parliament	686080	304,986	44.5
Civil Service Commission	72360	14,885	20.6
Office of Audit General	85080.8	14,590	17.2
Ministry of Livestock	202,882	70,265	34.6
Supreme Court	113,000	59,275	52.5
Office of The Attorney General	146,690	31,600	21.5
Office of The Solicitor General	40,105	-	0.0
	15,099,106	8,084,109	53.54

7 Other Operating Expenses

Treasury Single Account

Operating costs totaling \$2,030,870 has been incurred in 2022 which includes Consultation fees, Staff Training and Development, television, Non-consultancy Service Fee, and newspaper advertisement for Ministry of Interior, Ministry of Justice and Judiciary Affairs, Ministry of Finance, Ministry of Internal Security, Ministry of Planning, Ministry of Endowment and Religious Affairs, Ministry of Public Works and Housing, Ministry of Information, Ministry of Aviation and Transport, Ministry of Labour and Social Affairs, Ministry of Ports and Fishery, Office of Audit General, Civil Service Commission, Supreme Court, Office of The Attorney 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, Office of the Speaker and Parliament, and the Presidency and office administrative costs for the Presidency.

This is funded by many projects like RCRF III, Biyole, SURP II, FGS budget Support, S2S PROJECT, JPLG, Sagal Project, GPE, CHILD PIP project as well as own source revenues.

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 \$96,130.60 transferred to these Government Units.

9 Non-Financial Assets

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 \$3,553,316 for ministries operations as it can be seen below table.

Non-Financial Assets	MOILG	MOF	MOIS	MOPED	MOPWH	MOI	MOE	MOA	MOECC	MOH	MOWHR	MOWE	MOPF	Presidency	OSP	MOL	OAG	Total
Non-Residential Buildings	169,687			63,958	350,000		24,750	76,496	85,400			1,029,299		243,641		101,340.99		2,144,572
Machinery and Equipment not else where classified		18,468	250,385		304,200			39,300		51,800		78,600	33,000	149,999		117,644.08		1,043,396
Furniture and Fixtures		10,260		42,420	24,235	500	2,450		4,978	8,020	2,000			20,000	12,861		4,000	131,724
Informationn, Computer & Technology (ICT) Equipment		9,550		14,374						7,200								31,124
Land improvement								145,000	37,500									182,500
Procurement of seeds and tools								20,000										20,000
	169,687	38,278	250,385	120,752	678,435	500	27,200	280,796	127,878	67,020	2,000	1,107,899	33,000	413,640	12,861	218,985	4,000	3,553,316