



ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2023

Office of the Auditor General

Galmudug State of Somalia

Annual Audit Report for the

Financial Year 2023

Presented to Parliament on 13th
September 2024

**ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Transmittal letter

13 September 2024

Speaker of the Parliament

President of Galmudug State of Somalia

Dhusamareb, Galmudug

Dear Speaker,

I am honored to submit the Annual Report of the Auditor General on the Accounts of the Galmudug State of Somalia for the financial year ended 31 December 2023. This submission is made in accordance with Section 32(3) of the PFM Act 2018 and Sections 30, 32, and 33 of the Audit Act 2018 of Galmudug State of Somalia (GSS).

The primary function of my Office is to audit the accounts of Ministries, Departments, Agencies (MDAs), and other institutions financed from public funds. This report covers those MDAs whose transactions appeared in the consolidated financial statement of GSS for the financial year that ended 31 December 2023.

The audits were conducted to examine whether the funds appropriated by Parliament or raised by the Government and disbursed had been accounted for properly. The audit adhered to the International Standards of Supreme Audit Institutions (ISSAIs), which are the standards relevant for auditing public sector entities. The findings presented in this report pertain to issues that were unresolved during the audit process.

I would like to take this opportunity to express my gratitude to the employees of the Office of the Auditor General (OAG) and the MOF staff for their support and cooperation during the audits.

Yours sincerely,

Hashi Osman Mohamed
Auditor General
Galmudug State of Somalia



CC:

- 1. The President of Galmudug State Government**
- 2. Minister for Finance of Galmudug State of Somalia**

**ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Contents

1. Acronyms.....	1
2. Introduction	2
2.1 <i>Mandate</i>	2
2.2 <i>Appreciation</i>	2
3. Executive Summary.....	3
3.1 <i>Key Findings:</i>	3
3.2 <i>Recommendations:</i>	4
3.3 <i>Opinion of the Auditor General</i>	4
3.4 <i>Basis for Qualified of Opinion</i>	5
4. Annex 1- Auditor report on the financial statement and the final financial statement	6
5. Annex 2- Detailed Management Letter	7

ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES FOR THE YEAR ENDED 31 DECEMBER 2023

1. Acronyms

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

2. Introduction

This report, produced in accordance with Sections 30, 32(3), and 33 of the Public Financial Management (PFM) Act 2018, reflects the outcomes of the audit conducted for the Galmudug State of Somalia for the financial year ended December 31, 2023. It presents our observations and insights gained during the audit whose aim was to provide reasonable assurance regarding the reliability of the state's financial statements and their compliance with applicable rules, policies, and legislation. This report highlights key audit findings, sheds light on issues impacting service delivery to the people of Galmudug State, and includes recommendations for governance bodies, oversight authorities, and other stakeholders. These recommendations are designed to enhance financial and performance management across Ministries, Departments, and Agencies (MDAs).

2.1 Mandate

Section 28(1) of the Audit Act 2018 mandates the Office of the Auditor General (OAG) to audit the accounts of all public bodies within GSS. According to Section 32(3) of the PFM Act 2018 and Section 30(4) of the Audit Act 2018, the Auditor General (AG) is required to submit the Annual Audit Report to Parliament within four months of receiving the Financial Statements from the Minister for Finance. The Speaker of Parliament must then table all audit reports in the State Assembly within five working days of receipt, as stipulated in Section 33(1) of the Audit Act 2018.

The independence of the Auditor General is a cornerstone of a well-functioning Supreme Audit Institution (SAI) operating in line with International Standards of Supreme Audit Institutions (ISSAIs). Article 67 of the Galmudug Constitution establishes the OAG as an independent institution with the primary function of serving as the external auditor for the State. Furthermore, Section 7(1) of the 2018 Audit Act underscores the Auditor General's independence in executing his/her responsibilities.

2.2 Appreciation

The OAG extends its appreciation to our dedicated employees whose contributions have been instrumental in maintaining our professionalism and upholding our mandate. We also express our gratitude to the Parliament, Ministry of Finance, and the Civil Service Commission for their support and cooperation, which have significantly contributed to the work of the OAG. We take pride in presenting the Auditor-General's Annual Report for 2023.

3. Executive Summary

This report presents the findings of the audit conducted for Galmudug State of Somalia (GSS) for the financial year ended December 31, 2023. The primary objective was to determine whether the financial statements of GSS are free from material misstatement and prepared in accordance with IPSAS – Financial Reporting under the Cash Basis of Accounting. The audit also assessed the adequacy of internal controls, compliance with regulations, and effective management of revenue, expenditure, and procurement processes.

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

Article 32(3) of PFM act 2018 and Section 6(3) of Galmudug Audit Act 2018 requires me to audit and report on the public accounts of GSS. Accordingly, I carried out the audit of the Consolidated GSS Financial Statements for the year ended 31 December 2023 to enable me report to Parliament.

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

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

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

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

3.1 Key Findings:

- ✓ **Revenue Management:** There were inadequacies in revenue collection practices, with several instances of unsupported revenue collections, impacting the accuracy and completeness of financial records.

ANNUAL REPORT OF THE AUDITOR GENERAL OF GSS STATE FINANCES FOR THE YEAR ENDED 31 DECEMBER 2023

- ✓ **Expenditure Management:** Misclassification of payments and lack of proper documentation were identified, posing significant risks to financial reporting and compliance.
- ✓ **Procurement:** Non-compliance with procurement guidelines was noted, with payments processed without competitive bidding and absence of formal procurement plans.
- ✓ **Non-Current Assets:** The absence of an asset management system undermines effective asset tracking and management.
- ✓ **Follow-up on Prior Recommendations:** Several recommendations from the previous year remain unimplemented, including issues related to bank reconciliations, asset management, and supported documentation.

3.2 Recommendations:

- **Revenue:** Implement improved documentation and record-keeping practices.
- **Expenditure:** Review and correct misclassified payments and enhance the classification process.
- **Procurement:** Adhere to established procurement guidelines and implement a formal procurement plan.
- **Assets:** Develop and implement a centralized asset management system.
- **Prior Recommendations:** Address outstanding issues and ensure compliance with previously made recommendations.

3.3 Opinion of the Auditor General

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

In my opinion, except for the effects of the matters described in the **Basis for qualified Opinion** section of our report the financial statements presents fairly, in all material respects, the financial position of the Galmudug State of Somalia as at 31 December 2023 and its financial performance for the period then ended in accordance with the Public Financial Management Act, 2018 and the International Public-Sector Accounting Standards (IPSAS) - Financial Reporting Under the Cash Basis of Accounting, 2017.

3.4 Basis for Qualified of Opinion

- i. **Unsupported Revenue:** Revenue amounting to USD 1,373,450 lacked supporting receipts, preventing confirmation of correct disclosure in the financial statements.
- ii. **Inadequate Documentation:** Payments totalling USD \$390,881 were made without sufficient documentation or evidence.
- iii. **Procurement Issues:** Expenditures totalling USD 1,974,931 involved procurement activities that did not follow a competitive bidding process, raising concerns about transparency and value for money.
- iv. **Asset Management System Absence:** The absence of an asset management system compromises effective asset tracking and management.
- v. **Unbudgeted Expenditure:** An unbudgeted amount of USD 89,000 was charged as an allowance to Members of Parliament (MPs).
- vi. **Misclassified Expenditure:** A payment of USD 50,000 was recorded under maintenance expenses but was actually used to purchase a car, leading to misclassification.

3.5 Conclusion

The audit of the Galmudug State of Somalia's financial statements for the year ended December 31, 2023, revealed several significant issues impacting financial accuracy and compliance. Key areas of concern include unsupported revenue collections, inadequate documentation for expenditures, non-compliance with procurement guidelines, and the absence of an effective asset management system. It is crucial for GSS to address these issues promptly by implementing the recommended improvements in revenue management, expenditure classification, procurement practices, and asset management. Addressing these recommendations will enhance financial transparency, accountability, and overall management effectiveness.

It is worth noting that the key findings have appeared in our reports repeatedly in the last number of audits conducted by this office but it is encouraging to note that the scale and magnitude of the amounts been questioned have been reducing over the years in huge proportions.

Detailed reports are attached as annexes to this report

Annex 1: Auditor report on the financial statement and the final financial statement

Annex 2: Detailed Management Letter

4. Annex 1- Auditor report on the financial statement and the final
financial statement

5. Annex 2- Detailed Management Letter

REF/GSS/AG/8/2024

Audit of Galmudug State of Somalia Performed by the Auditor General

Final Audit Report

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

Date: August, 24, 2024.

Dear Sir,

Qualified of Opinion

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

In my opinion, except for the effects of the matters described in the **Basis for qualified Opinion** section of our report the financial statements presents fairly, in all material respects, the financial position of the Galmudug State of Somalia as at 31 December 2023 and its financial performance for the period then ended in accordance with the Public Financial Management Act, 2018 and the International Public-Sector Accounting Standards (IPSAS) - Financial Reporting Under the Cash Basis of Accounting, 2017.

Basis for Qualified of Opinion

- i. Revenue amounting to USD 1,373,450 was not supported with receipts. Therefore, we are unable to confirm whether the revenue has been disclosed under the correct revenue heading in the financial statements.
- ii. Payments totaling USD 722,619 were made without adequate documentation or supporting evidence.
- iii. The procurement activities involving a total expenditure of USD 1,974,931 did not follow a competitive bidding process. This lack of competitive procurement raises concerns about the transparency, fairness, and value for money in the procurement process.
- iv. Absences of Asset Management System
- v. Unbudgeted amount of USD 89,000 was charged as an allowance to Member of Parliament (MPs).
- vi. A payment amounting to USD 50,000, originally recorded under maintenance and repairing expenses, was actually used to purchase a car. This expenditure was therefore misclassified.

I consider the impact of the above items to be material but not pervasive to the overall Financial Statements.

I conducted my audit in accordance with International Standards for Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my Annual Report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in at Section 7(1 and 5) of the Audit Act 2018, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Office of the Auditor General Code of Ethics.

Key Audit Matters

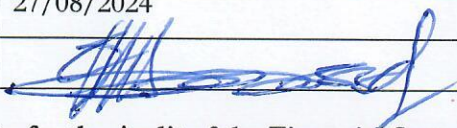
Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not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

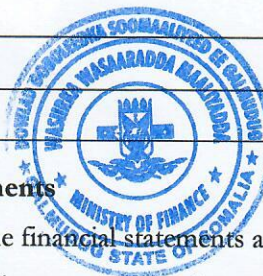
- a) Payments Made Without Adequate Documentation:
- b) Revenue Unsupported by Receipts:
- c) Non-Competitive Procurement Activities
- d) Absence of Asset Management System

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

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

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

For Ministry of Finance	
Name:	Farahan Ali Mohamoud
Title:	Minister of Finance
Date:	27/08/2024
Signature:	



Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the state's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the state to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Office of the Auditor General	
Name:	Hashi Osman Mohamed
Title:	Auditor General
Date:	24/8/2024
Signature:	 



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

For the Year Ended 31 December 2023

*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)

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Statement of Certification - 2023 Financial Statements

The 2023 financial statements, together with the accompanying notes, have been prepared by 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 by 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 2023.

on behalf of the Galmudug State of Somalia

Farahan Ali Mohamoud.

Minister for Finance



27/04/2024

Date:

Table of Contents

Statement of Certification - 2023 Financial Statements.....**Error! Bookmark not defined.**

Executive Summary ii

Notes to the Financial Statements 4

ANNEX 1: INDIVIDUAL BUDGET ENTITY FINANCIAL STATEMENTS 27

Notes to Financial Statements for All Budget Entities..... 34

List of Tables

Table 1: Summary of Financial Performance..... v

Table 2: Summary of Receipts v

Table 3: Summary of Expenditure for 2 years viii

Table 4: Budget v Actual FY 2023..... ix

List of Charts

Chart 1:Revenue breakdown FY 2023 vi

Chart 2: Revenue breakdown FY 2022 vi

Chart 3: Revenue comparison 2023 v 2022..... vii

Chart 4: Main Expenditure categories vii

Chart 5: Expenditure breakdown FY 2023**Error! Bookmark not defined.**

Chart 6:Expenditure Breakdown FY 2022**Error! Bookmark not defined.**

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, 2023 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 2023 and the GSS's financial cash position as of 31st December 2023. These Financial statements have been prepared by the Treasury Directors of Ministry of Finance in Galmudug State of Somalia and it included financial information related to all Galmudug State of Somalia Ministries, Departments, and Agencies (MDAs).

The 2023 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 2023 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 well-being 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 **33 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 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 by the budget approved by the Galmudug States' 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.

To meet the requirements under GSS Article 49 of the PFM Act (2018) and to provide further information to the financial statements reported under IPSAS, Cash Basis of Accounting, the following additional disclosures have been provided 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 between 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.

Financial Statement Highlights and Analysis

Table 1: Summary of Financial Performance

Financial Performance	2023 USD	2022 USD
Revenue	22,791,088	24,255,666
Expenditure	22,685,441	23,331,346
Surplus	105,646	924,320
% Change	100%	96%
	2023 USD	2022 USD
Original Budget	35,323,800	38,844,432
Revised Budget (Mid-year Revision)	37,356,126	38,844,432
Actual Expenditure	22,685,441	23,331,346
Under Spending (Budget Saving)	(14,670,685)	(15,513,087)
% Change	61%	60%

Revenue Analysis

The Galmudug Status's total revenue has decreased from **\$24,255,665.890** in 2022 to **\$22,791,088** in the 2023 financial year a decrease of **\$1,464,578 (6%)**. The main sources of the GSS's revenue are its source revenue; (taxes and domestic charges) as well as external assistance from international partners and the Federal Government of Somalia.

Table 2: Summary of Receipts

Revenue Analysis	2023	2022
Revenue Type		
Taxes	7,627,481	7,366,003
Other Revenue	551,037	225,592
Proceeds from domestic borrowing	235,000	352,000
Grants	14,377,571	16,312,071
Total	22,791,088	24,255,666

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

Chart 1: Revenue breakdown FY 2023 Chart 2: Revenue breakdown FY 2022



Tax Receipts

The financial year 2023 saw revenue from taxes increase from **\$ 7,627,481** in 2022 to **\$ 7,366,003**. This increase of **\$ 261,477** 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 33% of the total revenue for the year.

Other Revenue

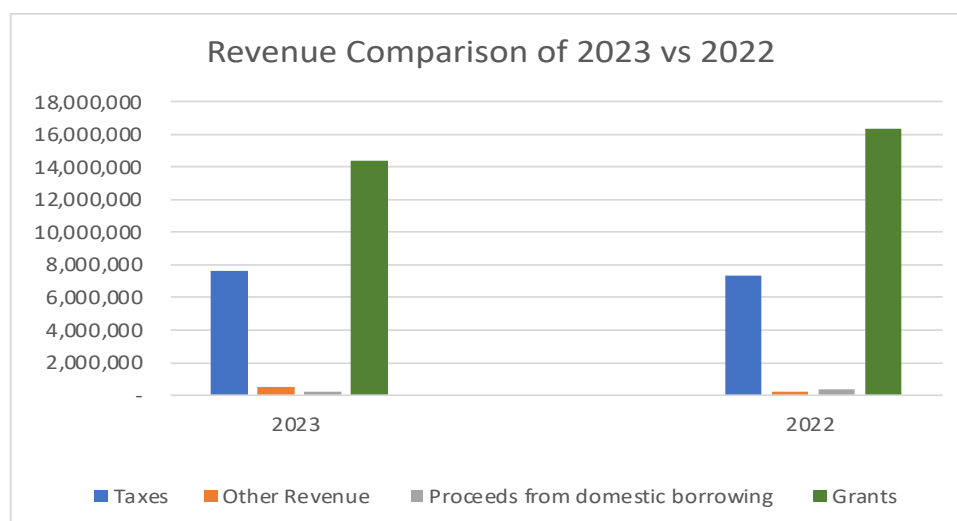
The financial year 2023 saw other revenue increasing by **\$ 325,445** compared to the previous year (**\$ 551,037– \$ 225,592**). This downward movement mainly comes under the sale of goods and services which the government has not collected any fees from issuing primary and secondary certificates and public notaries 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 **\$ 14,377,571 (57%)** of total revenue compared to **\$16,312,071** million in 2022, a decrease of **US\$ 1,934,500, (13%)**. This decrease is mainly due to the expected grant was not received in year 2023.

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

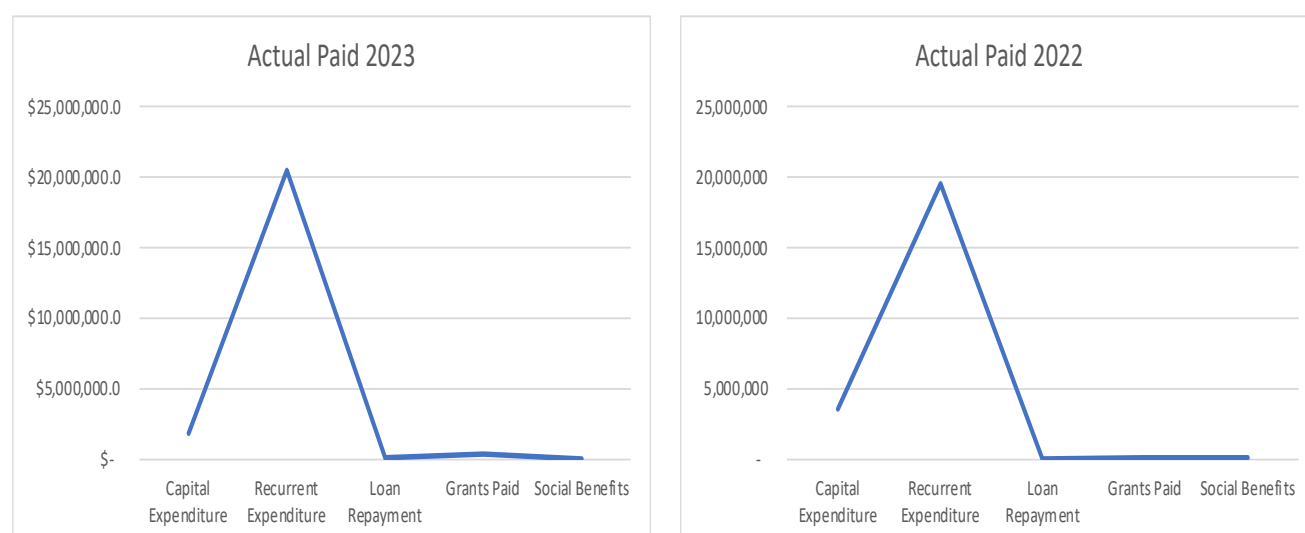
Chart 3: Revenue comparison 2023 vs 2022.



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 and cost of goods and services for operations. The recurrent expenses also include interest and other charges. Chart 4 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\$ 22,685,441 in comparison to US\$ 23,331,346 in 2022. Overall, the GSS has decreased its expenditure by US\$ 514,895, with the highest increase coming from the compensation of employees (4%) compared with the previous year, use of

goods and services (18%) compared with the previous year, and purchase of nonfinancial assets (49%) compared with the previous year.

The largest expenditure category was the employee salary cost which amounted to US\$10,950,872 million, which was 48% of the total expenditure, down 49% from 2022. The second highest cost is the use of goods and services expenditure, which was 42% of total expenditure for the year.

Table 3 below shows expenditure categories for the 2023 financial year compared with year 2022 financial.

Table 3: Summary of Expenditure for 2 years

	2023	2022	Variance	Variance
	USD	USD	USD	%
Employee Consumption	10,950,872	11,465,767	514,895	5%
Use of Goods and Service	9,517,508	8,084,109	(1,433,399)	-15%
Grants Paid	344,682	96,131	(248,551)	-72%
Capital Expenditure	1,810,999	3,553,316	1,742,317	96%
Interest	-	-	-	-
Repayments	61,380	3,238	(58,142)	-95%
Subsidy	-	-	-	-
Social benefits	-	128,785	128,785	-
Other Payments	-	-	-	-
Total	22,685,441	23,331,346	645,904	-81%
% Change				

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.

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. By reporting on a cash basis and complying with IPSAS, a 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 2023

Expenditure Category	2023			
	Budget	Actual	Variance (Underspend)	%
Compensation of Employees	15,496,921.00	10,950,872.13	4,546,049	71
Use of Goods & Services	15,028,389.63	9,517,508.06	5,510,882	63
Grants Paid	768,378.81	344,682.00	423,697	45
Capital Expenditure	6,001,056.66	1,810,999.16	4,190,058	30
Loan repayments	61,380.00	61,380.00	-	100
Subsidy	-	-	-	-
Social benefit	-	-	-	-
Other Expenditure (Contingency Fund)	-	-	-	-
Total Expenditure	37,356,126	22,685,441	14,670,685	309

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Galmudug State of Somalia Consolidated Fund Statement of Cash Receipts and Payments Treasury Single Accounts For the Year Ended 31 December 2023

		<u>2023</u>	<u>2022</u>
		<u>Controlled by</u>	<u>Controlled by</u>
		<u>TSA</u>	<u>TSA</u>
	Note	<u>USD</u>	<u>USD</u>
Receipts / Inflows			
Taxes			
Taxes on income, profits, and capital gains	2	226,577	202,264
Taxes on payroll and workforce	3	591,315	528,089
Taxes on goods and services	4	6,502,439	6,548,350
Taxes on international trade and transactions	5	307,150	70,000
Other taxes		-	17,300
		<u>7,627,481</u>	<u>7,366,003</u>
Taxes			
Grants			
From international organizations	6	2,855,782	2,836,252
From other general government units	7	11,521,789	13,475,818
		<u>14,377,571</u>	<u>16,312,071</u>
Grants			
Other Revenue			
Sale of goods and services	8	549,537	204,867
Fines, penalties and forfeits		1,500	20,725
Other Revenue		551,037	225,592
Debts			
Loan/advances	9	235,000	352,000
		<u>235,000</u>	<u>352,000</u>
Debts			
Receipts / Inflows		<u>22,791,088</u>	<u>24,255,666</u>
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	10	10,950,872	11,465,767
		<u>10,950,872</u>	<u>11,465,767</u>
Compensation of Employees			
Use of Goods and Services			
Travel & Conferences	11	2,931,094	1,981,516
Operating Expenses	12	3,050,935	2,953,275
Rent	13	1,374,704	166,402
Other Operating Expenses	14	1,372,795	2,030,870
Conflict Resolution Expenses	15	787,840	944,308
Contingency		140	7,737
		<u>9,517,508</u>	<u>8,084,109</u>
Use of Goods and Services			
Grants			
Grants To Other General Government Units	16	344,682	96,131
		<u>344,682</u>	<u>96,131</u>
Grants			
Social Benefits			
Employer social benefits		-	128,785
		-	128,785
Social Benefits			
Other Expenses			
Miscellaneous other expense	17	61,380	3,238
		<u>61,380</u>	<u>3,238</u>
Other Expenses			
Nonfinancial assets			
Fixed Assets	18	1,810,999	3,553,316
		<u>1,810,999</u>	<u>3,553,316</u>
Nonfinancial assets			
Payments / Outflows		<u>22,685,441</u>	<u>23,331,346</u>
Increase Decrease in Cash		<u>105,646</u>	<u>924,320</u>
Cash at Beginning of Year		<u>1,392,410</u>	<u>468,090</u>
Cash at End of Year	1.4	<u>1,498,057</u>	<u>1,392,410</u>

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2023
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

	2023				2022
	Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
Not e	A USD	B USD	C USD	USD	USD
Receipts / Inflows					
Taxes					
Taxes on income, profits, and capital gains	240,000	240,000	226,577	(13,424)	202,264
Taxes on payroll and workforce	560,000	560,000	591,315	31,315	528,089
Taxes on goods and services	6,376,000	6,376,000	6,502,439	126,439	6,548,350
Taxes on international trade and transactions	5,548,069	5,548,069	307,150	(5,240,919)	70,000
Other taxes	-	-	-	-	17,300
Taxes	12,724,069	12,724,069	7,627,481	(5,096,588)	7,366,003
Grants					
From international organizations	2,205,837	3,605,248	2,855,782	(749,466)	2,836,252
From other general government units	18,444,740	19,077,655	11,521,789	(7,555,866)	13,475,818
Grants	20,650,577	22,682,903	14,377,571	(8,305,333)	16,312,071
Other Revenue					
Sale of goods and services	1,889,154	1,889,154	549,537	(1,339,617)	204,867
Fines, penalties and forfeits	60,000	60,000	1,500	(58,500)	20,725
Other Revenue	1,949,154	1,949,154	551,037	(1,398,117)	225,592
Debts					
Loan/advances	-	-	235,000	235,000	352,000
Debts	-	-	235,000	235,000	352,000
Receipts / Inflows	35,323,800	37,356,126	22,791,088	(14,565,038)	24,255,666

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2023
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2023				2022
		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						
		14,872,397	15,496,921	10,950,872	(4,546,049)	11,465,767
		14,872,397	15,496,921	10,950,872	(4,546,049)	11,465,767
Use of Goods and Services						
		3,349,028	3,952,037	2,931,094	(1,020,943)	1,981,516
		4,696,538	5,100,273	3,050,935	(2,049,337)	2,953,275
		1,319,601	1,745,279	1,374,704	(370,575)	166,402
		2,643,131	2,560,525	1,372,795	(1,187,730)	2,030,870
		828,000	828,270	787,840	(40,430)	944,308
		-	30,000	-	(30,000)	-
		812,006	812,006	140	(811,866)	7,737
		13,648,303	15,028,390	9,517,508	(5,510,882)	8,084,109
Use of Goods and Services						
Grants						
		768,379	768,379	344,682	(423,697)	96,131
		768,379	768,379	344,682	(423,697)	96,131
Grants						
Social Benefits						
		-	-	-	-	128,785
		-	-	-	-	128,785
Social Benefits						
Other Expenses						
			61,380	61,380	-	3,238
		-	61,380	61,380	-	3,238
Other Expenses						
Nonfinancial assets						
		6,006,509	5,972,844	1,810,999	(4,161,845)	3,553,316
		28,213	28,213	-	(28,213)	-
		6,034,721	6,001,057	1,810,999	(4,190,058)	3,553,316
		35,323,800	37,356,126	22,685,441	(14,670,685)	23,331,346
Nonfinancial assets						
Payments / Outflows						

Galmudug State of Somalia
FGS Statement of Government Operations
For the Year Ended 31 December, 2023

	2023	2022
	USD	USD
Transactions Affecting Net Worth		
Revenue	22,791,088	24,255,666
Taxes	7,627,481	7,366,003
Taxes on income, profits, and capital gains	226,577	202,264
Taxes on payroll and workforce	591,315	528,089
Taxes on goods and services	6,502,439	6,548,350
Taxes on international trade and transactions	307,150	70,000
Other taxes	-	17,300
Grants	14,377,571	16,312,071
From international organizations	2,855,782	2,836,252
From other general government units	11,521,789	13,475,818
Other Revenue	551,037	225,592
Sale of goods and services	549,537	204,867
Fines, penalties and forfeits	1,500	20,725
Debts	235,000	352,000
Domestic Debt	235,000	352,000
Expense	20,874,442	19,778,030
Compensation of Employees	10,950,872	11,465,767
Wages and Salaries	10,950,872	11,465,767
Use of Goods and Services	9,517,508	8,084,109
Travel & Conferences	2,931,094	1,981,516
Operating Expenses	3,050,935	2,953,275
Rent	1,374,704	166,402
Other Operating Expenses	1,372,795	2,030,870
Conflict Resolution Expenses	787,840	944,308
Contingency	140	7,737
Grants	344,682	96,131
Grants To Other General Government Units	344,682	96,131
Social Benefits	-	128,785
Employer social benefits	-	128,785
Other Expenses	61,380	3,238
Miscellaneous other expense	61,380	3,238
Change In Net Worth. Transactions (Assets)	1,810,999	3,553,316
Nonfinancial assets	1,810,999	3,553,316
Fixed Assets	1,810,999	3,553,316
Transactions Affecting Net Worth	105,646	924,320
Change In Net Worth. Transactions (Assets)	105,646	924,320
Financial assets	105,646	924,320
Domestic	-	-
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 2023 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 public services.

The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2023* and are comprised of:

- 01 Ministry of Interior Federal & Reconciliation
- 02 Ministry of Justice & Judiciary Affairs
- 03 Ministry of Finance
- 04 Ministry of Internal Security
- 05 Ministry of Planning & Economic Development
- 06 Ministry of Endowment & Religious Affairs
- 07 Ministry of Petroleum and Mining Resources
- 08 Ministry of Public Works & Housing
- 09 Ministry of Commerce & Industry
- 10 Ministry of Information
- 11 Ministry of Aviation & Transport
- 12 Ministry of Education Culture & Higher Education
- 13 Ministry of Post & Communication
- 14 Ministry of Agriculture
- 15 Ministry of Environment & Climate Change
- 16 Ministry of Health and Social Services
- 17 Ministry of Women and Human Right

18	Ministry of Labor and Social Affairs
19	Ministry of Youth & Sport
20	Ministry of Water & 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 the 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 a **Presidential Decree** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated 28th December 2015 and a separate decree creating the Ministry of Finance entitled *A Decree for 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 the 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)

Galmudug State of Somalia – Annual Financial Statements – FY 2023

grant and other donors, these project accounts 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 of the end of the 2023 financial year.

SALAM SOMALI BANK	2023 USD	2022 USD
Treasury Single Account - Main	114,609	804,655
Wasaaradda Waxbarashada Galmudug	2,007	5,103
Ministry of Interior & Local Government	61	2,500
SURPII FOR FMS DHUSAMAREB	164,770	149,836
MOIS Acc for GSS	3,534	-
Child PIP for MOWHRD for Galmudug	58,636	9,700
MOIFAR Galmudug-LDF/JPLG Project	-	67,967
Project Account - RCRF III	161,269	195,181
Ministry Of Health Of Galmudug	10,200	148,865
WB RCRF III PBCs Galmudug State of Somalia	426,810	-
Sagal Project of GSS	1,746	4,983
Damal Caafimaad Galmudug	12,260	-
Somali Education for Human Capital PR	133,231	-
KOBCIYE PROJECT GALMUDUG	1,271	-
Ground Water for Resilience Project	80,625	-
SWRR	309,573.85	-
	1,480,603	1,388,790
DAHABSHIIL BANK	2023 USD	2022 USD
Galmudug State Treasury Single Account Dahabshil	17,361	22
	17,361	22
AMAL BANK	2023 USD	2022 USD
Galmudug State Treasury Single Account AMAL	92	-
	92	-

1.4 Cash & Cash Equivalents

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

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

	2023	2022
	USD	USD
Cash on Hand and balances with banks	1,498,056	1,388,811

Cash on Hand of \$1,498,056 is held in the treasury single account from GSS internally generated revenue and other funds, this is the Year-end closing balance for GSS as well GSS MOF was struggling with tough times in the last two quarters of the year 2023 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 III) project. The project runs for five years, however, due to additional financing (AF) the period has been extended (up to 30 June 2026 and is reviewable on an annual basis. The RCRF III 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.

203 and 2022 Cash on Hand and bank balance is \$161,269 and \$195,181 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 a sub-agreement with FGS has a running project with IDA which will last to 30 June 2026

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 2023, GSS had received funds from the RCRFIII Project totaling **\$2,776,431.4** against a budget of **\$3,315,952.55**. Which is 84% to the whole budget of the project, the variance was not utilized resulted from several 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 19th of Nov 2022. There was no supplementary budget during the period. Movements across the budget line items.

in the final estimate, appropriations 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 **27/04/2024** by Mr Farhan Ali Mohamud-Minister for Finance.

2 Taxes on income, profits, and capital gains

In 2023 Galmudug State of Somalia has been exercising different taxes including Personal income tax on public employees on civil servants, and payroll tax on non-government staff those are important revenue streams to the current budget of 2023.

	2023	2022
	USD	USD
Personal income tax on Public employee	226,577	-
Personal Income tax	-	202,264
	226,577	202,264

3 Taxes on payroll and workforce

In 2023 Galmudug State of Somalia exercised this revenue stream, which is this stream has made a good enhancement to the budget even more than expected. As Shown in the diagram below

	2023	2022
	USD	USD
Private Payroll taxes on non-civil servants	591,315	528,089
	591,315	528,089

4 Taxes on goods and service

FY2023, revenue from road user tax, turnover tax, local passenger charge 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 levied on all cargo on the truck while reports on the checkpoint, this was a short-term process was used to collect turnover tax during pandemic (Covid19) but it still works.

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 charges.

Overall, taxes collected during FY2023 shows it has slightly increased in comparison to the prior year which is because of several tax rate has been amended and streams generated new revenue. But some streams have met challenges of UCOA updates and added to other lists, those streams include Property tax, local NGO registrations, International NGO registration, business and professional licenses. Following is a detailed breakdown of tax heads and their respective source of entry.

	2023	2022
	USD	USD
Turnover tax	598,789	-
Local passenger charge	341,127	-
Road user taxes	5,562,523	-
Turnover Tax	-	506,478
Property Tax	-	1,020
Business & Professional Licenses	-	19,514
Fishing Fees	-	437,892
Local Passenger Fees	-	352,971
Road User Tax	-	5,207,093
International NGOs registration	-	15,406
Local NGOs registration	-	7,975
Total	6,502,439	6,548,350

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 airports which Khat is transported through.

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

	2023	2022
	USD	USD
Khat	274,150	-
Cigarate and tobacco product	33,000	-
Customs duties-Tobacco/Ciggeratte	-	50,000
Customs duties-KHAT	-	20,000
	307,150	70,000

6 Grants from International Organizations

Treasury Single Account

GSS received grants from International Organizations under different projects: such as Norwegian teachers' support project under the Ministry of Education, United Nations, Save the Children, Care International, ADRA Somalia, ILO, UNICEF, World Vision, UN HABITAT, UNCDF, FOA, and United Nations. Teachers support projects is currently funded by five International Non-Government Organizations (INGO) where each provides 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. WFP provides funding for a small number of security personnel who work 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 residents for a long time.

The table below summarizes the grants received.

	2023	2022
	USD	USD
Norwegian Support	-	6,750
Save The Children	329,457	161,633
World Vision	10,200	-
Care international	7,000	14,000
United Nations	-	103,705
PREMIS SUPPORT	-	-
ADRA Somalia	30,700	84,870
FAO	1,283	-
ILO	10,100	49,463
UNICEF	2,032,464	2,179,315
UN HABITAT	65,750	-
United Nations	201,630	-
UNCDF	167,197	236,516
	2,855,782	2,836,252

7 Grants from Other Government Units.

Currently, GSS does not collect enough revenue to fund all its operations, so the World Bank provides GSS with budget support through the Federal Government of Somalia (FGS), as well as funding for special projects. Among these projects is the RCRIII project which provides funds for the salaries of eligible civil servants.

The Biyoole is also an agro-pastoral productivity and resilience project for water sustainability. During this financial year the Biyoole project has been changed its name to Barwaqo project SURP II project is a new project that will give much support to urban resilience. The GPE project also gives curtailed educational support to the Ministry of Education and residential buildings another more projects like CPE MCA, Damal Caafimad and Grondwatr. The following tables depict how these funds were received by the project.

	2023 USD	2022 USD
Somali Urban Resilliance II	483,927	434,121
GPE Project	-	64,966
RCRFIII	3,395,386	2,985,870
FGS Budget SUPPORT to GSS	4,917,118	6,863,127
Biyoole Project	405,759	3,030,223
Barwaaqo	1,588,079	-
MCA GPE	231,978	97,285
Damal Caafimaad	128,331	-
SEHCD Project	271,210	-
Groundwater for Resilience Revenue	100,000	-
Sagal Project	-	226
	11,521,789	13,475,818

8 Other Revenue (Sale of goods and services)

Other revenues received by the GSS, these revenue streams include: Work permit, business and professional license, landing fees, international NGO registrations, local NGO registrations, service charge fees, fishing fees, number plate registration fees, and public notary fees.

As shown in the table below:

	2023 USD	2022 USD
Work permit taxes	8,080	-
Business and profession licenses	38,671	-
Landing fees	105,550	-
International NGO's registrations	14,000	-
Local NGO's registrations.	15,500	-
Service ch:Service charges fees	34	-
Fishing licenses fees	41,002	-
Number plate registration fees	305,414	204,867
Public notary fees	21,286	-
	549,537	204,867

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, which is the only revenue stream that has received from this list.

as shown in the table below:

	2023	2022
	USD	USD
Fines	1,500	-
Court Filing Fees	-	20,725
	1,500	20,725

10 Loan and Advances.

During the FY 2023 Galmudug State of Somalia received a loan of 235,000 (352,000 in 2022) from local businesses to use the operational government.

	2023	2022
	USD	USD
Loan and Advances	235,000	
Domestic Debt	-	352,000
	235,000	352,000

11 Wages and Salaries

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

	2023 USD	2022 USD
Basic salaries for general Civil Service	1,070,059	-
Teachers salary	880,330	-
Health workers salary	579,434	-
Temporary staff salary	1,298,407	-
Legislature salary	1,247,670	-
Political appointees salary	102,400	-
Security sector salaries	3,176,085	-
Contract Employees	75,800	-
Regular food and supplies	819,194	-
Daily meals	359,663	-
Health workers allowances	531,753	-
Temporary staff allowances	7,200	-
Security sector allowances	134,146	-
Incentive allowances	668,732	-
Permanent employees/Regular staff	-	1,500,204
Contract employees	-	1,473,984
Wage workers	-	1,002,625
Security Forces (Police, Intel Forces and Prison)	-	3,144,731
Salaries to Ministers and Statutory Appointments	-	260,900
Remuneration to Politicians	-	1,145,095
Accommodation Allowance	-	640,595
Transportation allowance	-	510,589
Other allowances	-	25,044
Security Operational Allowances	-	419,327
Regular Food Provision	-	1,003,165
Daily meals	-	310,869
Professional allowance	-	28,640
	10,950,872	11,465,767

Salaries paid 2023 to permanent employees decreased by **(\$430,145) (28%)** in comparison to the prior year and were funded under the RCRF III project.

Lageislasure Salaries 2023 also increased slightly during the year to **(\$102.575) (9%)** in comparing to the previous financial year 2022.

2023 Security allowance is another example that shows a decrease compared to the past year and was **(\$285,181) (68%)** although security operations in the region against Al-Shabab have folded.

12 Travel and Conferences

Conferences and travel expenses related to GSS officials attending conferences and meetings. with \$2,931,094 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.

	2023	2022
	USD	USD
Internal Travel	1,084,607	757,124
External Travel	182,887	142,077
Local conference	1,637,953	1,082,316
Accommodation	25,648	-
	2,931,094	1,981,516

13 Operating Expenses

Operating expenses include costs that are incurred towards facilitating the running costs of all Ministry offices. The increase in operating expenses was due to some Ministries that did not have offices in the previous years establishing their offices during the 2023 financial year

As a result, operating costs increased by \$97,660 compared to the prior year, as outlined in the following table.

Galmudug State of Somalia – Annual Financial Statements – FY 2023

	2023	2022
	USD	USD
Electricity	166,171	-
Water	57,070	-
Refuse collection	4,500	-
Other utilities	117,886	-
Telephone fees	10,845	-
Internet fees	143,437	-
Diesel and oil	629,299	-
Stationary	88,021	-
Publications fees	161,509	-
Refreshment	193,286	-
Cleaning supplies	25,281	-
Medical supplies	474,467	-
Maintenance and repairs of furniture and fitting	20,175	-
Maintenance and repairs of vehicles, boats and	251,767	-
Maintenance and repairs of building	629,695	-
Wales, canals and dwellings maintenance	77,529	-
Water	-	32,881
Electricity	-	149,693
Telephone fees	-	155
Mobile Phone Expenses	-	3,600
Internet	-	113,980
Gasoline	-	-
Diesel	-	379,465
Oil (machines)	-	-
Stationary	-	64,922
Books	-	6,145
Published fees	-	111,591
Meeting Supplies	-	143,126
OFFICE Refreshments	-	19,778
Education Training & Material	-	267,725
Medical Services	-	1,260
Cleaning Supplies	-	36,987
Computer Consumable	-	-
Medical Supplies	-	205,560
Maintenance of equipment	-	-
Maintenance of furniture & fittings	-	21,763
Maintenance of Vehicles	-	238,554
Maintenance of heavy machinery	-	16,720
Maintenance of buildings and repairs	-	677,428
Vehicle Hire/car rental	-	461,945
	3,050,935	2,953,275

14 Rent

Rental expenses of \$1,374,704 were incurred during the year which is much more than the previous rental expense that was only \$166,402 for the year of 2022. This increase is directly related to the increase in government offices in different locations such as Dusamareb, Adado, Galkayo, Abudwaq, Guri'el, and Balambal. And also, inclusion of other rental categories those were not in the list for the previous FYs due to UCOA upgrading

The following table outlines the rents paid by the Ministry.

	2023 USD	2022 USD
Ministry of Interior Federal & Reconciliation	26,060	-
Ministry of Justice & Judiciary Affairs	16,097	-
Ministry of Finance	197,975	102,651
Ministry of Internal Security	95,321	-
Ministry of Planning & Economic Development	7,500	-
Ministry of Petroleum and Mining Resources	10,800	-
Ministry of Public Works & Housing	9,800	-
Ministry of Commerce & Industry	6,000	-
Ministry of Information	20,000	-
Ministry of Aviation & Transport	19,000	-
Ministry of Education Culture & Higher Education	201,960	-
Ministry of Post & Communication	3,000	-
Ministry of Agriculture	5,200	-
Ministry of Health and Social Services	527,609	1,500
Ministry of Women and Human Right	32,990	10,800
Ministry of Labour and Social Affairs	31,392	17,451
Ministry of Youth & Sport	3,000	-
Office of Presidency	77,900	-
Office of the Speaker and Parliament	28,100	-
Civil Service Commission	12,000	12,000
Office of Audit General	12,000	12,000
Ministry of Livestock	500	-
Supreme Court	18,500	5,000
Office of The Attorney General	12,000	5,000
	1,374,704	166,402

15 Other Operating Expenses

Operating expenses totaling \$1,372,795 was incurred in 2023, compared to \$2,030,870 for the previous year, and decrease of \$658,075. These operating expenses consist of other office administration costs, Consultation fees, television and newspaper advertisement, Staff training & development, and Non-Consultancy Service fees. These are admiration costs for all functioning ministries such as the 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:

	2023 USD	2022 USD
Training Tuition fee	158,356	-
Consulting and professional fees	1,092,553	-
Fees for service provided (non-consultant service)	58,647	-
Audit fees	3,000	-
Bank charges	28	-
TV and Newspaper advertisement	60,211	-
Consultation Fees	-	859,373
Staff Training and Development	-	414,173
Other Office Administrative Cost	-	433,475
M&E	-	275,300
Television and Newspaper Advertisements	-	48,250
Newspapers and Magazines Subscriptions	-	300
	1,372,795	2,030,870

16 Conflict Resolution Expenses

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

The accelerated reconciliation efforts conducted by the Ministry of Interior and Local Government

have incurred expenses totaling \$787,840 for conflict resolution expenses.

This table shows the cost breakdown.

	2023 USD	2022 USD
Conflict Resolution Expenses	787,840	944,308.000
	787,840	944,308

17 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totaled \$344,682 (\$96,131 in 2022). 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.

	2023 USD	2022 USD
Current grants to local level of government	344,682	-
Transfers to Lower Level Government	-	96,131
	344,682	96,131

18 Miscellaneous other expense

During the year, there have been Bank charge expenses totaling \$61,380 these charges go through Central Bank charges.

	2023 USD	2022 USD
Purchase of goods&services from market producers to households	61,380	-
Bank charges	-	3,238
	61,380	3,238

19 Non-Financial Assets

Treasury Single Account

GSS purchased non-financial assets during in FY23 which included Dwellings, road constructions, wells and water holes, machinery and equipment not elsewhere classified, furniture and fixture, research and development 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.

	2023	2022
	USD	USD
Dwellings	210,195	-
Buildings other than dwellings	363,785	-
Road construction	232,424	-
Wells and water holes	130,320	-
Information, computer, and telecommunication (CIT) equipment	32,783	-
Machinery and equipment not elsewhere classified	602,632	-
Furniture and fixture	187,359	-
Tools and specialized professional services	2,425	-
Tree, crop , and plant resources yielding repeat products	5,680	-
Research and development	43,398	-
Laboratory	-	2,144,572
Land Improvement	-	182,500
Information ,Computer & Telecomm(ICT) Equipment	-	31,124
Machinery and Equipment not elsewhere classified	-	1,043,396
Furniture & fixtures	-	131,724
Procurement of seeds and tools	-	20,000
	1,810,999	3,553,316

20 Taxes

GSS have had revenue estimation of \$12,724,069 to be collected during the year, with \$7,627,481 collected which was 60% of the annual estimate. The most significant revenue stream was Road User Tax (\$5,562,523) which made up 73 % of all tax collection during the year. Turnover tax collections have significantly increased during this year which was \$598,789 against the budget of 560,000 106% compared to previous year.

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 on Public employee	240,000	226,577	(13,424)
Private Payroll taxes on non-civil servants	560,000	591,315	31,315
Turnover tax	560,000	598,789	38,789
Local passenger charge	377,415	341,127	(36,288)
Urban road users taxes (tremistrale)	165,000	-	(165,000)
Road user taxes	5,273,585	5,562,523	288,938
Khat	5,224,700	274,150	(4,950,550)
Cigarate and tobacco product	323,369	33,000	(290,369)
	12,724,069	7,627,481	(5,096,588)

21 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and international organizations. FGS has estimated a budget of \$19,077,655 and actual received was \$14,377,571 (75%). This was due to of decrease in funding received from the expected budget support compared to the funding received previous financial years. 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 2,855,782 which is (13%) of the whole budget the financial year of 2023.

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 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
Weltlifehungar	3,400	-	(3,400)
Norwegian Support	16,200	-	(16,200)
Save The Children	361,795	329,457	(32,338)
Federal Government of Somalia	19,077,655	11,521,789	(7,555,866)
World Vision	-	10,200	10,200
Care international	7,000	7,000	-
ADRA Somalia	103,300	30,700	(72,600)
FAO	1,283	1,283	-
ILO	18,779	10,100	(8,679)
UNICEF	2,412,405	2,032,464	(379,941)
UN HABITAT	74,130	65,750	(8,380)
United Nations	316,673	201,630	(115,043)
UNCDF	290,282	167,197	(123,085)
	22,682,903	14,377,571	(8,305,333)

22 Other revenue

Number Plate registration estimated was \$180,000 with \$305,414 collected during this year while landing Fees was also estimated 120,000 and received \$105,550 and the other Revenue streams such Work permit, business and professional licenses, international NGO registrations, fishing license fees, Public Notary Fees, and Fines and Penalties were also received during the Year of 2023.

Revenue Heads	Final Approved Budeget USD	Actual USD	Variance USD
Work permit taxes		8,080	8,080
Business and profession licenses	300,000	38,671	(261,329)
Landing fees	120,000	105,550	(14,450)
International NGO's registrations	120,000	14,000	(106,000)
Local NGO's registrations.	80,000	15,500	(64,500)
Service charges fees	-	34	34
Port cleaning fees	379,000	-	(379,000)
Fishing licenses fees	521,000	41,002	(479,998)
Number plate registration fees	180,000	305,414	125,414
Education services fees	114,154	-	(114,154)
Public notary fees	75,000	21,286	(53,714)
Fines	25,000	1,500	(23,500)
Penalties	35,000	-	(35,000)
Total	1,949,154	551,037	(1,398,117)

23 Employee Compensation

Employee compensation paid during the year was \$10,950,872 against a budget of \$15,496,921 which represents 71% of the final Employee Compensation budget.

Employee Compensation	Final Approved Budeget USD	Actual USD	Variance USD
Basic salaries for general Civil Service	1,124,218	1,070,059	(54,159)
Teachers salary	1,089,310	880,330	(208,980)
Health workers salary	638,700	579,434	(59,266)
Temporary staff salary	2,262,894	1,298,407	(964,487)
Legislature salary	1,248,000	1,247,670	(330)
Political appointees salary	1,532,400	102,400	(1,430,000)
Security sector salaries	4,300,000	3,176,085	(1,123,915)
Contract Employees	176,800	75,800	(101,000)
Regular food and supplies	1,173,300	819,194	(354,106)
Daily meals	392,992	359,663	(33,329)
Health workers allowances	534,326	531,753	(2,573)
Temporary staff allowances	25,200	7,200	(18,000)
Political appointees allowances	60,000	-	(60,000)
Security sector allowances	216,000	134,146	(81,854)
Incentive allowances	722,781	668,732	(54,049)
Total	15,496,921	10,950,872	(4,546,049)

24 Use of Goods and Services

GSS spent a total of \$9,517,508 which represents 63% of the final estimate 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.

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Use of Good and Services	Final Approved Budeget USD	Actual USD	Variance USD
Internal Travel	1,442,856	1,084,607	(358,249)
External Travel	237,082	182,887	(54,195)
Local conference	2,202,625	1,637,953	(564,672)
Accommodation	69,474	25,648	(43,826)
Electricity	540,784	166,171	(374,613)
Water	179,000	57,070	(121,931)
Refuse collection	4,500	4,500	-
Other utilities	153,662	117,886	(35,776)
Telephone fees	48,992	10,845	(38,147)
Internet fees	332,610	143,437	(189,173)
Diesel and oil	801,735	629,299	(172,436)
Stationary	237,386	88,021	(149,365)
Publications fees	236,010	161,509	(74,501)
Refreshment	411,276	193,286	(217,990)
Cleaning supplies	89,345	25,281	(64,064)
Medical supplies	497,461	474,467	(22,994)
Maintenance and repairs of furniture and fittings	49,430	20,175	(29,255)
Maintenance and repairs of vehicles, boats and vessels	339,211	251,767	(87,445)
Maintenance and repairs of building	982,773	629,695	(353,078)
Wales, canals and dwellings maintenance	196,098	77,529	(118,570)
Office rent	334,309	211,869	(122,440)
Vehicle rent	1,342,190	1,114,506	(227,684)
Venue rent	56,350	36,100	(20,250)
Other rents	12,430	12,229	(201)
Education Tuition Fee	180,000		(180,000)
Training Tuition fee	653,339	158,356	(494,983)
Consulting and professional fees	1,550,787	1,092,553	(458,234)
Fees for service provided (non-consultant service)	69,588	58,647	(10,941)
Audit fees	3,000	3,000	-
Bank charges	7,500	28	(7,472)
Printing, bidding	1,850		(1,850)
TV and Newspaper advertisement	90,710	60,211	(30,500)
Membership cost and examinations fees	3,750		(3,750)
Conflict resolution expenses	828,270	787,840	(40,430)
Holding account	30,000		(30,000)
Contingency	812,006	140	(811,866)
Total	15,028,390	9,517,508	(5,510,882)

25 Grants to Other Governments Units

Grants to other government units were \$344,682 during the year against a budget of \$768,379 MoFED and Four districts Adado, Dusamareb, Guri'el, Abudwaq, and Galkayo made a formal agreement that the districts would 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
Current grants to local level of government	768,379	344,682	(423,697)
Total	768,379	344,682	(423,697)

26 other expense

The Bank Charge budget estimate for the period was \$61,380 and the actual was \$61,380.

Miscellaneous other expense	Final Approved Budeget USD	Actual USD	Variance USD
Purchase of goods&services from market producers to househol	61,380	61,380	-
Total	61,380	61,380	-

27 Non-Financial Assets

GSS purchased **\$1,810,999** of non-financial assets during the year against a budget of **\$6,001,057** an underspend of **\$4,190,058 (30%)** which is much better than the previous year. Dwelling, building and other than dwellings, road constructions, Wells and water holes, Machinery and equipment not elsewhere classified, Furniture and fixtures, research and developments all 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
Dwellings	450,195	210,195	(240,000)
Buildings other than dwellings	978,000	363,785	(614,215)
Road construction	1,161,743	232,424	(929,319)
Other land improvement	439,325	-	(439,325)
Wells and water holes	838,078	130,320	(707,758)
Cars	11,000	-	(11,000)
Ship, boats and vessels	45,000	-	(45,000)
Information, computer, and telecommunication (CIT) equipmen	89,250	32,783	(56,467)
Machinery and equipment not elsewhere classified	1,034,499	602,632	(431,868)
Furniture and fixture	481,144	187,359	(293,785)
Tools and specialized professional services	68,857	2,425	(66,432)
Cultivated biological resources of animal yielding repeat product	201,424	-	(201,424)
Tree, crop , and plant resources yielding repeat products	87,500	5,680	(81,820)
Research and development	51,828	43,398	(8,430)
Computer and database	35,000	-	(35,000)
Laboratory	28,213	-	(28,213)
	6,001,057	1,810,999	(4,190,058)

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 2023

*Prepared following 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, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				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						
Consolidated Fund Appropriations		2,478,199	2,469,499	1,651,695	(817,804)	1,188,660
Taxes						
Taxes on goods and services		-	-	-	-	11,622
Other taxes		-	-	-	-	17,300
Taxes	19	-	-	-	-	28,922
Grants						
From international organizations		659,231	673,531	277,262	(396,269)	416,839
From other general government units		-	-	-	-	459,500
Grants	20	659,231	673,531	277,262	(396,269)	876,339
Receipts / Inflows		3,137,431	3,143,031	1,928,957	(1,214,073)	2,093,921
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		163,725	110,725	54,426	(56,299)	60,858
Compensation of Employees	23	163,725	110,725	54,426	(56,299)	60,858
Use of Goods and Services						
Travel & Conferences		558,862	597,162	360,093	(237,069)	236,700
Operating Expenses		70,432	72,432	50,915	(21,517)	6,235
Rent		39,400	39,400	26,060	(13,340)	-
Other Operating Expenses		100,338	104,338	40,956	(63,382)	93,480
Conflict Resolution Expenses		500,000	500,000	500,000	-	525,570
Use of Goods and Services	24	1,269,032	1,313,332	978,024	(335,308)	861,985
Grants						
Grants To Other General Government Units		768,379	768,379	344,682	(423,697)	96,131
Grants	25	768,379	768,379	344,682	(423,697)	96,131
Nonfinancial assets						
Fixed Assets		277,064	277,064	274,564	(2,500)	169,687
Nonfinancial assets	27	277,064	277,064	274,564	(2,500)	169,687
Payments / Outflows		2,478,199	2,469,499	1,651,695	(817,804)	1,188,660

Ministry of Justice & Judiciary Affairs

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		Original Estimate Appropriation	Final Estimate Appropriation	Controlle d 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		214,487	210,487	55,021	(155,466)	16,024
Grants						
From other general government units		-	-	-	-	10,000
Grants	20	-	-	-	-	10,000
Receipts / Inflows		-	-	-	-	26,024
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		106,990	102,990	6,024	(96,966)	16,024
Compensation of Employees	23	106,990	102,990	6,024	(96,966)	16,024
Use of Goods and Services						
Travel & Conferences		27,400	27,400	27,400	-	-
Operating Expenses		34,000	34,000	5,500	(28,500)	-
Rent		28,097	28,097	16,097	(12,000)	-
Use of Goods and Services	24	89,497	89,497	48,997	(40,500)	-
Nonfinancial assets						
Fixed Assets		18,000	18,000	-	(18,000)	-
Nonfinancial assets	27	18,000	18,000	-	(18,000)	-
Payments / Outflows		214,487	210,487	55,021	(155,466)	16,024

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Ministry of Finance

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		4,342,780	4,057,289	2,263,628	(1,793,661)	2,116,808
Taxes						
Taxes on income, profits, and capital gains		240,000	240,000	226,577	(13,424)	202,264
Taxes on payroll and workforce		560,000	560,000	591,315	31,315	528,089
Taxes on goods and services		6,211,000	6,211,000	6,502,439	291,439	6,060,995
Taxes on international trade and transactions		5,548,069	5,548,069	307,150	(5,240,919)	70,000
Taxes	19	12,559,069	12,559,069	7,627,481	(4,931,588)	6,861,349
Grants						
From other general government units		11,140,086	10,516,653	7,693,549	(2,823,103)	3,260,106
Grants	20	11,140,086	10,516,653	7,693,549	(2,823,103)	3,260,106
Other Revenue						
Sale of goods and services						
Other Revenue						
Other Revenue						
Other Revenue		-	-	235,000	235,000	352,000
Other Revenue	21	-	-	235,000	235,000	352,000
Receipts / Inflows		28,041,935	27,133,011	17,819,658	(9,313,353)	12,590,263
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,588,512	1,434,881	1,187,325	(247,556)	1,176,717
Compensation of Employees	23	1,588,512	1,434,881	1,187,325	(247,556)	1,176,717
Use of Goods and Services						
Travel & Conferences		422,264	364,704	196,923	(167,781)	233,823
Operating Expenses		524,902	502,882	406,888	(95,994)	466,493
Rent		298,768	287,918	197,975	(89,943)	102,651
Other Operating Expenses		304,120	287,250	96,000	(191,250)	96,846
Conflict Resolution Expenses		43,000	43,000	42,250	(750)	2,000
Contingency		800,000	800,000	-	(800,000)	-
Use of Goods and Services	24	2,393,054	2,285,754	940,035	(1,345,719)	901,814
Nonfinancial assets						
Fixed Assets		361,214	336,654	136,267	(200,387)	38,278
Nonfinancial assets	27	361,214	336,654	136,267	(200,387)	38,278
Payments / Outflows		4,342,780	4,057,289	2,263,628	(1,793,661)	2,116,808

Ministry of Internal Security

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		Original Estimate Appropriation on	Final Estimate Appropriation on	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		6,675,670	6,676,002	5,070,300	(1,605,702)	5,057,384
Grants						
From international organizations		41,610	41,610	41,610	-	45,144
From other general government units		-	-	-	-	1,834,581
Grants	20	41,610	41,610	41,610	-	1,879,725
Receipts / Inflows		6,717,280	6,717,612	5,111,910	(1,605,702)	6,937,109
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		5,735,670	5,735,670	4,186,247	(1,549,423)	4,566,091
Compensation of Employees	23	5,735,670	5,735,670	4,186,247	(1,549,423)	4,566,091
Use of Goods and Services						
Travel & Conferences		110,000	100,332	100,266	(66)	13,265
Operating Expenses		410,000	420,000	373,466	(46,534)	203,858
Rent		100,000	100,000	95,321	(4,679)	-
Use of Goods and Services	24	620,000	620,332	569,053	(51,279)	217,123
Nonfinancial assets						
Fixed Assets		320,000	320,000	315,000	(5,000)	250,385
Nonfinancial assets	27	320,000	320,000	315,000	(5,000)	250,385
Payments / Outflows		6,675,670	6,676,002	5,070,300	(1,605,702)	5,057,384

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Ministry of Planning and Economic Development

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		1,156,729	1,132,881	662,808	(470,074)	641,887
Taxes						
Taxes on goods and services		-	-	-	-	23,381
Taxes	19	-	-	-	-	23,381
Grants						
From other general government units		4,699,438	4,321,994	1,993,838	(2,328,156)	663,133
Grants	20	4,699,438	4,321,994	1,993,838	(2,328,156)	663,133
Other Revenue						
Sale of goods and services		200,000	200,000	29,500	(170,500)	-
Other Revenue	21	200,000	200,000	29,500	(170,500)	-
Receipts / Inflows		6,056,168	5,654,876	2,686,146	(2,968,730)	1,328,401
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		234,768	253,868	161,944	(91,924)	145,324
Compensation of Employees	23	234,768	253,868	161,944	(91,924)	145,324
Use of Goods and Services						
Travel & Conferences		32,439	37,059	29,559	(7,500)	4,650
Operating Expenses		168,391	217,771	92,996	(124,775)	84,327
Rent		12,000	12,000	7,500	(4,500)	-
Other Operating Expenses		406,721	501,773	272,477	(229,296)	283,924
Contingency		1,410	1,410		(1,410)	2,829
Use of Goods and Services	24	620,961	770,013	402,533	(367,481)	375,731
Other Expenses						
Transfers not elsewhere classified		-	-	-	-	81
Other Expenses	26	-	-	-	-	81
Nonfinancial assets						
Fixed Assets		301,000	109,000	98,331	(10,669)	120,752
Nonfinancial assets	27	301,000	109,000	98,331	(10,669)	120,752
Payments / Outflows		1,156,729	1,132,881	662,808	(470,074)	641,887

Ministry of Endowment & Religious Affairs

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		Original Estimate Appropriation	Final Estimate Appropriation	Controlle d by TSA	Difference Between Final Budget and Actual	Control led by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		227,636	230,557	91,193	(139,364)	17,436
Grants						
From other general government units		-	-	-	-	7,000
Grants	20	-	-	-	-	7,000
Receipts / Inflows		-	-	-	-	24,436
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		111,636	114,557	18,093	(96,464)	16,636
Compensation of Employees	23	111,636	114,557	18,093	(96,464)	16,636
Use of Goods and Services						
Travel & Conferences		60,000	60,000	60,000	-	340
Operating Expenses		46,000	46,000	9,100	(36,900)	460
Rent		6,000	6,000		(6,000)	-
Use of Goods and Services	24	112,000	112,000	69,100	(42,900)	800
Nonfinancial assets						
Fixed Assets		4,000	4,000	4,000	-	
Nonfinancial assets	27	4,000	4,000	4,000	-	
Payments / Outflows		227,636	230,557	91,193	(139,364)	17,436

Ministry of Petroleum and Mining Resources

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		151,000	148,000	65,100	(82,900)	-
Grants						
From other general government units					-	14,000
Grants	20	-	-	-	-	14,000
Receipts / Inflows		-	-	-	-	14,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		64,000	61,000		(61,000)	-
Compensation of Employees	23	64,000	61,000		(61,000)	-
Use of Goods and Services						
Travel & Conferences		20,000	20,000	17,000	(3,000)	-
Operating Expenses		45,000	45,000	31,300	(13,700)	-
Rent		12,000	12,000	10,800	(1,200)	-
Other Operating Expenses		6,000	6,000	6,000	-	-
Use of Goods and Services	24	83,000	83,000	65,100	(17,900)	-
Nonfinancial assets						
Fixed Assets		4,000	4,000		(4,000)	-
Nonfinancial assets	27	4,000	4,000		(4,000)	-
Payments / Outflows		151,000	148,000	65,100	(82,900)	-

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Ministry of Public Works and Housing

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		2,569,518	2,706,518	1,052,761	(1,653,757)	1,320,007
Taxes						
Taxes on goods and services		-	-	-	-	8,160
Taxes	19	-	-	-	-	8,160
Grants						
From other general government units		2,000,000	2,000,000	483,927	(1,516,073)	1,395,321
Grants	20	2,000,000	2,000,000	483,927	(1,516,073)	1,395,321
Other Revenue						
Sale of goods and services		120,000	120,000	36,651	(83,349)	-
Other Revenue	21	120,000	120,000	36,651	(83,349)	-
Receipts / Inflows		4,689,518	4,826,518	1,573,339	(3,253,179)	2,723,488
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		98,718	82,718	9,618	(73,100)	7,000
Compensation of Employees	23	98,718	82,718	9,618	(73,100)	7,000
Use of Goods and Services						
Travel & Conferences		59,900	73,151	37,207	(35,944)	28,349
Operating Expenses		255,983	308,983	249,057	(59,926)	305,600
Rent		19,501	19,501	9,800	(9,701)	-
Other Operating Expenses		428,246	430,246	347,279	(82,967)	297,858
Use of Goods and Services	24	763,630	831,881	643,343	(188,538)	631,806
Other Expenses						
Transfers not elsewhere classified		-	-	-	-	2,766
Other Expenses	26	-	-	-	-	2,766
Nonfinancial assets						
Fixed Assets		1,707,170	1,791,919	399,800	(1,392,119)	678,435
Nonfinancial assets	27	1,707,170	1,791,919	399,800	(1,392,119)	678,435
Payments / Outflows		2,569,518	2,706,518	1,052,761	(1,653,757)	1,320,007

Ministry of Commerce and Industry

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		173,000	170,000	59,060	(110,940)	2,500
Taxes						
Taxes on goods and services		-	-	-	-	6,300
Taxes	19	-	-	-	-	6,300
Grants						
From other general government units		-	-	-	-	25,000
Grants	20	-	-	-	-	25,000
Other Revenue						
Sale of goods and services		180,000	180,000	2,020	(177,980)	-
Fines, penalties and forfeits		15,000	15,000	-	(15,000)	-
Other Revenue	21	195,000	195,000	2,020	(192,980)	-
Receipts / Inflows		368,000	365,000	61,080	(303,920)	33,800
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		73,000	70,000	-	(70,000)	2,500
Compensation of Employees	23	73,000	70,000	-	(70,000)	2,500
Use of Goods and Services						
Travel & Conferences		32,000	32,000	27,000	(5,000)	-
Operating Expenses		60,000	60,000	26,060	(33,940)	-
Rent		6,000	6,000	6,000	-	-
Use of Goods and Services	24	98,000	98,000	59,060	(38,940)	-
Nonfinancial assets						
Fixed Assets		2,000	2,000	-	(2,000)	-
Nonfinancial assets	27	2,000	2,000	-	(2,000)	-
Payments / Outflows		173,000	170,000	59,060	(110,940)	2,500

Ministry of Information

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		225,474	220,474	117,774	(102,700)	6,400
Grants						
From other general government units		-	-	-	-	5,000
Grants	20	-	-	-	-	5,000
Receipts / Inflows		-	-	-	-	11,400
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		67,474	62,474	3,474	(59,000)	5,000
Compensation of Employees	23	67,474	62,474	3,474	(59,000)	5,000
Use of Goods and Services					-	-
Travel & Conferences		45,000	45,000	45,000	-	550
Operating Expenses		55,700	55,700	20,000	(35,700)	350
Rent		20,000	20,000	20,000	-	-
Other Operating Expenses		29,300	29,300	29,300	-	-
Use of Goods and Services	24	150,000	150,000	114,300	(35,700)	900
Nonfinancial assets						
Fixed Assets		8,000	8,000	-	(8,000)	500
Nonfinancial assets	27	8,000	8,000	-	(8,000)	500
Payments / Outflows		225,474	220,474	117,774	(102,700)	6,400

Ministry of Aviation and Transport

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		421,616	406,616	228,883	(177,734)	175,187
Taxes						-
Taxes on goods and services		165,000	165,000	-	(165,000)	-
Taxes	19	165,000	165,000	-	(165,000)	-
Grants						-
From other general government units		-	-	-	-	10,000
Grants	20	-	-	-	-	10,000
Other Revenue						
Sale of goods and services		300,000	300,000	410,964	110,964	204,867
Other Revenue	21	300,000	300,000	410,964	110,964	204,867
Receipts / Inflows		886,616	871,616	639,847	(231,770)	390,054
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		221,616	206,616	103,273	(103,344)	100,407
Compensation of Employees	23	221,616	206,616	103,273	(103,344)	100,407
Use of Goods and Services						
Travel & Conferences		32,000	32,000	13,100	(18,900)	-
Operating Expenses		140,000	140,000	93,510	(46,490)	74,780
Rent		25,000	25,000	19,000	(6,000)	-
Use of Goods and Services	24	197,000	197,000	125,610	(71,390)	74,780
Nonfinancial assets						
Fixed Assets		3,000	3,000	-	(3,000)	-
Nonfinancial assets	27	3,000	3,000	-	(3,000)	-
Payments / Outflows		421,616	406,616	228,883	(177,734)	175,187

Ministry of Education Culture and Higher Education

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		2,662,876	3,788,674	2,231,634	(1,557,040)	2,054,954
Grants						
From international organizations		339,557	557,003	399,043	(157,960)	580,802
From other general government units		234,195	1,304,555	658,710	(645,845)	674,896
Grants	20	573,752	1,861,558	1,057,753	(803,805)	1,255,698
Other Revenue						
Sale of goods and services		114,154	114,154	-	(114,154)	-
Other Revenue	21	114,154	114,154	-	(114,154)	-
Receipts / Inflows		3,350,782	5,764,886	3,289,387	(2,475,500)	3,310,652
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,460,556	1,547,662	1,168,419	(379,243)	1,165,830
Compensation of Employees	23	1,460,556	1,547,662	1,168,419	(379,243)	1,165,830
Use of Goods and Services						
Travel & Conferences		194,800	398,590	318,933	(79,658)	136,305
Operating Expenses		154,177	333,343	168,802	(164,541)	523,514
Rent		144,760	237,460	201,960	(35,500)	-
Other Operating Expenses		476,460	458,984	108,245	(350,739)	202,105
RCRF Non-Salary Recurrent Cost		-	30,000	-	(30,000)	-
Use of Goods and Services	24	970,197	1,458,377	797,939	(660,437)	861,924
Other Expenses						
Miscellaneous other expense		-	52,500	52,500	-	-
Other Expenses	26	-	52,500	52,500	-	-
Nonfinancial assets						
Fixed Assets		232,123	730,135	212,775	(517,360)	27,200
Nonfinancial assets	27	232,123	730,135	212,775	(517,360)	27,200
Payments / Outflows		2,662,876	3,788,674	2,231,634	(1,557,040)	2,054,954

Ministry of Post and Communication

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		148,000	145,900	14,900	(131,000)	500
Grants					-	
From other general government units		-	-	-	-	500
Grants	20	-	-	-	-	500
Receipts / Inflows		-	-	-	-	1,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		63,000	60,900	-	(60,900)	500
Compensation of Employees	23	63,000	60,900	-	(60,900)	500
Use of Goods and Services						
Travel & Conferences		12,000	12,000	-	(12,000)	-
Operating Expenses		65,000	65,000	10,300	(54,700)	-
Rent		6,000	6,000	3,000	(3,000)	-
Use of Goods and Services	24	83,000	83,000	13,300	(69,700)	-
Nonfinancial assets						
Fixed Assets		2,000	2,000	1,600	(400)	-
Nonfinancial assets	27	2,000	2,000	1,600	(400)	-
Payments / Outflows		148,000	145,900	14,900	(131,000)	500

Ministry of Agriculture

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				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		616,205	920,213	153,049	(767,164)	448,164
Grants						
From international organizations		-	76,000	20,278	(55,722)	424,395
Grants	20	-	76,000	20,278	(55,722)	424,395
Receipts / Inflows		616,205	996,213	173,327	(822,886)	872,559
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		101,036	146,136	46,814	(99,322)	32,576
Compensation of Employees	23	101,036	146,136	46,814	(99,322)	32,576
Use of Goods and Services						
Travel & Conferences		20,500	29,125	26,500	(2,625)	600
Operating Expenses		140,757	134,900	43,182	(91,718)	9,200
Rent		3,600	24,400	5,200	(19,200)	-
Other Operating Expenses		137,912	56,070	31,353	(24,717)	124,992
Contingency		400	400		(400)	-
Use of Goods and Services	24	303,169	244,895	106,235	(138,660)	134,792
Nonfinancial assets						
Fixed Assets		212,000	529,182	-	(529,182)	280,796
Nonfinancial assets	27	212,000	529,182	-	(529,182)	280,796
Payments / Outflows		616,205	920,213	153,049	(767,164)	448,164

Ministry of Environment and Climate Change

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		1,178,139	643,529	226,190	(417,340)	323,416
Grants						
From other general government units		-	-	-	-	273,174
Grants	20	-	-	-	-	273,174
Receipts / Inflows		-	-	-	-	596,590
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		109,166	113,768	42,104	(71,664)	44,044
Compensation of Employees	23	109,166	113,768	42,104	(71,664)	44,044
Use of Goods and Services						
Travel & Conferences		22,000	35,900	10,792	(25,108)	6,190
Operating Expenses		104,722	104,371	75,999	(28,373)	8,300
Other Operating Expenses		78,520	40,920	24,455	(16,465)	136,724
Contingency		9,200	9,200		(9,200)	280
Use of Goods and Services	24	214,442	190,391	111,246	(79,146)	151,494
Nonfinancial assets						
Fixed Assets		854,531	339,370	72,840	(266,530)	127,878
Nonfinancial assets	27	854,531	339,370	72,840	(266,530)	127,878
Payments / Outflows		1,178,139	643,529	226,190	(417,340)	323,416

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Ministry of Health and Social Service

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		3,651,547	4,596,801	3,841,828	(754,973)	3,100,005
Grants						
From international organizations		1,044,209	1,989,463	1,844,561	(144,902)	1,622,034
From other general government units		371,020	834,453	591,764	(242,689)	555,563
Grants	20	1,415,229	2,823,917	2,436,326	(387,591)	2,177,597
Other Revenue						
Sale of goods and services		-	-	34	34	-
Other Revenue	21	-	-	34	34	-
Receipts / Inflows		5,066,776	7,420,718	6,278,187	(1,142,531)	5,277,602
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,341,869	1,742,747	1,604,508	(138,239)	1,796,663
Compensation of Employees	23	1,341,869	1,742,747	1,604,508	(138,239)	1,796,663
Use of Goods and Services						
Travel & Conferences		544,906	811,791	649,896	(161,895)	485,615
Operating Expenses		922,310	912,724	690,574	(222,150)	387,560
Rent		258,112	540,460	527,609	(12,851)	1,500
Other Operating Expenses		488,070	404,980	297,031	(107,949)	311,647
Use of Goods and Services	24	2,213,398	2,669,955	2,165,110	(504,845)	1,186,322
Other Expenses						
Miscellaneous other expense		-	8,880	8,880	-	-
Other Expenses	26	-	8,880	8,880	-	-
Social Benefits						
Employer social benefits		-	-	-	-	50,000
Social Benefits		-	-	-	-	50,000
Nonfinancial assets						
Fixed Assets		96,280	175,219	63,330	(111,889)	67,020
Nonfinancial assets	27	96,280	175,219	63,330	(111,889)	67,020
Payments / Outflows		3,651,547	4,596,801	3,841,828	(754,973)	3,100,005

Ministry of Women and Human Rights

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		199,081	341,491	194,835	(146,656)	122,940
Grants						
From international organizations		43,045	189,455	214,768	25,313	123,640
From other general government units		-	-	-	-	7,000
Grants	20	43,045	189,455	214,768	25,313	130,640
Receipts / Inflows		242,126	530,946	409,603	(121,343)	253,580
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		110,066	151,806	68,170	(83,636)	65,090
Compensation of Employees	23	110,066	151,806	68,170	(83,636)	65,090
Use of Goods and Services						
Travel & Conferences		52,880	70,980	46,197	(24,783)	18,745
Operating Expenses		21,475	55,515	31,478	(24,037)	23,305
Rent		9,810	39,690	32,990	(6,700)	10,800
Other Operating Expenses		2,250	18,900	15,000	(3,900)	3,000
Use of Goods and Services	24	86,415	185,085	125,665	(59,420)	55,850
Nonfinancial assets						
Fixed Assets		2,600	4,600	1,000	(3,600)	2,000
Nonfinancial assets	27	2,600	4,600	1,000	(3,600)	2,000
Payments / Outflows		199,081	341,491	194,835	(146,656)	122,940

Ministry of Labour and Social Affairs

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		194,903	192,903	68,014	(124,890)	46,915
Grants						
From international organizations		77,385	77,385	57,459	(19,926)	44,673
From other general government units		-	-	-	-	7,226
Grants	20	77,385	77,385	57,459	(19,926)	51,898
Other Revenue						
Sale of goods and services		-	-	8,080	8,080	-
Other Revenue	21	-	-	8,080	8,080	-
Receipts / Inflows		272,288	270,288	133,553	(136,735)	98,814
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		68,321	66,321	4,518	(61,803)	10,950
Compensation of Employees	23	68,321	66,321	4,518	(61,803)	10,950
Use of Goods and Services						
Travel & Conferences		40,677	40,677	28,066	(12,611)	4,902
Operating Expenses		30,100	30,100	400	(29,700)	1,494
Rent		43,193	43,193	31,392	(11,801)	17,451
Other Operating Expenses		7,612	7,612	3,638	(3,974)	12,120
Use of Goods and Services	24	121,582	121,582	63,496	(58,087)	35,965
Nonfinancial assets						
Fixed Assets		5,000	5,000	-	(5,000)	-
Nonfinancial assets	27	5,000	5,000	-	(5,000)	-
Payments / Outflows		194,903	192,903	68,014	(124,890)	46,915

Ministry of Youth and Sport

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		157,948	153,948	28,398	(125,550)	1,500
Grants						
From other general government units		-	-	-	-	1,500
Grants	20	-	-	-	-	1,500
Receipts / Inflows		-	-	-	-	3,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		88,948	84,948	6,948	(78,000)	1,500
Compensation of Employees	23	88,948	84,948	6,948	(78,000)	1,500
Use of Goods and Services						
Travel & Conferences		29,000	29,000	14,200	(14,800)	-
Operating Expenses		30,000	30,000	4,250	(25,750)	-
Rent		6,000	6,000	3,000	(3,000)	-
Use of Goods and Services	24	65,000	65,000	21,450	(43,550)	-
Nonfinancial assets						
Fixed Assets		4,000	4,000	-	(4,000)	-
Nonfinancial assets	27	4,000	4,000	-	(4,000)	-
Payments / Outflows		157,948	153,948	28,398	(125,550)	1,500

Ministry of Water and Electricity

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		1,517,990	1,634,081	440,065	(1,194,016)	1,547,471
Grants						
From international organizations		800	800	800	-	3,120
From other general government units		-	100,000	100,000	-	1,419,683
Grants	20	800	100,800	100,800	-	1,422,803
Receipts / Inflows		1,518,790	1,734,881	540,865	(1,194,016)	2,970,274
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		173,136	239,386	75,965	(163,421)	156,848
Compensation of Employees	23	173,136	239,386	75,965	(163,421)	156,848
Use of Goods and Services						
Travel & Conferences		4,400	38,025	14,598	(23,427)	5,290
Operating Expenses		330,739	368,998	123,702	(245,296)	129,719
Rent		3,600	14,400		(14,400)	-
Other Operating Expenses		51,360	69,760	49,702	(20,058)	145,846
Contingency		996	996	140	(856)	1,478
Use of Goods and Services	24	391,096	492,179	188,142	(304,037)	282,332
Other Expenses						
Transfers not elsewhere classified		-	-	-	-	392
Other Expenses	26	-	-	-	-	392
Nonfinancial assets						
Fixed Assets		953,758	902,516	175,958	(726,558)	1,107,899
Nonfinancial assets	27	953,758	902,516	175,958	(726,558)	1,107,899
Payments / Outflows		1,517,990	1,634,081	440,065	(1,194,016)	1,547,471

Ministry of Constitution Affairs

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		157,948	153,948	28,398	(125,550)	2,354
Grants						
From other general government units		-	-	-	-	1,500
Grants	20	-	-	-	-	1,500
Receipts / Inflows		-	-	-	-	3,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		88,948	84,948	6,948	(78,000)	1,500
Compensation of Employees	23	88,948	84,948	6,948	(78,000)	1,500
Use of Goods and Services						
Travel & Conferences		29,000	29,000	14,200	(14,800)	-
Operating Expenses		30,000	30,000	4,250	(25,750)	-
Rent		6,000	6,000	3,000	(3,000)	-
Use of Goods and Services	24	65,000	65,000	21,450	(43,550)	-
Nonfinancial assets					-	
Fixed Assets		4,000	4,000	-	(4,000)	-
Nonfinancial assets	27	4,000	4,000	-	(4,000)	-
Payments / Outflows		157,948	153,948	28,398	(125,550)	1,500

Ministry of Ports

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		239,498	236,998	15,546	(221,452)	59,024
Taxes						
Taxes on goods and services		-	-	-	-	437,892
Taxes	19	-	-	-	-	437,892
Grants						
From other general government units		-	-	-	-	3,000
Grants	20	-	-	-	-	3,000
Other Revenue						
Sale of goods and services		900,000	900,000	41,002	(858,998)	
Fines, penalties and forfeits						
Other Revenue	21	900,000	900,000	41,002	(858,998)	-
Receipts / Inflows		1,139,498	1,136,998	56,548	(1,080,450)	499,916
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		94,498	91,998	8,996	(83,002)	9,024
Compensation of Employees	23	94,498	91,998	8,996	(83,002)	9,024
Use of Goods and Services						
Travel & Conferences		20,000	20,000	6,000	(14,000)	5,000
Operating Expenses		60,000	60,000	550	(59,450)	12,000
Other Operating Expenses		20,000	20,000		(20,000)	
Use of Goods and Services	24	100,000	100,000	6,550	(93,450)	17,000
Nonfinancial assets						
Fixed Assets		45,000	45,000	-	(45,000)	33,000
Nonfinancial assets	27	45,000	45,000	-	(45,000)	33,000
Payments / Outflows		239,498	236,998	15,546	(221,452)	59,024

Ministry of Dispora and Investment

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		73,000	71,600		(71,600)	-
Receipts / Inflows		-	-	-	-	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		56,000	54,600		(54,600)	-
Compensation of Employees	23	56,000	54,600		(54,600)	-
Use of Goods and Services						
Travel & Conferences		3,600	3,600		(3,600)	-
Operating Expenses		12,000	12,000		(12,000)	-
Use of Goods and Services	24	15,600	15,600		(15,600)	-
Nonfinancial assets						
Fixed Assets		1,400	1,400		(1,400)	-
Nonfinancial assets	27	1,400	1,400		(1,400)	-
Payments / Outflows		73,000	71,600		(71,600)	-

Ministry of Humanitarian Affairs and Disaster management

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		173,962	175,878	51,478	(124,400)	25,944
Grants						
From other general government units		-	-	-	-	4,000
Grants	20	-	-	-	-	4,000
Receipts / Inflows		-	-	-	-	29,944
Payments / Outflows						
Compensation of Employees	23					
Wages and Salaries		88,962	90,878	29,978	(60,900)	25,444
Compensation of Employees		88,962	90,878	29,978	(60,900)	25,444
Use of Goods and Services						
Travel & Conferences		12,000	12,000	7,000	(5,000)	-
Operating Expenses		70,000	70,000	14,500	(55,500)	500
Use of Goods and Services	24	82,000	82,000	21,500	(60,500)	500
Nonfinancial assets						
Fixed Assets		3,000	3,000	-	(3,000)	-
Nonfinancial assets	27	3,000	3,000	-	(3,000)	-
Payments / Outflows		173,962	175,878	51,478	(124,400)	25,944

Office of Presidency

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		2,085,117	2,225,745	1,829,686	(396,059)	2,901,381
Grants						
From other general government units		-	-	-	-	1,400,000
Grants	20	-	-	-	-	1,400,000
Receipts / Inflows		-	-	-	-	4,301,381
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		710,117	805,209	614,644	(190,566)	635,705
Compensation of Employees	23	710,117	805,209	614,644	(190,566)	635,705
Use of Goods and Services						
Travel & Conferences		570,000	630,516	606,729	(23,788)	640,899
Operating Expenses		367,000	351,750	269,124	(82,626)	464,442
Rent		103,000	103,000	77,900	(25,100)	
Other Operating Expenses		-	-	-	-	274,957
Conflict Resolution Expenses		285,000	285,270	245,590	(39,680)	416,738
Use of Goods and Services	24	1,325,000	1,370,536	1,199,342	(171,194)	1,797,036
Social Benefits						
Employer social benefits		-	-	-	-	55,000
Social Benefits		-	-	-	-	55,000
Nonfinancial assets						
Fixed Assets		50,000	50,000	15,700	(34,300)	413,640
Nonfinancial assets	27	50,000	50,000	15,700	(34,300)	413,640
Payments / Outflows		2,085,117	2,225,745	1,829,686	(396,059)	2,901,381

Office of the Speaker and Parliament

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		1,906,416	1,997,816	1,726,026	(271,791)	1,542,218
Grants						
From other general government units		-	-	-	-	685,403
Grants	20	-	-	-	-	685,403
Receipts / Inflows		-	-	-	-	2,227,621
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,256,416	1,347,816	1,335,792	(12,025)	1,224,371
Compensation of Employees	23	1,256,416	1,347,816	1,335,792	(12,025)	
Use of Goods and Services						
Travel & Conferences		295,000	295,000	255,900	(39,100)	110,550
Operating Expenses		229,000	229,000	101,684	(127,316)	189,936
Rent		41,000	41,000	28,100	(12,900)	-
Other Operating Expenses		65,000	65,000	-	(65,000)	4,500
Use of Goods and Services	24	630,000	630,000	385,684	(244,316)	304,986
Nonfinancial assets						
Fixed Assets		20,000	20,000	4,550	(15,450)	12,861
Nonfinancial assets	27	20,000	20,000	4,550	(15,450)	12,861
Payments / Outflows		1,906,416	1,997,816	1,726,026	(271,791)	1,542,218

Civil Service Commission

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		203,755	202,355	97,738	(104,617)	89,545
Grants						
From other general government units		-	-	-	-	45,000
Grants	20	-	-	-	-	45,000
Receipts / Inflows		-	-	-	-	134,545
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		142,955	141,555	82,427	(59,128)	74,660
Compensation of Employees	23	142,955	141,555	82,427	(59,128)	74,660
Use of Goods and Services						
Travel & Conferences		4,500	4,500	-	(4,500)	
Operating Expenses		33,800	33,800	3,311	(30,489)	2,885
Rent		18,000	18,000	12,000	(6,000)	12,000
Other Operating Expenses		3,000	3,000	-	(3,000)	-
Use of Goods and Services	24	59,300	59,300	15,311	(43,989)	14,885
Nonfinancial assets						
Fixed Assets		1,500	1,500	-	(1,500)	-
Nonfinancial assets	27	1,500	1,500	-	(1,500)	-
Payments / Outflows		203,755	202,355	97,738	(104,617)	89,545

Office of Audit General

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		160,644	160,644	74,505	(86,140)	75,322
Grants						
From other general government units		-	-	-	-	10,000
Grants	20	-	-	-	-	10,000
Receipts / Inflows		-	-	-	-	85,322
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		94,344	94,344	59,732	(34,612)	60,732
Compensation of Employees	23	94,344	94,344	59,732	(34,612)	60,732
Use of Goods and Services						
Travel & Conferences		17,000	17,000	-	(17,000)	140
Operating Expenses		30,800	30,800	2,773	(28,028)	2,450
Rent		16,500	16,500	12,000	(4,500)	12,000
Use of Goods and Services	24	64,300	64,300	14,773	(49,528)	14,590
Nonfinancial assets						
Fixed Assets		2,000	2,000	-	(2,000)	-
Nonfinancial assets	27	2,000	2,000	-	(2,000)	-
Payments / Outflows		160,644	160,644	74,505	(86,140)	75,322

Ministry of Livestock

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		788,249	723,665	308,492	(415,173)	334,025
Grants						
From other general government units		-	-	-	-	278,839
Grants	20	-	-	-	-	278,839
Receipts / Inflows		-	-	-	-	612,864
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		98,398	147,648	71,434	(76,214)	44,775
Compensation of Employees	23	98,398	147,648	71,434	(76,214)	44,775
Use of Goods and Services						
Travel & Conferences		5,000	13,625	6,700	(6,925)	6,300
Operating Expenses		132,849	223,804	143,215	(80,588)	17,943
Rent		4,500	4,500	500	(4,000)	-
Other Operating Expenses		34,221	52,391	51,358	(1,033)	42,872
Contingency					-	3,150
Use of Goods and Services	24	176,570	294,320	201,774	(92,546)	70,265
Nonfinancial assets						
Fixed Assets		485,069	253,484	35,285	(218,200)	218,985
Inventories		28,213	28,213		(28,213)	-
Nonfinancial assets	27	513,281	281,697	35,285	(246,412)	218,985
Payments / Outflows		788,249	723,665	308,492	(415,173)	334,025

Supreme Court

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		313,800	301,100	41,786	(259,314)	73,775
Other Revenue						
Sale of goods and services		75,000	75,000	21,286	(53,714)	-
Fines, penalties and forfeits		45,000	45,000	1,500	(43,500)	20,725
Other Revenue	21	120,000	120,000	22,786	(97,214)	20,725
Receipts / Inflows		433,800	421,100	64,572	(356,528)	94,500
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		175,500	162,800	-	(162,800)	14,500
Compensation of Employees	23	175,500	162,800	-	(162,800)	14,500
Use of Goods and Services						
Travel & Conferences		39,500	39,500	15,536	(23,964)	28,250
Operating Expenses		50,800	50,800	7,750	(43,050)	26,025
Rent		38,000	38,000	18,500	(19,500)	5,000
Use of Goods and Services	24	128,300	128,300	41,786	(86,514)	59,275
Nonfinancial assets						
Fixed Assets		10,000	10,000	-	(10,000)	-
Nonfinancial assets	27	10,000	10,000	-	(10,000)	-
Payments / Outflows		313,800	301,100	41,786	(259,314)	73,775

Office of the Attorney General

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

	Note	2023				2022
		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		162,560	162,560	23,050	(139,510)	39,600
Receipts / Inflows		-	-	-	-	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		66,000	66,000		(66,000)	4,000
Compensation of Employees	23	66,000	66,000		(66,000)	4,000
Use of Goods and Services						
Travel & Conferences		26,000	26,000	10,500	(15,500)	14,700
Operating Expenses		30,000	30,000	550	(29,450)	11,900
Rent		32,560	32,560	12,000	(20,560)	5,000
Use of Goods and Services	24	88,560	88,560	23,050	(65,510)	31,600
Nonfinancial assets						
Fixed Assets		8,000	8,000		(8,000)	4,000
Nonfinancial assets	27	8,000	8,000		(8,000)	4,000
Payments / Outflows		162,560	162,560	23,050	(139,510)	39,600

Office of the Solicitor General

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

For the Year Ended 31 December, 2023

Government Uses a Treasury Single Account System to Manage Funds

		2023				2022
		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		106,000	106,000		-	-
Receipts / Inflows		-	-	-	-	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		44,000	44,000	-	-	-
Compensation of Employees	23	44,000	44,000	-	-	-
Use of Goods and Services						
Travel & Conferences		12,000	12,000	-	-	-
Operating Expenses		25,000	25,000	-	-	-
Rent		17,000	17,000	-	-	-
Use of Goods and Services	24	54,000	54,000		-	-
Nonfinancial assets						
Fixed Assets		8,000	8,000	-	-	-
Nonfinancial assets	27	8,000	8,000		-	-
Payments / Outflows		106,000	106,000	-	-	-

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-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 following 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 of 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's financial statement. Where clarification is required for a particular budget entity, it will be 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 2023*. 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 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 2023*.

- 01 Ministry of Interior Federal & Reconciliation
- 02 Ministry of Justice & Judiciary Affairs
- 03 Ministry of Finance
- 04 Ministry of Internal Security
- 05 Ministry of Planning & Economic Development
- 06 Ministry of Endowment & Religious Affairs
- 07 Ministry of Petroleum and Mining Resources
- 08 Ministry of Public Works & Housing
- 09 Ministry of Commerce & Industry
- 10 Ministry of Information
- 11 Ministry of Aviation & Transport
- 12 Ministry of Education Culture & Higher Education
- 13 Ministry of Post & Communication
- 14 Ministry of Agriculture
- 15 Ministry of Environment & 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 & Sport
- 20 Ministry of Water & Electricity
- 21 Ministry of Constitution Affairs
- 22 Ministry of Ports
- 23 Ministry of Diaspora & Investment
- 24 Ministry of Humanitarian Affairs and Disaster Management
- 25 Office of Presidency
- 26 Office of the 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 bank account. The Government operates a centralized treasury function that 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 by 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 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 the Treasury because the budget entities do not control their 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 the 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 charge, Road User Tax, International NGOs registration, Local NGOs registration, Number plate registrations. 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 employees from the revenue department who are tasked with 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 **\$22,682,903** was budgeted during the reporting period, with **\$14,377,571** received.

5 Employee Compensation

Employee Compensation entails all salaries and wages including in-kind payments. Salaries paid by civil servants and security forces make up most of the 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 to meet the criteria a Civil Service Commission was established to spearhead the process.

6 Use of Goods and Services

GSS's ability to pay for its operating costs, goods and services, and other expenses is 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 63% of the budget across the budget entities. The following is a summary of spending against each benefitting budget entity.

Galmudug State of Somalia – Annual Financial Statements – FY 2023

Budget Entity	Budget USD 2023	Actual USD 2023	Percentage %
Ministry of Interior Federal & Reconciliation	1,313,332	978,024	74%
Ministry of Justice & Judiciary Affairs	89,497	48,997	55%
Ministry of Finance	2,285,754	940,035	41%
Ministry of Internal Security	620,332	569,053	92%
Ministry of Planning & Economic Development	770,013	402,533	52%
Ministry of Endowment & Religious Affairs	112,000	69,100	62%
Ministry of Petroleum and Mining Resources	83,000	65,100	78%
Ministry of Public Works & Housing	831,881	643,343	77%
Ministry of Commerce & Industry	98,000	59,060	60%
Ministry of Information	150,000	114,300	76%
Ministry of Aviation & Transport	197,000	125,610	64%
Ministry of Education Culture & Higher Education	1,458,377	797,939	55%
Ministry of Post & Communication	83,000	13,300	16%
Ministry of Agriculture	244,895	106,235	43%
Ministry of Environment & Climate Change	190,391	111,246	58%
Ministry of Health and Social Services	2,669,955	2,165,110	81%
Ministry of Women and Human Right	185,085	125,665	68%
Ministry of Labour and Social Affairs	121,582	63,496	52%
Ministry of Youth & Sport	65,000	21,450	33%
Ministry of Water & Electricity	492,179	188,142	38%
Ministry of Constitution Affairs	80,200	-	-
Ministry of Ports	100,000	6,550	7%
Ministry of Diaspora & Investment	15,600	-	-
Ministry of Humanitarian Affairs and Disaster Management	82,000	21,500	26%
Office of Presidency	1,370,536	1,199,342	88%
Office of the Speaker and Parliament	630,000	385,684	61%
Civil Service Commission	59,300	15,311	26%
Office of Audit General	64,300	14,773	23%
Ministry of Livestock	294,320	201,774	69%
Supreme Court	128,300	41,786	33%
Office of The Attorney General	88,560	23,050	26%
Office of The Solicitor General	54,000	-	-
	15,028,390	9,517,508	63%

7 Other Operating Expenses

Treasury Single Account

Operating costs totaling **\$1,372,795.08** has been incurred in 2023 which include Consultation fees, Staff Training and Development, television, Non-consultancy Service Fee, and newspaper advertisement for the 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 Labor 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, and 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, Dusamareb, Guri'el, Abudwaq, and Galkayo municipalities are the active local government in Galmudug that operates 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 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 to \$1,810,999 for ministry operations as can be seen table below.

2023											
	Dwellings	Buildings other than dwellings	Road construction	Wells and water holes	Information , computer, and telecommu- nication (CIT) equipment	Machinery and equipment not elsewhere classified	Furniture and fixture	Tools and specialized professiona- l services	Tree, crop , and plant resources yielding repeat products	Research and development	
Ministry of Interior Federal & Reconciliation	274,564	-	-	232,424	-	-	25,000	17,140	-	-	-
Ministry of Finance	136,267	-	-	-	-	21,580	99,132	15,231	325	-	-
Ministry of Internal Security	315,000	-	-	-	-	-	295,000	20,000	-	-	-
Ministry of Planning & Economic Development	98,331	-	-	-	-	1,423	49,000	41,808	2,100	-	4,000
Ministry of Endowment & Religious Affairs	4,000	-	-	-	-	-	-	4,000	-	-	-
Ministry of Public Works & Housing	399,800	-	350,000	-	-	-	-	49,800	-	-	-
Ministry of Education Culture & Higher Education	212,775	210,195	-	-	-	2,580	-	-	-	-	-
Ministry of Post & Communication	1,600	-	-	-	-	-	-	1,600	-	-	-
Ministry of Environment & Climate Change	72,840	-	-	-	-	-	49,000	21,000	-	2,840	-
Ministry of Health and Social Services	63,330	-	-	-	-	7,200	-	39,530	-	-	16,600
Ministry of Women and Human Right	1,000	-	-	-	-	-	-	1,000	-	-	-
Ministry of Water & Electricity	175,958	-	-	-	130,320	-	20,000	-	-	2,840	22,798
Office of Presidency	15,700	-	-	-	-	-	15,700	-	-	-	-
Office of the Speaker and Parliament	4,550	-	-	-	-	-	-	4,550	-	-	-
Ministry of Livestock	35,285	-	13,785	-	-	-	-	21,500	-	-	-
	1,810,999	210,195	363,785	232,424	130,320	32,783	552,832	237,159	2,425	5,680	43,398



Final Management Letter for the Galmudug State of Somalia

2023

Table of Contents

1. INTRODUCTION.....	2
1.1 Background.....	2
1.2 Scope	2
1.3 Objectives	2
1.4 Audit Approach	4
1.5 Appreciation.....	4
2. REVENUE	5
2.1 <i>Unsupported Revenues</i>	5
3. PAYMENTS	6
3.1 <i>payments charged to wrong accounts/ budget lines</i>	6
3.2 <i>payments not provided for in approved budget</i>	7
3.3 <i>unsupported payments</i>	8
4. PROCUREMENT.....	9
4.1 <i>Failure to document the procurement process for the acquisition of supplies, goods and services</i>	9
5. NON-CURRENT ASSETS	11
5.1 <i>Weaknesses in the management of fixed assets</i>	11
6. FOLLOW-UP ON PREVIOUS AUDIT FINDINGS.....	12
7. APPENDIXES	14

ABBREVIATIONS

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

1. INTRODUCTION

1.1 Background

Galmudug State of Somalia (GSS) is a Federal Member State within the Federal Republic of Somalia, with its capital in Dhusamareb. GSS is funded through internally generated revenue and external grants from the Federal Government of Somalia and various donors. The funding breakdown is as follows:

- **Local Fund:** \$8,413,518
- **External Fund:** \$14,377,571
- **Total:** \$22,791,088

The major expenditure categories for GSS include compensation of employees, goods and services, and capital expenditures. The Ministry of Finance (MOF) is responsible for ensuring the preparation of financial statements in accordance with the International Public Sector Accounting Standards (IPSAS) – Financial Reporting under the Cash Basis of Accounting, and Section 30 of the Public Financial Management (PFM) Act 2018.

According to Section 32(1) of the PFM Act 2017, the MOF must prepare and submit financial statements to the Auditor General within four months after the end of the financial period. The Auditor General must then audit these statements and present an audit report to Parliament within four months, as stipulated in Section 32(3) of the PFM Act 2018.

1.2 Scope

The audit covered the financial statements of GSS for the period from 1st January 2023 to 31st December 2023.

1.3 Objectives

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

Additional objectives included assessing whether:

- Accounting records have been accurately and properly maintained.
- Rules, procedures, and internal controls are adequate to ensure effective management of revenue assessment, collection, and allocation.
- All expenditures and appropriations have been applied for their intended purposes, with effective internal controls in place.

- Internal controls, rules, and procedures are sufficient to safeguard the assets of Galmudug State of Somalia.

1.4 Audit Approach

The audit was conducted following the Fundamental Auditing Principles of the International Standards of Supreme Audit Institutions (ISSAIs 100-999). The audit adhered to ethical requirements and was planned and executed to obtain reasonable assurance that the financial statements are free from material misstatement. The audit approach included:

- Discussions with key GSS staff.
- Review of significant documents.
- Testing of key controls.
- Sampling and testing of financial transactions.

Detailed audit findings are presented in the following sections of the report and are categorized based on their risk level:

Risk Rating	Description
High	Matters posing significant business or financial risk to the entity, or those that could lead to a modified or qualified audit opinion if not urgently addressed.
Medium	Systemic issues posing moderate risk that should be addressed within the current financial year, or issues that may escalate to high risk if not promptly addressed.
Low	Isolated, non-systemic, or procedural issues that reflect minor administrative shortcomings and require action to enhance the overall control environment.

1.5 Appreciation

We extend our sincere appreciation to the staff of GSS ministry of finance for the exceptional work and dedication in managing the state's finances. Your commitment and expertise has significantly eased the auditing process and contributed greatly to the effective collaboration of the staff. Thank you for your invaluable contributions.

DETAILED FINDINGS

2. REVENUE

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>2.1 Unsupported Revenues</i>					
2.1	Supporting receipts are essential documents that provide evidence of revenue transactions, and these supported documents verify the amount collected and the legitimacy of the transaction. During the audit, it was identified that revenue totaling \$1,373,450, which was collected by GSS from different sources such as payroll taxes, plate registration fees, turnover tax and passenger fees throughout the financial period, was not accompanied by supporting receipts or documentation. See appendix 1.	The absence of supporting receipts increases the risk of financial misstatements, misreporting, and potentially fraudulent activities. Without proper documentation, there is no assurance that the revenue was collected correctly or that it was deposited into the appropriate accounts.	High	Implement and enforce a policy requiring that all revenue collections be accompanied by proper receipts or documentation as well GSS should develop a system to record and verify receipts at the point of collection. Furthermore, GSS should conduct regular internal audits to ensure that all revenue transactions are supported by appropriate documentation and that these documents are securely filed and accessible for review.	MOF Comments: We recognize the importance of proper documentation for revenue collections and are taking steps to address this issue. We should ensure that all revenue collections are accompanied by appropriate receipts or documentation. We will develop a system to ensure receipts are recorded and verified at the point of collection. Regular internal audits will be scheduled to monitor compliance and ensure documentation integrity. Responsible officer: Revenue Director Implementation Date: 26/08/2024

3. PAYMENTS

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>3.1 payments charged to wrong accounts/ budget lines</i>					
3.1	According to Section 8(2) of the Public Financial Management (PFM) Act, all public financial transactions, including both revenues and expenditures, must be structured and classified consistently for budgeting and accounting purposes. This requirement is intended to ensure clarity and uniformity in financial reporting. During the Audit, we noted that Payments amounting to \$50,000 were misclassified. This payment was made to Horsed Construction and General Service Company and was incorrectly classified under the Maintenance and Repairs of Building account, whereas it was intended for vehicle procurement. This misclassification does not align with the nature of the transaction and violates the requirement for consistent classification of financial transactions.	Misclassification of payments can distort financial statements, affecting budget planning and decision-making. It also increases the risk of errors in financial reporting and compliance issues and diverts parliamentary approved resources from intended objectives.	High	To address the misclassification issue, GSS should review and correct the misclassified payments to ensure they are recorded under the appropriate categories. Establish and adhere to a robust classification process with regular oversight to prevent future errors. Additionally, provide training for staff on proper classification practices and conduct regular reviews of financial transactions to ensure accuracy.	MOF Comments: Steps will be taken to enhance our classification processes, and staff will be trained accordingly. Responsible officer: Acting DG and Treasury Director Implementation Date: 2024

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>3.2 payments not provided for in approved budget</i>					
3.2	The audit revealed a significant finding related to budgetary compliance and financial management. Specifically, an allowance of \$89,000 was charged to the Member of Parliaments (MPs) account, although this expenditure was not included in the approved budget. This discrepancy underscores a deviation from the authorized financial plan, indicating that the expenditure was neither pre-approved nor budgeted. The absence of this allowance in the approved budget raises concerns about adherence to budgetary controls and financial management practices. This issue highlights a potential oversight in budget adherence, which could compromise the accuracy and integrity of financial reporting and budget execution.	Charging allowances outside of the approved budget can lead to budget overruns and potential financial mismanagement. It undermines budgetary control and accountability.	High	To address this issue, it is crucial to review and correct the allocation of the \$89,000 allowance to ensure it aligns with the approved budget. Strengthening budgetary controls and oversight mechanisms is recommended to prevent similar deviations in the future. Additionally, implement a process for regular budget reviews and approvals to ensure all expenditures are authorized and accurately reflected in the financial reports.	MOF Comments: we will take corrective actions to align future allowances with the approved budget. The budget review process will be strengthened to ensure that all allowances are pre-approved and properly documented. Controls will be introduced to prevent unauthorized expenditures. Responsible officer: Budget Director Implementation Date: 2024

Ref	Finding	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>3.3 unsupported payments</i>					
3.3	Ensuring that all payments are supported by appropriate documentation is crucial for maintaining financial integrity and compliance. By implementing robust procedures and controls, the organization can mitigate the risks associated with unsupported payments and enhance overall financial management practices. During the expenditure review, we noted that Payments totaling \$390,881 were processed without the necessary supporting documentation, such as invoices, receipts, contracts, or payment confirmations. These documents are crucial for validating the legitimacy and accuracy of transactions and ensuring that payments are made for authorized and verified purposes. See appendix 2	Inadequate supporting documents increases the risk of unauthorized payments, fraud, and improper financial management. It also undermines the integrity of the financial records and controls.	High	Ensuring that all payments are supported by adequate documentation is essential for maintaining financial integrity and accountability. We recommend strengthening internal controls by implementing robust verification processes for all payments as well as conducting periodic internal audits and regular reviews of payment procedures will help mitigate risks associated with unsupported or inadequate payments and enhance overall financial management practices. Furthermore, GSS should establish a clear protocol for documentation and review to ensure compliance with financial policies as per PFM act 2018.	MOF Comments: We acknowledge the issue of missing supporting documents and are taking steps to address it. A review of payment procedures will be conducted, and enhanced controls will be put in place to ensure that all payments are accompanied by the required documentation. Staff will be retrained on the importance of documentation, and regular internal audits will be introduced to ensure compliance. Responsible officer: Acting DG and Treasury Director Implementation Date: 2024

4. PROCUREMENT

Ref	Findings	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>4.1 Failure to document the procurement process for the acquisition of supplies, goods and services</i>					
4.1	Regulation 8, Section 3.5.1 of the PFM Act mandates that no procurement shall proceed unless it complies with the agreed provisions as outlined in the Procurement Procedures Manual and, where applicable, the approved Procurement Plans. This ensures that all procurement activities adhere to established guidelines and are properly planned and documented. Regulation 8, Section 2.1.1 of the PFM Act stipulates that a Procurement Committee must be established within the GSS. The Procurement Committee is responsible for reviewing procurement procedures, documents, bid evaluations, award recommendations, and contracts. Its role is to ensure that the procurement process is conducted in accordance with the agreed procedures, promoting transparency and adherence to	Non-compliance with procurement guidelines can result in non-competitive practices, lack of transparency, potential favoritism, and increased risk of financial mismanagement. It also affects the fairness and effectiveness of procurement processes. As well as The absence of a procurement plan can result in uncoordinated procurement activities, making it difficult to manage resources effectively and align with strategic goals.	High	GSS should ensure that all procurement activities adhere to established guidelines, including conducting competitive bidding processes. This will help to obtain the best value for money and ensure fair competition furthermore, GSS should Create and implement a formal procurement plan that outlines all planned procurement activities, including timelines, budgets, and procedures. Regularly review and update the plan to ensure it aligns with organizational goals.	MOF Comments: A procurement plan is currently being developed, and we will ensure that all procurement activities are conducted in compliance with regulations. The Procurement Committee will be established as per the PFM Act, and procurement processes will be reviewed and updated to adhere to the guidelines. Responsible Officer: Procurement Director Implementation Date: 01/10/2024

	regulations. Adhering to procurement guidelines is critical for ensuring transparency, fairness, and efficiency in procurement processes. During the audit, we noted that Payments totaling \$1,974,931 were processed without undergoing the competitive procurement process. Competitive procurement ensures that contracts are awarded based on a fair evaluation of multiple bids or proposals, promoting the best value for money. Also, there was no formal procurement plan in place. A procurement plan is essential for outlining planned procurement activities, including timelines, budgets, and procedures. see Appendix 3.				
--	--	--	--	--	--

5. NON-CURRENT ASSETS

Ref	Findings	Risk	Priority	Recommendation	Management Response & Proposed Action
<i>5.1 Weaknesses in the management of fixed assets</i>					
5.1	3.3 of Regulation 9 of the PFM Act states that the Ministry of Finance shall maintain a centralized Capital Asset Register for the whole government, to be administered by the Director General of the Ministry of Finance. 5.3.1 of regulation 9 of the PFM Act states that to maintain accurate asset records, a physical inventory count will be performed across all entities at minimum, annually. Also 4.2 of Regulation 9 of the PFM Act states that all capital assets entered into the Capital Asset Register must be appropriately tagged (affixed with a label of a permanent nature) and given a unique identifying number. However, during our audit, we noted the following weaknesses. A. No asset management system in place to manage the state's assets effectively. B. Physical asset counts are not performed. C. Assets are not tagged.	-Lack of Asset Management System: increases the risk of inefficient asset tracking, management, and potential loss or misuse of state assets. -No Physical Asset Counts: Raises the risk of inaccuracies in asset records, leading to potential discrepancies between physical assets and recorded data. -Unidentified Assets: Without proper tagging, there is a higher risk of misplacing or losing assets and difficulty in verifying the existence and condition of assets.	High	To address these weaknesses, GSS should take the following actions that are recommending: -Implement an Asset Management System: Establish and deploy a comprehensive asset management system to effectively track and manage the state's assets. -Conduct Annual Physical Inventory Counts: Perform regular physical inventory counts at least annually to reconcile physical assets with records and ensure accuracy. -Tag All Capital Assets: Affix permanent labels and assign unique identifying numbers to all capital assets to facilitate proper tracking and verification.	MOF Comments: We are in the process of implementing an asset management system to better manage and track state assets. Physical inventory counts will be conducted annually, and a tagging protocol will be developed to ensure all assets are properly labeled with unique identifiers. Responsible Officer: Procurement Director Implementation Date: 2024

6. FOLLOW-UP ON PREVIOUS AUDIT FINDINGS

In accordance with our commitment to continuous improvement and adherence to best practices, this section provides an update on the status of the corrective actions taken in response to the findings from our previous audit. It outlines the progress made, evaluates the effectiveness of the implemented measures, and identifies any remaining issues or areas requiring further attention. Our goal is to ensure transparency, enhance accountability, and foster a culture of continuous improvement within the organization.

The follow-up process is critical in ensuring that all recommendations have been properly addressed and that improvements are both effective and sustainable. This review demonstrates our commitment to continuous improvement and adherence to established standards and practices.

The table below provides a summary of key issues raised in the prior year audit report and their status.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
6.1	Lack of supported documents for revenue receipts	all original receipts and supporting documents will be retained and filed in hard copy	Revenue Director	Not Implemented	Dec 2024
6.2	Misclassification of payment	all payments will be properly classified to the correct accounts and matched with the draft financial statements	Treasury Director	Not Implemented	Dec 2024
6.3	Payments Without Adequate Supporting Documents	Management will ensure that no payments are processed without the provision of complete and adequate supporting documents	Treasury Director	Not Implemented	Dec 2024
6.4	Procurement Guidelines Are Not Fully Applied	Management will adhere to the procurement guidelines applicable in GSS	Procurement Director	Not Implemented	Dec 2024
6.5	Absence of the Asset Management System	Management will fully implement and utilize the asset management system and all other	Procurement Director	Not Implemented	Dec 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
		controls for safeguarding assets			
6.6	Bank Reconciliations Are Done Monthly Instead of Weekly	Bank reconciliations will be conducted on daily basis, or at a minimum, weekly, within two days after the end of each week in line with legislation	Treasury Director	Not Implemented	Dec 2024
6.7	Lack of Internal Audit Report and Internal Audit Plan	We will ensure that the interanal audit department is fully functional .	Revenue Director	Not Implemented	Dec 2022

7. APPENDIXES

Appendix 1 Un Supported Revenue Collection

Date	Ref	Component	Location	Amount as per cash book system	Audit Comments
4/1/2023	23/00000071 RV	Khat	1204	97,500	UN Supported Revenue Collected
28/01/2023	23/00000475 RV	Khat	1204	60,000	UN Supported Revenue Collected
6/3/2023	23/00001160 RV	Turnover tax	1204	120,000	UN Supported Revenue Collected
6/5/2023	23/00002331 RV	Turnover tax	1204	120,000	UN Supported Revenue Collected
9/12/2023	23/00006766 RV	Turnover tax	1204	120,000	UN Supported Revenue Collected
6/2/2023	23/00000578 RV	Public notary fees	1204	4,210	UN Supported Revenue Collected
21/12/2023	23/00007019 RV	Private Payroll taxes on non-civil servants	1204	3,780	UN Supported Revenue Collected
16/01/2023	23/00000572 RV	Private Payroll taxes on non-civil servants	1204	3,780	UN Supported Revenue Collected
29/10/2023	23/00005934 RV	Number plate registration fees	1204	36,340	UN Supported Revenue Collected
21/10/2023	23/00005783 RV	Number plate registration fees	1204	36,080	UN Supported Revenue Collected
22/02/2023	23/00001060 RV	Private Payroll taxes on non-civil servants	1204	3,593	UN Supported Revenue Collected
26/09/2023	23/00005294 RV	Private Payroll taxes on non-civil servants	1209	6,231	UN Supported Revenue Collected
28/01/2023	23/00000472 RV	Turnover tax	1104	4,869	UN Supported Revenue Collected
6/3/2023	23/00001166 RV	Khat	1204	44,000	UN Supported Revenue Collected
23/10/2023	23/00005844 RV	Fishing licenses fees	1204	7,200	UN Supported Revenue Collected
21/06/2023	23/00003288 RV	Private Payroll taxes on non-civil servants	1204	6,664	UN Supported Revenue Collected
30/07/2023	23/00004137 RV	Private Payroll taxes on non-civil servants	1204	4,275	UN Supported Revenue Collected
19/08/2023	23/00004513 RV	Turnover tax	1104	4,405	UN Supported Revenue Collected
5/3/2023	23/00001095 RV	Public notary fees	1204	9,010	UN Supported Revenue Collected
11/11/2023	23/00006257 RV	Private Payroll taxes on non-civil servants	1204	3,780	UN Supported Revenue Collected

Date	Ref	Component	Location	Amount as per cash book system	Audit Comments
10/8/2023	23/00004332 RV	Private Payroll taxes on non-civil servants	1204	6,609	UN Supported Revenue Collected
23/02/2023	23/00000927 RV	Turnover tax	1204	5,107	UN Supported Revenue Collected
31/12/2023	23/00007195 RV	Number plate registration fees	1204	15,444	UN Supported Revenue Collected
29/05/2023	23/00002874 RV	Private Payroll taxes on non-civil servants	1204	4,249	UN Supported Revenue Collected
3/11/2023	23/00006072 RV	Fishing licenses fees	1204	5,700	UN Supported Revenue Collected
13/04/2023	23/00001913 RV	Private Payroll taxes on non-civil servants	1204	3,850	UN Supported Revenue Collected
27/06/2023	23/00003410 RV	Private Payroll taxes on non-civil servants	1204	4,269	UN Supported Revenue Collected
28/02/2023	23/00001058 RV	Private Payroll taxes on non-civil servants	1204	4,074	UN Supported Revenue Collected
16/11/2023	23/00006300 RV	Number plate registration fees	1204	24,785	UN Supported Revenue Collected
12/11/2023	23/00006227 RV	Cigarate and tobacco product	1204	15,000	UN Supported Revenue Collected
29/11/2023	23/00006628 RV	Private Payroll taxes on non-civil servants	1204	3,644	UN Supported Revenue Collected
8/2/2023	23/00000680 RV	Private Payroll taxes on non-civil servants	1204	3,798	UN Supported Revenue Collected
19/03/2023	23/00001583 RV	Private Payroll taxes on non-civil servants	1204	4,126	UN Supported Revenue Collected
9/11/2023	23/00006134 RV	Number plate registration fees	1204	21,930	UN Supported Revenue Collected
3/6/2023	23/00002925 RV	Private Payroll taxes on non-civil servants	1204	3,718	UN Supported Revenue Collected
24/08/2023	23/00004699 RV	Turnover tax	1209	12,600	UN Supported Revenue Collected
5/9/2023	23/00005019 RV	Private Payroll taxes on non-civil servants	1204	6,004	UN Supported Revenue Collected
4/1/2023	23/00000098 RV	Public notary fees	1204	3,786	UN Supported Revenue Collected
30/07/2023	23/00004087 RV	Private Payroll taxes on non-civil servants	1204	8,037	UN Supported Revenue Collected
24/08/2023	23/00004697 RV	Private Payroll taxes on non-civil servants	1209	3,916	UN Supported Revenue Collected
4/4/2023	23/00001917 RV	Private Payroll taxes on non-civil servants	1204	3,797	UN Supported Revenue Collected
10/12/2023	23/00006803 RV	Private Payroll taxes on non-civil servants	1209	7,745	UN Supported Revenue Collected

Date	Ref	Component	Location	Amount as per cash book system	Audit Comments
5/2/2023	23/00000630 RV	Khat	1204	33,000	UN Supported Revenue Collected
1/4/2023	23/00001804 RV	Turnover tax	1204	12,000	UN Supported Revenue Collected
28/03/2023	23/00001673 RV	Turnover tax	1204	16,800	UN Supported Revenue Collected
30/03/2023	23/00001678 RV	Private Payroll taxes on non-civil servants	1204	4,220	UN Supported Revenue Collected
14/01/2023	23/00000234 RV	Private Payroll taxes on non-civil servants	1204	5,484	UN Supported Revenue Collected
17/10/2023	23/00005817 RV	Private Payroll taxes on non-civil servants	1204	3,998	UN Supported Revenue Collected
5/8/2023	23/00004442 RV	Private Payroll taxes on non-civil servants	1204	5,868	UN Supported Revenue Collected
11/5/2023	23/00002512 RV	Private Payroll taxes on non-civil servants	1204	3,868	UN Supported Revenue Collected
28/11/2023	23/00006623 RV	Private Payroll taxes on non-civil servants	1204	3,952	UN Supported Revenue Collected
31/12/2023	23/00007184 RV	Turnover tax	1204	3,969	UN Supported Revenue Collected
20/12/2023	23/00007022 RV	Private Payroll taxes on non-civil servants	1204	3,848	UN Supported Revenue Collected
27/09/2023	23/00005401 RV	Private Payroll taxes on non-civil servants	1204	4,266	UN Supported Revenue Collected
23/02/2023	23/00000925 RV	Private Payroll taxes on non-civil servants	1204	5,117	UN Supported Revenue Collected
23/02/2023	23/00000930 RV	Private Payroll taxes on non-civil servants	1204	5,800	UN Supported Revenue Collected
12/6/2023	23/00003230 RV	Business and profession licenses	1204	10,000	UN Supported Revenue Collected
4/5/2023	23/00002510 RV	Private Payroll taxes on non-civil servants	1204	3,713	UN Supported Revenue Collected
22/06/2023	23/00003401 RV	Private Payroll taxes on non-civil servants	1204	3,836	UN Supported Revenue Collected
22/10/2023	23/00005809 RV	Fishing licenses fees	1204	13,000	UN Supported Revenue Collected
29/12/2023	23/00007232 RV	Private Payroll taxes on non-civil servants	1204	3,622	UN Supported Revenue Collected
28/02/2023	23/00001043 RV	Number plate registration fees	1204	7,640	UN Supported Revenue Collected
30/11/2023	23/00006575 RV	Number plate registration fees	1204	21,580	UN Supported Revenue Collected
29/08/2023	23/00004709 RV	Private Payroll taxes on non-civil servants	1209	4,281	UN Supported Revenue Collected

Date	Ref	Component	Location	Amount as per cash book system	Audit Comments
29/04/2023	23/00002319 RV	Private Payroll taxes on non-civil servants	1204	4,220	UN Supported Revenue Collected
8/4/2023	23/00001903 RV	Khat	1204	39,650	UN Supported Revenue Collected
26/03/2023	23/00001548 RV	Number plate registration fees	1204	29,970	UN Supported Revenue Collected
30/01/2023	23/00000573 RV	Private Payroll taxes on non-civil servants	1204	3,983	UN Supported Revenue Collected
16/09/2023	23/00005394 RV	Private Payroll taxes on non-civil servants	1204	4,999	UN Supported Revenue Collected
30/11/2023	23/00000133 JOURNAL	Fishing licenses fees	1204	5,600	UN Supported Revenue Collected
20/06/2023	23/00003220 RV	Private Payroll taxes on non-civil servants	1204	4,266	UN Supported Revenue Collected
31/12/2023	23/00000150 JOURNAL	Fishing licenses fees	1204	4,500	UN Supported Revenue Collected
28/02/2023	23/00001026 RV	Turnover tax	1104	5,135	UN Supported Revenue Collected
26/10/2023	23/00006018 RV	Private Payroll taxes on non-civil servants	1204	3,737	UN Supported Revenue Collected
4/11/2023	23/00006156 RV	Private Payroll taxes on non-civil servants	1204	7,186	UN Supported Revenue Collected
27/05/2023	23/00002726 RV	Number plate registration fees	1204	21,725	UN Supported Revenue Collected
19/01/2023	23/00000576 RV	Private Payroll taxes on non-civil servants	1204	4,247	UN Supported Revenue Collected
25/02/2023	23/00000971 RV	Number plate registration fees	1204	40,000	UN Supported Revenue Collected
20/12/2023	23/00007021 RV	Private Payroll taxes on non-civil servants	1204	3,940	UN Supported Revenue Collected
8/4/2023	23/00001814 RV	Cigarate and tobacco product	1204	15,000	UN Supported Revenue Collected
26/11/2023	23/00006493 RV	Turnover tax	1204	4,228	UN Supported Revenue Collected
13/09/2023	23/00005022 RV	Private Payroll taxes on non-civil servants	1204	4,162	UN Supported Revenue Collected
30/10/2023	23/00005983 RV	Private Payroll taxes on non-civil servants	1204	7,528	UN Supported Revenue Collected
27/04/2023	23/00002174 RV	Local passenger charge	1204	3,586	UN Supported Revenue Collected
4/4/2023	23/00001916 RV	Private Payroll taxes on non-civil servants	1204	3,736	UN Supported Revenue Collected
12/7/2023	23/00003745 RV	Private Payroll taxes on non-civil servants	1204	4,355	UN Supported Revenue Collected

Date	Ref	Component	Location	Amount as per cash book system	Audit Comments
1/1/2023	23/00000016 RV	Private Payroll taxes on non-civil servants	1204	5,357	UN Supported Revenue Collected
10/4/2023	23/00001915 RV	Private Payroll taxes on non-civil servants	1204	3,706	UN Supported Revenue Collected
30/12/2023	23/00007228 RV	Private Payroll taxes on non-civil servants	1204	3,800	UN Supported Revenue Collected
19/04/2023	23/00002058 RV	Private Payroll taxes on non-civil servants	1204	6,910	UN Supported Revenue Collected
18/11/2023	23/00006616 RV	Private Payroll taxes on non-civil servants	1204	3,867	UN Supported Revenue Collected
30/03/2023	23/00001663 RV	Private Payroll taxes on non-civil servants	1204	5,718	UN Supported Revenue Collected
17/10/2023	23/00005705 RV	Turnover tax	1104	4,210	UN Supported Revenue Collected
4/9/2023	23/00005018 RV	Private Payroll taxes on non-civil servants	1204	3,928	UN Supported Revenue Collected
13/05/2023	23/00002445 RV	Number plate registration fees	1204	34,755	UN Supported Revenue Collected
1/8/2023	23/00004168 RV	Turnover tax	1204	10,000	UN Supported Revenue Collected
30/01/2023	23/00000506 RV	Turnover tax	1204	3,691	UN Supported Revenue Collected
9/7/2023	23/00003713 RV	Private Payroll taxes on non-civil servants	1204	3,799	UN Supported Revenue Collected
10/5/2023	23/00002422 RV	Private Payroll taxes on non-civil servants	1204	8,100	UN Supported Revenue Collected
18/05/2023	23/00002587 RV	Landing fees	1204	600	UN Supported Revenue Collected
18/03/2023	23/00001353 RV	Local passenger charge	1204	720	UN Supported Revenue Collected
8/6/2023	23/00003010 RV	Landing fees	1204	600	UN Supported Revenue Collected
31/03/2023	23/00001721 RV	Turnover tax	1104	170	UN Supported Revenue Collected
Total				1,373,450	UN Supported Revenue Collected

Appendix 2 Inadequate Supported Payments

Date	Ref	Category	Amount as USD	Audit Comments
29/07/2023	23/00002396 PV	Maintenance and repairs of building	35,000	Insufficient Support documents
29/08/2023	23/00002909 PV	Medical supplies	33,000	Insufficient Support documents
08/10/2023	23/00003320 PV	Local conference	32,500	No procurement process as well as attendance sheet and list of participants missed
03/01/2023	23/00000001 PV	Conflict resolution expenses	31,000	Insufficient Support documents
11/10/2023	23/00003354 PV	Local conference	30,000	No procurement process as well as attendance sheet and list of participants missed
04/01/2023	23/00000037 PV	Local conference	30,000	No procurement process as well as attendance sheet and list of participants missed
04/10/2023	23/00003295 PV	Medical supplies	30,000	Insufficient Support documents
16/10/2023	23/00003482 PV	Training Tuition fee	30,000	Insufficient Support documents
11/10/2023	23/00003354 PV	Internal Travel	29,385	No procurement process as well as supporting document like boarding pass and tickets missed
03/01/2023	23/00000026 PV	Medical supplies	28,000	Insufficient Support documents
21/12/2023	23/00004772 PV	Internal Travel	27,936	No procurement process as well as supporting document like boarding pass and tickets missed
02/10/2023	23/00003280 PV	Local conference	27,500	attendance sheet and list of participants missed
27/08/2023	23/00002820 PV	Vehicle rent	26,560	Vehicle log book missed also ministry requesting officer is not signed.
Total			390,881	

Appendix 3 non-procurement process

Date	Ref	Category	Amount as USD	Audit Comments
12/5/2023	23/00004165 PV	Maintenance and repairs of building	80,000	No procurement process.
12/25/2023	23/00004661 PV	Wales, canals and dwellings maintenance	75,203	No procurement process.
10/4/2023	23/00003292 PV	Conflict resolution expenses	70,000	No procurement process
10/4/2023	23/00003295 PV	Local conference	67,000	No procurement process
10/4/2023	23/00003294 PV	Local conference	65,000	No procurement process
10/3/2023	23/00003285 PV	Maintenance and repairs of building	55,000	No procurement process.
10/5/2023	23/00003303 PV	Medical supplies	55,000	No procurement process
12/21/2023	23/00004770 PV	Refreshment	53,777	No procurement process
9/30/2023	23/00003171 PV	Maintenance and repairs of building	50,000	No procurement process
7/31/2023	23/00002431 PV	Electricity	47,712	No procurement process and the invoice are copy.
10/3/2023	23/00003284 PV	Conflict resolution expenses	47,000	No procurement process.
12/23/2023	23/00004777 PV	Refreshment	41,826	No procurement process
11/22/2023	23/00003904 PV	Vehicle rent	38,963	No procurement process
10/2/2023	23/00003280 PV	Medical supplies	37,850	No procurement process
10/10/2023	23/00003349 PV	Maintenance and repairs of building	37,620	No procurement process
8/20/2023	23/00002707 PV	Internal Travel	37,000	No procurement process
10/3/2023	23/00003287 PV	Conflict resolution expenses	35,270	No procurement process.
10/3/2023	23/00003284 PV	Local conference	35,000	No procurement process
12/26/2023	23/00004648 PV	Vehicle rent	25,763	No procurement process
1/3/2023	23/00000025 PV	Conflict resolution expenses	25,000	No procurement process.
1/4/2023	23/00000038 PV	Conflict resolution expenses	25,000	No procurement process and lack of Hotel invoice.
9/30/2023	23/00003176 PV	Conflict resolution expenses	25,000	No procurement process and lack of Hotel invoice.
10/4/2023	23/00003292 PV	Local conference	25,000	No procurement process. Lack of hotel invoice and vehicle log book.
1/2/2023	23/00000011 PV	Maintenance and repairs of building	25,000	No procurement process.
7/12/2023	23/00002205 PV	Maintenance and repairs of building	24,389	No procurement process
8/26/2023	23/00002827 PV	Fees for service provided (non-consultant service)	23,998	No procurement process
8/22/2023	23/00002734 PV	Conflict resolution expenses	23,000	No procurement process. Lack of hotel invoice and vehicle log book.
9/30/2023	23/00003173 PV	Medical supplies	23,000	No procurement process

6/25/2023	23/00002087 PV	Consulting and professional fees	22,285	No procurement process
7/13/2023	23/00002188 PV	Consulting and professional fees	22,285	No procurement process
8/20/2023	23/00002755 PV	Consulting and professional fees	22,285	No procurement process
8/28/2023	23/00002842 PV	Consulting and professional fees	22,285	No procurement process
9/26/2023	23/00003113 PV	Consulting and professional fees	22,285	No procurement process
10/26/2023	23/00003638 PV	Consulting and professional fees	22,285	No procurement process
11/30/2023	23/00004131 PV	Consulting and professional fees	22,285	No procurement process
12/24/2023	23/00004591 PV	Consulting and professional fees	22,285	No procurement process
8/29/2023	23/00002909 PV	Local conference	22,000	No procurement process
10/17/2023	23/00003486 PV	Vehicle rent	22,000	Procured but the invoice is copy.
8/1/2023	23/00002560 PV	Conflict resolution expenses	21,000	No procurement process.
4/30/2023	23/00001252 PV	Consulting and professional fees	20,631	No procurement process
10/16/2023	23/00003502 PV	Conflict resolution expenses	20,434	No procurement process
1/2/2023	23/00000015 PV	Conflict resolution expenses	20,000	No procurement process
9/30/2023	23/00003176 PV	Internal Travel	20,000	No procurement process
10/11/2023	23/00003355 PV	Local conference	20,000	No procurement process
1/3/2023	23/00000032 PV	Local conference	20,000	No procurement process
8/13/2023	23/00002636 PV	Maintenance and repairs of building	20,000	No procurement process
2/6/2023	23/00000233 PV	Maintenance and repairs of building	20,000	No procurement process
10/1/2023	23/00003274 PV	Medical supplies	20,000	No procurement process
10/15/2023	23/00003382 PV	Vehicle rent	20,000	No procurement process
10/15/2023	23/00003378 PV	Electricity	19,847	No procurement process
9/26/2023	23/00003239 PV	Consulting and professional fees	19,456	No procurement process
10/29/2023	23/00003732 PV	Consulting and professional fees	19,456	No procurement process
11/26/2023	23/00003991 PV	Consulting and professional fees	19,456	No procurement process
12/22/2023	23/00004530 PV	Consulting and professional fees	19,456	No procurement process
10/12/2023	23/00003360 PV	Vehicle rent	19,431	No procurement process
10/12/2023	23/00003367 PV	TV and Newspaper advertisement	19,300	No procurement process
8/13/2023	23/00002632 PV	Medical supplies	19,000	No procurement process
10/3/2023	23/00003286 PV	Publications fees	18,960	No procurement process
2/13/2023	23/00000315 PV	Consulting and professional fees	18,924	No procurement process
4/3/2023	23/00000965 PV	Consulting and professional	18,924	No procurement process

		fees		
10/8/2023	23/00003320 PV	Medical supplies	18,750	No procurement process
7/20/2023	23/00002258 PV	Maintenance and repairs of building	18,292	No procurement process
10/10/2023	23/00003350 PV	Vehicle rent	18,209	No procurement process
8/29/2023	23/00002907 PV	Local conference	18,000	No procurement process
1/2/2023	23/00000015 PV	Local conference	18,000	No procurement process
1/4/2023	23/00000045 PV	Medical supplies	18,000	No procurement process
10/10/2023	23/00003348 PV	Training Tuition fee	17,755	No procurement process
1/4/2023	23/00000042 PV	Conflict resolution expenses	17,000	No procurement process
Total			1,974,931	