



**Warbixinta Sanadlaha ee Hantidhowrka Dowlad Goboleedka Galmudug ee Sanad
Maaliyadeedka 2024**

Xafiiska Hantidhawrka Guud

Dowlad Goboleedka Galmudug ee Soomaaliya

Warbixinta Hantidhawrka Sanadlaha

Ee Sanad Maaliyadeedka 2024

Waxaa loo Gudbiyay Baarlamaanka 27-ka

Agoosto 2025

Warqadda Faafinta

Guddoomiyaha Baarlamaanka

Dowlad Goboleedka Galmudug ee Soomaaliya

Dhuusamareeb, Soomaaliya

27 Agoosto 2025

Mudane Gudoomiyaha Sharafta leh,

Waxaan sharaf ii ah inaan kuu soo gudbiyo warbixinta Hantidhawrka ee Dowlad Goboleedka Galmudug ee Soomaaliya ee sanad maaliyadeedka dhammaaday 31-ka Diseembar 2024, si loo horgeeyo Baarlamaanka Dowlad Goboleedka Galmudug. Warbixintan waxa ay soo bandhigaysaa natiijooyinka iyo talo-soo-jeedinta ka soo baxay Hantidhawrka kaas oo loo sameeyay si waafaqsan Qodobka 32(3) ee Xeerka Maamulka Maaliyadda Dowladda (PFM Act) ee 2018 iyo Qodobbada 30, 32 iyo 33 ee Xeerka Hantidhawrka 2018.

Ujeeddada guud ee hantidhawrka waxay ahayd in la ogaado in Warbixinta Maaliyadda ee dowladda ay ka madax bannaan tahay khaladaad culus isla markaana loo diyaariyey si waafaqsan Jaangooyooyinka Caalamiga ah ee Xisaabaadka Waaxda Dowladda: Warbixinta Maaliyadeedka ku saleysan Qaabka Lacagta Caddaanka ah (Cash Basis).

Ujeeddooyinka kale ee dheeraadka ah waxay ahaayeen in lagu qiimeeyo in:

- Diiwaanada xisaabaadka si sax ah oo habboon loo sameeyey;
- Xeerarka, habraacyada iyo kantaroollada gudaha ahi ay ku filan yihiin xaqiijinta in si hufan loo kontaroolo, daraaseynta, soo-ururinta iyo si habboon u-qoondeynta dakhliyada;
- Dhammaan lacagta la isticmaaley ee lagu dallacay madaxyadooda rasmiga ee loo qoondeeyey Ujeeddadii ama ujeeddooyinkii Barlamaanka Dowlad-goboleedku ugu talogaley iyo iyada oo la tixgelinayo hubinta kantarool gudaha ee taagobalka ah; iyo
- Kantaroollada gudaha, xeerarka iyo habraacyada la dejiyey ee la adeegsadey ay ku filan yihiin ilaalinta hantida ee dowladda.

Waxaan ka mahadcelinayaa iskaashiga iyo wada shaqeynta wanaagsaneyd ee na dhexmartey Wasaaradda Maaliyadda iyo hay'adaha kale ee dowladda muddadii ay hawshaan socotay, waxaanan rajaynaynayaa inay ka go'naato fulinta talo-soo-jeedimahayaga.

Mahadsanid

Hashi Osman Mohamed

Hantidhawraha Guud

Dowlad Goboleedka Galmudug ee Soomaaliya



OG.

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

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1. Nuxurka Warbixinta oo kooban

Baaritaanka warbixinta maaliyadeed ee Dowlad-Goboleedka Galmudug ee Soomaaliya (GSS) ee sanad maaliyadeedka dhammaaday 31 Diseembar 2024 ayaa loo qabtay iyadoo la raacayo Heerarka Caalamiga ah ee Hay'adaha Hantidhawrka Sare (ISSAIs) iyo Xeerka Maamulka Maaliyadda Dowladda, 2018. Iyadoo lagu saleynayo natiijooyinka kasoo baxay baarista, Hantidhawraha Guud wuxuu soo saaray Aragti Fikarad Cillad leh (Qualified Audit Opinion).

Aragtidan wuxuu muujinayaa liidashooyin waaweyn oo ku saabsan maamulka maaliyadda, u hoggaansanaanta xeerarka, iyo nidaamyada xakamaynta gudaha. Dakhliga waxaa hoos u dhigay ama wiiqay uruurin la'aanta ilaha dakhliga ee la qoondeeye oo dhan USD 296,936, dakhli dhan USD 1,617,603 oo aan laheyn wax dukuminti ah oo muujinaaya sida loo qabtay, is waafajin la'aanta dakhliga ku qoran rasiidyada lagu qabtay iyo dakhliga lagu shubay bankiga, dukumiinti lagu qabtay dakhliga oo aan dhameystirneen, ku tiirsanaanta habab aan dijitaal ahayn oo gacanta lagu qabto, iyo hirgelin la'aanta kaydka waajibka ah ee sharcigu u qoondeeyay xaaladaha degdegga ah. Baarista ayaa muujisay in xakamaynta kharashaadka aysan waafaqsanayn heerarka hufnaanta, iyadoo lacag dhan USD 343,205 aan lagu diiwaangelin madaxyadooda saxda ah iyo kharashaad dhan USD 1,355,236 la bixiyay iyada oo aan la heyn dukumiintiyo caddeynaya. Liidashooyinka hab Maamulka mushaaraadka ayaa jiro, iyadoo nidaamka Bisan lagu diiwaangaliyo oo shaqaalaha rayidka halka mushaaraadka Shaqaalaha kale lagu diiwaan galiyo qaab guud oo aan faah-faahin la socon. Iswaafajinta mushaharaadka waxaa lagu sameeyaa hab aan rasmi ahayn oo gacanta lagu qoro iyada oo aan wax dukumiinti caddeynaya loo hayn, waxaana jiray farqi mushahar aan la sharxin oo dhan USD 11,624. Habraacyada wax-soo iibsiga ma waafaqsanayn shuruudca iyo habraacyada Maamulka, iyadoo kharashaad dhan USD 235,726 wax lagu soo iibiye iyada oo aan tartan furan la sameynin, halka kharash dhan USD 925,664 lagu bixiyay hab qandaraas aan tartan lahayn oo keliya hal shirkad lagu siiyo. Sidoo kale, lacag dhan USD 337,046 oo loo wareejiyay dowladaha hoose ayaa la bixiyay iyada oo aan la helin xisaab celin waafaqsan sharciga.

Hab Maamulka deymaha ayaa ah mid liitay, deyn dhan USD 111,000 ayaa la amaahday iyada oo aan loo haynin oggolaansho Baarlamaan, warbixinada deymaha iyo lifaaqyadii deymaha ee la rabay in lagu daro miisaaniyadda aan la soo gudbin, heshiisyadii amaahda oo aan la saxiixin, isla markaana aan jirin istiraatiijiyad hagaysa maamulka deymaha. Hab Maamulka hantida aan maguurtada ah iyo tan aan aheyn oo aan jirin, iyadoo aan jirin diiwaan dhexe oo hantida ah, sidoo kale lama calaamadeeyo hantida halka sidoo kale aan la sameyn xaqiijinta iyo tirakoobka sanadlaha ah ee hantida dowladda. La'aanta habraac sharci oo ku saabsan iibinta/ka takhalusidda hantida. Hanti ma-guurto ah oo dhan USD 3.6 milyan ayaa lagu qorin diiwaanka maamulka hantida oo lasoo iibiye sanad maaliyadeedka 2024.

Kaliya laba ka mid ah lix talo-soo-jeedin oo sanadkii hore 2023 la bixiyay ayaa la hirgeliyay, iyadoo ay weli taagan yihiin arrimo aan la xallin oo ku saabsan dukumiintiyada dakhliga, qandaraasyada ama wax soo iibsiga, kala-saaridda kharashaadka, iyo maamulka hantida. Arrimo badan oo lagu ogaaday baaristaan ayaa horay loogu soo sheegay sannadihii hore, balse Dowlada way ku guuldareesatay inay wax ka qabato.

Aragtida fikarada cillada leh ee uu bixiye Hantidhowraha guud waxa ay iftiiminaysaa in Dowlad Goboleedka Galmudug ay weli la kulanto caqabado nidaamsan oo dhinaca maamulka maaliyadda ah, u hoggaansanaan la'aan sharciga, iyo nidaamyada xakamaynta gudaha oo liita kuwaas oo fursad u abuuraya in hantida dowladda loo adeegsado si aan waxtar lahayn ama si khaldan.

Si loo ilaaliyo hantida dowladda loona xoojiyo anshaxa maaliyadeed, waxaa lagama maarmaan ah dib-u-habayn degdeg ah. Xafiiska Hantidhawrka Guud wuxuu ku talinayaa in si adag loo raaco Xeerka Maamulka Maaliyadda Dowladda, in si buuxda loo hirgeliyo talo-soo-jeedimaha hantidhowraha, in la casriyeeyo nidaamyada maaliyadeed, iyo in la adkeeyo hababka isla xisaabtanka si dib loogu soo celiyo hufnaanta iyo kalsoonida dadweynaha ee ku aadan hab maamulka hantida dowladda.

2. Hordhac

Warbixintan waxaa loo diyaariyey si waafaqsan Qodobka 32(3) ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) ee 2018 iyo Qodobbada 30, 32 iyo 33 ee Xeerka Hantidhawrka 2018. Intii lagu jiray baarista, Xafiiska Hantidhawrka Guud wuxuu wada shaqayn dhow la yeeshay Wasaaradda Maaliyadda, oo leh masuuliyadda diyaarinta warbixinta maaliyadeed. Wada shaqayntaas ayaa fursad u siisay hay'addaha baarista lagu sameeye in ay caddeyaan arrimaha baarista tilmaamtay isla markaana ay qaadaan tallaabooyin lagu saxaayo inta suurtagallka ah.

Warbixintan waxa ay soo bandhigaysaa natiijooyinka baarista ee aan xalka loo helin xilligii lagu guda jirey baarista sanad maaliyadeedka 2024, iyo sidoo kale arrimo horey loogu soo gudbiye Warqada Maamulka ee 2023 taas oo aan qeyba badan oo ka mid ah aan la fulin. Intaa waxaa dheer, Warbixintu waxay soo bandhigaysaa talo-soo-jeedimo loogu talagalay in lagu xalliyo daldaloolada la arkay loona xoojiyo hab maamulka maaliyadda iyo isla xisaabtanka.

3. Hordhac Kooban

Xafiiska Hantidhowrka Guud ee Dowlad Goboleedka Galmudug waana hay'adda ugu sarreysa ee Hantidhawrka ee Dowlad Goboleedka Galmudug ee Soomaaliya. Waana hay'ad madax-bannaan oo ilaalisa hantida guud ee dowladda iyo sugidda amniga dhaqaalaha ee dawlad goboleedka, sida ku qeexan Qodobka 67 ee Dastuurka Dowlad Goboleedka Galmudug iyo Qodobka 7 ee Sharciga Hantidhawrka 2018.

Iyadoo la raacayo Qodobka 32(3) ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) ee 2018 iyo Qodobka 6(3) ee Xeerka Hantidhawrka 2018, Hantidhawraha Guud waxaa waajib ku ah inuu baaro islamarkaana warbixin ka bixiyo xisaabaadka iyo kotooyinka dowladda ee Dowlad-Goboleedka Galmudug. Iyadoo laga duulaayo waajibaadkan, Waxaa baaritaan lagu sameeye xisaabaadka isku-dhafaan ee Dowlad Goboleedka Galmudug ee sanadkii dhammaaday 31 Diseembar 2024 si Baarlamaanka loogu soo gudbiyo warbixin rasmi ah.

Sidoo kale, Qodobka 28 (3) ee Xeerka Hantidhawrka 2018 wuxuu si faahfaahsan u qeexayaa masuuliyadaha Hantidhawrka Guud si uu u go'aamiyo in:

- a) Diiwaanada xisaabaadka si sax ah oo habboon loo sameeyey;
- b) Xeerarka, habraacyada iyo kantaroollada gudaha ahi ay ku filan yihiin xaqiijinta in si

hufan loo kontaroolo, daraaseynta, soo-ururinta iyo si habboon u-qoondeynta dakhliyada;

- a) Dhammaan lacagta la isticmaaley ee lagu dallacay madaxyadooda rasmiga ee loo qoondeeyey loona fuliye ujeeddadii ama ujeedooyinkii Barlamaanka Dowlad-goboleedku ugu talogaley iyo iyada oo la tixgelinayo hubinta kantarool gudaha ee taagobalka ah; iyo
- b) Kantaroollada gudaha, xeerarka iyo habraacyada la dejiyey ee la adeegsadey ay ku filan yihiin ilaalinta hantida dowladda.

Intaa waxaa dheer, Qodobka 30(6) ee Xeerka Hantidhawrka 2018 wuxuu dhigaya in warbixinta Hantidhawrka Guud ay ku jirto:

- Aragti ku saabsan saxnaanta iyo hufnaanta xisaabaadka dowladda ee isku-dhafaan iyo kuwa kala ah.
- Natijjooyinka baarista ee waaweyn iyo talo-soo-jeedimo lagu xallinayo.
- Daldaloolooyinka lagu arkay nidaamyada xakamaynta gudaha.
- Faahfaahin ku saabsan diiwaanno lama huraanka ah ee aan si habboon loo ilaalin.
- Kharashaad la galay iyada oo aan loo eegin wax-ku-oolnimada iyo waxtarka kharash-bixinta.

Sidoo kale, Qodobka 28(1) ee Xeerka Hantidhawrka 2018 wuxuu Xafiiska Hantidhawraha Guud ku waajibinayaa masuuliyadda baarista xisaabaadka dhammaan hay'adaha dowladda ee ku jira Dowlad-Goboleedka Galmudug. Iyadoo la raacayo Qodobka 32(3) ee Xeerka Maamulka Maaliyadda Dowladda ee 2018 iyo Qodobka 30(4) ee Xeerka Hantidhawrka 2018, Hantidhawrka Guud waxaa looga baahan yahay inuu Baarlamaanka u gudbiyo Warbixinta Sanadlaha ah ee baarista muddo afar bilood gudahood ah laga bilaabo marka uu Wasiirka Maaliyaddu soo gudbiyo Warbixinta Maaliyadda. Sida ku cad Qodobka 33(1) ee Xeerka Hantidhawrka 2018, Guddoomiyaha Baarlamaanka Waxaa waajib ku ah inuu horgeeyo dhammaan warbixinnada hantidhawrka Golaha Wakiillada muddo shan maalmood gudahood oo maalmaha shaqada laga bilaabo marka ay soo gaarto Warbixinta hantidhawrka.

Madax-bannaanida Hantidhawrka Guud waa tiir muhiim u ah shaqada hufan ee Hay'adda Hantidhawrka Sare, taas oo ku shaqaysa si waafaqsan Heerarka Caalamiga ah ee Hay'adaha Hantidhawrka Sare. Qodobka 67 ee Dastuurka Galmudug wuxuu dhigayaa in Xafiiska Hantidhawrka Guud uu noqdo hay'ad madax-bannaan oo loo igmaday hantidhawrka dibadda ee dawlad-goboleedka. Qodobka 7(1) ee Xeerka Hantidhawrka 2018 ayaa sii adkeynaya madax-bannaanidan, isagoo ilaalinaya xorriyadda Hantidhawrka Guud ee ku aaddan gudashada masuuliyaddiisa.

4. Caqabadaha Xafiiska Hantidhawrka

Xafiiska Hantidhawrka Guud ee Galmudug, oo leh mas'uuliyad dastuuriga ah iyo sharciyeed ah in uu noqdo hay'adda hantidhawrka ugu sarreysa ee dowlad-goboleedka, waxa uu weli wajahayaa duruufo iyo caqabado dhanka maamulka iyo hawl fulinta ah. Caqabadahani waxay si toos ah u saameeyaan tayada iyo waxtarka fulinta shaqadiisa.

3.3 Yaraanta Miisaaniyadda

Miisaaniyadda la qoondeeyo oo aan ku filnayn ayaa si joogto ah u wiiqeysa awoodda Xafiiska Hantidhawrka Guud ee qabashada hantidhawr baaxad leh oo lagu baarayo dhammaan wasaaradaha iyo

hay'adaha dowladda, iyadoo weliba carqalad ku noqotay gaarsiinta baarista deegaannada fog ee Maamulka.

3.2 Caqabadaha Awoodda Shaqo

Xafiiska Hantidhawrka Guud wuxuu la kulmaa baahi joogto ah oo ah xirfadlayaal leh aqoon qoto dheer, gaar ahaan takhasusyada ku saabsan hantidhawrka u hogaansanaanta sharciga, baarista dambiyada maaliyadeed, baarista nidaamyada macluumaadka, iyo hantidhawrka waxqabadka. Sidoo kale, fursadaha kooban ee horumarinta xirfadeed iyo helitaanka shahaadooyin xirfadeed waxay hoos u dhigaan awoodda Xafiisku uu kula jaanqaadi karo habraacyada hantidhawrka casriga ah iyo heerarka caalamiga ah ee soo ifbaxaya.

3.3 Caqabadaha Kaabayaasha iyo Saadka

Xafiiska Hantidhawrka Guud wuxuu wajahayaa caqabado joogto ah oo la xiriira kaabayaasha shaqo iyo qalabka loo adeegsado hantidhawrka. La'aanta xafiisyo ku filan iyo qalab casri ah (sida kumbuyuutarro iyo software maamul-hantidhawr) waxay hoos u dhigtay awoodda lagu xaqiijin karo hufnaanta iyo Tayada baarista. Sidoo kale, gaadiid la'aanta ayaa caqabad ku noqotay baaris ku sameynta deegaanada fog, taasoo xaddidaysa baarista iyo helitaanka xog dhab ah oo ku saabsan dowladaha hoose iyo mashaariicda horumarineed ee laga fuliyo deegaanada fog fog.

3.4 Daldaloolo Sharci iyo Mid Hay'adeed

Hirgelinta aan xoogganayn ee talooyinka hantidhawrka waxay si weyn u wiiqdaa isla xisaabtanka hay'adaha dowladda, iyadoo qaar ka mid ah hay'adahaasi ay ku guuldareystaan inay qaadaan tallaabooyin wax ku ool ah oo lagu saxayo arrimaha lagu ogaaday baaritaanka.

3.5 Caqabadaha Helitaanka Xogta

Dib-u-dhaca ama gudbinta aan dhammaystirnayn ee dukumentiyada taageeraya lacag qabashada ama lacag bixinada ee wasaaradaha iyo hay'adaha dowladeed ayaa wiiqa hufnaanta iyo waxtarka hawlaha hantidhawrka.

3.6 Shaqaalaha

Xafiiska Hantidhawrka Guud waxa uu wajahayaa baahi joogto ah oo shaqaale yari ah, iyadoo tirada hantidhawrayaasha ay weli aad uga hooseeyso baaxadda iyo mugga shaqooyinka sii kordhaya. Shaqaale yarida Xafiiska heysata ayaa si weyn u xaddidaya awoodda Xafiisku uu dabooli karo in baaris uu ku sameeyo dhammaan wasaaradaha, hay'adaha, wakaaladaha iyo dowladaha hoose.

3.7 Kormeerka Baarlamaanka

Inkasta oo Xafiiska hantidhawrka si waqtiyeysan ugu gudbiyo Baarlamaanka Galmudug warbixinnada sannadlaha ah ee hantidhawrka, haddana Baarlamaanku weli ma qaban dood rasmi ah oo ku saabsan warbixinnadan, mana jiro hannaan nidaamsan oo lagu dabaqo talooyinka la bixiyey. La'aanta kormeer sharci-dejineed oo xooggan waxay hoos u dhigaysaa isla xisaabtanka, waxayna yareynaysaa qiimaha iyo saameynta warbixinnada hantidhawrka ee laga filayo inay kor u qaadaan daahfurnaanta iyo mas'uuliyadda maaliyadeed.

3.8 Caqabadaha Gaadiidka

Si loo fududeeyo dhaq-dhaqaaqa shaqaalaha ee goobaha baaritaanka laga wado ee ku yaalla degmooyinka kala duwan ee maamulka, waxaa lama huraan ah helitaanka gaadiid ku filan. Gaadiid la'aanta ayaa keenta dib-u-dhac ku yimaada Hawlaha baarista, yaraysa in la gaaro deegaanada fog, isla markaana kordhisa ku tiirsanaanta taageerada dibadda.

5. Aragtida Hantidhawrka

Hantidhawrka lagu sameeyay Warbixinta maaliyadeed ee 2024 ayaa soo saaray Aragti Fikarad Cillad leh (Qualified Audit Opinion). Inkasta oo Warbixinta maaliyadeed guud ahaan lagu tilmaami karo inay si cadaalad iyo sax ah uga tarjumayaan xaaladda maaliyadeed ee Dowlad Goboleedka Galmudug, haddana waxaa jira arrimo muhiim ah oo dhaawacaya hufnaanta iyo kalsoonida buuxda ee macluumaadkaas, kuwaas oo hoos lagu faahfaahinayo.

- Dakhli dhan USD 1,617,603 ayaa la ururiyey lana diiwaangeliyey iyadoo aan la hayn rasiidyada rasmiga ah ee lagu qabtay. Sidaa darteed, suurtagal ma aha in la xaqiijiyo in kharashkan si sax ah loogu kala saaray warbixinada maaliyadeed.
- Kharashaad dhan USD 1,355,236 ayaa la bixiyey iyadoo aan la haysan dukumeentiyo ku filan sida Warqada qaansheegadka, diiwaanada wax soo iibsiga iyo dukumintiyada kale ee lagama maarmaanka u ah lacag bixinada.
- Kharashaad dhan USD 343,205 ayaa si khaldan loogu diiwaan galiye madaxyo miisaaniyadeed oo aan khusayn, taas oo hoos u dhigaysa saxnaanta warbixinta maaliyadeed isla markaana jebinaysa Qodobka 8(2) ee Sharciga PFM 2018. Tani waxay ka dhigan tahay in marka laga soo tago in aan la xaqiijin karin in kharashyadaas loo adeegsaday ujeedooyinkii loogu talagalay lana muujiyey si sax ah xisaabaadka maaliyadeed, ay sidoo kale suuragal tahay in aan la gaarin qiimaha buuxa ee lacagta la bixiyey isla markaana khayraadka dadweynaha si khaldan loo isticmaalay.
- Deyn dhan USD 111,000 oo aan ku jirin miisaaniyadda ayaa Dowladdu qaadatay iyadoo aan Baarlamaanka hore u oggolaan, taas oo jebinaysa Qodobka 38(1) ee Sharciga maareynta maamulka maaliyadda oo faraya in dhammaan deymuhu ay Baarlamaanka ansixiyo.
- Qandaraasyo aan hab-raac tartan lahayn oo dhan USD 1,161,390 ayaa la bixiyey, iyadoo aan la haysan sabab sharci ah oo keligood qandaraas loo siiyay. Tani waxay jebinaysaa habraaca wax soo iibsiga iyo Qodobka 3.5.1 ee Xeerka 8 ee Sharciga maareynta Maamulka maaliyadda. Waa muhiim in khayraadka xaddidan ee dowladdu lagu bixiyo qaabka ugu habboon, waxaana lagama maarmaan ah in la raaco habraacyada qandaraasyada ee saxda ah si taas loo xaqiijiyo.
- Hanti ma-guurto ah oo dhan USD 3.6 milyan ayaa lagu qorin diiwaanka maamulka hantida oo lasoo iibiye sanad maaliyadeedka 2024 sidoo kale lama calaamadeeyo hantida halka sidoo kale aan la sameyn xaqiijinta iyo tirakoobka sanadlaha ah ee hantida dowladda taas oo jebinaysa waajibaadka maamulka hantida ee lagu qeexay Xeerka 9 ee Sharciga Maareynta Maamulka Maaliyadda. Haddii aan si habboon loo diiwaangelin oo aan la raacin habraacyada xaqiijinta iyo kormeerka, waxaa suuragal ah in hantida dowladdu si qaldan loo lunsado.

Ra'yigayga, arrimaha kor lagu sheegay waxay leeyihiin saameyn weyn oo si ballaaran u taabanaya **warbixinta maaliyadeed. Sidaas darteed, Warbixinta maaliyadeed ee Dowladd Goboleedka Galmudug ee Sanad maaliyadeedka 31 December 2024 waxaa loo soo bandhigay si caddaalad ah oo saxan, marka laga reebo saameynta arrimaha kor lagu faahfaahiyay.**

6. Soo Koobidda Natiijooyinka Muhiimka ah iyo Talooyinka Hantidhawrka

5.1 Natiijooyinka Maamulka Maaliyadda

Natiijooyinkan waxay muujinayaan liidashooyinka ku saabsan xakamaynta maaliyadeed, isla xisaabtanka xisaabeed iyo maamulka miisaaniyadda, taas oo wiiqaysa hufnaanta iyo daahfurnaanta maamulka dhaqaale. Waxyaabaha lagu ogaaday baarista waxaa sidoo kale loo soo bandhigay Wasaaradda Maaliyadda, iyadoo lagu lifaaqay khataraha la xiriira iyo talooyin faahfaahsan oo lagu hagaajinayo nidaamyada. Hadda waxaa waajib ku ah Wasaaradda, iyadoo la marayo kormeerka Baarlamaanka iyo daneeyayaasha kale ee khuseeya, inay qaaddo tallaabooyin habboon oo sixitaan ah.

Lacagta Caddaanka iyo Akoonnada Bangiga:

- Intii lagu guda jiray hantidhawrka, waxaa la arkay in Waaxda khasnada ay is waafajinta xisaabaadka bangiga ee koontada guud ee Dowladda (TSA) iyo akoonnada kale ee dawladda ku samayso bishiiba mar. Habkan ma waafaqsana Qodobka 3.1 ee Xeerka 5 ee Sharciga PFM 2018, kaas oo dhigaya in dhammaan akoonnada bangiga la is waafajiyo maalin kasta ama ugu yaraan toddobaadkiiba mar, laba maalmood gudahood kadib dhamaadka toddobaadka.

Dakhliga:

- Ilo dakhli oo horey u jiray lana uruurin jirey oo dhan USD 296,936 ayaa la uruurin sanad maaliyadeedka 2024. Wasaaradda Maaliyadda waa inay dib u hawlgelisaa dhammaan ilahaas dakhli ee miisaaniyadda ku jira, isla markaana dejiso hab kormeer iyo warbixineed si loo hubiyo uruurintooda.
- Dakhli dhan USD 1,6617,603 ayaa heysan wax dukuminta cadeenaya qabashadooda. Wasaaradda Maaliyaddu waa inay adkaysaa nidaamka xakamaynta dokumentiyada, si loo hubiyo in dhammaan dakhliyada lagu diiwaangeliyo nidaamka maareynta dakhliga marka ay haystaan risiidyada rasmiga ah.
- La'aanta raadraac buuxa ee lacagaha lagu qabto koontada marjantiga. Waa in koontooyinka marjantiga oo dhan lagu xoojiyo warbixin maalinle ah, si habboon loogu kaydiyo, lana waafajiyo koontada guud.
- Ma jiraan is-waafajinno u dhexeeya rasiidhada, diiwaannada bangiyada, Nidaamka Maareynta Dakhliga (RMS), Nidaamka Maareynta Maaliyadda (FMIS), iyo dakhliga ka yimaada deeq-bixiyeyaasha iyo Dowladda Federaalka Somaliya oo leh dib-u-eegis iyo ansixitaan madax-bannaan.
- Rasiidhada dakhliga ayaa ah kuwo aan dhammaystirnayn oo aan isku mid ahayn, iyadoo laga tagay faahfaahin muhiim ah sida meelaha canshuurta laga soo xareeye iyo qadarta canshuurta. Waxaa

lagama maarmaan ah in la hirgeliyo rasiidh canshuureed oo heeraysan oo leh meelaha khasabka ah ee lagu qoro xog dhameestiran, iyadoo loo baahan yahay oggolaansho rasmi ah wixii wax ka beddel ah.

- Miisaaniyadda 2024 kama muuqan Sanduuqa Kaydka Gurmada ee loogu talagalay in lagu maareeyo kharashaadka lama filaanka ah, sida uu dhigayo Qodobka 14 ee Sharciga Maareynta Maamulka Maaliyadda 2018. Waa in miisaaniyadaha mustaqbalka lagu daraa sanduuqan oo aan ka yarayn 5% dakhliga guud, iyadoo la dejinayo habraacyo ku saabsan sida loo isticmaalayo.

Kharashaadka

- kharashaad dhan USD 343,205 ayaa lagu dalacay madax miisaaniyadeed aan khusayn, taas oo dhaawacaysa saxnaanta warbixinta maaliyadeed. Waxaa loo baahan yahay in kharashaadkaas dib loo saxdo lana dhaqan geliyo nidaam adag oo hubiya in khaladaadkan aan soo noqon, oo ay ku jiraan in la tababaro shaqaalaha iyo kormeer madax-bannaan oo joogta ah.
- Lacag bixin dhan USD 1,355,236 ayaa la bixiye iyadoo aan la hayn caddeymo ku filan sida qaansheegadka, waraaqaha cadeenaya in alaabta kusoo gaartay, ama dukumentiyada kale oo taageeraya. Waxaa lagama maarmaan ah in la dhaqan geliyo siyaasad ah in aan wax lacag ah la bixin haddii aan dukumeenti ku filan loo haynin jirin, taas oo ku adkaynaysa in lacag bixinta la ansixiyo oo keliya marka dukumentiyada taageeraya oo dhan la soo gudbiyo.

Mushaaraadka

- Nidaamka Bisan ee lagu maamulo maaliyadda dowladda ayaan si dhammaystiran u diiwaangelin mushaaraadka kala duwan. Nidaamkani wuxuu diiwaan geliyaa oo keliya xogta mushaaraadka shaqaalaha rayidka, halka mushaaraadka kale sida siyaasiyiinta, macallimiinta, iyo xirfadlayaasha caafimaadka lagu diiwaangeliyo si guud oo aan faahfaahin la socon, taas oo ka duwan habka shaqaalaha rayidka oo si shaqsi-shaqsi ah loo diiwaangeliyo.
- Iswaafajinta mushaaraadka Waxaa loo sameeyaa iswaafajin aan nidaam ahayn oo gacanta lagu sameeyo balse lama kaydiyo. Waxaa muhiim ah in la sameeyo qayb gaar ah oo loogu talagalay is-waafajinta mushaharaadka, isla markaana la adkeeyo ku-dhaqanka is-waafajinta bil kasta oo leh dukumeentiyo rasmi ah oo kaydsan.
- Kala duwanaansho mushahar oo dhan USD 11,624 ayaa loo haynin wax sharaxaad ah sharraxin. Waa in la baaro, la is-waafajiyo lana diiwaangaliyo kala duwanaanshahan, iyadoo sidoo kale la adkaynayo in is-waafajinta mushaharaadka si joogto ah loogu sameeyo dhammaan qaybaha mushaharka.

5.2 Natiijooyinka U hogaansanaanta Sharciga

Natiijooyinkan waxay tilmaamayaan jebinta shuruudaha iyo xeerarka lagu dhaqmo.

Wax-Soo iibsiga:

- Wax soo iibsi dhan USD 235,726.40 ayaa loo marin habraacyada wax soo iibsiga. Iyadoo ka hor imanaysa Qodobka 3.5.1 ee Xeerka 8 ee Sharciga Maamulka Maaliyadda Guud (PFM Act), kaas oo faraya in qandaraas kasta la fuliyo oo keliya haddii lagu qabto si waafaqsan shuruudaha lagu heshiiyey. Waa inaa la hubiyaa in dhamaan wax soo iibsiga loo maraa si waafaqsan sharciga maareynta Maamulka Maaliyadda iyo habraacyada wax soo iibsiga.
- Ku tiirsanaan xad-dhaaf ah hal alaab-qeybiye am dhal iibiye iyadoo loo sii maraayo wax ka beddel isdaba joog ah oo lagu sameeyey qandaraasyo dhan USD 925,664 iyadoo aan la haysan wax cudurdaar sharci ah. Waxaa lama huraan ah in hal-ila-qaadashada (sole sourcing) iyo wax ka beddelka qandaraasyada lagu koobo xaalado gaar ah oo la caddeeyey, laguna ansixiyey si rasmi ah; sidoo kale waa in la dhaqan-geliyaa habka tartan furan oo hufan. Hab-dhaqankan wuxuu ka hor imaanayaa Qodobka 4.25.4 ee Buugga Habraaca Qandaraasyada, kaas oo dhigaya in habka qandaraaska keliya (sole or single sourcing) lagu oggol yahay oo keliya xaalado gaar ah oo si sharci ah loo sababeeyey (tusaale ahaan: xaaladaha degdegga ah, halbeegga caadiga ah, alaabaha xuquuqda lahaanshaha gaarka ah, ama qandaraasyada qiimaha yar), isla markaana lagu taageero caddeyn qoran iyo oggolaansho rasmi ah.
- Dukumentiyada wax-soo-iibsiga oo aan dhammaystirnayn, iyadoo aysan jirin qorshayaal wax-soo-iibsi, qiimaynta tartamada. taas oo ka hor imaanaysa Qodobka 2.2 ee Xeerka 8 ee Buugga Habraacyada Qandaraasyada, kaas oo faraya in la ilaaliyo dukumentiyada qandaraas oo dhammaystiran oo mideysan (oo ay ku jiraan heshiisyada la saxiixay, falanqaynta soo-jeedinta, iyo dukumentiyada abaalmarinta) muddo ugu yaraan toddobo (7) sano ah. Waaxda Qandaraasyada ee Wasaaradda Maaliyaddu waxaa lagula talinayaa in la hirgeliyo liis-hubin (checklist) wax-soo-iibsi oo mideysan si loo xaqiijiyo in faylasha dhammaystiran yihiin ka hor inta aan la bixin abaal-marinta qandaraaska ama lacag-bixinta.

Maamulka Hantida

- Ma jiro diiwaan dhexe oo lagu diiwaan galiyo hantida ma-guurtada ah oo ka dhexeeya hay'adaha dowladda taas oo ka hor imaanaysa Qodobka 3.3 ee Xeerka 9 ee Sharciga Maamulka Maaliyadda Guud (PFM Act) Waxaa lagama maarmaan ah in la sameeyo lana ilaaliyo diiwaan dhexe oo hanti ma-guurto ah lagu diiwaan galiyo, kaas oo si joogto ah loo cusboonaysiiyo islamarkaana la iswaafajiyo.

Kaalmada Maaliyadeed ee Dowladd Goboleedka u gudbiyo Dowladdaha Hoose:

- lacag dhan USD 337,046 oo loo wareejiyay dowladaha hoose ayaa la bixiyay iyada oo aan la helin xisaab celin waafaqsan sharciga. Tani waxay khilaafsan tahay Qodobka 30(7) ee Sharciga PFM, kaas oo faraya in dhammaan dukumeentiyada la xiriira macaamillada maaliyadeed si habboon loo habeeyo lana ilaaliyo, iyo Qodobka 31(2), kaas oo ku waajibinaya hay'ad kasta oo kharash-bixiye ah inay soo gudbiso warbixinno bille iyo saddex-biloodle si waafaqsan xeerarka. Waxaa lagama maarmaan ah in dawladdaha hoose ay soo gudbiyaan warbixinno faahfaahsan oo kharashaadkooda ah, oo ay la socdaan dukumiintyo taageeraya, ka hor inta aan la samayn wareejinta maaliyadeed ee xigta.

Maamulka Amaahda & Maareynta Deynta

- Amaah gudaha oo aan ku jirin miisaaniyadda oo dhan USD 111,000 ayaa la galay iyadoo aanay ku jirin miisaaniyadda uu Baarlamaanka ansixiye. Tani waxay khilaafsan tahay Qodobka 38(1) ee Sharciga Maamulka Maaliyadda Guud (PFM Act), 2018, kaas oo caddeynaya in dhammaan deymaha ay ku xirnaanayaan xadka uu Baarlamaanku oggolaaday, isla markaana Wasiirka Maaliyaddu leeyahay masuuliyadda keliya ee kormeerka iyo maamulka deymaha Dawladda. Waa in la hubiyaa in dhammaan deymaha ay dowladda qaadaneysa ay ansixiyaan Baarlamaanka Dowlad Goboleedka Galmudug si waafaqsan Sharciga Maareynta Maaliyadda Guud 2018.
- Sanadkiiba laba jeer, warbixinnada deymaha sharci ahaan looga baahan yahay in loo gudbiyo Madaxweynaha iyo Baarlamaanka lama soo gudbin. Tani waxay khilaafsan tahay Qodobka 42(3) ee Sharciga PFM, 2018, kaas oo faraya in Wasiirka Maaliyaddu diyaariyo oo soo gudbiyo warbixinnadaas, kuna muujiyo deymaha cusub iyo dammaanadaha la bixiyey. Waxaa muhiim ah in la dhiso jadwal warbixineed si loo xaqiijiyo diyaarinta iyo gudbinta saxda ah ee warbixinnadaas.
- Lifaafa deymaha dowlada laguma darin Miisaaniyadda La Soo Jeediyey ee 2024 taas oo khilaafsan Qodobka 36(1) ee Sharciga PFM, 2018, kaas oo waajibinaya in miisaaniyad kasta oo la soo jeediyey lala socodsiiyo lifaaq muujinaya dhammaan deymaha dowladda ee harsan iyo dammaanadaha la bixiyey. Waxaa muhiim ah in miisaaniyadaha mustaqbalka lagu daro lifaaq faahfaahsan oo ku saabsan deymaha taagan iyo dammaanadaha jira.
- Heshiisyada deymaha ee jira ma leh saxiix Wasiirka Maaliyadda, iyadoo ka hor imaanaysa Qodobka 38(3) ee Sharciga Maamulka Maaliyadda Guud, 2018, kaas oo dhigaya in dhammaan heshiisyada deyn ee Dowlad-Goboleedka Galmudug lagu saxiixo Wasiirka Maaliyadda isagoo ku

metelaya Dowladda. Waxaa muhiim ah in la dejiyo xeerar iyo xakamayn adag oo ku qasbaya saxiixa Wasiirka ka hor inta aan la soo gabagabeyn heshiisyada deymaha.

- Ma jiro Istaraatiijiyad Maareynta Deymaha Dowlada, taas oo khilaafsan Qodobka 42(4) ee Sharciga PFM, 2018, kaas oo waajibinaya Wasaaradda Maaliyadda in ay dejiso, cusboonaysiiso, oo daabacdo istaraatiijiyad deynta Dowladda. Waxaa lagama maarmaan ah in la diyaariyo lana daabaco istaraatiijiyad dhammaystiran oo maareynta deymaha, taas oo daboolaysa joogteynta, (sustainability), khataraha, iyo kharashaadka.

5.3 Natiijooyinka La Xiriira Waxqabadka

Natiijooyinkani waxay khuseeyaan waxtarka (efficiency), wax-ku-oolnimada (effectiveness), iyo ilaalinta kheyraadka:

Maamulka Hantida

- Ma jirto tirakoob sannadle ah oo hanti lagu sameeyo iyo calaamadeyn hantida dowladda. Waxaa lagama maarmaan ah in la hirgeliyo tirakoob sannadle ah iyo in la calaamadeeyo dhammaan hantida iyadoo la adeegsanayo aqoonsi gaar ah.
- Ma jiro habraac sharci oo nidaamiya ka takhalusidda ama iibinta hantida; takhalusidda ama iibinta hantida ayaa lagu sameeyaa iyadoo aan la haysan oggolaansho sax ah ama diiwaan cad. Waxaa lagama maarmaan ah in la sameeyo lana dhaqan geliyo siyaasada takhalusidda ama iibinta hantida oo dhammaystiran, taas oo tilmaameysa habraacyada ansixinta, qiimaynta, dukumiintiyada, iyo oggolaanshaha.
- Isku-xir la'aan ka dhex jirta iibsiga hantida ma-guurtada ah oo dhan USD 3.6 milyan oo lasoo iibiye sanadkii 2024 iyo ku diiwaangelintooda diiwaanka hantida. Waxaa lagama maarmaan ah in la isku xiro habka wax iibsiga iyo maamulka hantida si loo hubiyo in hantida la iibsaday si dhakhso leh loo diiwaangeliyo, loo xaqiijiyo, lana daba-galo.

Waxqabadka Dakhliga:

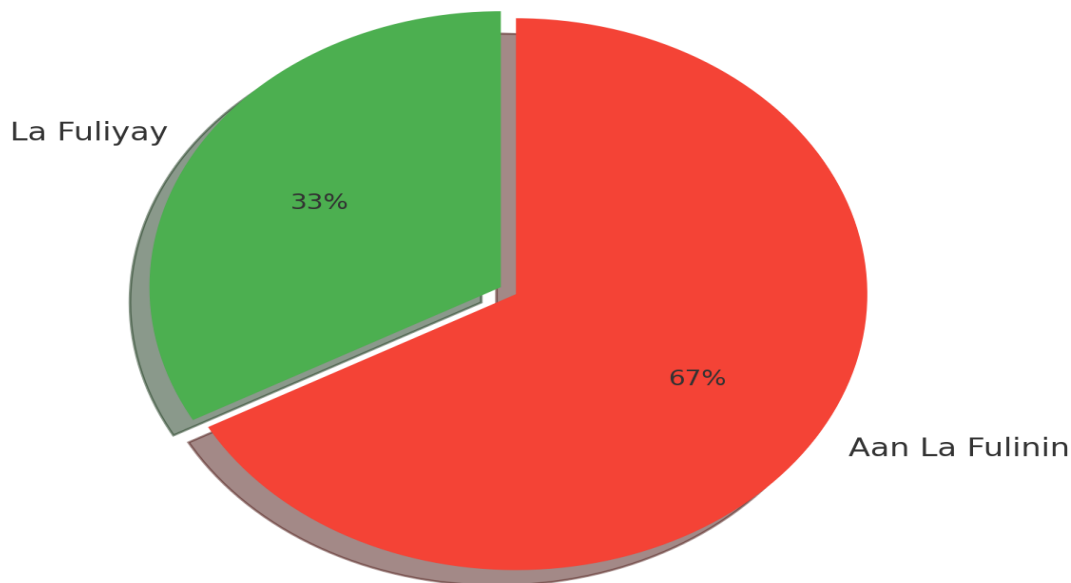
- Ururin la'aan ilaha dakhli oo miisaaniyadda lagu qiyaasay isla markaana taariikh ahaan soo saari jiray dakhli badan ilahaas Waxaa ka mid ah canshuurta Qaadka, ganaaxyada Maxkamadaha, iyo khidmadaha Nootaayooyinka. Waxaa lagama maarmaan ah in dib loo hawlgeliyo hababka ururinta lana xoojiyo fulinta dhammaan ilaha dakhliga ee miisaaniyadda lagu qorsheeyay.
- Ku tiirsanaan xad-dhaaf ah ee habraacyada gacanta lagu qoro ee loo adeegsado ururinta dakhliga taas oo kordhisa hufnaan la'aanta.halisaha dakhli lunsashada. Waxaa lagama maarmaan ah in la

dhaqan geliyo nidaam casri ah oo otomaatig ah oo lagu maamulo dakhliga, oo bixiya warbixin waqtigeeda ah, ilaaliyana gelitaanka xogta, iyo raadraac Hantidhowrka.

Dabagalka Talooyinkii Hore ee Hantidhowrka bixiye sanadkii 2023:

Sida jaantuska ka muuqata, lix talo soo jeedin ayuu bixiye Xafiiska Hantidhowrka sanadkiimlasoo dhaafay ee 2023, kaliya labo talo soo jeedin (33%) ayaa la hirgeliyay, halka afarta kale (67%) aan la fulin. Talooyinka aan la hirgelin waxay la xiriiraan liidashooyinka ku jira hab maamulka dakhliga, wax iibsiga,

La-socodka Talooyinka Hore (2023)



maamulka hantida, iyo kala soocidda kharashaadka, taas oo muujinaysa daldaloolo joogto ah oo ku jira xakamaynta gudaha iyo isla xisaabtanka.

7. Gunaanad

Hantidhawrka lagu sameeyay warbixinta maaliyadeed ee sannadka ku dhammaaday 31 Diseembar 2024 waxa uu daaha ka qaaday dhibaatooyin culus oo ka jira nidaamyada maamulka maaliyadda ee Dowladda Galmudug. Waxaa jira u hoggaansanaan la'aan ballaaran oo ku saabsan sharciyada dowlad-goboleedka, gaar ahaan meelaha la xiriira qandaraasyada iyo maaraynta lacagta/hantida. Guul-darrada joogtada ah ee lagu xallin waayo arrimaha aasaasiga ah sida dukumeentiyada aan dhammaystirnayn, u hoggaansanaan la'aanta habraacyada qandaraasyada, iyo maaraynta hantida waxay wiiqaysaa hufnaanta maaliyadeed. Sidoo kale waxay ka dhigan tahay in khayraadka xaddidan ee dowladda aan loo isticmaalin si habboon isla markaana lacag ama hanti kale si khaldan loo lunsan karo.

Xafiiska Hantidhawrka Guud waxa uu ku boorinayaa Wasaaradda Maaliyadda iyo hay'adaha kale ee dowladdu inay hirgeliyaan talooyinka hantidhawrka, xoojiyaan nidaamyada xakamaynta gudaha, oo ay ku dhaqmaan shuruucda iyo xeerarka u degsan maamulka, si loo soo celiyo kalsoonida shacabka loona hubiyo in hantida dowladda si hufan ah loo maamulo.

Lifaaqa 1 Warqadda Maamulka ee Hantidhowr ku sameynta Dowlad Goboleedka Galmudug ee Sanad Maaliyadeedka ku Dhammaaday 31 Diseembar 2024.

Lifaaqa 2 –Aragtida Hantidhowrka ee ku saabsan Warbixin Maaliyadeedka Isku-dhafka ah ee Sanad Maaliyadeedka ku Dhammaaday 31 Diseembar 2024.

Lifaaqa 3 – Warbixin Maaliyadeedka Isku-dhafka ee Hantidhowrka lagu sameeye ee Dowladd Goboleedka Galmudug ee Sanad Maaliyadeedka ku Dhammaaday 31 Diseembar 2024.



Warqadda Maamulka Kama Dambeysta ah

Sanadkii ku dhammaaday 31 Diseembar 2024

Dowlad Goboleedka Galmudug ee Soomaaliya

Waxaa Diyaariyay:

Xafiiska Hantidhowrka Guud

Dowlad Goboleedka Galmudug ee Soomaaliya

18 Agoosto 2025

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Erayga Gaaban	Sharaxaadda Buuxda (Af-Somali)
CPO	Amarka Bixinta Ballanqaadka
CSC	Guddiga Shaqaalaha Rayidka
DG	Agaasimaha Guud
FMIS	Nidaamka Maamulka Maaliyadda
FY	Sanadka Maaliyadeed
GSS	Dowlad Goboleedka Galmudug ee Soomaaliya
ID	Aqoonsi
ICT	Teknolojiyadda Xogta iyo Isgaarsiinta
IPSAS	Heerarka Caalamiga ah ee Xisaabaadka Maaliyadda Dadweynaha
ISSAI	Heerarka Caalamiga ah ee Hay'adaha Hantidhowrka Sare
IT	Teknolojiyadda Xogta
MOF	Wasaaradda Maaliyadda
NGO	Urur Aan Dowladeed Ahayn
OAG	Xafiiska Hantidhowrka Guud
PFM	Maamulka Maaliyadda Dadweynaha
PREMIS	Maamulka Kheyraadka Dadweynaha ee Soomaaliya
RMS	Nidaamka Maamulka Dakhliga
TSA	Akoonka Kaliya ee Qasnadda
TD	Agaasimaha Qasnadda
UNDP	Barnaamijka Horumarinta Qaramada Midoobay
USD	Doolarka Mareykanka

1. Soo Koobidda Nuxurka Warbixinta

Warqaddan Maamulka waxay soo bandhigeysaa natiijooyinka muhiimka ah ee ka soo baxay hantidhowrka lagu sameeyay warbixinta maaliyadeed ee Dowlad Goboleedka Galmudug sanad maaliyadeedkii ku dhammaaday 31 Diseembar 2024. Waxaan baaristeyda u sameeyay si waafaqsan Jaangooyada Caalamiga ah ee Hantidhowrada Guud iyo Xeerka Maamulka Maaliyadda Dadweynaha, 2018. Ujeeddada ugu weyn ee baaritaanka waxay ahayd in la hubiyo saxnaanta warbixinta maaliyadeed, la qiimeeyo heerka u hoggaansanaanta sharciyada iyo xeerarka jira, isla markaana la cabbiro waxtarka nidaamyada xakamaynta Gudaha.

Hantidhowrku waxa uu muujiyay dhowr arrimood oo khatar ku ah daacadnimada iyo hufnaanta maamulka maaliyadeed ee Dowlad Goboleedka Galmudug. Dhanka maareynta lacagaha iyo bangiyada, Iswaafajinta akoonnada waxaa la sameeyay bil kasta oo keliya, halkii sharci ahaan looga baahnaa maalinle ama toddobaadle. Habkan ayaa wiiqaya awoodda dowladda ee ku saabsan in si dhakhso leh loo ogaado loona saxo khaladaadka iyo is-waafajin la'aanta.

Dhanka maamulka dakhliga, ilo muhiim ah oo miisaaniyadda lagu qoondeeyay sida canshuurta qaadka, lacagaha nootaayooyinka, iyo ganaaxyada maxkamadaha lama uruurin, taas oo sababtay taasoo keentay farqi miisaaniyadeed oo dhan USD 296,936. Dakhliga gaaraya USD 1,617,603 malahan wax dukumintiyo cadeenaya qabashadooda, mana jirin wax iswaafajin ah oo la sameeyay oo u dhaxeysa rasiidada, buugga lacagta, lacagaha bangiga la dhigay, Nidaamka Maamulka Dakhliga, iyo Nidaamka Maamulka Maaliyadda. Rasiidhadda canshuur ururinta badanaa kama muuqan meelaha canshuurta laga qaaday iyo qadarta lagu dalacay, waxaana jiray xaaladaha qaarkood oo qadarta canshuurta la dalacay ay kala beddelnaayeen iyada oo aan wax dukumiinti ah la heyn. Habka ururinta dakhliga weli waa mid gacanta lagu qoro oo aan lahayn nidaam casri ah iyo kormeer waqtiyaysan, iyadoo miisaaniyadda 2024 kama muuqan Sanduuqa Kaydka Gurmada ee loogu talagalay in lagu maareeyo kharashaadka lama filaanka ah oo ah 5% dakhliga sanadlaha ah, sida uu dhigayo Qodobka 14 ee Sharciya Maareynta Maamulka Maaliyadda 2018.

Xakamaynta maamulka kharashaadka ayaa sidoo kale lagu arkay inay aad u liitaan. Lacag dhan USD 343,205 ayaa lagu xisaabiyay madax miisaaniyadeed aan sax ahayn, halka lacag dhan USD 1,355,236 la bixiyay iyada oo aan la helin dukumiintiyo ku filan. Dhanka maamulka mushaharka, Nidaamka Maamulka Maaliyadda ee Bisan waxa uu diiwaan geliyaa xogta mushaharka shaqsiyeed oo keliya ee shaqaalaha rayidka, halka qaybaha kale sida macallimiinta, shaqaalaha caafimaadka, shaqaalaha ku-meelgaarka ah, xildhibaanada, siyaasiyiinta la magacaabay, shaqaalaha qandaraaska ah iyo ciidamada amniga lagu diiwaangeliyo si guud oo aan faahfaahin la socon, taas oo ka duwan habka shaqaalaha rayidka oo si shaqsi-shaqsi ah loo diiwaangeliyo. Iswaafajinta mushaaraadka Waxaa loo sameeyaa iswaafajin aan nidaam ahayn oo gacanta lagu sameeyo balse lama kaydiyo. Hantidhowrku waxa uu muujiyay in ay jiraan kala

duwanaansho mushahar oo aan la fasirin, oo gaadhaya USD 11,624, kuwaas oo ku jira mushaharka shaqaalaha rayidka, macallimiinta iyo shaqaalaha caafimaadka.

Habraacyada qandaraasyada ayaa sidoo kale lagu arkay cillado waaweyn. Lacag dhan USD 235,726.40 ayaa la bixiyay iyadoo aan la raacin nidaamka tartanka qandaraasyada ee uu sharcigu qabo, halka USD 925,664 oo kharash ah lagu abaalmariye hal alaab-qeybiye iyadoo aan la haysan wax cudurdaar sharci ah. Dukumentiyada wax-soo-iibsiga oo aan dhammaystirnayn, iyadoo aysan jirin qorshayaal wax-soo-iibsi, qiimaynta tartamada. Sidoo kale, Kaalmada Maaliyadeed ee Dowladd Goboleedka u gudbiyo Dowladdaha Hoose oo dhan USD 337,046 ayaa la bixiyay iyada oo aan la helin xisaab celin waafaqsan sharciga.

Dhanka maamulista daymaha, Amaah gudaha oo aan ku jirin miisaaniyadda oo dhan USD 111,000 ayaa la galay iyadoo aanay ku jirin miisaaniyadda uu Baarlamaanka ansixiye. Tani waxay khilaafsan tahay Qodobka 38(1) ee Sharciga Maamulka Maaliyadda Guud

Hantidhowrku waxa uu iftiimiyay in maamulka daynta aan loo fulin si waafaqsan sharciga. Waxaa la qaaday amaah gudaha ah oo dhan USD 111,000 iyadoo aan la helin oggolaanshaha Baarlamaanka, taas oo si cad uga hor imaanaysa qodobbada Xeerka PFM. Warbixinnadii khasabka ahaa ee daynta lama diyaarin, Lifaafa deymaha dowlada laguma darin Miisaaniyadda La Soo Jeediyey ee 2024, heshiisyadii amaahduna waxay ahaayeen kuwo aan lahayn saxiixa Wasiirka Maaliyadda. Intaa waxaa dheer, ma jirto istaraatiijiyad maamulka daynta dowladda oo lagu hago qaadashada daymaha dowladda.

Waxaa la ogaaday in maamulka hantidu weli leeyahay dhibaatooyin weyn. Wasaaradda Maaliyaddu ma samayn diiwaan dhexe oo lagu diiwaangaliyo laguna kormeero hantida dowladda. Ma jirto tirakoob sannadle ah oo hantida lagu sameeyey iyo calaamadeyn hantida dowladda. Waxaa la ogaaday in hantida dowladda la baabi'iyo ama laga taqaluso iyadoo aan la raacin habraacyada rasmiga ah ee lagama maarmaanka ah, aan la helin oggolaansho rasmi ah, isla markaana aan la hayn dukumiintiyo dhameystiran oo taageeraya taasoo muujinaysa nuglaansho weyn oo dhanka isla xisaabtanka iyo hufnaanta.

Intaa waxaa dheer, kharashaad hanti ma-guurto ah oo dhan USD 3.6 milyan laguma qorin wax diiwaan hantiyeed ah mana lagu sameynin tirakoob sanadeed, taas oo muujinaysa in aanay jirin isku-xirnaan u dhaxaysa habka iibsiga iyo maamulka hantida. Waxaa lagama maarmaan ah in si degdeg ah loo aasaaso diiwaan hantiyeed dhamaystiran oo casri ah, la hirgeliyo hab tirakoob sanadadeed ah iyo calaamadeyn hantida ah, lana sameeyo habraacyo rasmiga ah oo ka taqlusida hantida laga maarmay ama duugowday si loo xaqiijiyo hufnaan, isla xisaabtan iyo ilaalinta saxda ah ee hantida dowladda.

Dabagalka lagu sameeyay talooyinkii hore ee Hantidhowrka bixiyey ayaa muujiyay heer fulin oo aad u hooseysa, iyadoo laba keliya si guul ah loo hirgeliyay, halka talooyinka kale ee la xiriira dakhliga, wax soo iibsiga, kala soocidda kharashaadka iyo maamulka hantida ay weli dhiman yihiin.

Ugu dambayn, warbixinta hantidhowrku waxay muujisay in weli ay jiraan dhibaatooyin waaweyn oo nidaamka maaliyadeed ah, jebinta iyo u hogaansanaanta sharciyada jira iyo diiwaangelin aan dhammaystirneyn, kuwaas oo khatar ku ah hantida dowladda islamarkaana dhaawacaya daahfurnaanta iyo isla-xisaabtanka. Sidaas darteed, Xafiiska Hantidhowraha Guud wuxuu ku talinayaa in la qaato tallaabooyin degdeg ah oo ay ka mid yihiin, in si adag loogu hoggaansamo sharciga Maaraynta Maamulka Maaliyadda, xoojinta kontoroollada gudaha, casriyeynta nidaamka Maamulka iyo Maaliyadda ee Bisan, iyo adkaynta isla-xisaabtanka si loo xaqiijiyo fulinta talooyinka hantidhowrka. Dib-u-celinta kalsoonida dadweynaha iyo ilaalinta hantida Dowlad Goboleedka waxay u baahan doonaan dadaal iyo dib uhabeyn joogto ah.

2. HORDHAC

Dowlad Goboleedka Galmudug ee Soomaaliya waa mid ka mid ah dowlad goboleedyada ka dhisan Jamhuuriyadda Federaalka Soomaaliya, iyadoo caasimaddu tahay magaalada Dhuusamareeb. Sida ku cad nidaamka federaalka ee dalka, Dowlad Goboleedka Galmudug waxay leedahay awood sharci ah oo ay ku maamusho maaliyadeeda gudaha iyo bixinta adeegyada bulshada.

Si loo daboolo kharashaadka hawlaha dowlad goboleedka, Dowlad Goboleedka Galmudug waxay dhaqaale ka heshaa ilo kala duwan. Waxa ayna ku tiirsan tahay dakhliga gudaha, amah ama deyn gudaha, iyo deeqaha dibadda ee laga helo Dowladda Federaalka Soomaaliya iyo bah-wadaagta deeq bixiyaasha kala duwan. Wadarta dakhliga la helay sanad maaliyadeedkii ku dhammaaday 31 Diseembar 2024 wuxuu ahaa \$27,362,926, waxaana uu ka koobnaa sida soo socota:

Ilaha Dakhliga	Lacagta
Dakhliga Gudaha	\$10,400,623
Amaah Gudaha	\$111,000
Deeqaha Dibadda	\$16,851,303
Wadarta Guud ee Dakhliga	\$27,362,926

Sanad maaliyadeedkii 2024, kharashaadka ugu waaweyn ee Dowlad Goboleedka Galmudug waxay ahaayeen:

- **Isticmaalka Alaab iyo Adeegyo:** \$12,608,007, oo ah 46% kharashka guud.
- **Magdhawga Shaqaalaha:** \$10,487,807, oo ah 38%.
- **Kharashaadka Raasamaalka (Hantida aan Maaliyadeed ahayn):** \$3,609,655, oo ah 13%.

Wasaaradda Maaliyadda ayaa mas'uul ka ah hubinta jiritaanka iyo shaqaynta nidaamyo xakamayn gudaha oo wax ku ool ah, u hoggaansanaanta sharciyada iyo xeerarka khuseeya, iyo diyaarinta Warbixinta maaliyadeed iyadoo la raacayo Jaangooyooyada Caalamiga ah ee Xisaabinta Maaliyadda Dowladda (IPSAS) – Habka Lacagta Cadaanka(2017) Iyo Qodobka 30aad ee Xeerka Maamulka Maaliyadda Dowladda, 2018.

Iyadoo la raacayo Qodobka 32(1) ee Sharciga Maamulka Maaliyadda Dowladda 2018, Wasaaradda Maaliyaddu waxaa waajib ku ah inay diyaariso oo u gudbiso Xafiiska Hantidhowraha Guud warbixinta maaliyadeed ee sanadlaha ah afar bilood gudahood marka uu dhammaado sanad maaliyadeedka. Intaa ka dib, sida uu dhigayo Qodobka 32(3) ee isla xeerkaas, Hantidhowraha Guud waxaa lagu waajibiyay inuu sameeyo hantidhowr warbixintaas oo uu u gudbiyo Baarlamaanka afar bilood gudahood marka uu helo warbixinta maaliyadeed.

2.1 Baaxadda Hantidhowrka

Hantidhowrkan wuxuu ku saabsanaa warbixinta maaliyadeed ee Dowlad Goboleedka Galmudug ee Soomaaliya muddada u dhaxaysa 1-da Janaayo 2024 ilaa 31-ka Diseembar 2024, wuxuuna baaray dhammaan wasaaradaha, hay'adaha, iyo waaxyaha hoos yimaada Dowlad Goboleedka Galmudug.

2.2 Ujeeddooyinka

Ujeeddada guud ee hantidhowrka waxay ahayd in la ogaado in Warbixinta Maaliyadda ee dowladda ay ka madax bannaan tahay khaladaad culus isla markaana loo diyaariyey si waafaqsan Jaangooyooyinka Caalamiga ah ee Xisaabaadka Waaxda Dowladda: Warbixinta Maaliyadeedka ku saleysan Qaabka Lacagta Caddaanka ah.

Ujeeddooyinka kale ee dheeraadka ah waxay ahaayeen in lagu qiimeeyo in:

- Diiwaanada xisaabaadka si sax ah oo habboon loo sameeyey;
- Xeerarka, habraacyada iyo kantaroollada gudaha ahi ay ku filan yihiin xaqiijinta in si hufan loo kontaroolo, daraaseynta, soo-ururinta iyo si habboon u-qoondeynta dakhliyada;
- Dhammaan lacagta la isticmaaley ee lagu dallacay madaxyadooda rasmiga ee loo qoondeeyey

Ujeeddadii ama ujeeddooyinkii Barlamaanka Dowlad-goboleedku ugu talogaley iyo iyada

oo la tixgelinayo hubinta kantarool gudaha ee taagobalka ah; iyo

- Kantaroolada gudaha, xeerarka iyo habraacyada la dejiyey ee la adeegsadey ay ku filan yihiin ilaalinta hantida ee dowladda.

2.3 Habka Hantidhowrka loo sameeye

Hantidhowrka ayaa la sameeyay iyadoo la raacayo Mabaadi'da Aasaasiga ah ee Hantidhowrka ee ku qeexan Jaangooyooyinka Caalamiga ah ee Hantidhowrka Hay'adaha Hantidhowrka Sare. Heerarkan waxay ku waajibinayaan hantidhowrayaasha inay ku dhaqmaan mabaadi'da anshaxa, isla markaana ay qorsheeyaan oo hirgeliyaan baarista si ay u bixiyaan kalsooni macquul ah oo ku saabsan in warbixinta maaliyadeed ay ka madax bannaan tahay qaladaad culus, ha ahaadeen kuwo ka dhashay khiyaano ama qalad.

Si loo gaaro ujeedooyinkan, kooxda hantidhowrka waxay fulisay habraacyadan soo socda:

- Waxaan wada-hadallo la yeelanay shaqaalaha muhiimka ah ee Wasaaradda Maaliyadda ee Dowlad Goboleedka Galmudug.
- Waxaan dib-u-eegis ku sameenay dukumentiyada baarista khuseeya, oo ay ku jiraan diiwaannada maaliyadeed, siyaasadaha, iyo habraacyada maamulka.
- Waxaan qiimayn iyo tijaabo ku sameenay kontoroollada gudaha ee muhiimka ah.
- Waxaan baaritaan toos ah oo ku sameenay isdhaafsiga ama howlaha maaliyadeed iyadoo la isticmaalayo hab muunad ah.

Natijjooyinka faahfaahsan ee ka soo baxay hantidhowrkan waxaa lagu soo bandhigay qaybaha xiga ee warbixintan. Mid kasta oo ka mid ah natijjooyinka waxaa loo kala saaray oo mudnaanta loo siiyay iyadoo lagu saleynayo heerka halista ee soo socda:

Heerka Qiimeynta Halista	Sharaxaadda
Sare	Arrimo sababi kara khatar weyn oo howled ama maaliyadeed oo saameyn kara hay'adda, isla markaana keeni kara in warbixinta hantidhowrka lagu bixiyo aragti fikarad cillad leh haddii si degdeg ah aan wax looga qaban.
Dhexe	Dhibaatooyin nidaamsan oo u dhigma khatar heer dhexe ah, isla markaana mudnaanta sare u leh in lagu xalliyo gudaha sanad maaliyadeedka socda.
Hoose	Arrimo yar-yar oo ku kooban habraacyada ama khaladaad maamulka ah, kuwaas oo aan khatar weyn lahayn balse mudan in la hagaajiyo si loo xoojiyo nidaamka xakamaynta gudaha.

2.4 Mahadcelin

Waxaan jeclaan lahayn inaan halkan ku muujinno mahadcelin dhab ah oo aan u jeedinayno shaqaalaha Dowlad Goboleedka Galmudug, gaar ahaan kuwa Wasaaradda Maaliyadda, dadaalkooda, taageeradooda, iyo xirfad-nimada ay muujiyeen intii lagu jiray hannaanka hantidhowrka. Jawaab degdeg ah oo ay ka bixiyeen codsiyadeenna ku saabsan macluumaadka iyo dukumentiyada waxay si weyn uga qayb qaadatay dhamaystirka baaritaanka si hufan.

Wada-shaqeynta iyo daah-furnaanta ay muujiyeen dhinacyada kala duwan ayaa si weyn u kordhiyay tayada iyo waqtiga ku habboon ee shaqadeenna. Waxaan ku kalsoonahay in iskaashigaasi sii socon doono si loo xoojiyo maamulka maaliyadda dowladda iyo horumarinta daahfurnaanta iyo isla-xisaabtanka dhaqaalaha Dowlad Goboleedka Galmudug.

3. Natiijooyinka Hantidhowrka ee Faahfaahsan

Qaybta waxay soo bandhigaysaa natiijooyinka faahfaahsan ee hantidhowrka oo ka soo baxay dib-u-eegistii lagu sameeyay meelaha muhiimka ah ee maamulka maaliyadda hay'adaha Dowladda Galmudug. Meelaha diiradda la saaray waxaa ka mid ahaa: lacag bixinnada, habraacyada wax soo iibsiga, mushaaraadka, hantida, lacagaha caddaanka iyo akoonnada bangiga, iyo dakhliga, kuwaas oo loo xushay muhiimaddooda dhaqaale iyo halista ay ku leeyihiin ilaalinta hufnaanta maamulka maaliyadeed.

Ujeeddadu waxay ahayd in la qiimeeyo u hoggaansanaanta sharciyada iyo xeerarka khuseeya, in la baaro ku filnaanshaha kontoroolada gudaha, iyo in la ogaado liidashooyinka ama khaladaadka wiiqi kara isla-xisaabtanka iyo daahfurnaanta. Natiijooyinka hoos ku xusan waxay tilmaamayaan meelaha ay dhibaatooyinka ka jiraan, isla markaana waxay bixinayaan aasaas talooyin lagu hagaajinayo maamulka maaliyadda.

3.1 Cash and Bank

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.1.1	Iswaafajinta akoonnada bangiyada oo aan loo sameyn si waafaqsan sharciga: Intii lagu jiray hantidhowrka, waxaan ogaanay in Waaxda Khasnada ay sameyso iswaafajinta <i>Akoonka Midaysan ee Dowladda</i> iyo bangiyada akoonnada kale ee Dowlad Goboleedka Galmudug hal mar bishii. Habkan ma waafaqsana Qodobka 3.1 ee Xeer 5 ee Sharciga Maaraynta Maamulka Maaliyadda 2018, kaas oo faraya in dhammaan akoonnada bangiyada la iswaafajiyo maalin kasta ama ugu yaraan toddobaadle, laba maalmood gudahood marka toddobaadku dhammaado.	Iswaafajinta bangiyada oo daahda waxay kordhisaa khatarta qaladaadka, khiyaanooyinka, iyo warbixin maaliyadeed oo khaldan.	Waaxda Khasnada waa in ay hubisaa in dhammaan kotooyinka bangiyada dowladda, oo ay ku jirto koontada mideysan ee dowladda, iswaafajinta oo sida ugu wanaagsan loo sameeyo maalin kasta, ama ugu yaraan toddobaadle laba maalmood gudahood marka toddobaadku dhammaado si waafaqsan Qodobka 3.1 ee Xeerka 5 ee Sharciga Maamulka Maaliyadda Dowladda 2018. iswaafajinta oo waqtigeeda lagu sameeyo waxay kor u qaadaysaa sax ahaanshaha diiwaannada maaliyadeed, waxay xoojisaa kontoroollada gudaha, waxayna yareysaa khatarta qaladaadka, khiyaanooyinka, iyo warbixinnada khaldan.	We do reconciliation weekly base but since the accounts to reconciliated are huge it cannot print weekly, and we print at a monthly base. Waxaan sameynaa iswaafajinta si toddobaadle, hase yeeshee tirada akoonnada la is waafajiyo oo aad u badan ma inay suurtagasho in toddobaadle loo daabaco. Sidaas darteed, waxaan ku daabacnaa bille ahaan. Qofka Mauulka ka ah: Agaasimaha Waaxda Khasnada Taariikhda Fulinta: September 2025 Faallada Hantidhowrka: Waxaan qirsanahay faahfaahinta aad bixiseen; si kastaba ha ahaatee, intii lagu jiray hantidhowrka ma helin caddayn muujinaysa in is waafajinta toddobaadle la diyaariyay ama la kaydiyay. Diiwaannada la heli karo waxay muujiyeen keliya daabacaad bille ah, taas oo aan caddeyn u ahayn waafaqsanaanta shuruudda maalinlaha ah ama toddobaadlaha ah ee ku xusan sharciga.

3.2 Dakhliga

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.2.1	Ururin la'aanta ilo-dakhli hore uga jiray: Hantidhowrku wuxuu ogaaday in ilo muhiim ah oo dakhli gudaha ah, kuwaas oo kala ah cashuurta Qaadka, khidmadaha Diiwaangelinta Nootaayinka, iyo ganaaxyada Maxkamadaha, aan gebi ahaanba waxba laga soo uruurin sanad maaliyadeedka 2024. Inkastoo ilahani ay shaqaynayeen sanadkii hore 2023 oo ay soo saareen \$296,936, haddana sanadkii 2024 waxba lagama soo uruurin. Waxaa intaas dheer in miisaaniyadda sanadlaha ee 2024 loogu daray ilahaan, taasoo caddeyneysa in dowladda ay rabtay in weli dhaqaale laga soo saaro ilahaan. Si kastaba ha ahaatee, waqtigii hantidhowrka la sameynayay wax ururin ah laguma sameyn ilahaan dakhli, mana jirin sharaxaad ku filan ama dukumentiyada caddeynaya sababta loo joojiyay ama loo hakiyay. Wareysiyo lala yeeshay saraakiisha dakhliga iyo madaxda waaxyaha ayaa muujiyay gaabis ku saabsan hirgelinta sharciga, isku-duubnaan la'aan ka dhex jirta waaxyaha mas'uulka ka ah, iyo kormeer daciif ah oo ku saabsan la socodka waxqabadka dakhliga. Ku guuldarreysiga in la uruuriyo ilo la yaqaan oo horey u soo saaray dakhli muuqda waxay ka dhigan tahay leexasho weyn oo ka dhan ah miisaaniyadda dakhliga, waxayna dhaawacaysaa sumcadda iyo kalsoonida nidaamka maamulka maaliyadda dowladda.	Ku guuldarreysiga in wax laga soo uruuriyo ilo-dakhli hore u firfircoonaa sida cashuurta Qaadka, khidmadaha Nootaayoyinka, iyo ganaaxyada maxkamadaha wuxuu sababay hoos u dhac weyn marka loo eego bartilmaameedyadii miisaaniyadeed, taas oo saameyn ku yeelatay awoodda dowladda ee maalgelinta barnaamijyada iyo adeegyada la qorsheeyay.	Wasaaradda Maaliyaddu, iyadoo kaashaneysa waaxyaha ururinta dakhliga ee khuseeya, waa inay qaaddaa tallaabo degdeg ah oo lagu soo celinayo laguna dhaqan gelinayo ururinta dhammaan ilaha dakhli ee miisaaniyadda lagu daray iyo kuwii hore uga jiray, oo ay ka mid yihiin cashuurta Qaadka, khidmadaha <i>Public Notary</i>, iyo ganaaxyada Maxkamadaha, si waafaqsan qaab-dhismeedka dakhliga ee la ansixiyay.	Fadlan ogow in qaar ka mid ah wasaaradaha iyo hay'adaha dowladda (MDAs), sida Wasaaradda Gaadiidka, ay soo saaraan dakhli la xiriiira bixinta <i>logbook</i>-yada, cashuurta waddooyinka magaalooyinka (saddexdii biloodba mar), iyo diiwaangelinta lambarrada taarikada. Dakhligaas waxaa si toos ah loogu shubaa <i>Treasury Single Account (TSA)</i>. Si kastaba ha ahaatee, rasiidyada ururinta ee wasaaradahaan laguma waafajiyo (reconcile) lagamana wadaago diiwaannada Wasaaradda Maaliyadda, taasoo keentay in dukumentiyada taageerada ah la waayo. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Hergalinta: September 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.2.2	La'aanta Dabagalka Dakhliga lagu soo aruuriyo akoonka <i>Merchant Account</i>: Hantidhowrku wuxuu ogaaday in dakhliga lagu soo ururiye <i>akoonka marjantiga</i> aan laga heyn wax dukumenti taageero ah ama warbixino nidaamka ka soo baxa oo lagu raadiyo. Inkasta oo maalinkasta lacagaha laga shubo <i>akoonka marjantiga</i> lagu wareejiyo koontada mideysan ee dowladda, haddana ma jirin dukumentiyada ka imanaya madalaha <i>merchant</i> sida warbixinno macaamil (transaction summaries), diiwaanno nidaamsan (system logs), ama warbixinno iswaafajin ah oo lagu xaqiijiyo lacagaha saxda ah ee la soo uruuriyay lana shubay dakhliga kala duwan.	Dukumenti la'aanta marjantiga waxay keenaysaa in lacagaha la soo ururiyo lagu lunsan karo ama wax laga qarin karo iyadoo aan la ogaannin.	Wasaaradda Maaliyaddu waa inay hubisaa in warbixinada marjantiga si joogto ah loo soo saaro, si ammaan ahna loo keydiyo, isla markaana lagu lifaaqo warbixinta ururinta dakhliga ee la xiriirta. Ma jiro dakhli la aqbali karo ama la farsameyn karo haddii aan lala socodsiin warbixin <i>Marjantiga</i> oo si cad u muujinaysa qadarka la soo ururiyay iyo Taariikhda la aruuriye dakhli kasta.	Waxaan aqbalnay natijada hantidhowrka, waxaana ku raacsanahay talada la bixiyay. Wasaaradda Maaliyaddu waxay la shaqayn doontaa adeeg-bixiyaha <i>merchant</i> si loo hubiyo in warbixinnada macaamil maalin kasta iyo dib-u-heshiisiinta si nidaamsan loo soo saaro loona lifaaqo warbixinta dakhliga ka hor inta aan la farsameyn. Kontoroollo ayaa la xoojin doonaa si looga hortago in dakhli lagu qoro iyadoo aan la helin warbixin taageero ah.. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliyada Taariikhda Fulinta: September 2025
3.2.3	Ururinta Dakhli Aan Loo haynin wax dukuminti – La'aanta Rasiiddiyada iyo Warbixinada marjantiga: Hantidhowrku wuxuu ogaaday in dakhli dhan USD 1,617,603 la soo aruuriyay lana diiwaangeliyay muddadii kormeerka, hase yeeshee aan la helin rasiiddo rasmi ah ama warbixino ka yimid madalaha <i>merchant platform</i> si loo taageero macaamilladan. Inkastoo lacagahaas lagu shubay <i>Treasury Single Account (TSA)</i>, haddana iyadoo aan la heyn dukumentiyada cad, ururintan waxaa loo tixgelinayaa mid aan la taageerin oo aan la xaqiijin karin.	Iyadoo aan jirin rasiiddo rasmi ah ama warbixino <i>merchant</i> ah, suurtagal ma aha in la xaqiijiyo in lacagtii la soo aruuriyay oo dhan lagu shubay khasnadda dowladda. Tani waxay kordhisaa khatarta musuqmaasuqa, lunsashada, ama xatooyada.	Wasaaradda Maaliyaddu waa inay si degdeg ah u hirgelisaa kontoroollo adag oo dukumentiyada ah si loo hubiyo in dhammaan ururinta dakhliga lagu taageero rasiiddo rasmi ah oo dowladeed iyo warbixinno <i>merchant transaction</i> kahor inta aan la diiwaangelin ama lagu shubin <i>Treasury Single Account (TSA)</i>.	Wasaaradda Maaliyaddu waxay hirgelin doontaa kontoroollo adag oo ku saabsan dukumentiyada iyo dib-u-heshiisiinta si loo hubiyo in dhammaan dakhliga la soo aruuriyo lagu taageero rasiiddo rasmi ah iyo warbixinno <i>merchant transaction</i> kahor diiwaangelinta. Tallaabooyin degdeg ah ayaa isla markiiba la qaadi doonaa si loo xoojiyo u hoggaansanaanta. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Fulinta:

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
				September 2025
3.2.4	La'aanta is waafajinta u dhaxaysa Diiwaannada Dakhliga, Bangiyada, iyo Nidaamyada Maaliyadeed: Dowladda Galmudug (GSS) ma sameeyso dib-u-heshiisiin u dhaxaysa dakhliga lagu diiwaangeliyo rasiidhada, buugga lacagta (cash book), iyo qadarka lagu shubo bangiga. Intaa waxaa dheer, iswaafajin laguma sameeyo xogta dakhliga ee ku jirta nidaamka Maamulka dakhliga iyo nidaamka Maamulka maaliyada. Sidoo kale, dakhliga deeq-bixiyeyaasha iyo Dowladda Federaalka Soomaaliya laysma waafajiyo, mana jiraan habraacyo iswaafajin bille ah.	La'aanta iswaafajinta joogto ah oo u dhaxaysa diiwaannada dakhliga, bangiyada, iyo nidaamyada maaliyadeed waxay kordhinaysaa khatarta dakhliga oo luma ama la lunsado iyadoo aan la ogaan, taas oo keenta warbixin maaliyadeed oo aan sax ahayn isla markaana wiiqaysa isla-xisaabtanka maaliyadeed ee dowladda.	Dowlad Goboleedka Galmudug waa inay dejiso oo hirgeliso habraac bille ah oo iswaafajin ah, kaas oo daboolaya rasiidhada, buugga lacagta (cash book), qadarka lagu shubay bangiga, dakhliga deeq-bixiyeyaasha iyo xogta dakhliga ee ku jirta nidaamka lagu maareeyo dakhliga. Is waafajin kasta waa in dib loo eego ayna ansixiyaan sarkaal madax-bannaan si loo xaqiijiyo sax ahaanshaha, dhammaystirka, iyo xoojinta xakamaynta gudaha.	Wasaaradda Maaliyaddu waxay dejin doontaa qaab-dhismeed bille ah oo dib-u-heshiisiin ah oo daboolaya rasiidhada, diiwaannada bangiga, RMS, FMIS, iyo dakhliga deeq-bixiyeyaasha/FGS. Dib-u-heshiisiin kasta waa in la dukumeentiyeeyo, dib loo eego, lana ansixiyo sarkaal madax-bannaan si loo xoojiyo xakamaynta gudaha iyo hagaajinta isla-xisaabtanka maaliyadeed. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Fulinta: September 2025
3.2.5	Rasiidhada Cashuur Ururinta oo Aan Dhammaystirnayn oo Aan Isku Mid Ahayn: Rasiidhada cashuur ururinta ee ay bixiso Dowladda Galmudug (GSS) mar walba si joogto ah uguma jiraan xog muhiim ah, oo ay ka mid yihiin saldhigga cashuurta (tax base) iyo heerka ururinta ee khuseeya. Xaalado badan, heerar kala duwan oo cashuur ururin ah ayaa lagu dabaqay iyadoo aan si sax ah loogu muujin rasiidhada, taasoo adkaynaysa	La'aanta xog dhammaystiran oo isku mid ah ee rasiidhada cashuur ururinta waxay kordhisaa khatarta khasaaraha dakhli oo ka dhalan kara qaladaad, xisaab khaldan, ama ku-tallaalid ula kac ah. Waxay sidoo kale wiiqaysaa daahfurnaanta iyo isla-xisaabtanka, waxay xaddidaysaa awoodda lagu	Dowlad Goboleedka Galmudug waa inay adkaysaa isticmaalka rasiidhada cashuur ururinta ee halbeegaysan, kuwaas oo waajib ka dhigaya in la galiyo xogta muhiimka ah, oo ay ka mid yihiin saldhigga cashuurta, heerka ururinta ee khuseeya, iyo wixii	Wasaaradda Maaliyaddu waxay xoojin doontaa xakamaynta maamulka rasiidhada iyadoo soo bandhigaysa rasiidhada cashuur ururinta ee halbeegaysan, kuwaas oo qasab ka dhigaya in lagu qoro saldhigga cashuurta, heerka ururinta, iyo oggolaanshaha wixii ka leexda heerarka la ansixiyay. Kormeer degdeg ah (<i>spot checks</i>) iyo dib-u-eegisyo joogto ah ayaa la sameyn doonaa si loo hubiyo u hoggaansanaan iyo saxnaanta.

Tirada	Natijjooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	xaqiiqinta saxnaanta iyo saldhigga qadarka la ururiyay.	sameeyo hubin hantidhowr oo wax ku ool ah, waxayna sahli kartaa musuqmaasuq ama adeegsiga heerar cashuur oo aan sharci ahayn.	isbeddel ah ee ka duwan heerarka caadiga ah. Dhammaan ka leexashada heerarka la ansixiyay waa in lagu taageeraa oggolaansho rasmi ah iyo dukumentiyoo. Intaa waxaa dheer, dib u eegis kormeer oo joogto ah waa in la sameeyaa si loo hubiyo u hoggaansanaanta shuruudaha rasiidhada iyo in lagu ogaado is-waafaq la'aanta si degdeg ah.	Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Fulinta: September 2025
3.2.6	La'aanta nidaam casri ah oo lagu aruuriyo dakhliga laguna maamulo: Dowlad Goboleedka Galmudug (GSS) waxay si weyn ugu tiirsan tahay habraacyo gacanta lagu qabto oo lagu fuliyo ururinta dakhliga, diiwaangelinta, iyo iswaafajinta. Maqnaanshaha nidaam casri ah oo is-otomaatig ah wuxuu kordhiyaa khatarta khaladaadka, dib u dhaca, iyo suuragalnimada lagu beddelo diiwaannada. Maamulka gacanta lagu hayo wuxuu sidoo kale yareeyaa hufnaanta, xaddidaa awoodda kormeerka waqtiga-dhabta ah, isla markaana wuu wiiqaa soo saarista warbixinno dakhli oo sax ah, waqtigooda ku habboon, kana kooban dhammaan xogta lagama maarmaanka ah.	Iyadoo aan jirin nidaam otomaatig ah oo lagu ururiyo dakhliga, waxa sii kordhaya khatarta ku saabsan luminta dakhliga, musuq-maasuq lagu beddelo diiwaannada, iyo diiwaanno aan dhammaystirnayn ama khaldan. Tani waxay sidoo kale yareyneysaa hufnaanta, wiiqaysaa xakamaynta gudaha, isla markaana waxay adkaynaysaa in lagu daba galo waxqabadka dakhliga waqtiga-dhabta ah.	Dowlad Goboleedka Galmudug waa inay hirgelisaa nidaam casri ah oo otomaatig ah oo maareynta dakhliga, kaas oo isku xira ururinta, diiwaangelinta, iyo iswaafajinta. Nidaamkan waa inuu ku jiraa warbixin waqtiga-dhabta ah (real-time reporting), xakamaynta helitaanka isticmaalayaasha (user access controls), iyo raadraacyo hantidhowr (audit trails) si loo xoojiyo saxnaanta, isla	Wasaaradda Maaliyaddu waxay ku dadaali doontaa hirgelinta nidaam casri ah oo otomaatig ah oo lagu maamulo dakhliga, kaas oo isku dhafan ururinta, diiwaangelinta, iyo iswaafajinta. Nidaamkan waxa ku jiri doona warbixin waqtiga-dhabta ah, xakamaynta gelitaanka (access controls), iyo raadraacyo hantidhowr (audit trails). Shaqaalaha waa la tababari doonaa, waxaana si joogto ah loo samayn doonaa kormeerro iyo baaritaanno IT ah si loo xaqiijiyo hirgelinta wax ku oolka ah. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Fulinta: September 2025

Tirada	Natijoooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
			xisaabtanka, iyo hufnaanta maareynta dakhliga. Shaqaalaha waa in la tababaraa si ay u isticmaalaan nidaamka, waxaana muhiim ah in si joogto ah loo sameeyo kormeer iyo hantidhowr nidaamka ah si loo xaqiijiyo isku halaynta xogta iyo u hoggaansanaanta siyaasadaha dakhliga.	
3.2.7	La'aanta Sanduuqa Kaydka Degdeg ah oo ku jira Miisaaniyadda: Miisaaniyadda la ansixiyay ee sanadka maaliyadeed kuma jirin sanduuqa kaydka degdeg ah oo ah ugu yaraan 5% dakhliga sanadlaha ee Dowladda Galmudug, sida ku xusan Qodobka 14 ee Sharciga Maamulka Maaliyadda Dadweynaha (PFM Act). Qodobkani wuxuu waajibinayaa in Baarlamaanka uu ansixiyo qayb ka mid ah miisaaniyadda isku-dhafaan oo loogu talagalay kharashaadka degdegga ah iyo kuwa lama filaanka ah ee ka dhasha xaalado degdeg ah, sida masiibooyinka dabiiciga ah, cudurrada faafa, ama dhacdooyin kale oo lagu dhawaaqo xaalad degdeg ah. Ka tagista qodobkan waxay si toos ah uga hor imaanaysaa shuruudaha sharciga ah waxayna hoos u dhigaysaa awoodda Dowladda ee ka jawaabista degdeg ah ee xaaladaha degdegga ah iyada oo aan loo baahnayn miisaaniyado dheeraad ah.	Ku guuldarreysiga in la helo sanduuq kayd degdeg ah wuxuu wiiqayaa diyaar-garowga maaliyadeed iyo awoodda Dowladda ee ku aaddan ka jawaabista si hufan xaaladaha degdegga ah iyo kuwa lama filaanka ah. Tani waxay sababi kartaa dib u dhac ku yimaadda jawaabta degdegga ah, carqaladeynta adeegyada aasaasiga ah, iyo dib-u-qaybin aan qorshaysnayn oo khayraadka laga soo wareejiyo meelaha mudnaanta leh, taas oo wiiqi karta bixinta adeegyada iyo danaha dadweynaha.	Wasaaradda Maaliyaddu waa inay hubisaa in miisaaniyadaha mustaqbalka ay waafaqaan Qodobka 14 ee Sharciga Maamulka Maaliyadda Dadweynaha (PFM Act), iyadoo lagu darayo qodob kayd degdeg ah oo gaaraya ilaa 5% dakhliga sanadlaha guud. Waa in la dejiyo tilmaamo cad oo ku saabsan helitaanka iyo maaraynta sanduuqan, kuwaas oo ay ku jiraan dukumeenti rasmi ah, habraacyo ansixineed, iyo warbixinno joogto	Wasaaradda Maaliyaddu waxay hubin doontaa in miisaaniyadaha sanadlaha ee soo socda lagu daro qodob kayd degdeg ah, si waafaqsan Qodobka 14 ee Sharciga Maamulka Maaliyadda Dadweynaha (PFM Act). Sidoo kale, waxaa la diyaarin doonaa tilmaamo higid oo ku saabsan helitaanka iyo maamulidda sanduuqa kaydka degdegga ah, si loo xaqiijiyo daahfurnaanta, isla-xisaabtanka, iyo jawaab degdeg ah oo ku wajahan xaaladaha lama filaanka ah. Qofka Masuulka ka ah: Agaasimaha Waaxda Dakhliga Taariikhda Fulinta: September 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
			ah oo loo gudbiyo Baarlamaanka si loo xaqiijiyo daahfurnaanta iyo isla-xisaabtanka.	

3.3 Kharashaadka

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.3.1	Lacag bixino dhan USD 343,205 oo la sameeye iyadoo lakala saarin: Sida ku cad Shaxda Xisaabaadka ee Dowladda Galmudug (<i>Chart of Accounts</i>), madax-miisaaniyad kasta waa in lagu isticmaalaa oo keliya kharashaadka ku habboon ujeeddada loo asteeyay. Mid ka mid ah kontoroollada maaliyadeed ee muhiimka ah waa in la hubiyo in dhammaan lacag-bixinnada si sax ah loo diiwaangeliyo loona kala saaro akoonnada ku habboon. Sidoo kale, Qodobka 8(2) ee Sharciga Maamulka Maaliyadda Dadweynaha (PFM Act 2018) wuxuu dhigaya in dhammaan macaamillada maaliyadeed ee dowladeed — dakhli iyo kharash — lagu dhiso lana kala saaro iyadoo la adeegsanayo nidaam kala soocid isku mid ah oo loogu talagalay labadaba miisaaniyadda iyo xisaabaadka. Intii lagu jiray hantidhowrka, waxaan ogaanay in kharash dhan USD 343,205 si khaldan loo kala	Haddii lacag-bixinnada si khaldan loo muujiyo, warbixinta maaliyadeed ma noqoneyso mid sax ah, waxaana yaraata daahfurnaanta. Tani waxay keenaysaa in aan la ogaan ujeeddada saxda ah ee lacagta la isticmaalay, iyadoo ay korodho khatarta musuq iyo lunsasho.	Maamulka waa inuu dib ugu kala saaraa lacag-bixinta USD 343,205 madax-miisaaniyadaha saxda ah, isla markaana hubiyo in dhammaan kharashaadka mustaqbalka si adag loogu waafajiyo ujeeddada madax-miisaaniyad kasta, sida lagu qeexay <i>Chart of Accounts</i> iyo Sharciga Maamulka Maaliyadda dowladda.	Waxaan aqbaleynaa arrinta la xusay, balse si aan u caddeyno, kharashaadka la xiriira kirada gaari, kirada goobaha, iyo kharashaadka safarka ayaa si dabiici ah ugu baahan hawlaha xallinta khilaafaadka. Sidaa darteed, kharashaadkan lama baajin karo. Marka la eego dukumeentiyada la xiriira, waxaa muuqata in kharashaadkan loogu adeegay ujeeddada la midka ah ee taageeraysa hawlaha xallinta khilaafaadka. Sarkaalka Masuulka ka ah: Agaasimaha Khasnada Taariikhda Hergalinta: September 2025

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	saaray loona diiwaangeliyay akoonno aan sax ahayn. Gaar ahaan, lacag bixintan oo dhan waxaa lagu qoray madax-miisaaniyadda <i>Conflict Resolution</i>, iyadoo lagu bixiyay alaab-qeybiyeyaal kala duwan si loo daboolo qodobbadaan: kirada gaari, kirada hool, qadada iyo cashada, cabitaan iyo biyo, iyo iibka taayirro. Kharashaadkan waa kuwo hawl gal ah (<i>operational in nature</i>) mana jiraan wax xiriir ah oo lagu caddeeyay hawlaha xallinta khilaafaadka, sida kulan dhex-dhexaadin ah, wada-hadal nabadeed, ama geeddi-socod dib-u-heshiisiin. Intaa waxaa dheer, wax caddayn taageero ah (sida qorshayaasha hawlaha, liisaska ka qaybgalayaasha, ama warbixinno khilaaf) lama soo gudbin si loo muujiyo in kharashaadkani ku habboonaayeen ujeeddada madax-miisaaniyadda xallinta khilaafaadka.			
3.3.2	Lacag-bixino aan si ku filan loo taageerin – USD 1,355,236 : Si loo ilaaliyo diiwaanno maaliyadeed oo sax ah, rasiidh kasta oo lacag-bixin ah waa in lagu lifaaqaa dukumeentiyada ku habboon. Kuwaas waxaa ka mid noqon kara codsiga iibsiga, biilka (<i>invoice</i>), waraaqda keenista, foomka diiwaangelinta hantida, dukumeentiyada qandaraaska, shahaadada dhammaystirka shaqada, warbixinta hubinta farsamada, waraaqda keenista hantida, iyo tigidhada safarka ama <i>boarding passes</i>. Dukumeenti sax ah wuxuu xaqiijiyaa in lacag-bixintu ahayd mid sharci ah, la oggolaaday, isla markaana khuseysa badeecooyin ama adeegyo dhab ahaan la helay, sida ku xusan Sharci PFM	Khatarta musuqmaasuqa iyo khasaaraha hantida dadweynaha ayaa kordha haddii lacag-bixino la sameeyo iyadoo aan jirin caddeyn la xaqiijin karo oo muujinaysa in badeecooyin ama adeegyo dhab ahaan la helay.	Maamulka waa inuu hubiyaa in dhammaan rasiidhada lacag-bixinta lagu taageero dukumeentiyo dhammaystiran oo habboon, sida codsiyada iibsiga, biilasha (<i>invoices</i>), waraaqaha keenista, qandaraasyada, iyo caddeymaha safarka, ka hor inta aan lacag-bixin kasta la ansixin. Waa in si adag loo dhaqan-geliyaa siyaasadda “dukumeenti la’aan, lacag-bixin ma jiro” si loo xoojiyo isla-	Waxaan aaminsanahay in qaar ka mid ah dukumeentiyada aad xustay inay maqan yihiin ay si qayb ahaan u jiraan. Tusaale ahaan, shahaadooyinka dhammaystirka shaqada waxay ku jireen qandaraaskii hore ee lala galay shirkadda. Si kastaba ha ahaatee, waxaan oggolahay in waraaqaha keenista aysan ku jirin, waxaana hubin doonaa in laga bilaabo hadda ay diyaar noqdaan, Insha’Allah. Sarkaalka Masuulka ka ah: Agaasimaha Khasnada Taariikhda Hergalinta: September 2025 Faallooyinka Hantidhowrka: Hantidhowrku wuxuu caddeeyay in

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	Act 2018 iyo dhaqamada wanaagsan ee maamulka maaliyadda. Hantidhowrku wuxuu ogaaday in lacag-bixino dhan USD 1,355,236 la sameeyay iyadoo aan la heyn dukumeenti taageero oo ku filan. Xaalado badan, rasiidhada lacag-bixinta ayaa la farsameeyay iyadoo aan lagu lifaaqin dukumeentiyada loo baahan yahay sida waraaqaha keenista, shahaadada dhammaystirka shaqada, warbixinnada hubinta farsamada, ama dukumeentiyada safarka. La'aanta dukumeentiyadan waxay ka dhigan tahay in macaamilladu aysan buuxin shuruudihii loo baahnaa ee xaqiijin lahaa sax ahaanshaha, sharciyadda, iyo dhammaystirka lacag-bixinnada.		xisaabtanka loona hortago kharashaadka aan la xaqiijin ama sharci-darrada ah.	dukumeentiyo taageero oo lagama maarmaan u ah caddeynta macaamillada qandaraaska iyo hantida aysan si joogto ah ugu diyaar ahayn dib-u-eegis. Dukumeentiyada maqan ama aan dhammaystirnayn waxaa ka mid noqon kara: foomamka codsiga iibsiga, biilasha (<i>invoices</i>), waraaqaha keenista, foomamka diiwaangelinta hantida, dukumeentiyada qandaraaska, shahaadooyinka dhammaystirka shaqada, warbixinnada hubinta farsamada, waraaqaha keenista hantida, iyo tigidhada safarka ama <i>boarding passes</i>.

3.4 Mushaaraadka iyo Nidaamka Bisani

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.4.1	Diiwaangelinta iyo Kala-soocidda Mushaaraadka oo Aan Dhammaystirnayn ee Nidaamka Bisani: Nidaamka Maareynta Maaliyadda Dowladeed ee Bisani (<i>Bisani FMIS</i>) wuxuu hadda diiwaan geliyaa xogta mushaaraadka oo keliya shaqaalaha rayidka ah, isagoo qabta xog faahfaahsan oo heer shaqsi ah sida magacyada shaqsiyaadka, qadarka mushaharka, iyo lacagaha laga jaro. Si kastaba ha ahaatee, qaybaha kale ee mushaharka sida macallimiinta, shaqaalaha caafimaadka, shaqaalaha ku meel-gaarka ah, xildhibaannada, siyaasiyiinta la magacaabay, shaqaalaha qandaraaska ku shaqeeya, iyo shaqaalaha amniga looma diiwaan geliyo nidaamka Bisani heer shaqsi ama xitaa heer qaybo. Halkii, waxaa lagu soo koobaa tiro guud (<i>lump sum</i>) oo lagu qoro hal qaybood oo guud, iyadoo aan la kala saarin shaqaalahaas. Nidaamku ma laha shaqeyn awood u leh kala soocidda ama kala saaridda saxda ah ee kooxahan mushaharka, taasoo keentay in dhammaan mushaharka aan ahayn kan shaqaalaha rayidka ah lagu daro isla qaybo guud oo aan lahayn wax kala soocid ah.	La'aanta diiwaangelin iyo kala-sooc heer shaqsiyeed ee mushaharka shaqaalaha aan rayidka ahayn ee ku jira Bisani FMIS waxay kordhisaa khatarta musuqmaasuqa mushaharka, oo ay ku jiraan jiritaanka shaqaale aan jirin (<i>ghost workers</i>), lacag-bixinno is-dulsaaran ama aan la oggolaan, iyo buunbuunin kharashaadka mushaharka. Tani waxay sidoo kale wiiqaysaa daahfurnaanta, caqabadna ku noqotaa kormeerka mushaharka, iyadoo dhaawacaysa saxnaanta warbixinta maaliyadeed iyo qorsheynta miisaaniyadda.	Wasaaradda Maaliyaddu waa inay cusboonaysiisaa ama dib u habeeyso nidaamka Bisani FMIS si uu u suurtageliyo diiwaangelinta mushaharka heer shaqsiyeed iyo kala-soocidda saxda ah ee dhammaan qaybaha mushaharka, oo ay ku jiraan macallimiinta, shaqaalaha caafimaadka, siyaasiyiinta la magacaabay, iyo shaqaalaha amniga. Sidoo kale, waa in la tababaraa shaqaalaha khuseeya si loo hubiyo in xogta mushaharka si sax ah oo joogto ah loogu diiwaangeliyo, isla markaana loo hoggaansamo habraacyada caadiga ah ee mushaharka. Tani waxay kor u qaadi doontaa daahfurnaanta, isla-xisaabtanka, iyo kalsoonida maamulka mushaharka.	Waxaan ku raacsannahay natiijada la soo bandhigay. Si kastaba ha ahaatee, waxaa aad ku xustay in mushaharka shaqaalaha aan rayidka ahayn aan lagu qorin nidaamka Bisani FMIS. Sababta ayaa ah in qaybaha aan loo diiwaan gelin nidaamka qaab foom shaqsiyeed. Gaar ahaan, ciidamada amniga ma saxiixan qandaraasyo shaqo waxaana loo tixgeliyaa shaqaale ku-meelgaar ah. Sidoo kale, siyaasiyiinta la magacaabay iyo xildhibaannada waxay ku jiraan isla habraacan. Tani waa sababta ugu weyn ee keentay in laga reebo diiwaannada Bisani, inkasta oo qaybaha lagu soo rogo cashuur. Sargaalka Masuulka ka ah: Agaasimaha Guud Taariikhda Hergalinta: Whole year

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
				Faalada Hantidhowrka: Sharaxaadda ay bixisay Wasaaradda Maaliyaddu lama aqbali karo. Dhammaan qaybaha mushaharka, oo ay ku jiraan ciidamada amniga, siyaasiyiinta la magacaabay, iyo xubnaha baarlamaanka, waa in lagu diiwaangeliyaa nidaamka Bisani heer shaqsiyeed. Qoraallada <i>lump-sum</i> ah waxay wiiqayaan daahfurnaanta iyo isla-xisaabtanka, waxayna kordhiyaan khatarta lacag-bixinnada aan la oggolaan, iyadoo sidoo kale lagu xadgudbayo Sharciga Maamulka Maaliyadda Dadweynaha (PFM Act 2018). Wasaaradda Maaliyaddu waa inay dejisaa dukumeenti sax ah oo taageero ah, isla markaana hubisaa in dhammaan diiwaannada mushaharka si buuxda loogu dhex daro nidaamka Bisani.

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.4.2	Dukumintiyada Iswaafajinta oo aan dhameystirneyn: Intii lagu jiray kormeerka mushaharka sanadka 2024, waxaa la ogaaday in Nidaamka Maamulka Maaliyadda Dowladeed ee Bisan (<i>Bisan FMIS</i>) uusan lahayn module ama shaqeyn dhisan oo ku saabsan dib-u-heshiisiinta mushaharka. Sidaa darteed, dib-u-heshiisiinta mushaharka waxaa gacanta ku sameeya masuuliyiinta MOF meel ka baxsan nidaamka. Si kastaba ha ahaatee, habraacyadan gacanta lagu sameeyo laguma diiwaan gelin si rasmi ah, mana lagu keydin caddaymo loogu talagalay raad-raaca audit ama xaqiijin mustaqbalka. Sidaa awgeed, tirooyinka mushaharka ee ugu dambeeya ee lagu qoray nidaamka maaliyadeed looma xaqiijin karin si madax-bannaan xogta asalka ah sababo la xiriira la'aanta dukumeenti taageero..	Iyadoo aan la helin module mushahar dib-u-heshiisiin iyo habraac rasmi ah, waxaa kordhaysa halista qaladaadka, lacag-bixinno xad-dhaaf ah, ama musuqmaasuqa mushaharka oo aan la ogaan. La'aanta dukumeenti sax ah iyo dib-u-eegis ayaa wiiqaysa xakamaynta gudaha, waxay dhaawacdaa saxnaanta diiwaannada maaliyadeed, waxayna yaraysaa wixtarka kormeerka iyo habraacyada hantidhowrka.	Wasaaradda Maaliyaddu waa inay dejisaa module ama shaqeyn dhisan oo mushahar dib-u-heshiisiin ah gudaha Bisan FMIS, isla markaana dhaqan-gelisaa habraac rasmi ah oo dib-u-heshiisiin mushahar ah. Waa in la hubiyo in dhammaan dib-u-heshiisiinta si buuxda loo dukumeentiyo, dib loo eego, lana keydiyo si loo xoojiyo xakamaynta gudaha loona helo raad-raac audit oo lagu kalsoonaan karo.	Waxaan ku raacsannahay. Sida la xusay, nidaamka Bisan FMIS hadda kuma jiraan module-ka lagama maarmaanka u ah, waxaana jira caqabado kale oo dhowr ah oo nidaamku uusan dabooli karin. Dowladda ayaa horey u bilowday wada-hadallo lala yeeshay horumariyeyaasha nidaamka, waxaana rajeynaynaa in xal laga helo arrintan iyo caqabadaha kale ee jira. Qofka Masuulka ka ah: IT director Taariikhda Hergalinta: Whole Year
3.4.3	Farqiga Aan La Sharxin ee Mushaaraadka Shaqaalaha Rayidka, Macallimiinta, iyo Shaqaalaha Caafimaadka – USD 11,624: Intii lagu guda jiray falanqaynta qotada dheer ee mushaaraadka (substantive analytical review) ee sanadka maaliyadeed 2024, hantidhowrku waxa uu ogaaday farqi dhan USD 11,624 oo ku jira guud ahaan mushaharka, kaas oo aan weli la sharxin ama aan lahayn dukumeenti taageeraya, waxaana uu saameeyay qaybaha mushaaraadka	Farqiyada aan la sharxin ee mushaharka waxay kordhiyaan khatarta bixinta lacag aan la oggolaan, musuq ku saabsan mushaharka, ama khaladaad maaliyadeed. Iyadoo aan la helin iswaafajin sax ah iyo dukumeenti taageeraya, saxnaanta kharashaadka mushaharka lama xaqiijin karo,	Wasaaradda Maaliyaddu waa inay baarto oo ay iswaafajiso farqiga mushaharka ee gaaraya USD 11,624 iyadoo soo bandhigaysa dukumeenti taageeraya iyo sharaxaad ku habboon. Mustaqbalka, Wasaaraddu waa inay hirgelisaa iswaafajin joogto ah oo mushaharka dhammaan qaybaha shaqaalaha, iyadoo hubinaysa in wixii kala duwanaansho ah si degdeg ah loo	Wasaaradda Maaliyaddu waxay fulin doontaa hawl iswaafajin ah si loo xisaabiyo farqiga mushaharka ee gaaraya USD 11,624 loona soo bandhigo dukumeentiyada taageerada lagama maarmaanka ah. Waxaa sidoo kale la hirgelin doonaa tallaabooyin lagu xaqiijinayo in iswaafajinta mushaharka si joogto ah loogu sameeyo dhammaan qaybaha shaqaalaha, iyadoo kala duwanaanshayaasha la diiwaangelin doono, la baarayo, loona xallin doono si degdeg ah, si loo xoojiyo saxnaanta mushaharka loona

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	ee kala ah: mushaharka shaqaalaha rayidka, mushaaraadka macallimiinta, iyo mushaharka shaqaalaha caafimaadka. Farqiyadan waxay muujinayaan kala duwanaanshaha u dhexeeya mushaharka la saadaaliyay/lagu qiyaasay iyo qadarka dhabta ah ee lagu diiwaangeliyay warbixinnada maaliyadeed ee GSS ee FY 2024. Wasaaradda Maaliyaddu ma aysan bixin iswaafajin rasmi ah, dukumeenti taageeraya, ama sharaxaad ku saabsan kala duwanaanshahan lagu arkay hubinta hantidhowrka.	taas oo wiiqaysa isla xisaabtanka maaliyadeed, waxtarka xakamaynta gudaha, iyo kalsoonida warbixinnada maaliyadeed.	baaro, loo diiwaangeliyo, loona xalliyo, si loo xoojiyo saxnaanta mushaharka iyo daacadnimada warbixinta maaliyadeed.	horumariyo daacadnimada warbixinta maaliyadeed. Sargaalka Masuulka ka ah: Agaasimaha Waaxda Deeqaha Dibadda Implementation Date: October 2025

3.5 Wax soo iibsiga

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.5.1	Ku-xadgudubka Habraacyada Iibsiga – Bixinta lacag dhan USD 235,726.40: Qodobka 3.5.1 ee Xeer-hoosaadka 8 ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) wuxuu sheegayaa inaan wax iibsasho la fulin karin haddii aan loo marin qodobada lagu heshiiyay, sida ku cad Buugga Habraacyada Iibsiga (Procurement Procedures Manual) iyo, halka ay khuseyso, Qorshayaasha Iibsiga ee la ansixiyay. Qodobadani waxay loogu talagalay in lagu xaqiijiyo hufnaanta, isla xisaabtanka, iyo qiime	Kuwaan habraacyada rasmiga ah ee iibsiga aan la raacin waxay kordhiyaan khatarta musuqmaasuqa, khasaaraha, iyo isticmaalka khaldan ee hantida dadweynaha. Waxay dhaawacaan hufnaanta iyo isla xisaabtanka, waxayna sababi karaan in aan la	Dowlad Goboleedka Galmudug waa inay hubisaa in dhammaan iibsiyada mustaqbalka lagu fuliyo si adag iyadoo la raacayo habraacyada ku qeexan Buugga Habraacyada Iibsiga iyo Xeerka PFM 2018. Tani waxa ku jira diyaarinta qorshayaasha iibsiga, dukumeentiyada dalabka, warbixinnada qiimaynta, iyo	Waxaan qirnay in caqabadahan ay jiraan. Si kastaba ha ahaatee, sababtu waa in qaar ka mid ah mashaariicdu ay leeyihiin khabiiro u gaar ah oo iibsiga, kuwaas oo fulinaya hawlaha iibsiga iyagoo ka baxsan qorshayaasha iibsiga ee la ansixiyay. Sidoo kale, qaar ka mid ah wasaaraduhu waxay adeegsadaan masuuliyiin iibsiga u gaar ah kuwaas oo qabanqaabiya geeddi-socodka iibsiga iyagoo barbar socda waaxda

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	macquul ah (value for money) ee iibsiga dadweynaha. Intii lagu jiray hantidhowrka hawlaha iibsiga ee qaar ka mid ah Wasaaradaha, Hay'adaha iyo Waaxyaha (MDAs) ee Dowlad Goboleedka Galmudug, waxaa la ogaaday in badeecooyin iyo adeegyo qiimahoodu dhan yahay USD 235,726.40 lagu soo iibsaday iyadoo aan loo marin habraacyadii rasmiga ahaa ee iibsiga. Dhaliilahan waxay muujinayaan in iibsigu ka dhacay meel ka baxsan nidaamka iyo habraacyada la ansixiyay.	helin qiime ku habboon (poor value for money), waxayna Dowladda u horseedi karaan khatar sharci iyo sumcad xumo sababtoo ah u hoggaansami la'aanta Xeerka PFM iyo xeerarka iibsiga.	qandaraasyada la saxiixay. Sidoo kale, shaqaalaha iibsigu waa in la tababaraa lana xisaabtamaa, halka maamulka looga baahan yahay inuu xoojiyo hababka kormeerka si looga hortago iibsiyo aan sharci ahayn.	dhexe ee iibsiga, iyagoo nala tashan waaya. Sargaalka Masuulka ka ah: Agaasimaha Wax Soo Iibsiga Taariikhda Fulinta: October 2025
3.5.2	Ku-tiirsanaan xad-dhaaf ah hal alaab-qeybiye iyo Isticmaalka Soo-noqnoqda ee Wax-ka-beddellada Qandaraasyada – USD 925,664: Sida ku xusan Qodobka 4.25.4 ee Buugga Iibsiga (Procurement Manual), habka tooska ah ee hal alaab-qeybiye (sole/single sourcing) waxa kaliya oo la oggol yahay xaalado gaar ah oo caddayn sharci ah leh, sida xaaladaha degdegga ah, baahida mideynta (standardization), badeecooyin xuquuq gaar ah leh (proprietary items), ama iibsiyo qiime yar leh, waxaana lagama maarmaan ah in lagu taageero caddayn qoraal ah iyo oggolaansho rasmi ah. Hantidhowrku waxa uu ogaaday in Dowlad Goboleedka Galmudug si soo noqnoqota ugu iibsato badeecooyin iyo adeegyo hal alaab-qeybiye dhowr wareeg oo iibsiyo ah. Halkii laga bilaabi lahaa tartan cusub oo furan, qandaraasyadii hore ayaa marar badan wax laga beddelay ama la kordhiyay.	Ku-tiirsanaan xad-dhaafka ah hal alaab-qeybiye iyo isticmaalka soo noqnoqda ee wax-ka-beddellada qandaraaska iyadoo aan la haysan caddayn sharci ah waxay kordhisaa khatar qiimo aan tartan ahayn, eex alaab-qeybiye, iyo musuq ku saabsan iibsiga. Waxay dhaawacdaa hufnaanta, yareysaa helitaanka qiime ku habboon (value for money), waxayna Dowladda u horseedi kartaa khatar sharci iyo mid sumcad sababtoo ah u hoggaansami la'aanta xeerarka iibsiga.	Dowlad Goboleedka Galmudug waa inay hubisaa in dhammaan iibsiyada mustaqbalka lagu fuliyo tartan furan oo hufan si waafaqsan xeerarka iibsiga. Isticmaalka wax-ka-beddellada qandaraasyada ama habka tooska ah waa in la xaddido, laguna taageero qoraal sharci ah oo caddaynaya, isla markaana si rasmi ah loo oggolaado. Shaqaalaha iibsigu waa in la siiyo tababar ku saabsan hababka tartan furan si loo horumariyo hufnaanta, kala-duwanaanta alaab-qeybiyeyaasha, iyo helitaanka qiime macquul ah.	Si arrintan wax looga qabto, Wasaaraddu waxay ballan qaaday: • In dhammaan iibsiyada mustaqbalka lagu fulin doono tartan furan oo hufan sida uu qabo Buugga Iibsiga iyo Xeerka PFM. • In la xaddidi doono isticmaalka habka tooska ah iyo wax-ka-beddellada qandaraaska oo keliya xaalado gaar ah oo si fiican loo caddayn karo loona oggolaaday si rasmi ah. • In la xoojin doono kormeerka si looga hortago kordhinta soo noqnoqota ee aan la marin tijaabo suuqeed (market testing). • In la qabto tababar shaqaalaha iibsiga ku saabsan hababka tartan

Tirada	Natijoooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	- Wadarta USD 925,664 ayaa lagu bixiyay wax-ka-beddello iyo abaalmarinno toos ah. - Wax-ka-beddello badan ma lahayn caddayn ku filan, halka dukumeentiyo muhiim ah sida oggolaansho ama isbarbardhig suuq ah ay maqnaayeen ama aan dhamaystirnayn. - Ma jirin wax caddeyn ah oo muujinaya tartan furan ama caddayn sharci ah oo xaqiijinaysa hab toos ah (sole-source justification).			furan iyo shuruudaha u hoggaansanaanta. Sargaalka Masuulka ka ah: Agaasimaha Wax Soo Iibsiga Taariikhda Fulinta: October 2025 Audit Comments:
3.5.3	Dukumeentiyada Wax Soo Iibsiga oo Aan Dhammaystirnayn: Hantidhowrku waxa uu ogaaday xaalado ay faylasha iibsigu ahaayeen kuwo aan dhammaystirnayn oo ka madhnaa dukumeentiyo muhiim ah oo lagama maarmaan u ah xaqiijinta hufnaanta, isla xisaabtanka, iyo u hoggaansanaanta xeerarka iibsiga. Gaar ahaan, dhowr macaamil oo muunad ahaan loo qaaday oo ka kala socday wasaarado kala duwan kuma aysan jirin dukumeentiyo muhiim ah oo ay ka mid yihiin: - Qorshayaasha iibsiga ee la ansixiyay, - Xayeysiisyada qandaraasyada ee lagu daabacay wargeysyada si weyn u faafa, - Warqadaha casuumaadda dalabka (Invitation to Bid), - Warbixinnada qiimaynta dalabyada,	Dukumeentiyada iibsiga ee aan dhammaystirnayn waxay kordhiyaan khatarta macaamillada aan la oggolaan ama musuqmaasuqa ah, u hoggaansami la'aanta Xeerka PFM, iyo khasaaraha hantida dadweynaha. Waxay dhaawacaan hufnaanta iyo isla xisaabtanka, wiiqaan raad-raaca hantidhowrka, waxayna adkaynayaan xaqiijinta in iibsiyada lagu fuliyay si caddaalad ah, tartan leh, iyo dan guud.	Dowlad Goboleedka Galmudug waa inay hubisaa in dhammaan faylasha iibsigu ka kooban yihiin dukumeenti dhammeystiran oo si habboon loo habeeyay, si waafaqsan Buugga Iibsiga iyo xeerarka PFM. Waa in la soo bandhigaa liis hubin (procurement checklist) oo heeraysan kaas oo la isticmaalo si loo xaqiijiyo dhammaystirka ka hor inta aan la abaalmarin qandaraas ama aan la bixin lacag. Sidoo kale, waa in si joogto ah loo qabtaa dib-u-eegisyada gudaha ah oo ujeedadoodu tahay hubinta u	Wasaaraddu waxay ballan qaaday inay soo bandhigi doonto oo ay hirgelin doonto isticmaalka liis hubin heeraysan (standardized procurement checklist) si loo xaqiijiyo in dhammaan faylasha ay dhammaystiran yihiin ka hor inta aan la abaalmarin qandaraas ama aan la bixin lacag. Sidoo kale, Wasaaraddu waxay xoojin doontaa hababka dib-u-eegista gudaha iyo u hoggaansanaanta si loo hubiyo in dukumeentiyada iibsiga si sax ah loo diyaariyo, loo hayo, loona keydiyo.

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	- Talooyinka ama oggolaanshaha abaalmarinta qandaraaska, - Qandaraasyada la saxiixay iyo isgaarsiinta la xiriirta. Maqnaanshaha dukumeentiyadan muhiimka ah waxa ay xaddiday awoodda kooxda hantidhowrka ee lagu xaqiijinayo caddaaladda, tartanka, iyo sharciyadda geeddi-socodka iibsiga ee la fuliyay.		hoggaansanaanta iyo isla xisaabtanka dukumeentiyada.	Sargaalka Masuulka ka ah: Agaasimaha Wax Soo Iibsiga Taariikhda Fulinta: October 2025

3.6 Kaalmada Dowladaha Hoose

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.6.1	Kormeer iyo isla Xisaabtan La'aan ee Wareejinta Lacagaha Dowladda Hoose – USD 337,046: Intii lagu jiray hantidhowrka wareejinta deeqaha maaliyadeed ee dowladda dhexe loogu wareejiyay dowladaha hoose, oo ay ku jiraan Dhusamareeb, Gaalkacyo, Guriceel, iyo Caabudwaaq, waxaa la ogaaday in wadarta dhan USD 337,046 si toos ah loogu wareejiyay akoonnada bangiga	Maqnaanshaha warbixinnada xisaabtanka iyo dukumeentiyada taageerada ee wareejinta maaliyadeed ee dowladaha hoose waxay kordhisaa khatarta ah isticmaalka khaldan, lunsashada, ama adeegsiga aan waxtarka lahayn ee hantida dadweynaha. Waxay dhaawacdaa hufnaanta maaliyadeed iyo kormeerka, waxay wiiqdaa edebta maaliyadeed (fiscal discipline) ee heer dowlad hoose, waxayna curyaamisaa awoodda Wasaaradda Maaliyadda ee ku saabsan kormeerka	Wasaaradda Maaliyaddu waa inay dejiso oo hirgelisaa shuruudo adag oo ku saabsan warbixinta iyo xisaabtanka dhammaan wareejinta dowladaha hoose. Dowladaha hoose ee qaata waa inay soo gudbiyaan warbixino kharash faahfaahsan, dukumeenti taageero, iyo iswaafajinta xisaabaadka (reconciliations) ka hor inta aysan helin lacag kale oo dheeraad ah.	Waan ogolnahay. Sida la wada ogyahay, dowladaha hoose waa heer kale oo dowladeed oo qaata lacagaha, taasina waa sababta wareejinta aad xustay loo sameeyay. Si kastaba ha ahaatee, waxaa lagama maarmaan ah in la xoojiyo isla xisaabtanka. Mustaqbalka, waxaan hubin doonaa in dhammaan wareejinnada si buuxda loo xisaabiyo. Haddii kale, wareejinnada noocaas ah waxay noqon doonaan kuwo ku salaysan hawl-qabad (activity-based) waxaana si toos ah loogu wareejin doonaa alaab-qeybiyaha (vendor) fuliyay hawsha.

	ee dowladaha hoose ee qaata. Si kastaba ha ahaatee, ma jirin warbixino xisaabtan ah ama dukumeenti taageero ah oo ay soo gudbiyeen degmooyinka qaata si loo muujiyo sida lacagaha loo isticmaalay. Ma jirin wax kala jabin kharash ah, warqado bixinta (payment vouchers), qaansheegooyin (invoices), dukumeenti iibsasho, ama diiwaanno canshuureed ah oo dib loogu soo celiyay Wasaaradda Maaliyadda.	iyo qiimaynta isticmaalka wax ku oolka ah ee kheyraadka.	Sidoo kale, Wasaaraddu waa inay xoojiso kormeerka iyo dhismaha awoodda (capacity building) si loo hubiyo isticmaal hufan oo hufnaan leh oo lagu sameeyo lacagaha wareejinta.	Sarkaalka Masuulka ka ah: Agaasimaha Khasnada Taariikhda Hergalinta: September 2025
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3.7 Amaahda Deymaha

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.7.1	Amaah Dowladeed oo aan Miisaaniyadda ku jirin, kuna xadgudubtay Xeerka PFM – USD 111,000: Qodobka 38(1) ee Xeerka Maamulka Maaliyadda Dadweynaha (Public	Qaadka amaah aan oggolaansho Baarlamaan lahayn wuxuu Dowladda Galmudug ku soo bandhigayaa khatar ah uruurinta dayn aan sharciyeysneyn, edeb-darro maaliyadeed (fiscal indiscipline), iyo maamul xumo ku saabsan hantida dadweynaha. Waxay dhaawacdaa	Dowlad Goboleedka Galmudug waa inay hubisaa in dhammaan hawlaha amaahdu helaan oggolaansho Baarlamaan ka hor, si waafaqsan Xeerka PFM 2018. Wasaaradda Maaliyaddu waa inay xoojisaa	Wasaaraddu waxay hubin doontaa in dhammaan amaahda mustaqbalka lagu fuliyo si buuxda iyadoo la raacayo qodobada Xeerka PFM, isla markaana helaan oggolaansho Baarlamaan ka hor. Waxaa la qaadi doonaa tallaabooyin lagu xoojinayo xakamaynta gudaha iyo qaab-dhismeedka kormeerka si looga hortago amaah aan sharciyeysneyn,

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	Financial Management – PFM Act), 2018 wuxuu dhigaya in amaah kasta oo ay samayso Dowlad Goboleedka Galmudug ku xiran tahay xadka awoodda uu Baarlamaanku siiyo marka uu ansixinayo Miisaaniyadda Isku-dhafaan (Consolidated Budget) ama waqti kasta oo kale oo sannad maaliyadeedka ah, isla markaana Wasiirka Maaliyaddu uu leeyahay masuuliyadda kaliya ee kormeerka amaahda Dowladda Galmudug. Dib-u-eegistayada warbixinnada maaliyadeed ee FY2024 waxay muujisay in Dowlad Goboleedka Galmudug qaaday amaah gudaha ah oo dhan USD 111,000, taas oo aan ku jirin miisaaniyadda la ansixiyay ee Baarlamaanku meel mariyay. Amaahdan waxaa loo adeegsaday maalgelinta mashaariic iyo kharashaad aan soo noqnoqon (non-recurrent expenditures) iyadoo aan la helin oggolaanshaha sharci-dejinta.	hufnaanta, isla xisaabtanka, iyo kormeerka sharci-dejinta, waxayna khatar gelin kartaa xasiloonida maaliyadeed ee dowladda iyo kalsoonida shacabka.	habraacyada xakamaynta si looga hortago amaah aan la oggolaan, ayna dhisto qaab warbixineed oo adag oo Baarlamaanka iyo daneeyayaasha kale lagu wargeliyo dhammaan macaamillada daynta. Sidoo kale, waa in la diyaariyaa siyaasado xaqiijiya in lacagta la amaahdo loo adeegsado oo keliya ujeedooyinka la ansixiyay isla markaana si wax ku ool ah loo kormeero.	lana hubiyo in dayn kasta oo la qaado ay noqoto mid hufan, si sax ah loo soo tebiyo, oo loo isticmaalo oo keliya ujeedooyinka la ansixiyay. Sidoo kale, Wasaaraddu waxay dejin doontaa qaab warbixineed cad oo Baarlamaanka iyo daneeyayaasha kale si buuxda loogu wargeliyo dhammaan macaamillada la xiriira daynta. Sargaalka Masuulka ka ah: Agaasimaha Waaxda Miisaaniyadda Taariikhda Hergalinta: October 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.7.2	U Hoggaansami La'aan Shuruudaha Sharciga ee Warbixinnada Daynta Dowladda: Qodobka 42(3) ee Xeerka Maamulka Maaliyadda Dadweynaha (Public Financial Management – PFM Act), 2018 wuxuu dhigaya in Wasiirka Maaliyaddu labo jeer sanadkii diyaariyo oo u gudbiyo Madaxweynaha iyo Baarlamaanka warbixin qeexaysa amaahda cusub iyo dammaanadaha la bixiyay, iyo sidoo kale bixinta daynta, dib-u-habaynta, tirtiridda, iyo hawlgabka daynta. Intaa waxaa dheer, Wasiirka waxaa lagu waajibiyay inuu diyaariyo oo daabaco warbixin ku saabsan daynta dowladda ee weli taagan iyo saadaasha adeegga daynta muddada dhexe. Hantidhowrkeennu wuxuu xaqiijiyay in Wasaaradda Maaliyaddu aysan diyaarin ama gudbin warbixinnadii sharcigu waajibiyay ee daynta oo loo	Ku guul darreysiga diyaarinta iyo gudbinta warbixinnada sharciga ee daynta waxay kordhisaa khatarta ah in aan la ogaan dheelitir la'aanta maaliyadeed, maarayn xumo dayn, iyo hufnaan la'aan. Tani waxay wiiqdaa awoodda hoggaanka dowladda iyo Baarlamaanka ee ku aaddan qaadashada go'aamo xog-ogaal ah, waxay dhaawacdaa isla xisaabtanka maaliyadeed, waxayna sababi kartaa heerar dayn oo aan la maareyn karin iyo luminta kalsoonida shacabka.	Wasaaradda Maaliyaddu waa inay si degdeg ah u dejiso oo u hirgeliso habraacyo xaqiijiya in warbixinnada sharciga ee daynta loo diyaariyo loona gudbiyo Madaxweynaha iyo Baarlamaanka waqtiyadooda, sida uu qabo Xeerka PFM. Intaa waxaa dheer, waa inay diyaariso oo daabacdo warbixino dhamaystiran oo ku saabsan daynta dowladda ee taagan iyo saadaasha adeegga daynta muddada dhexe si loo horumariyo hufnaanta, kormeerka, iyo go'aamada maaliyadeed ee xog-ogaalka ah. Shaqaalaha qaabilsan warbixinta daynta waa in la siiyo tababar si loo xaqiijiyo u hoggaansanaan joogto ah oo sharciga ah.	Wasaaraddu waxay dejin doontaa habraacyo iyo jadwal cad si loo xaqiijiyo in dhammaan warbixinnada sharciga ee daynta si waqtigooda ah loo diyaariyo loona gudbiyo Madaxweynaha iyo Baarlamaanka. Sidoo kale, Wasaaraddu waxay diyaarin doontaa oo daabici doontaa warbixino dhamaystiran oo ku saabsan daynta dowladda ee taagan iyo saadaasha adeegga daynta muddada dhexe si loo horumariyo hufnaanta iyo kormeerka. Shaqaalaha mas'uulka ka ah warbixinta daynta sidoo kale waa la tababari doonaa si loo xaqiijiyo u hoggaansanaan joogto ah oo waafaqsan sharciga. Sargaalka Masuulka ka ah: Agaasimaha Waaxda Miisaaniyadda Taariikhda Hergalinta: October 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	dirayo Madaxweynaha iyo Baarlamaanka labadii jeer ee sanadka. Sidoo kale, Wasaaraddu ma aysan diyaarin ama daabicin warbixin ku saabsan daynta dowladda ee taagan iyo saadaasha adeegga daynta muddada dhexe.			
3.7.3	Maqnaanshaha Lifaqa Daynta Dowladda ee Miisaaniyadda La Soo Jeediyay: Qodobka 36(1) ee Xeerka Maamulka Maaliyadda Dadweynaha (Public Financial Management Act), 2018 wuxuu dhigaya in Miisaaniyadda la soo jeediyay ee Wasiirka Maaliyaddu u gudbiyo Baarlamaanka ay weheliso lifaaq faahfaahinaya dhammaan daynta dadweynaha ee taagan iyo dammaanadaha dowladda ay bixisay. Lifaqaani waa muhiim si Baarlamaanku si buuxda ula socdo ballaadhka waajibaadka daynta dowladda iyo dammaanadaha la xiriira.	Ka tagista lifaaqa daynta dadweynaha ee Miisaaniyadda la soo jeediyay waxay xaddideysaa awoodda Baarlamaanka ee lagu qiimeeyo booska maaliyadeed ee dowladda iyo waajibaadka daynteeda. Tani waxay keeni kartaa kormeer aan dhammaystirneyn, go'aan qaadasho maaliyadeed oo liidata, waxayna kordhisaa khatarta waajibaad qarsoon oo saameyn taban ku yeesha joogtaynta maaliyadeed iyo kalsoonida shacabka.	Wasaaradda Maaliyaddu waa inay hubisaa in dhammaan Miisaaniyadaha la soo jeediyay ee loo gudbiyo Baarlamaanka lagu daro lifaaq dhammaystiran oo faahfaahinaya daynta dadweynaha ee taagan iyo dammaanadaha dowladda ay bixisay, sida uu dhigayo Xeerka Maamulka Maaliyadda Dadweynaha. Waa in la xoojiyo habraacyada dib-u-eegista gudaha iyo tababarka shaqaalaha si loo xaqiijiyo u hoggaansanaan iyo hufnaan lagu sameeyo gudbinta miisaaniyadda.	Wasaaraddu waxay hubin doontaa in dhammaan Miisaaniyadaha la soo jeediyay ee mustaqbalka loo gudbiyo Baarlamaanka ay weheliyaan lifaaq dhammaystiran oo ku saabsan daynta dadweynaha ee taagan iyo dammaanadaha ay bixisay dowladda. Habraacyada dib-u-eegista gudaha waa la xoojin doonaa si loo xaqiijiyo u hoggaansanaan ka hor inta aan la gudbin, waxaana shaqaalaha qaabilsan diyaarinta miisaaniyadda la siin doonaa tababar ku saabsan shuruudaha sharciga si loo horumariyo hufnaanta, isla xisaabtanka, iyo tayada macluumaadka maaliyadeed ee loo gudbiyo Baarlamaanka. Mas'uulka Qaabilsan: Agaasimaha Miisaaniyadda (Budget Director) Taariikhda Hirgelinta: October 2025

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	Intii lagu jiray dib-u-eegistayada dukumeentiyada miisaaniyadda 2024, waxaan ogaanay in lifaaqa lagama maarmaanka ah ee ku saabsan daynta taagan iyo dammaanadaha la bixiyay laga tagay. Sidaas darteed, Baarlamaanku wuxuu u dhici karay inuu miisaaniyadda ku ansixiyo isagoo aan si buuxda u arag waajibaadka maaliyadeed ee dowladda, oo ay ku jiraan deymaha, dammaanadaha, iyo khataraha suurtagalka ah ee la xiriira.			
3.7.4	Maqnaanshaha Saxiixa Wasiirka ee Heshiisyada Amaahda: Qodobka 38(3) ee Xeerka Maamulka Maaliyadda Dadweynaha (Public Financial Management Act), 2018 wuxuu dhigaya in dhammaan heshiisyada amaahda ee ay gasho Dowlad Goboleedka Galmudug ay ku saxiixnaadaan Wasiirka Maaliyadda isagoo ku matalaya Dowladda. Qodobkani wuxuu xaqiijinayaa in	Maqnaanshaha saxiixa Wasiirka Maaliyadda ee heshiisyada amaahdu waxay dowladda ku soo bandhigaysaa khatar ah in la qaato dayn aan la oggolaan ama sharci darro ah, waxay dhaawacdaa fulinta sharciyeed ee heshiisyada, waxay wiiqdaa kormeerka iyo isla xisaabtanka, waxayna keeni kartaa khilaafaad maaliyadeed iyo sharciyeed mustaqbalka.	Wasaaradda Maaliyaddu waa inay hubisaa in dhammaan heshiisyada amaahda si rasmi ah ugu saxiixnaado Wasiirka Maaliyadda si waafaqsan Xeerka Maamulka Maaliyadda Dadweynaha. Waa in la xoojiyo xakamaynta gudaha si loo xaqiijiyo in dhammaan heshiisyada amaahdu helaan oggolaansho sax ah ka hor inta aan la sii dayn lacagaha, lana hayo dukumeenti dhamaystiran oo	Wasaaraddu waxay hubin doontaa in dhammaan heshiisyada amaahda ay si buuxda ugu saxiixnaadaan Wasiirka Maaliyadda si loo xaqiijiyo sharciyeysnaanta, isla xisaabtanka, iyo u hoggaansanaanta Xeerka PFM. Xakamaynta gudaha waa la xoojin doonaa si loo xaqiijiyo oggolaanshaha Wasiirka ka hor inta aan heshiis amaah la dhammeystirin, waxaana si habboon loo hayn doonaa dhammaan diiwaannada loogu talagalay hantidhowrka iyo kormeerka. Mas’uulka Qaabilsan: Agaasimaha Miisaaniyadda (Budget Director) Taariikhda Hirgelinta: October 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	maamulka amaahdu noqdo mid dhexeeya, sharciyeysan, isla markaana la xisaabtami karo. Si kastaba ha ahaatee, dib-u-eegistayada sanadka maaliyadeed ee 2024 waxay muujisay in inkastoo dowladda ay qaaday amaah gudaha ah oo dhan USD 111,000, aan la helin wax caddayn dukumeenti ah oo muujinaya in heshiisyada amaahdaasi si rasmi ah loogu saxiixay Wasiirka Maaliyadda, sida uu sharcigu qabo. Tani waxay dhalisay walaac ku saabsan sharciyeynta iyo fulin kara ahaanshaha heshiisyadaas.		loogu talagalay hantidhowrka iyo kormeerka.	
3.7.5	Maqnaanshaha Istaraatiijiyadda Maamulka Daynta Dadweynaha: Qodobka 42(4) ee Xeerka Maamulka Maaliyadda Dadweynaha (Public Financial Management Act), 2017 wuxuu waajibinayaa in Wasaaradda Maaliyaddu hubiso jiritaanka istaraatiijiyad maamulka daynta	Maqnaanshaha istaraatiijiyadda maamulka daynta dadweynaha waxay kordhisaa khatarta ah in la qaato dayn aan waara lahayn, dabagal xumo lagu sameeyo daynta, iyo qorsheyn maaliyadeed oo liidata. Iyadoo aan jirin qaab cad oo hagaya, Dowladda waxay u nugushahay khataraha dayn aan la maamulin, kororka kharashaadka adeegga daynta, iyo hoos u dhaca hufnaanta, kuwaas oo	Wasaaradda Maaliyaddu waa inay dejiso, si joogto ah u cusboonaysiiso, isla markaana si furan u daabacdo Istaraatiijiyad dhamaystiran oo Maamulka Daynta Dadweynaha ah, sida uu dhigayo Xeerka PFM. Istaraatiijiyaddan waa inay faahfaahiso shuruudaha, xaaladaha,	Wasaaraddu waxay dejin doontaa oo daabici doontaa Istaraatiijiyad dhamaystiran oo Maamulka Daynta Dadweynaha ah oo faahfaahinaysa shuruudaha, xaaladaha, kharashaadka, iyo khataraha daymaha jira iyo kuwa cusub. Istaraatiijiyaddan waxay bixin doontaa qaab-dhismeed cad oo lagu maamulo dayn waara muddada dhexe. Intaa waxaa dheer, Wasaaraddu waxay xoojin doontaa awooddeeda hay'adeed si wax ku ool ah loogu hirgeliyo, loogu

Tirada	Natiijooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	dadweynaha, taas oo si joogto ah loo cusboonaysiinayo loona daabacayo. Istaraatiijiyaddan waa inay ka koobnaataa faahfaahinta shuruudaha iyo xaaladaha dhammaan amaahda, oo ay ku jiraan kuwa dowladda dammaanad qaaday, isla markaana bixisaa hagitaan ku saabsan maamulka dayn waara muddada dhexe. Hantidhowrkeennu wuxuu xaqiijiyay in aanay jirin wax istaraatiijiyad ah oo maamulka daynta dadweynaha ah oo hadda lagu shaqeeyo. Intaa waxaa dheer, Wasaaraddu ma aysan daabicin ama cusboonaysiin wax dukumeenti ah oo muujinaya qaab-dhismeedka, kharashka, khataraha, ama shuruudaha daymaha jira iyo kuwa cusub. Tani waxay wiiqaysaa awoodda Dowladda ee ku aaddan maamulka hufan iyo daah-furnaanta daynta.	wiiqi kara xasilloonida maaliyadeed iyo kalsoonida maalgeliyayaasha.	khataraha, iyo kharashaadka daymaha jira iyo kuwa cusub, isla markaana bixiso hagitaan cad oo ku saabsan maamulka dayn waara muddada dhexe. Wasaaraddu waa inay sidoo kale dhisto awood hay'adeed si wax ku ool ah loogu fuliyo, loogu dabagalo, loona cusboonaysiiyo istaraatiijiyadda si loo xaqiijiyo xasilloonida maaliyadeed iyo hufnaanta.	dabagalo, loona cusboonaysiiyo istaraatiijiyadda, si loo horumariyo xasilloonida maaliyadeed, hufnaanta, iyo kalsoonida maalgeliyayaasha. Mas'uulka Qaabilsan: Agaasimaha Miisaaniyadda (Budget Director) Taariikhda Hirgelinta: October 2025

3.8 Hantida

Tirada	Natijjooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.8.1	Maqnaanshaha Diiwaanka Hantida Joogtada ah ee Dhexe (Centralized Fixed Asset Register): Qodobka 3.3 ee Xeer-hoosaadka 9 ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) wuxuu waajibinayaa in Wasaaradda Maaliyaddu ilaaliso Diiwaan dhexe oo hantida joogtada ah (Capital Asset Register) oo loogu talagalay dowladda oo dhan. Diiwaankan waxaa maamula Agaasimaha Guud ee Wasaaradda Maaliyadda, waana mid muhiim u ah maamulka iyo warbixinta saxda ah ee hantida. Hantidhowrku wuxuu ogaaday in Wasaaradda Maaliyaddu aysan haysan diiwaan dhexe oo casri ah oo hantida joogtada ah oo ku saabsan Dowladda Galmudug. Diiwaannada hantidu waxay ahaayeen kuwo kala firdhisana ama ka maqan Wasaaradaha, Waaxyaha, iyo Hay'adaha (MDAs), iyadoo aan jirin nidaam midaysan ama hab warbixineed oo isku dhafan.	Maqnaanshaha diiwaan dhexe oo casri ah wuxuu kordhinayaa khatarta lunsashada hantida, luminta, ama isticmaal aan waxtar lahayn. Waxay dhaawacdaa saxnaanta warbixinta maaliyadeed, carqaladeysaa maamulka hantida, waxayna wiiqdaa isla xisaabtanka iyo u hoggaansanaanta Xeerka PFM.	Wasaaradda Maaliyaddu waa inay dejiso oo ilaaliso diiwaan dhexe oo hantida joogtada ah oo mideeya macluumaadka hantida ee dhammaan Wasaaradaha iyo Hay'adaha. Diiwaankan waa in si joogto ah loo cusboonaysiiyaa loona iswaafajiyaa si loo xaqiijiyo saxnaanta iyo dhammaystirka. Waxaa intaa dheer, waa in la magacaabo masuuliyiin qaabilsan maamulka hantida lana siiyo tababar ku saabsan hababka ilaalinta iyo kaydinta xogta si loo difaaco hantida dowladda.	Waan ogolnahay. Waxaan rajeyneynaa in dhammaadka sanadkan nidaamkan la dejin doono, ama hantidu si rasmi ah loo diiwaan gelin doono, Insha'Allah. Mas'uulka Agaasimaha Qaabilsan: Guud Taariikhda Hirgelinta: November 2025

Tirada	Natijjooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
3.8.2	Maqnaanshaha Tirakoob Joogto ah iyo Calaamadeyn Hantida (Physical Asset Count and Tagging): Sida ku cad Qodobka 5.3.1 ee Xeer-hoosaadka 9 ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act), waa in tirakoob jireed oo hanti lagu sameeyo dhammaan hay'adaha dowladda ugu yaraan hal mar sanadkii si loo ilaaliyo diiwaanno sax ah oo hantiyeed. Sidoo kale, Qodobka 4.2 ee isla xeer-hoosaadka wuxuu dhigaya in dhammaan hantida raasumaalka ee lagu diiwaangeliyo Diiwaanka Hantida Joogtada ah lagu calaamadiyo summad joogto ah oo leh lambar gaar ah oo aqoonsi ah. Si kastaba ha ahaatee, ma jirin wax caddeyn ah oo muujinaya in tirakooby joogto ah oo hanti lagu sameeyay, ha ahaato sannad walba ama xilliyo muhiim ah oo ka mid ah nolol-wareegga hantida. Intaa waxaa dheer, hanti badan oo dowladeed laguma calaamadin summad (tag) rasmi ah, taasoo adkaynaysa in lagu xiro diiwaannada maaliyadeed, in la aqoonsado masuuliyiinta	Maqnaanshaha tirakoob joogto ah iyo calaamadeyn sax ah waxay kordhinayaan khatarta lunsashada, xatooyada, ama luminta hantida. Iyadoo aan la helin raadraac sax ah, waxay adkaanaysaa in la ilaaliyo diiwaanno maaliyadeed oo lagu kalsoonaan karo iyo in masuuliyiinta la xisaabtamo. Tani waxay wiiqaysaa xakamaynta gudaha ee hantida dowladda waxayna carqaladeysaa maamulka iyo qorshaynta wixtarka leh ee hantida.	Wasaaradda Maaliyaddu waa inay dejiso jadwal rasmi ah oo loogu talagalay tirakoob jireed oo hantida ugu yaraan sanadkiiba hal mar lagu sameeyo dhammaan hay'adaha dowladda. Intaa waxaa dheer, dhammaan hantida dowladeed waa in lagu calaamadiyaa summodo joogto ah oo leh lambarro aqoonsi gaar ah si loo hubiyo in si sax ah loogu xiro diiwaannada maaliyadeed lana sameeyo raadraac cad. Shaqaalaha qaabilsan maamulka hantida waa in la siiyo tababar si loo ilaaliyo diiwaanno sax ah loona xoojiyo isla xisaabtanka.	Wasaaraddu waxay dejin doontaa oo dhaqan-gelin doontaa jadwal rasmi ah oo tirakoob jireed oo hantida lagu sameeyo ugu yaraan sanadkiiba hal mar dhammaan hay'adaha dowladda. Intaa waxaa dheer, dhammaan hantida dowladeed waxaa lagu calaamadi doonaa summodo joogto ah oo leh lambarro aqoonsi gaar ah si loo xaqiijiyo raadraac iyo isla xisaabtan sax ah. Wasaaraddu sidoo kale waxay siin doontaa tababar shaqaalaha qaabilsan maamulka hantida si loo xoojiyo kaydinta xogta, loo horumariyo xakamaynta gudaha, lana difaaco hantida dowladda. Mas'uulka Agaasimaha Qaabilsan: Guud Taariikhda Hirgelinta: November 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	ka masuulka ah, in la raaco meelaynta iyo isticmaalka, ama in la xaqiijiyo isla xisaabtan. Maqnaanshaha calaamadeynta iyo hubinta jireed ee hantidu wuxuu daciifiyaa awoodda dowladda ee maamulka iyo ilaalinta hantiheeda si hufan.			
3.8.3	Maqnaanshaha Xeerka Ka-Takhalusidda Hantida (Lack of Asset Disposal Regulation): Qodobka 6 ee Siyaasadda iyo Xeerka Hantida Raasumaalka (Capital Assets Policy and Regulation) wuxuu tilmaamayaa in habraac faahfaahsan oo ku saabsan ka-takhalusidda hantida lagu bixin doono dukumeenti gaar ah. Si kastaba ha ahaatee, dukumeentigan weli lama diyaarin ama lama hirgelin, taasoo sababtay maqnaanshaha tilmaamo rasmi ah oo hagaya habraacyada ka-takhalusidda hantida. Sidaas awgeed, Wasaaradda Maaliyadda Galmudug (MOF) ma aysan dejin tilmaamo rasmi ah oo qeexaya habraacyada ka-takhalusidda hantida dadweynaha, oo ay ku	Maqnaanshaha xeerar iyo habraacyo rasmi ah oo ku saabsan ka-takhalusidda hantida wuxuu kordhinayaa khatarta ah in si sharci darro ah, aan habboonayn, ama si musuq ah loo tuuro hanti dowladeed. Tani waxay keeni kartaa khasaaro ama lunsasho hanti dadweyne, waxay wiiqdaa xakamaynta gudaha, waxay dhaawacdaa isla xisaabtanka, waxayna khatar gelisaa saxnaanta warbixinta maaliyadeed.	Wasaaradda Maaliyadda Galmudug waa inay si degdeg ah u dejiso oo u hirgeliso siyaasad iyo dukumeenti habraac dhamaystiran oo ku saabsan ka-takhalusidda hantida, sida lagu qeexay Siyaasadda Hantida Raasumaalka. Dukumeentigan waa inuu si cad u qeexaa habka aqoonsiga hantida, qiimaynta, oggolaanshaha, iyo dukumeentiyada la xiriira. Waxaa sidoo kale la qabtaa barnaamijyo tababar iyo wacyigelin si loo xaqiijiyo u hoggaansanaan iyo xoojinta xakamaynta ka-takhalusidda hantida.	Wasaaraddu waxay si degdeg ah u dejin doontaa oo u hirgelin doontaa siyaasadda iyo buugga habraacyada ka-takhalusidda hantida, kaas oo si cad u qeexaya habka aqoonsiga, qiimaynta, oggolaanshaha, iyo dukumeentiyada la xiriira. Wasaaraddu waxay sidoo kale hubin doontaa in dhammaan ka-takhalusyada hantidu helaan oggolaansho rasmi ah isla markaana lagu taageero diiwaanno ku filan. Intaa waxaa dheer, barnaamijyo tababar iyo wacyigelin ayaa la siin doonaa shaqaalaha khuseeya si loo xoojiyo u hoggaansanaan iyo xakamaynta gudaha ee ka-takhalusidda hantida. Mas’uulka Qaabilsan: Agaasimaha Guud Taariikhda Hirgelinta: November 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	jiraan aqoonsiga hantida, qiimaynta, oggolaanshaha, iyo dukumeentiyada la xiriira. Wareysiyada lala yeeshay masuuliyiinta MOF iyo xogtii lagu helay shaqada hantidhowrka ayaa muujisay in marar badan hanti lagu qeexay inay dhaawacantay, duugowday, ama aan la isticmaalin la tuuray iyadoo aan la hayn wax diiwaan ka-takhalus ah, dukumeenti oggolaansho ah, ama jadwal taageero ah.			
3.8.4	Isku xirnaan la'aan u Dhexeeya Iibsashada Hantida iyo Diiwaangelinta (Disconnect Between Asset Purchases and Asset Recording): Hantidhowrku wuxuu ogaaday in Dowlad Goboleedka Galmudug ay samaysay kharashaad raasumaal (capital expenditures) oo dhan USD 3.6 milyan sanad maaliyadeedka 2024, sida lagu muujiyay warbixinnada maaliyadeed. Si kastaba ha ahaatee, hantidhowrku wuxuu helay in hantidan raasumaalka ahi aan lagu diiwaan gelin wax diiwaan rasmi ah oo hantiyeed,	Ku guul darreysiga in la diiwaan geliyo lana xaqiijiyo hantida raasumaalka ee lagu iibsaday dhaqaalaha dadweynaha wuxuu kordhiyaa khatarta lunsashada, luminta, ama isticmaalka khaldan ee hantida. Waxa kale oo uu dhaawacaa saxnaanta warbixinta maaliyadeed, carqaladeyaa maamulka hanti hufan, wuxuuna wiiqaa isla xisaabtanka iyo xakamaynta gudaha ee hantida dowladda.	Wasaaradda Maaliyaddu waa inay dejiso habraac adag oo xaqiijinaya in dhammaan hantida raasumaalka ee la iibsado si degdeg ah loogu qoro diiwaan dhexe oo hantida joogtada ah. Habraacani waa inuu ku jiraa hubin jireed joogto ah iyo iswaafajin u dhexeeya diiwaannada iibsiga iyo diiwaanka hantida si loo xaqiijiyo raadraac sax ah, isla xisaabtan, iyo maamulka hanti hufan. Waxaa sidoo kale la siin doonaa tababar shaqaalaha khuseeya si loo xoojiyo	Wasaaraddu waxay dejin doontaa habraac adag oo xaqiijinaya in dhammaan hantida raasumaalka ee la iibsaday si degdeg ah loogu qoro diiwaan dhexe oo hantida joogtada ah. Habraacan waxaa taageeri doona hubin jireed joogto ah iyo iswaafajin u dhexeeya diiwaannada iibsiga iyo diiwaanka hantida si loo xaqiijiyo raadraac iyo isla xisaabtan sax ah. Intaa waxaa dheer, Wasaaraddu waxay tababari doontaa shaqaalaha khuseeya si loo xoojiyo u hoggaansanaan iyo isku-darka hawlaha iibsiga iyo maamulka hantida. Mas'uulka Agaasimaha Qaabilsan: Guud Taariikhda Hirgelinta: November 2025

Tirada	Natijiyooyinka Baarista	Halisaha	Talo soo jeedimo	Faalada Maamulka
	isla markaana aan la samayn hubin jireed intii lagu jiray shaqada hantidhowrka. Tani waxay muujinaysaa kala-go'aan cad oo u dhexeeya hawlaha iibsiga iyo maamulka hantida. Hantida lagu iibsado dhaqaalaha dadweynaha si nidaamsan looma diiwaan geliyo, looma raadraaco, mana la socdo kadib iibsiga. Maqnaanshahaan is-dhexgalka ahi wuxuu curyaamiyaa awoodda dowladda ee ilaalinta diiwaan hanti sax ah oo la cusboonaysiiyo, wuxuu dhaawacaa isla xisaabtanka, wuxuuna wiiqaa xakamaynta gudaha ee hantida dadweynaha.		muhiimadda isku-darka hawlaha iibsiga iyo maamulka hantida.	

4. Dabagalka Talo Soo Jeedintii Hantidhowrka Ee Sannadkii Hore:

Lixdii (6) talo soo jeedin ee hantidhowrka ee la bixiyay sanad maaliyadeedkii hore, waxaa si buuxda loo hirgeliyay oo la xidhay kaliya labo (2). Afarta (4) talo soo jeedin ee soo haray oo ku saabsanaa dakhli aan la taageerin, tabar-darrida habraacyada iibsiga, maamulka hantida, iyo khaladaadka kala-soocidda kharashaadka ayaa weli aan la xallin.

Arrimahan soo noqnoqda waxay muujinayaan farqi weyn oo ku jira xakamaynta gudaha, edebta maaliyadeed, iyo u hoggaansanaanta shuruucda iyo xeerarka. Waxaan ku boorrinaynaa maamulka in ay mudnaanta siiyaan hirgelinta talooyinka si loo xoojiyo isla xisaabtanka iyo hufnaanta.

Tixraac	Natijjooyinka Baarista	Talooyinka Hantidhowrka	Heerka Fulinta	Faalada Maamulka	Gunaanad
2.1	Dakhli aan la taageerin (Unsupported Revenues) – \$1,373,450 ayaa la ururiyey iyadoo aan la hayn rasiidho iyo dukumeenti taageero.	In la waajibiyo rasiidho iyo dukumeenti taageero dhammaan dakhliga; nidaam lagu xaqiijiyo rasiidho waqtiga ururinta; iyo hantidhowrro gudaha ah oo joogto ah.	Lama hirgelin	Waxaan qirnay muhiimadda dukumeentiyada, tallaabooyin ayaan qaadeynaa. Waxaan horumarin doonaa nidaam lagu xaqiijiyo rasiidho waqtiga ururinta iyo hantidhowrro joogto ah.	lama xirin
3.1	Kharashaad si khaldan loo kala saaray (Misclassified Expenditures) – \$50,000 ayaa si qalad ah loogu qoro akoon aan khuseyn.	In dib loo saxo kharashaadka, nidaam kala saarid adag la dejiyo, iyo shaqaalaha la tababaro.	Lama hirgelin	Talaabooyin ayaan qaadi doonaa si loo xoojiyo nidaamka kala saaridda, waxaana shaqaalaha la siin doonaa tababar.	lama xirin
3.2	Kharashaad aan ku jirin miisaaniyadda (Unbudgeted Payments) – \$89,000 ayaa loo qoondeeyey MPs iyadoo aan ku jirin miisaaniyadda la ansixiyay.	In la saxo qoondeynta, lana xoojiyo xakamaynta miisaaniyadda.	La hirgeliyay	Habka dib-u-eegista miisaaniyadda waa la xoojiyay, dhammaan kharashaadka waa in hore loo ansixiyaa.	La xiray
3.3	Bixinta aan la taageerin (Unsupported Payments) – \$390,881 ayaa la bixiyay iyadoo aan lahayn dukumeenti taageero.	In la xoojiyo nidaamka xaqiijinta lacag bixinta, iyo dukumeentiyo ku filan la hubiyo.	La hirgeliyay	Habka lacag bixinta waa la dib-u-eegay, shaqaalaha waa la tababaray, xakameyn cusub ayaa la hirgeliyay.	La xiray
4.1	Habraaca iibsiga aan la raacin (Procurement Weaknesses) – \$1,974,931 ayaa la bixiyay iyadoo aan la marin tartan furan.	In la raaco habraacyada tartanka furan, la dhiso Guddiga Iibsiga, lana ansixiyo Qorshaha Iibsiga.	Lama hirgelin	Qorshe iibsiga ayaa la diyaarinayaa, Guddiga Iibsiga waa la dhisi doonaa.	lama xirin

5.1	Tabar-darrida maamulka hantida (Weaknesses in Asset Management) – ma jiro diiwaan hanti, tirakoob jireed, ama calaamadeyn (tagging).	In la dejiyo nidaam maamulka hanti, tirakoob jireed sanadle ah, iyo calaamadeyn dhammaan hantida.	Lama hirgelin	Talaabooyin ayaa qorshaysan si loo dejiyo nidaam, tirakoob iyo calaamadeyn hanti.	lama xirin
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5. Appendices

5.1 Appendix 1: Misclassification payments

Data	Ref	Description	Amounts	Audit Comments
30/04/2024	24/00001443 PV	Confilcit resolution	16,000.00	This payment paid from Conflict resolution l and gave to Galmudug Social and security service, which is paid as vehicle rent, hall rent, lunch, supper, refreshment, water and tire as invoice mentioned which is totally misclassified. No procurement process and no deducted tax the company.
19/09/2024	24/00003295 PV	Local conferemce	14,000.00	This payment paid from Local Conference and gave to Daruuro Logistics & Constructiong Company which is paid as Fly charter and something else, as invoice mentioned which is totally misclassification. No procured process and not deducted tax the company.
02/06/2024	24/00001938 PV	Confilcit resolution	13,500.00	This payment paid from Conflict resolution l and gave to Galmudug Social and security service s which is paid as vehicle rent, venue rent, lunch, supper, refreshment, hotel and petrol as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
04/02/2024	24/00000331 PV	Maintenance Buidlings	12,750.00	This payment paid from Maintenance and repairs of building and gave to Shabeele General Trading & Construction Company which is paid as maintenace of vehicle, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.

Data	Ref	Description	Amounts	Audit Comments
21/08/2024	24/00002926 PV	Local conferemce	11,000.00	This payment paid from Local confrence and gave to Galmudug Social and security services which is paid as 8,000\$ Building a dam and the total money is 11,000\$, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
28/08/2024	24/00003142 PV	Confilcit resolution	10,000.00	this payment paid from Conflict resolution l and gave to Galmudug Social and security service s which is paid as Repairs of the ministry and Lunch/refreshments, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
24/10/2024	24/00003741 PV	Maintenance Buidlings	10,000.00	This payment paid from Maintenance and repairs of building to the State House and gave to Horseed Constructiong & General sevice Company which is paid as maintenace of and repairs of building Airport wall, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
10/02/2024	24/00000373 PV	externalr travel	8,000.00	this payment paid from External travel and gave to Furre air travel and logistcis agency which is paid as Fly chater DSM-MGD internal travel, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
21/08/2024	24/00002926 PV	Confilcit resolution	7,300.00	this payment paid from Conflict resolution and gave to Galmudug Social and security service s which is paid as Water bucket, vehicle rent and media, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
20/05/2024	24/00001662 PV	Confilcit resolution	6,800.00	This payment paid from Conflict resolution l and gave to Galmudug Social and security service s which is paid as venue rent, lunch, refreshment, hotel and petrol as invoice mentioned which is totally misclassified. No procurement procces and not deducted tax the company.
30/05/2024	24/00001924 PV	Confilcit resolution	6,700.00	this payment paid from Conflict resolution and gave to Galmudug Social and security service s which is paid as Petrol, Diesel, lunch and vehicle rent, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.

Data	Ref	Description	Amounts	Audit Comments
18/09/2024	24/00003281 PV	Local conferemce	9,215.00	this payment paid from Local Conference and gave to Galmudug Transportation Company which is paid as Transportation reimbursement for participants and vehicle hiring, as invoice mentioned which is totally misclassified. Procured process and deducted tax the company.
21/02/2024	24/00000499 PV	internal travel	7,720.00	this payment paid from Internal travel and gave to Ministry of Health as Incentive Allowance which is paid as Allowance DSA for state, as invoice mentioned which is totally misclassified. Its written POSA form instead of CPO.
17/04/2024	24/00001243 PV	internal travel	7,720.00	this payment paid from Internal travel and gave to Ministry of Health as Incentive Allowance which is paid as Allowance DSA for state, as invoice mentioned which is totally misclassified. Its written POSA form instead of CPO. Ministry requesting officer is not signed.
12/11/2024	24/00004036 PV	Road construction	70,000.00	No procurement process and not deducted tax the company. The payment voucher indicates that the amount was spent on road construction in Adado, but the invoice states that it was spent in Dusamareb and Hobyo and that is mis-classification. Ministry requesting officer is not signed.
19/11/2024	24/00004195 PV	Machine ry and aqeupt not elsewhere classified	40,000.00	this payment paid from Machinery and equipment not elsewhere classified and gave to Galmudug Social and security services which is paid as Maintenace of building, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
14/09/2024	24/00003259 PV	Confilcit resolution	20,000.00	this payment paid from Conflict resolution and gave to Galmudug Social and security service s which is paid as 24,000 Fly Charter, as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.
11/09/2024	24/00003226 PV	Local conferemce	15,000.00	This payment paid from Local Confrence l and gave to Galmudug Social and security service s which is paid as Conflict resolution, Petrol, Vehicle rent and media as invoice mentioned which is totally misclassified. No procurement process and not deducted tax the company.

Data	Ref	Description	Amounts	Audit Comments
11/09/2024	24/00003227 PV	Local conferemce	12,500.00	This payment paid from Local conference and gave to Daruuro Logistics & Constructiong Company which is paid as Equipping the ministry, as invoice mentioned which is totally misclassification. No procured process and not deducted tax the company.
16/09/2024	24/00003272 PV	Confilcit resolution	12,000.00	This payment paid from Conflict resolution l and gave to Galmudug Social and security service s which is paid as 4,000 maintenace of vehicle, as invoice mentioned which is totally misclassified. No procurement process and not dedcuted tax the company.
11/09/2024	24/00003232 PV	Maintenance Buidlings	12,000.00	This payment paid from Maintenance and repairs of building and gave to Galmudug Social and Security Service which is paid as maintenace of vehicle, Fly charter and purchased equipment as invoice mentioned which is totally misclassified. No procurement process and not dedcuted tax the company.
14/09/2024	24/00003261 PV	Local conferemce	8,750.00	This payment paid from Loacal Conference and gave to Capital Rental Service & Logistics which is paid as Charter fly and Cargo, as invoice mentioned which is totally misclassified. No procurement process and not dedcuted tax the company. The ministry requesting officer is not signed.
12/09/2024	24/00003251 PV	Local conferemce	8,000.00	this payment paid from Conflict resolution and gave to Galmudug Social and security services which is paid as 12,000 Fly charts , as invoice mentioned which is totally misclassified. No procurement process and not dedcuted tax the company.
11/09/2024	24/00003231 PV	externarl travel	4,250.00	This payment paid from External travel and gave to Capital Rental Service & Logistics which is paid as Repairs., internet fees and water as invoice mentioned which is totally misclassified. No procurement process and not dedcuted tax the company.
Total			343,205.00	

5.2 Appendix 2: Inadequately Supported Payments

Date	Ref	Description	Amounts	Audit Comments
15/09/2024	24/00003263 PV	Road Mainetance	161,100.00	Purchase request, invoice, delivery note, asset registration.
17/08/2024	24/00002969 PV	Road Mainetance	120,000.00	Purchase request, invoice, delivery note, asset registration.
22/12/2024	24/00004909 PV	Road Mainetance	50,000.00	Purchase request, invoice, delivery note, asset registration.
17/11/2024	24/00004182 PV	Maintenance Buidlings	37,666.00	Purchase request, invoice, delivery note, asset registration.
22/04/2024	24/00001293 PV	Road Mainetance	35,000.00	Purchase request, invoice, delivery note, asset registration.
05/10/2024	24/00003581 PV	Road Mainetance	30,000.00	Purchase request, invoice, delivery note, asset registration.
31/10/2024	24/00003921 PV	Buidimgs other than dwellings	27,000.00	Procurement Documents, Delivery Note / Work Completion Certificate, Technical Inspection Report, and Asset Delivery Note
04/11/2024	24/00003957 PV	Fees for service provided	26,250.00	Procurement Request Form, Approved Procurement Plan, Delivery Note, Receipt Acknowledgement
24/11/2024	24/00004319 PV	Confilcit resolution	23,334.00	Activity report, Attendance list and Approved budget/work plan missed
30/01/2024	24/00000260 PV	internal travel	23,000.00	Transport tickets and Boarding passes
31/10/2024	24/00003925 PV	Road Mainetance	22,000.00	Purchase request, invoice, delivery note, asset registration.
09/11/2024	24/00003991 PV	Confilcit resolution	20,000.00	Activity report, Attendance list and Approved budget/work plan missed
12/09/2024	24/00003252 PV	Fees for service provided	20,000.00	Procurement Request Form, Approved Procurement Plan, Delivery Note, Receipt Acknowledgement
24/11/2024	24/00004320 PV	Machine ry and aqeupt not elsewhere classified	18,670.00	Purchase request, invoice, delivery note, asset registration.

Date	Ref	Description	Amounts	Audit Comments
23/09/2024	24/00003326 PV	Maintenance Buidlings	18,200.00	Purchase request, invoice, delivery note, asset registration.
24/11/2024	24/00004319 PV	Local conferemce	17,000.00	Agenda, attendance list, photos, activity report are missed
04/02/2024	24/00000332 PV	external travel	17,000.00	Copy of Passport Pages with Entry/Exit Stamps, Mission Report, Hotel Receipt, Activity Schedule
22/02/2024	24/00000526 PV	Buidings other than dwellings	15,400.00	Procurement Documents, Delivery Note / Work Completion Certificate, Technical Inspection Report, and Asset Delivery Note
10/11/2024	24/00004015 PV	Confilcit resolution	15,000.00	Activity report, Attendance list and Approved budget/work plan missed
25/01/2024	24/00000135 PV	internal travel	15,000.00	Transport tickets and Boarding passes
09/09/2024	24/00003219 PV	Maintenance Buidlings	15,000.00	Purchase request, invoice, delivery note, asset registration.
14/11/2024	24/00004146 PV	electricity	14,993.00	Utility bill, Meter reading report and Payment receipt
02/06/2024	24/00001939 PV	Road Mainetance	14,750.00	Purchase request, invoice, delivery note, asset registration.
03/02/2024	24/00000303 PV	Maintenance Buidlings	14,000.00	Purchase request, invoice, delivery note, asset registration.
10/02/2024	24/00000375 PV	Machine ry and aqeupt not elsewhere classified	13,800.00	Purchase request, invoice, delivery note, asset registration.
20/03/2024	24/00000897 PV	internal travel	13,000.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
03/02/2024	24/00000299 PV	Local conferemce	12,000.00	Activity Proposal / Concept Note, Approved Work Plan ,Procurement Request Form, Attendance List (Signed), Event Report / Activity Completion Report
01/02/2024	24/00000291 PV	Confilcit resolution	12,000.00	Activity Proposal / Concept Note, Approved Work Plan ,Procurement Request Form, Attendance List (Signed), Event Report / Activity Completion Report

Date	Ref	Description	Amounts	Audit Comments
10/02/2024	24/00000374 PV	Local conferemce	12,000.00	Activity Proposal / Concept Note, Approved Work Plan ,Procurement Request Form,Attendance List (Signed), Event Report / Activity Completion Report
07/02/2024	24/00000351 PV	Confilcit resolution	11,100.00	Activity Proposal / Concept Note, Approved Work Plan ,Procurement Request Form,Attendance List (Signed), Event Report / Activity Completion Report
10/11/2024	24/00004015 PV	Local conferemce	11,000.00	Activity Proposal / Concept Note, Approved Work Plan ,Procurement Request Form,Attendance List (Signed), Event Report / Activity Completion Report
17/11/2024	24/00004182 PV	Vehicle rent	10,834.00	Rental agreement, logbook/mileage report
28/12/2024	24/00004952 PV	Maintenance vehicles baots	10,200.00	Purchase request, invoice, delivery note, asset registration.
24/11/2024	24/00004319 PV	Machine ry and aqeupt not elsewhere classified	10,000.00	Purchase request, invoice, delivery note, asset registration.
30/05/2024	24/00001925 PV	Buidimgs other than dwellings	10,000.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
27/10/2024	24/00003807 PV	Buidimgs other than dwellings	10,000.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
24/02/2024	24/00000532 PV	Fees for service provided	10,000.00	No procurement documentation on record;No tax deducted or remitted; Invoices simply state "Printing car plates" without classification, quantity, or breakdown.
01/04/2024	24/00001154 PV	Fees for service provided	10,000.00	No procurement documentation on record;No tax deducted or remitted; Invoices simply state "Printing car plates" without classification, quantity, or breakdown.
19/05/2024	24/00001653 PV	Fees for service provided	10,000.00	No procurement documentation on record;No tax deducted or remitted; Invoices simply state "Printing car plates" without classification, quantity, or breakdown.

Date	Ref	Description	Amounts	Audit Comments
22/12/2024	24/00004799 PV	Fees for service provided	10,000.00	No procurement documentation on record;No tax deducted or remitted; Invoices simply state "Printing car plates" without classification, quantity, or breakdown.
14/02/2024	24/00000459 PV	internal travel	10,000.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
30/05/2024	24/00001926 PV	internal travel	10,000.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
20/01/2024	24/00000093 PV	Local conferemce	10,000.00	No procurement process and not deducted tax the company. The invoice has written only Local confrence there is no other classification.
14/01/2024	24/00000066 PV	Maintenance Buidlings	10,000.00	Purchase request, invoice, delivery note, asset registration.
17/10/2024	24/00003745 PV	Road Mainetance	10,000.00	Purchase request, invoice, delivery note, asset registration.
03/02/2024	24/00000299 PV	Confilcit resolution	9,900.00	No procurement process and not deducted tax the company. The invoice has written only conflict resolution there is no other classification.
07/03/2024	24/00000778 PV	Buidimgs other than dwellings	9,600.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
02/04/2024	24/00001157 PV	internal travel	9,270.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
07/11/2024	24/00003970 PV	Medical Supplies	9,266.00	No procurement process and not deducted tax the company. The invoice has written only Medical Supplies there is no other classification. The ministry requesting officer is not signed.

Date	Ref	Description	Amounts	Audit Comments
08/07/2024	24/00002360 PV	Maintenance Buidlings	9,100.00	Purchase request, invoice, delivery note, asset registration.
14/02/2024	24/00000459 PV	Local conferemce	9,000.00	Activity report, Attendance listand Approved budget/work plan missed
22/12/2024	24/00004804 PV	Machine ry and aqeupt not elsewhere classified	9,000.00	Purchase request, invoice, delivery note, asset registration.
14/10/2024	24/00003640 PV	Maintenance Buidlings	8,850.00	Purchase request, invoice, delivery note, asset registration.
21/04/2024	24/00001291 PV	externarl travel	8,554.00	Copy of Passport Pages with Entry/Exit Stamps, Mission Report, Hotel Receipt, Activity Schedule
06/06/2024	24/00001998 PV	diesel and oil	8,500.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
04/02/2024	24/00000332 PV	Local conferemce	8,500.00	No procurement process and not deducted tax the company. The invoice has written only Local confrence there is no other classification.
30/05/2024	24/00001925 PV	Maintenance Buidlings	8,500.00	Purchase request, invoice, delivery note, asset registration.
23/10/2024	24/00003715 PV	Buidimgs other than dwellings	8,400.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
24/11/2024	24/00004320 PV	Local conferemce	8,000.00	No procurement process and not deducted tax the company. The invoice has written only conference there is no other classification. Ministry requesting officer is not signed.
12/06/2024	24/00002004 PV	Buidimgs other than dwellings	8,000.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
26/10/2024	24/00003804 PV	Maintenance Buidlings	7,950.00	Purchase request, invoice, delivery note, asset registration.

Date	Ref	Description	Amounts	Audit Comments
02/05/2024	24/00001479 PV	Medical Supplies	7,750.00	No procurement process and not deducted tax the company. The invoice has written only Antibiotics there is no other classification.
30/07/2024	24/00002702 PV	Machine ry and aqeupt not elsewhere classified	7,543.00	Purchase request, invoice, delivery note, asset registration.
24/11/2024	24/00004322 PV	Confilcit resolution	7,500.00	No procurement process and not deducted tax the company. The invoice has written only Conflict resolution there is no other classification. CPO totally is empty.
21/11/2024	24/00004247 PV	Local conferemce	7,500.00	No procurement process and not deducted tax the company. The invoice has written only Conference resolution there is no other classification. CPO totally is missing.
04/03/2024	24/00000765 PV	Maintenance Buidlings	7,500.00	Purchase request, invoice, delivery note, asset registration.
02/05/2024	24/00001479 PV	Maintenance Buidlings	7,500.00	Purchase request, invoice, delivery note, asset registration.
02/06/2024	24/00001937 PV	Maintenance Buidlings	7,500.00	Purchase request, invoice, delivery note, asset registration.
20/08/2024	24/00002929 PV	Maintenance Buidlings	7,500.00	Purchase request, invoice, delivery note, asset registration.
19/02/2024	24/00000480 PV	Maintenance Buidlings	7,257.00	Purchase request, invoice, delivery note, asset registration.
20/08/2024	24/00002929 PV	Buidings other than dwellings	7,000.00	Procurement Documents,Delivery Note / Work Completion Certificate,Technical Inspection Report, and Asset Delivery Note
30/03/2024	24/00001070 PV	diesel and oil	7,000.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
29/05/2024	24/00001814 PV	Maintenance Buidlings	7,000.00	Purchase request, invoice, delivery note, asset registration.
30/05/2024	24/00001923 PV	Maintenance Buidlings	7,000.00	Purchase request, invoice, delivery note, asset registration.

Date	Ref	Description	Amounts	Audit Comments
27/10/2024	24/00003805 PV	Maintenance Buidlings	7,000.00	Purchase request, invoice, delivery note, asset registration.
24/11/2024	24/00004321 PV	Maintenance Buidlings	7,000.00	Purchase request, invoice, delivery note, asset registration.
01/06/2024	24/00001931 PV	internal travel	6,920.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
05/09/2024	24/00003192 PV	Maintenance Buidlings	6,716.00	Purchase request, invoice, delivery note, asset registration.
11/11/2024	24/00004018 PV	Maintenance Buidlings	6,690.00	Purchase request, invoice, delivery note, asset registration.
23/03/2024	24/00000904 PV	internal travel	6,600.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
20/06/2024	24/00002024 PV	Maintenance Buidlings	6,500.00	Purchase request, invoice, delivery note, asset registration.
14/01/2024	24/00000067 PV	diesel and oil	6,230.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
17/11/2024	24/00004182 PV	Maintenance vehicles baots	5,834.00	Purchase request, invoice, delivery note, asset registration.
29/04/2024	24/00001438 PV	Maintenance Buidlings	5,750.00	Purchase request, invoice, delivery note, asset registration.
15/10/2024	24/00003642 PV	internal travel	5,690.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report
29/02/2024	24/00000726 PV	internal travel	5,450.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report

Date	Ref	Description	Amounts	Audit Comments
11/05/2024	24/00001560 PV	Maintenance vehicles baots	5,400.00	Purchase request, invoice, delivery note, asset registration.
28/12/2024	24/00004951 PV	Publication	4,999.00	No procurement process and not deducted tax the company. The invoice has written only Publication fees there is no other classification.
24/03/2024	24/00000911 PV	Confilcit resolution	4,300.00	No procurement process and not deducted tax the company. The invoice has written only Conflict resolution there is no other classification.
03/07/2024	24/00002177 PV	Maintenance vehicles baots	3,800.00	Purchase request, invoice, delivery note, asset registration.
16/10/2024	24/00003646 PV	Vehicle rent	3,570.00	Rental agreement, logbook/mileage report
04/05/2024	24/00001472 PV	diesel and oil	2,924.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
13/01/2024	24/00000064 PV	Vehicle rent	2,600.00	Rental agreement, logbook/mileage report
24/11/2024	24/00004321 PV	Maintenance vehicles baots	2,500.00	Purchase request, invoice, delivery note, asset registration.
04/03/2024	24/00000765 PV	Vehicle rent	2,250.00	Rental agreement, logbook/mileage report
11/07/2024	24/00002404 PV	diesel and oil	1,800.00	No procurement process and not deducted tax the company. The invoice has written only Diesel there is no other classification.
13/04/2024	24/00001249 PV	diesel and oil	1,700.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
30/06/2024	24/00002069 PV	diesel and oil	1,600.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
22/02/2024	24/00000525 PV	internal travel	1,500.00	Travel Requisition or Request Memo, Approved Travel Authorization Form (TAF), Work Plan / Activity Schedule, and Transportation Invoice / Ticket, and Mission / Trip Report

Date	Ref	Description	Amounts	Audit Comments
26/05/2024	24/00001683 PV	diesel and oil	1,409.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification. The invoice is copy.
20/04/2024	24/00001285 PV	diesel and oil	1,277.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification.
11/12/2024	24/00004611 PV	diesel and oil	1,211.00	No procurement process and not deducted tax the company. The invoice has written only Petrol there is no other classification. The invoice is copy.
30/03/2024	24/00001070 PV	Stationary	1,000.00	No procurement process and not deducted tax the company. The invoice has written only Books there is no other classification.
03/03/2024	24/00000762 PV	Local conferemce	1,000.00	No procurement process and not deducted tax the company. The invoice has written only Lunch there is no other classification.
23/09/2024	24/00003324 PV	water	999.00	No procurement process and not deducted tax the company. The invoice has written only Water there is no other classification.
17/08/2024	24/00002913 PV	diesel and oil	780.00	No procurement process and not deducted tax the company. The invoice has written only the fuel expenses of the ministry of Finance at the Adado office there is no other classification.
Total			1,355,236.00	

5.3 Appendix 3: Non-Procurement

Date	Ref	Description	Amount	Audit Comments
02/01/2024	24/00000011 PV	Local conferemce	18,500.00	No Procurement Process
02/01/2024	24/00000011 PV	Confilcit resolution	18,000.00	No Procurement Process
10/03/2024	24/00000802 PV	Confilcit resolution	16,000.00	No Procurement Process
09/09/2024	24/00003220 PV	Confilcit resolution	14,700.00	No Procurement Process
05/09/2024	24/00003191 PV	Confilcit resolution	13,300.00	No Procurement Process
01/06/2024	24/00001933 PV	Machine ry and ageupt not elsewhere classified	12,000.00	No Procurement Process
03/07/2024	24/00002178 PV	Confilcit resolution	11,300.00	No Procurement Process
03/11/2024	24/00003946 PV	Confilcit resolution	9,166.00	No Procurement Process
07/09/2024	24/00003203 PV	Maintenance Buidlings	7,000.00	No Procurement Process
02/05/2024	24/00001478 PV	Maintenance Buidlings	6,950.00	No Procurement Process
12/05/2024	24/00001581 PV	Local conferemce	6,216.00	No Procurement Process
14/09/2024	24/00003259 PV	Local conferemce	20,000.00	No Procurement Process
11/09/2024	24/00003226 PV	Confilcit resolution	17,500.00	No Procurement Process
14/09/2024	24/00003262 PV	Local conferemce	12,000.00	No Procurement Process

Date	Ref	Description	Amount	Audit Comments
16/09/2024	24/00003272 PV	Local conferemce	7,000.00	No Procurement Process
31/01/2024	24/00000272 PV	Funrniture and fixtures	11,271.40	No Procurement Process
03/03/2024	24/00000715 PV	Funrniture and fixtures	5,723.00	No Procurement Process
22/12/2024	24/00004738 PV	Vehicle rent	14,550.00	No Procurement Process
24/12/2024	24/00004875 PV	Vehicle rent	14,550.00	No Procurement Process
Total			235,726.40	

Tix/DGG/XH/233/2025

Taariikhda: 18 Agoosto 2025

**Baaris Sanadeedka Dowlad-Goboleedka Galmudug ee Soomaaliya oo uu sameeyey Hantidhowraha
Guud**

Warbixinta Hantidhowrka Kama Dambeysta

Aragti Fikarad Cillad leh (Qualified Audit Opinion)

Waxaan baaray warbixinta maaliyadeed ee Dowlad-Goboleedka Galmudug ee Soomaaliya, kuwaas oo ka kooban Warbixinta Dakhliga iyo Kharashaadka Isku-dhafka ah, Warbixinta Isbarbardhigga Miisaaniyadda iyo Kharashka Dhabta ah, iyo Sharaxaadda Warbixinnada Maaliyadeed oo ay ku jiraan soo koobidda siyaasadaha xisaabeed ee muhiimka ah.

Ra'yigayga, marka laga reebo saameynta arrimaha lagu sharaxay qaybta Aragti Fikarada Cillada leh ee warbixintan, warbixinta maaliyadeed waxay si cadaalad ah oo dhammaan qodobada muhiimka ah ku saabsan u muujinayaan xaalada maaliyadeed ee Dowlad-Goboleedka Galmudug ee Soomaaliya ee Sanad maaliyadeedka 31 Diseembar 2024, iyo waxqabadka maaliyadeed muddadaas ku dhammaatay, iyagoo waafaqsan Sharciga Maamulka Maaliyadda Guud, 2018 iyo Heerarka Xisaabaadka Caalamiga ah ee Qaybta Dowladda (IPSAS) – Warbixinta Maaliyadeed ee ku saleysan Qaabka Lacagta (Cash Basis), 2017.

Sababaha lagu saleeye Aragtida Fikarada Cillada leh

Hantidhowrkaygu wuxuu muujiyey dhowr arrimood oo waaweyn oo saameynaya kalsoonida warbixinada maaliyadeed:

- Dakhli dhan USD 1,617,603 ayaa la ururiyey lana diiwaangeliyey iyadoo aan la hayn rasiidyada rasmiga ah ee lagu qabtay. Sidaa darteed, suurtagal ma aha in la xaqiijiyo in kharashkan si sax ah loogu kala saaray warbixinada maaliyadeed.

- Kharashaad dhan USD 1,355,236 ayaa la bixiyey iyadoo aan la haysan dukumeentiyo ku filan sida Warqada qaansheegadka, diiwaanada wax soo iibsiga iyo dukumintiyada kale ee lagama maarmaanka u ah lacag bixinada.
- Kharashaad dhan USD 343,205 ayaa si khaldan loogu diiwaan galiye madaxyo miisaaniyadeed oo aan khusayn, taas oo hoos u dhigaysa saxnaanta warbixinta maaliyadeed isla markaana jebinaysa Qodobka 8(2) ee Sharciga PFM 2018. Tani waxay ka dhigan tahay in marka laga soo tago in aan la xaqiijin karin in kharashyadaas loo adeegsaday ujeeddooyinkii loogu talagalay lana muujiyey si sax ah xisaabaadka maaliyadeed, ay sidoo kale suuragal tahay in aan la gaarin qiimaha buuxa ee lacagta la bixiyey isla markaana khayraadka dadweynaha si khaldan loo isticmaalay.
- Deyn dhan USD 111,000 oo aan ku jirin miisaaniyadda ayaa Dowladdu qaadatay iyadoo aan Baarlamaanka hore u oggolaan, taas oo jebinaysa Qodobka 38(1) ee Sharciga maareynta maamulka maaliyadda oo faraya in dhammaan deymuhu ay Baarlamaanka ansixiyo.
- Qandaraasyo aan hab-raac tartan lahayn oo dhan USD 1,161,390 ayaa la bixiyey, iyadoo aan la haysan sabab sharci ah oo keligood qandaraas loo siiyay. Tani waxay jebinaysaa habraaca wax soo iibsiga iyo Qodobka 3.5.1 ee Xeerka 8 ee Sharciga maareynta Maamulka maaliyadda. Waa muhiim in khayraadka xaddidan ee dowladdu lagu bixiyo qaabka ugu habboon, waxaana lagama maarmaan ah in la raaco habraacyada qandaraasyada ee saxda ah si taas loo xaqiijiyo.
- Hanti ma-guurto ah oo dhan USD 3.6 milyan ayaa lagu qorin diiwaanka maamulka hantida oo lasoo iibiye sanad maaliyadeedka 2024 sidoo kale lama calaamadeeyo hantida halka sidoo kale aan la sameyn xaqiijinta iyo tirakoobka sanadlaha ah ee hantida dowladda taas oo jebinaysa waajibaadka maamulka hantida ee lagu qeexay Xeerka 9 ee Sharciga Maareynta Maamulka Maaliyadda. Haddii aan si habboon loo diiwaangelin oo aan la raacin habraacyada xaqiijinta iyo kormeerka, waxaa suuragal ah in hantida dowladdu si qaldan loo lunsado.

Waxaan u arkaa in saameynta qodobada kor ku xusan ay yihiin kuwo muhiim ah oo si guud u wiiqaya kalsoonida Warbixinada Maaliyadeed. Waxaan baaristeyda u sameeyay si waafaqsan Jaangooyada Caalamiga ah ee Hantidhowrada Guud. Mas'uuliyadaheyga ee waafaqsan jaangooyadaasi ayaa si faahfaahsan loogu sharxay Mas'uuliyadaha Hantidhowrka ee Baarista qaybta Bayaamada Maaliyadeed ee Warbixinteyda Sannadlaha ah. Waan ka madax bannaanahay hay'adda soo diyaarisay warbixinta maaliyadeed si waafaqsan Xeerka Anshaxa ee Hay'adaha Hantidhawrrada iyo shuruudaha anshaxeed ee khuseeya baaristayda kuna aadan warbixinnada maaliyadeed sida ku xusan qeybta 7 (lilaa 5) ee sharciga Hantidhowrka 2018, waxaana mas'uuliyadaheyga kale ee anshaxa uga soo baxay si waafaqsan shuruudahan iyo Xeer-Anshaxa.

Arrimaha Mudan In Diiradda La Saaro

A. Wareejinta Lacagaha Dawladaha Hoose: Lacag dhan **USD 337,046** ayaa loo wareejiyey dowladaha hoose iyadoo aan la keenin wax warbixin isla xisaabtan ah ama dukumeentiyo caddeynaya sida lacagtaas loo isticmaalay.

Arrimahan waxay muujinayaan liidashooyin ka jira nidaamyada xakamaynta gudaha, kuwaas oo sababi kara in hanti la lunsado ama aan si hufan loo adeegsan haddii aan wax laga qaban.

Arrimaha Muhiimka ah ee Hantidhowrka

Arrimaha muhiimka ah ee hantidhowrka waa arrimaha, aniga oo adeegsanaya xukunkeyga xirfadeed, ugu ahaa muhiimadda ugu weyn hantidhowrka warbixinta maaliyadeed ee muddadan ay socotey baarista.

Arrimahan waxaa loo tixgeliyey qayb ka mid ah hantidhowrka guud ee warbixinada maaliyadeed, mana jirto ra'yi madax-bannaan oo gaar ah oo laga bixiyey.

A. Liidashooyinka Xakamaynta Dakhliga: Ilo dakhli oo horey u jiray lama uruurin, waxaana sidoo kale qayb weyn oo dakhli ah aysan lahayn raad cad oo dukumeenti muujinaya halka ay ka yimaadeen.

B. Habraacyada Qandaraasyada oo Aan La Raacin: Waxaa jiray u hoggaansanaan la'aan baahsan oo ku saabsan habraacyada qandaraasyada, oo ay ka mid yihiin qiimeyn tartan oo maqan, qandaraas keliya (sole-sourcing) aan sababo lahayn, iyo faylal qandaraas oo aan dhammaystirnayn.

C. La'aanta Diiwaan Hantiyeed iyo Hubin: Ma jiro diiwaan dhexe oo hantida ma-guurtada ah, mana jiraan tirakoobyoo jireed oo sannadle ah, sidoo kale ma jiraan habraacyo rasmi ah oo lagu maareeyo iibinta/baabi'inta hantida, taas oo khatar weyn ku ah ilaalinta hantida.

D. Hirgelinta Qayb ahaan ee Talooyinka Hantidhowrka: Lix (6) talooyin oo hantidhowrkii hore bixiyey, kaliya laba (2) ayaa si buuxda loo fuliyey lana xidhay. Afarta (4) kale ee soo haray, kuwaas oo khuseeya dakhliga aan la taageerin, liidashooyinka qandaraasyada, maamulka hantida, iyo khaladaadka kala saarista kharashaadka, wali lama xallin.

Waajibaadka Maamulka iyo Kuwa Loo Xil-saaray Maamulka Sare ee ku saabsan Warbixinada Maaliyadeed

Maamulka ayaa ka mas'uul ah diyaarinta iyo si wanaagsan u soo bandhigidda bayaamadan maaliyadeed oo waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno International Public Sector Accounting Standard (IPSAS)-Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan iyo sharciyada, iyo kantaroolka gudaha ee kale ee uu maamulka u arko in ay lagamamaarmaan u yihiin diyaarinta bayaamada maaliyadeed oo aan lahayn khalad la taaban karo, khayaamo ama ilduul mid uu ku yimaadaba. Marka la diyaarinayo bayaamada maaliyadeed, maamulka ayaa ka mas'uul ah qiimeynta awoodda ay Hay'adu u leedahay in ay sii hawlgasho, iyadoo si ku habboon loo shaacinayo, arrimaha la xiriira sii hawlgelidda lana adeegsanayo habka sii jiridda ee xisaabaadka ku saleysan haddii maamulka uu doonayo in uu lacageeyo ama iibiyo hantida hay'adda ama uu joojiyo hawlgallada mooyaane, ama uusan

lahayn xal kale oo macquul ah oo aan ka ahayn in sidaa la sameeyo. Kuwa loo igmaday maamulka ayaa ka mas'uul ah kor-ka-ilaalinta hannaanka ka-warbixinta maaliyadaha hay'adda.

Mas'uuliyadaha Hantidhowraha ka Saaran Baarista Bayaamada Maaliyadeed

Ujeeddooyinkeega waa in aan helo hubaal macquul gal ah oo ku saabsan in bayaamada maaliyadeed ee dowlad-goobleedka marka si guud loo eego aaney lahayn khalad, khayaanno iyo ilduuf mid uu ku yimaadaba, iyo in aan soo saaro warbixin hantidhowre oo aan ku sheegeyo ra'yigeega. Hubaal macquul ah ayaa ah mid heerkiisu sarreeyo, laakiin ma ahan damaanadqaad sheegaya in hantidhowr/baaris loo sameeyey si waafaqsan Mabaadii'da Baarista ee Aasaasiga ah (ISSAIs 100-999) ee Jaangooyooyinka Caalamiga ah ee Hay'adaha Hantidhowrka Sare uu mar walba soo helayo khaladaad marka uu jiroba. Khaladaadka waxaa ay ka dhalan karaan khayaamo ama ilduuf waxaanna loo qaadanayaa in uu yahay mid la taaban karo haddii, mid ahaan ama wadar ahaanba, si caqligal ah loo fili karo in ay saameyn ku yeeshaan go'aannada dhaqaale ee ay qaateen adeegsadyaasha marka lagu saleynayo bayaamadan maaliyadeed.

Iyada oo qayb ka ah hantidhowrka sida uu dhigayo Buugga Hantidhowrka Maaliyadeed, kaas oo la jaanqaadayo Mabaadii'da Baarista ee Aasaasiga ah (ISSAIs 100-999) ee Jaangooyooyinka Caalamiga ah ee Hay'adaha Hantidhowrka Sare, waxaan qaadanayaa shaki xirfadlenimo guud ahaan inta uu socdo hantidhowrka/baaritaanka. Waxaan sidoo kale ku khasbannahay in aan:

- Soo ogaado oo aan u-kuurgalno halisaha khalad la taaban karo uu ugu jiri karo bayaamada maaliyadeed, khayaano ama ilduuf midka uu doono ha ku yimaadee, in aan nakh-shadeeyo oo aan sameeyo habraacyada hantidhowrka oo wax ka qabanaya halisahaaan, oo aan u helo caddeyn ku filan oo u habboon si aan sal ugu yeelo ra'yigeega. Halista ah inaan la soo ogaan khalad la taaban karo oo ku yimid khayaano ayaa ka badan tan midka ku yimid ilduufka, maaddaama khayaannadu ay ku lug lahaan karto mu'aamarad, been-abuur, in si ku-talogal ah wax looga tago, maldahaad, ama in laga dulboodo kantarooladii gudaha.
- Ina fahamo kantaroolada gudaha ee hay'adda ee baaritaanka lagu sameenayo si aan u nakh-shadeeyo habraacyo hantidhowr oo ku habboon xaaladaha jira, laakiin aanu hadafka laga leeyahay ahayn in la bixiyo ra'yi ku aaddan taabogalnimada kantaroolka gudaha ee Hay'adda.
- Qiimeeyo habboonaanshaha siyaasadaha xisaabaadka ee la adeegsado iyo caqligalnimada qiyaasaha xisaabaadka iyo shaac-ka-qaadista la xiriirta ee ay sameeyeen maamulka.
- Ku soo gunaanado habboonaanshaha in maamulku uu adeegsado sii jiridda xisaabaadka ku saleysan iyo, iyadoo lagu saleynayo caddeynta hantidhowrka, la helay, haddii hubaal la'aan la taaban karo ay jirto oo la xiriirta dhacdooyinka ama xaaladaha shaki weyn u keeni kara awoodda ay Hay'addu u leedahay in ay sii jirto ama sii hawlgasho. Haddii aan ku soo gunaanado in hubaal la'aan la taaban karo ay jirto, waxaa la iga doonayaa in aan dadka ku dareensiyo warbixinteyda hantidhowraha shaac-kaqaadista la xiriirta ee ku xusan bayaamada maaliyadeed, ama, haddii shaac-

ka-qaadista noocaasi ahi aysan dad ku filnayn, in aan wax ka beddelo ra'yigeyga. Gunaanadkeyga wuxuu ku saleysan yahay caddeynta hantidhowrka ee la helay ilaa iyo taariikhda warbixinteyda hantidhowraha. Si kastaba ha ahaatee, dhacdooyinka ama xaaladaha mustaqbalka ayaa keeni kara Hay'adda in aysan sii hawlgelin.

- Qiimeeyo sida guud ahaan loo soo bandhigey, loo diyaariyey iyo waxa ku jira bayaamadaha maaliyadeed, ee ay ka mid yihiin shaac-ka-qaadista, iyo in bayaamada maaliyadeed ee dowladgoboleedka ay tacaamulaadka iyo dhacdooyinka aasaaska u ah ay u muujinayaan si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.

Waxaan kuwa ka mas'uulka ah arrimaha maamulka la xiriira kala xiriirey, ay ka mid yihiin, baaxadda iyo waqtiga loo qorsheeyey hantidhowrka/baarista iyo waxyaabihii muhiimka ahaa ee hantidhowrka/baarista lagu soo ogaadey, oo ay ka mid yihiin haddiiba ay jiraan nusqaamo mug leh oo la xiriira kantaroolka gudaha ee aan soo ogaaday inta uu socday hantidhowrkeyga/baaritaankeyga. Waxaan sidoo kale siinayaa kuwa ka mas'uulka ah maamulka bayaan dhigaya in aan u hoggaansamay shuruudaha anshaxa ee u habboon kuna saabsan madax-bannaanida, waxaanna kala hadlayaa dhammaan xiriirrada iyo arrimaha kale ee sida caqligalka ah loogu maleeyo in ay xambaarsan yihiin madax-bannaanideyda, iyo halka ku habboon, ilaalinta la xiriirta. Aniga oo ka duulaya arrimaha aan kala hadlay kuwa ka mas'uulka ah maamulka, ayaa waxaan go'aan ka qaataa arrimaha ugu muhiimsanaa baaritaanka bayaamada maaliyadeed ee mudaddan oo sidaa daraadeedna ah arrimaha muhiimka ah ee hantidhowrka/baarista. Waxaan arrimahan ku qeexayaa warbixinteyda baarista haddii sharci ama xeernidaamiye uu diido in arrimaha shaaca looga qaado dadweynaha mooyaane waxayna arrintaasi dhacdaa xaalado aad iyo aad dhif u ah, waxaan go'aan ka qaadan karaa in arrin aanan lagu shaacin warbixinteyda iyadoo sabab u ah in cawaaqib-xumada ay leedahay ay si weyn ugu culus tahay faa'iidada ay danta dadweynaha u leedahay shaac-ka-qaadistaasi.

Xafiiska Hantidhowraha Guud	
Magaca:	Xashi Cusmaan Maxamed
Jagada:	Hantidhowraha Guud, Dowlad-Goboleedka Galmudug ee Soomaaliya
Taariikh:	18 Agoosto 2025
Signature:	



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

For the Year Ended 31 December 2024

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

**Prepared by the Ministry of
Finance**

Galmudug State of Somalia (GSS)

Statement of Certification - 2024 Financial Statements

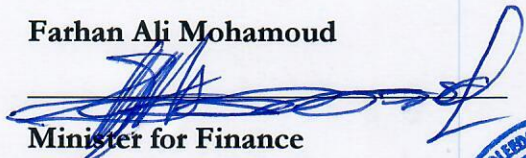
The 2024 financial statements, together with the accompanying notes, have been prepared by the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting (2017).

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 2024.

For and on behalf of the Galmudug State of Somalia

Farhan Ali Mohamoud

20/04/2025


Minister for Finance

Date:



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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, 2024 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 2024 and GSS's financial cash position as of 31st December 2024. These Financial statements have been prepared by the Treasury Department 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 2024 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 2024 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 **32 MDAs** of this report.

Disclosure has also been made to 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 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.

Summary of Financial Results

Financial Statement Highlights and Analysis

Table 1: Summary of Financial Performance

Financial Performance	2024 USD	2023 USD
Revenue	27,362,927	22,791,088
Expenditure	27,385,053	22,685,441
Surplus	(22,126)	105,646
% Change	100%	100%

	2024 USD	2023 USD
Original Budget	34,695,177	35,323,800
Revised Budget (Mid-year Revision)	39,995,041	37,356,126
Actual Expenditure	27,385,053	22,685,441
Under Spending (Budget Saving)	(12,609,989)	(14,670,685)
% Change	68%	61%

Revenue Analysis

Galmudug Status's total revenue has increased from **\$22,791,088** in 2023 to **\$27,362,927** in the 2024 financial year an increase of **\$4,571,839 (17%)**. 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

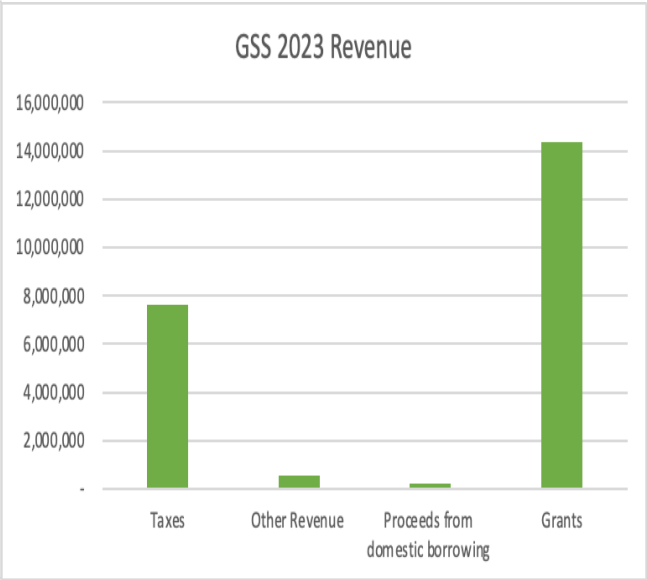
Revenue Analysis	2024	2023
Revenue Type		
Taxes	8,923,839	7,627,481
Other Revenue	1,476,784	551,037
Proceeds from domestic borrowing	111,000	235,000
Grants	16,851,303	14,377,571
Total	27,362,927	22,791,088

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 2024



Chart 2: Revenue breakdown FY 2023



Tax Receipts

In the financial year 2024, tax revenue rose from **\$7,627,481** in 2023 to **\$8,923,839**, reflecting an increase of **\$1,296,359**. This growth is primarily attributed to the tax on goods and services, as well as payroll and workforce taxes. Notably, as illustrated in Chart 1, tax revenue comprised 33% of the total revenue for the year.

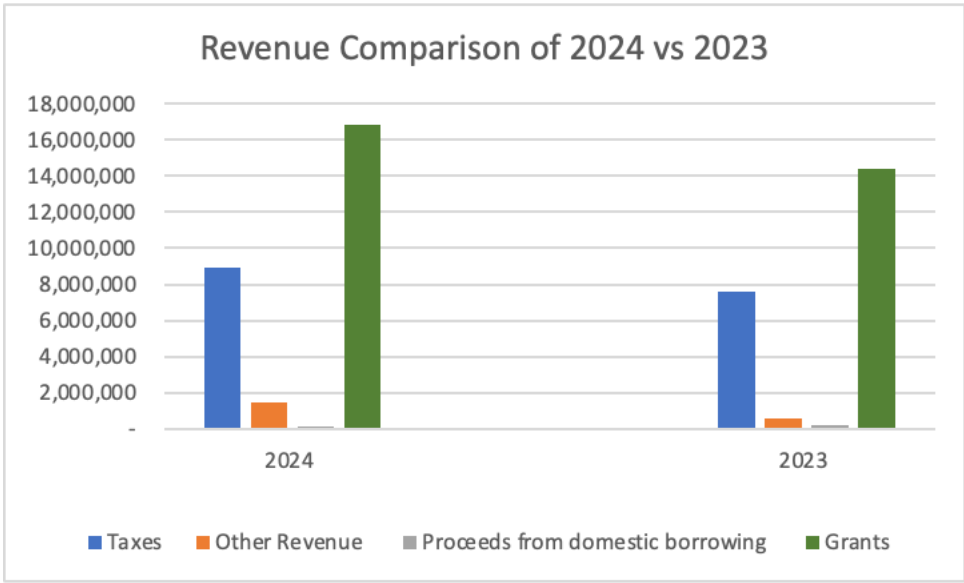
Other Revenue

In the financial year 2024, the other revenue increased by **\$925,747** (168%) compared to the previous year, rising from **\$551,037** to **\$1,476,784**. This huge increase is primarily due to sales of goods and services; however, it is important to note that the government did not collect any fees from issuing primary and secondary certificates or public notary services during this period. As shown in Chart 1, non-tax receipts accounted for **2%** of the total revenue for the year.

Grants

External assistance and grants from international partners, along with transfers from the Federal Government of Somalia, were crucial sources of funding, totaling **\$16,851,303**, which represents **62%** of the total revenue. This marks an increase from **\$14,377,571** in 2023, reflecting a growth of **\$2,473,732**, or 17%. The rise is largely attributed to the anticipated grants received in 2024. Further details and comparisons between the current and previous years are illustrated in Chart 3.

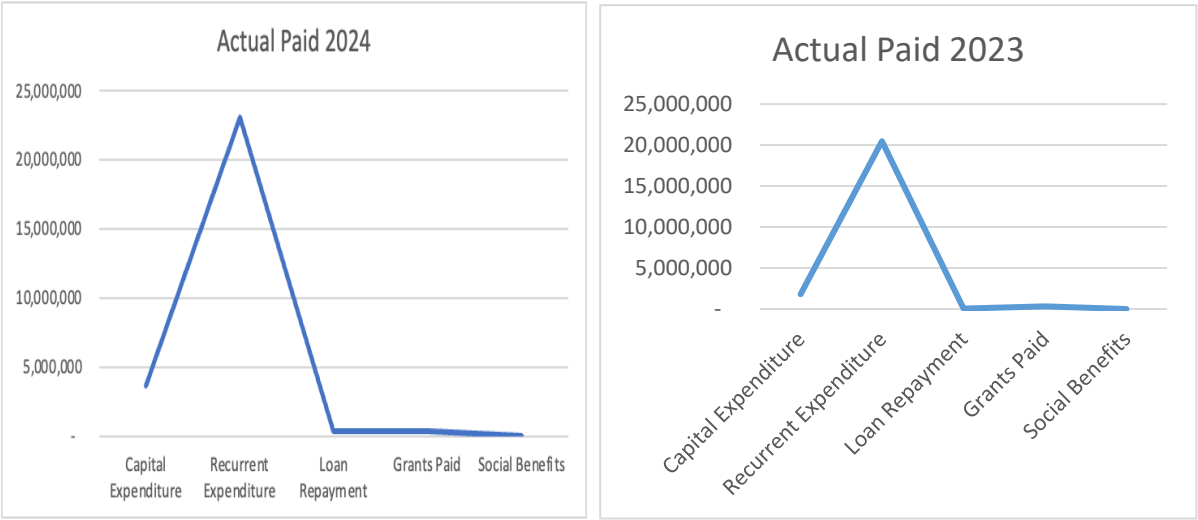
Chart 3: Revenue comparison 2024 vs 2023



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\$ **27,385,053** in comparison to US\$ **22,685,441** in 2023. Overall, GSS has increased its expenditure by US\$ **4,699,611**, with the highest increase coming from the use of goods and services (32%) compared with the previous year, and purchase of non-financial assets (99%) compared with the previous year.

The largest expenditure category was the Use of goods and service cost which amounted to US\$**12,608,007**, which was 46% of the total expenditure. The second highest cost is the purchase of non-financial asset expenditure, which was 13% of total expenditure for the year.

Table 3 below shows expenditure categories for the 2024 financial year compared with the year 2023 financial.

Table 3: Summary of Expenditure for 2 years

	2024	2023	Variance	Variance
	USD	USD	USD	%
Employee Compensation	10,487,807	10,950,872	463,065	4%
Use of Goods and Service	12,608,007	9,517,508	(3,090,499)	-25%
Grants Paid	337,046	344,682	7,636	2%
Capital Expenditure	3,609,655	1,810,999	(1,798,656)	-50%
Interest	-	-	-	0%
Repayments	342,538	61,380	(281,158)	-82%
Subsidy	-	-	-	0%
Social benefits	-	-	-	0%
Other Payments	-	-	-	0%
Total	27,385,053	22,685,441	(4,699,611)	-21%
% Change				

This is also displayed in a Chart with main headings (as below) and a total column for 2 years providing a clear visual representation of the year-on-year increase in expenditure.

Capital Expenditure Analysis

Capital expenditure (non-financial assets) for the year was US\$3,609,655 compared to US\$1,810,999 for the previous year, an increase of US\$1,798,656 (99%). The major areas of expenditure were Wells and water holes followed by Buildings other than dwellings 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\$ 39,995,041. 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 2024

Expenditure Category	2024			
	Budget	Actual	Variance (Underspend)	%
Compensation of Employees	12,465,140.00	10,487,807.30	1,977,333	84
Use of Goods & Services	17,513,540.45	12,608,006.83	4,905,534	72
Grants Paid	390,000.00	337,046.00	52,954	86
Capital Expenditure	8,790,323.24	3,609,654.87	5,180,668	41
Loan repayments	836,037.50	342,537.50	493,500	41
Subsidy	-	-	-	-
Social benefit	-	-	-	-
Other Expenditure (Contingency Fund)	-	-	-	-
Total Expenditure	39,995,041	27,385,053	12,609,989	68%

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Galmudug State of Somalia Consolidated Fund Statement of Cash Receipts and Payments Treasury Single Accounts For the Year Ended 31 December 2024

		2024	2023
		Controlled by	Controlled by
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Receipts / Inflows			
Taxes			
Taxes on income, profits, and capital gains	2	369,804	226,577
Taxes on payroll and workforce	3	836,310	591,315
Taxes on goods and services	4	7,648,925	6,502,439
Taxes on international trade and transactions	5	68,800	307,150
Taxes		8,923,839	7,627,481
Grants			
From international organizations	6	1,727,704	2,855,782
From other general government units	7	15,123,599	11,521,789
Grants		16,851,303	14,377,571
Other Revenue			
Sale of goods and services	8	1,019,605	549,537
Fines, penalties and forfeits	9	-	1,500
Transfers not elsewhere classified	10	457,180	-
Other Revenue		1,476,784	551,037
Loan			
Proceeds from Domestic borrowing	11	111,000	235,000
Loan		111,000	235,000
Receipts / Inflows		27,362,927	22,791,088
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	12	10,487,807	10,950,872
Compensation of Employees		10,487,807	10,950,872
Use of Goods and Services			
Travel & Conferences	13	3,334,513	2,931,094
Operating Expenses	14	5,093,711	3,050,935
Rent	15	1,128,728	1,374,704
Other Operating Expenses	16	1,977,455	1,372,795
Conflict Resolution Expenses	17	1,073,600	787,840
Contingency	18	-	140
Use of Goods and Services		12,608,007	9,517,508
Grants			
Grants To Other General Government Units	19	337,046	344,682
Grants		337,046	344,682
Other Expenses			
Miscellaneous other expense	20	342,538	61,380
Other Expenses		342,538	61,380
Nonfinancial assets			
Fixed Assets	21	3,609,655	1,810,999
Nonfinancial assets		3,609,655	1,810,999
Payments / Outflows		27,385,053	22,685,441
Increase Decrease in Cash		(22,126)	105,646
Cash at Beginning of Year		1,498,057	1,392,410
Cash at End of Year	1.4	1,475,931	1,498,057

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Galmudug State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2024
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
Note		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Taxes						
	Taxes on income, profits, and capital gains	240,000	240,000	369,804	129,804	226,577
	Taxes on payroll and workforce	620,000	620,000	836,310	216,310	591,315
	Taxes on goods and services	7,205,506	7,205,506	7,648,925	443,419	6,502,439
	Taxes on international trade and transactions	3,202,494	3,202,494	68,800	(3,133,694)	307,150
22	Taxes	11,268,000	11,268,000	8,923,839	(2,344,161)	7,627,481
Grants						
	From international organizations	2,842,301	4,172,919	1,727,704	(2,445,214)	2,855,782
	From other general government units	19,684,876	23,746,428	15,123,599	(8,622,829)	11,521,789
23	Grants	22,527,177	27,919,347	16,851,303	(11,068,044)	14,377,571
Other Revenue						
	Sale of goods and services	890,000	890,007	1,019,605	129,598	549,537
	Fines, penalties and forfeits	10,000	10,000	-	(10,000)	1,500
	Transfers not elsewhere classified		497,000	457,180	(39,821)	-
24	Other Revenue	900,000	1,397,007	1,476,784	79,777	551,037
Loan						
	Proceeds from Domestic borrowing	-	-	111,000	111,000	235,000
	Loan	-	-	111,000	111,000	235,000
Receipts / Inflows		34,695,177	40,584,354	27,362,927	(13,221,427)	22,791,088

Galmudug State of Somalia – Annual Financial Statements – FY 2024

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

		2024				2023
		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						
		12,084,892	12,465,140	10,487,807	(1,977,333)	10,950,872
	Compensation of Employees	12,084,892	12,465,140	10,487,807	(1,977,333)	10,950,872
Use of Goods and Services						
	Travel & Conferences	3,095,278	3,726,725	3,334,513	(392,212)	2,931,094
	Operating Expenses	3,963,436	6,120,738	5,093,711	(1,027,027)	3,050,935
	Rent	814,009	1,269,734	1,128,728	(141,006)	1,374,704
	Other Operating Expenses	2,776,707	2,756,476	1,977,455	(779,021)	1,372,795
	Conflict Resolution Expenses	627,600	1,073,600	1,073,600		787,840
	RCRF Non-Salary Recurrent Cost	3,526,841	2,186,268		(2,186,268)	
	Contingency	700,000	380,000		(380,000)	140
	Use of Goods and Services	15,503,871	17,513,540	12,608,007	(4,905,534)	9,517,508
Grants						
	Grants To Other General Government Units	340,000	390,000	337,046	(52,954)	344,682
	Grants	340,000	390,000	337,046	(52,954)	344,682
Other Expenses						
	Miscellaneous other expense	-	832,538	342,538	(490,000)	61,380
	Premiums,fees,claims related to non-life insurance	-	3,500		(3,500)	
	Other Expenses	-	836,038	342,538	(493,500)	61,380
Nonfinancial assets						
	Fixed Assets	6,731,854	8,790,323	3,609,655	(5,180,668)	1,810,999
	Inventories	34,560	-	-	-	-
	Nonfinancial assets	6,766,414	8,790,323	3,609,655	(5,180,668)	1,810,999
	Payments / Outflows	34,695,177	39,995,041	27,385,053	(12,609,989)	22,685,441

Galmudug State of Somalia
FGS Statement of Government Operations
For the Year Ended 31 December, 2024

	2024	2023
	USD	USD
Transactions Affecting Net Worth		
Revenue	27,362,927	22,791,088
Taxes	8,923,839	7,627,481
Taxes on income, profits, and capital gains	369,804	226,577
Taxes on payroll and workforce	836,310	591,315
Taxes on goods and services	7,648,925	6,502,439
Taxes on international trade and transactions	68,800	307,150
Grants	16,851,303	14,377,571
From international organizations	1,727,704	2,855,782
From other general government units	15,123,599	11,521,789
Other Revenue	1,476,784	551,037
Sale of goods and services	1,019,605	549,537
Fines, penalties and forfeits	-	1,500
Transfers not elsewhere classified	457,180	-
Loan	111,000	235,000
Proceeds from Domestic borrowing	111,000	235,000
Expense	23,775,398	20,874,442
Compensation of Employees	10,487,807	10,950,872
Wages and Salaries	10,487,807	10,950,872
Use of Goods and Services	12,608,007	9,517,508
Travel & Conferences	3,334,513	2,931,094
Operating Expenses	5,093,711	3,050,935
Rent	1,128,728	1,374,704
Other Operating Expenses	1,977,455	1,372,795
Conflict Resolution Expenses	1,073,600	787,840
Contingency	-	140
Grants	337,046	344,682
Grants To Other General Government Units	337,046	344,682
Other Expenses	342,538	61,380
Miscellaneous other expense	342,538	61,380
Gross Operating Balance	3,587,529	1,916,646
Transactions In Non Financial Assets		
Change In Net Worth. Transactions (Assets)	3,609,655	1,810,999
Nonfinancial assets	3,609,655	1,810,999
Fixed Assets	3,609,655	1,810,999
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	(22,126)	105,646
Financial assets	(22,126)	105,646
Domestic	(22,126)	105,646
Liabilities	-	-
Liabilities	-	-
Liabilities	-	-

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 2024* 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
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
34	Ministry of Fishery and Marine Resources

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 2024

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 presents the bank account balances as of the end of the 2024 financial year. It is noteworthy that several Salaam Bank accounts reflect negative balances, attributed to the transition from a private banking system to central banking

SALAM SOMALI BANK	2024 USD	2023 USD
Treasury Single Account - Main	107,388	114,609
Wasaaradda Waxbarashada Galmudug	-	2,007
Ministry of Interior & Local Government	61	61
SURPII FOR FMS DHUSAMAREB	-	164,770
MOIS Acc for GSS	-	3,534
Child PIP for MOWHRD for Galmudug	-	58,636
MOIFAR Galmudug-LDF/JPLG Project	1	-
Project Account - RCRF III	-	161,269
Ministry Of Health Of Galmudug	-	10,200
WB RCRF III PBCs Galmudug State of Somalia	-	426,810
Sagal Project of GSS	-	1,746
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
BARNAAMIJKA DAYACTIRKA LAAMIGA GALMI	5,853	-
	113,302	1,480,603
DAHABSHIIL BANK	2024 USD	2023 USD
Galmudug State Treasury Single Account Dahabshil	27,898	17,361
Wasaaradda Caafimaadka Galmudug	3,400	-
	31,298	17,361
AMAL BANK	2024 USD	2023 USD
Galmudug State Treasury Single Account AMAL	92	92
	92	92

CENTRAL BANK OF SOMALIA	2024 USD	2023 USD
Wasaaradda Waxbarashada Galmudug CBS	1	-
SURP II FOR FMS DHUSAMAREB CBS	185,452	-
Project Account-RCRF III CBS	127,884	-
WB RCRF III pbs Galmudug State Of Somalia CBS	304,140	-
Damal Caafimaad Galmudug CBS	17,265	-
SWRR CBS	28,814	-
Somali Education for Human Capital Development CBS	217,829	-
KOBCIYE PROJECT GALMUDUG CBS	310	-
Ground Water for Resilience Project CBS	51,049	-
FSRP GSS CBS	378,907	-
Somali Enhancing Public Resource Management GSS	19,588	-
	1,331,238	-

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 USD	2022 USD
Cash on Hand and balances with banks	1,475,931	1,498,056
	1,475,931	1,498,056

The treasury single account holds a closing balance of \$1,475,31 from the internally generated revenue and other funds of GSS. This marks the year-end balance for GSS. Additionally, the GSS Ministry of Finance experienced improved conditions in the last two quarters of 2024 compared to the previous year. This positive trend has led to intensified efforts against Al Shabab, aiming to liberate areas in Galmudug, amidst challenges such as nationwide droughts.

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. 2024 and 2023 Cash on Hand and bank balance is 145,875 and 1,475,931 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 for the RCRF II project depends on GSS fulfilling the project's conditional requirements, which it has successfully met. The project became effective on July 1, 2016. However, the budget outlined in the Project Appraisal Document (PAD) does not specify a detailed breakdown for GSS. The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending December 31, 2021, GSS received \$3,392,788.92 from the RCRF II project against a budget of \$4,360,160.45, which is 78% of the total project budget. The unutilized variance resulted from the non-recruitment of several civil servants and the inability 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 20/04/2025 by Mr Farhan Ali Mohamud-Minister for Finance.

2 Taxes on income, profits, and capital gains

In 2024 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 2024.

	2024 USD	2023 USD
Personal income tax on Public employee	369,804	226,577
	369,804	226,577

3 Taxes on payroll and workforce

In 2024 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

	2024 USD	2023 USD
Private Payroll taxes on non-civil servants	836,310	591,315
	836,310	591,315

4 Taxes on goods and service

FY2024, 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 imposed on all cargo transported by truck at checkpoints, along with contract taxes collected from vendors throughout the year. This revenue stream has shown an increase compared to the previous receipts.

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 FY2024 show they have increased in comparison to the prior year, which is because of several tax rate has been amended and streams generated new revenue. The following is a detailed breakdown of tax heads and their respective source of entry.

	2024	2023
	USD	USD
Turnover tax	695,301	598,789
Local passenger charge	231,789	341,127
Road user taxes	6,624,876	5,562,523
Fishing Fees	16,737	-
Urban road users taxes (tremistrade)	80,222	-
Total	7,648,925	6,502,439

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

In 2017, the Galmudug State of Somalia introduced a tax on goods in transit, replacing the previously established customs duties. By the 2020 financial year, the state implemented a tax specifically on khat, which was anticipated to become a major source of tax revenue due to the high consumption of khat in the region and the number of airports involved in its transportation. Unfortunately, this revenue stream has not been operational in the current financial year of 2024.

Additionally, in 2020, taxes on cigarette and tobacco products were introduced, with collections occurring at the Hobyo Sea Port. In 2024, the state also began taxing vehicles and spare parts, particularly focusing on imported cars coming through Hobyo Port. Below is a detailed breakdown of these tax streams.

	2024	2023
	USD	USD
Khat	-	274,150
Cigarette and tobacco product	20,000	33,000
Vehicle and spare parts	48,800	-
	68,800	307,150

6 Grants from International Organizations

Treasury Single Account

The Galmudug State of Somalia (GSS) has received grants from various international organizations under different projects, including the United Nations, Save the Children, Care International, ADRA Somalia, the International Labor Organization (ILO), UNICEF, PREMIS Support, the Food and Agriculture Organization (FAO), UN-HABITAT, and the United Nations Capital Development Fund (UNCDF). Currently, teacher support projects are funded by five international non-governmental organizations (INGOs), each providing financial incentives for teachers in GSS.

Funding from the United Nations supports three key projects. First, the JPLG project aims to enhance the local councils in major cities such as Adado, Galkacyo, and Abudwaq. Second, the Child PIP project is focused on preventing the recruitment and use of children by armed forces in conflict zones. Additionally, the World Food Programme (WFP) provides funding for a small number of security personnel who collaborate with the Ministry of Security. UNICEF also plays a vital role by offering substantial support to the Ministry of Health, addressing the essential health services that residents have struggled to access for a long time.

The table below summarizes the grants received.

	2024	2023
	USD	USD
Save The Children	44,673	329,457
World Vision	184,596	10,200
Care international	7,000	7,000
PREMIS SUPPORT	19,505	-
ADRA Somalia	-	30,700
FAO	-	1,283
ILO	-	10,100
UNICEF	1,122,733	2,032,464
UN HABITAT	-	65,750
United Nations	349,197	201,630
UNCDF	-	167,197
	1,727,704	2,855,782

7 Grants from Other Government Units.

Currently, the Galmudug State of Somalia (GSS) does not generate enough revenue to cover its entire operational expenses. To address this shortfall, the Federal Government of Somalia (FGS) provides budget support to the state, along with funding for specific projects. One such project is RCRIII, which finances the salaries of eligible recruited civil servants.

In addition, several other projects contribute to the state's budget, including Biyoole, FGS budget support, the Barwaqo project, SURP II, GPE, Damal Caafimad, the SEHCD project, groundwater initiatives, the SERP project, and FSRP. These projects offer essential support for basic needs such as education, rural water catchment, health facilities, food security, and the enhancement of public financial management (PFM). The following table illustrates how these funds have been allocated across various projects.

	2024	2023
	USD	USD
Somali Urban Resilliance II	478,195.60	483,927.33
RCRFIII	3,392,788.92	3,395,386.44
FGS Budget Support to GSS	5,834,280.04	4,917,117.92
Biyoole Project	-	405,758.86
Barwaaqo	2,934,862.35	1,588,079.14
GPE	153,980.00	231,978.16
Damal Caafimaad	278,502.00	128,331.00
SEHCD Project	748,011.22	271,210.00
Groundwater for Resilience Revenue	144,492.92	100,000.00
SERP Project	399,069.18	-
FSRP Project	626,374.00	-
Fishing Fees	133,042.41	-
	15,123,599	11,521,789

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 and individual donations. The table below provides further details of these revenue sources:

	2024	2023
	USD	USD
Work permit taxes	73,000	8,080
Business and profession licenses	34,073	38,671
Landing fees	112,815	105,550
International NGO's registrations	17,000	14,000
Local NGO's registrations.	9,284	15,500
Service charges fees	7	34
Fishing licenses fees	28,600	41,002
Number plate registration fees	744,826	305,414
Public notary fees	-	21,286
	1,019,605	549,537

9 Other Revenue (Fines, penalties, and forfeits)

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

During the year, the courts 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:

	2024	2023
	USD	USD
Fines	-	1,500
	-	1,500

10 Other Revenue (Transfers not elsewhere classified)

Individual donations refer to financial contributions made by private individuals to support the state road maintenance; this is a new revenue stream.

	2024	2023
	USD	USD
Individual Donations	457,180	-
	457,180	-

11 Loan and advances

In the fiscal year 2024, the Galmudug State of Somalia received \$111,000 from local businesses to support government operations, a decrease from \$235,000 in 2023.

	2024	2023
	USD	USD
Loan and Advances	111,000	235,000
	111,000	235,000

12 Wage 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.

	2024	2023
	USD	USD
Basic salaries for general Civil Service	1,130,625	1,070,059
Teachers salary	679,632	880,330
Health workers salary	561,330	579,434
Temporary staff salary	159,070	1,298,407
Legislature salary	1,143,740	1,247,670
Political appointees salary	193,125	102,400
Security sector salaries	3,342,050	3,176,085
Contract Employees	1,416,790	75,800
Regular food and supplies	878,497	819,194
Daily meals	401,848	359,663
Teachers allowances	23,760	-
Health workers allowances	33,660	531,753
Temporary staff allowances	-	7,200
Security sector allowances	223,932	134,146
Incentive allowances	299,748	668,732
	10,487,807	10,950,872

Salaries for general civil service increased by \$60,566, marking a 5% rise from the previous year, funded through the RCRF III project. Conversely, salaries for Ministries and Statutory appointments fell significantly to \$103,930, down from \$1,298,407 in 2024. This decline was attributed to inconsistent salary payments for statutory appointees, including Ministers and their deputies. However, recruitment of civil servants has increased compared to the previous fiscal year.

In the security sector, salaries also showed an upward trend, totaling \$3,342,050, up from \$3,176,085 in the prior fiscal year. This increase is largely due to heightened security operations in the region against Al-Shabab.

13 Travel and Conferences

Conferences and travel expense relate to GSS officials attending conferences and meetings. with \$3,334,513 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.

	2024	2023
	USD	USD
Internal Travel	1,046,497	1,084,607
External Travel	249,867	182,887
Local conference	1,715,589	1,637,953
Accommodation	322,560	25,648
	3,334,513	2,931,094

14 Operating Expenses

Operating expenses encompass the costs necessary for the ongoing operations of all Ministry offices. The rise in operating expenses can be attributed to several Ministries that established their offices during the 2024 financial year, which they did not have in previous years. Consequently, operating costs increased by \$2,024,775, reflecting a 40% increase compared to the prior year, as detailed in the table below.

	2024	2023
	USD	USD
Electricity	203,334	166,171
Water	71,951	57,070
Refuse collection	5,900	4,500
Other utilities	148,566	117,886
Telephone fees	15,039	10,845
Internet fees	141,955	143,437
Diesel and oil	744,258	629,299
Stationary	106,007	88,021
Publications fees	41,008	161,509
Refreshment	408,925	193,286
Cleaning supplies	37,066	25,281
Medical supplies	849,239	474,467
Construction materials	10,000	-
Maintenance and repairs of furniture and fittings	7,987	20,175
Maintenance and repairs of vehicles, boats and vessels	488,242	251,767
Maintenance and repairs of building	1,235,625	629,695
Wales, canals and dwellings maintenance	131,288	77,529
Road Maintenance	447,320	-
Total	5,093,711	3,050,935

15 Rent

During the year, total rental expenses amounted to \$1,128,728, which includes \$170,068 for office rent and \$958,642 for other rental costs. This represents a decrease of \$245,976 compared to the previous year. The rise in rental expenses is directly linked to some institutions have built their own offices in the capital city of Dusamareb, Adado, Galkayo and Guri'el. The following table details the rents paid by each Ministry.

	2024 USD	2023 USD
Ministry of Interior Federal & Reconciliation	65,000	26,060
Ministry of Justice & Judiciary Affairs	1,250	16,097
Ministry of Finance	146,732	197,975
Ministry of Internal Security	41,547	95,321
Ministry of Planning & Economic Development	2,330	7,500
Ministry of Endowment & Religious Affairs	5,750	-
Ministry of Petroleum and Mining Resources	-	10,800
Ministry of Public Works & Housing	14,000	9,800
Ministry of Commerce & Industry	3,000	6,000
Ministry of Information	-	20,000
Ministry of Aviation & Transport	5,000	19,000
Ministry of Education Culture & Higher Education	195,840	201,960
Ministry of Post & Communication	-	3,000
Ministry of Agriculture	74,950	5,200
Ministry of Health and Social Services	354,824	527,609
Ministry of Women and Human Right	42,145	32,990
Ministry of Labour and Social Affairs	7,044	31,392
Ministry of Youth & Sport	9,500	3,000
Ministry of Ports	2,566	-
Ministry of Humanitarian Affairs and Disaster Management	500	-
Office of Presidency	47,000	77,900
Office of the Speaker and Parliament	40,000	28,100
Civil Service Commission	12,750	12,000
Office of Audit General	12,000	12,000
Ministry of Livestock	45,000	500
Supreme Court	-	18,500
Office of The Attorney General	-	12,000
Total	1,128,728	1,374,704

16 Other Operating Expenses

In 2024, total operating expenses amounted to \$1,977,455, reflecting an increase of \$604,660 compared to \$1,372,795 in the previous year. These expenses encompass training tuition fees, educational materials and supplies, professional consulting fees, and costs for various services, including non-consultant services, audit fees, bank charges, printing for bids, and advertisements in TV and newspapers.

These administrative costs support the functioning of multiple ministries, including the Ministry of Finance, Ministry of Water and Electricity, Ministry of Education, the Presidency, Ministry of Planning, Office of the Auditor General, Civil Service Commission, Ministry of Environment and Forest, and the Ministry of Interior and Local Government.

A detailed breakdown of these costs is provided below:

	2024 USD	2023 USD
Training Tuition fee	244,128	158,356
Educational Materials and Supplies	18,900	-
Consulting and professional fees	1,511,922	1,092,553
Fees for service provided (non-consultant service)	106,250	58,647
Audit fees	30,083	3,000
Bank charges	51	28
Printing, bidding	3,350	-
TV and Newspaper advertisement	62,771	60,211
Total	1,977,455	1,372,795

17 Conflict Resolution Expenses

To address longstanding misunderstandings and conflicts among GSS communities, the Ministry of Interior and Local Government has actively engaged in efforts to reconcile these differences. These initiatives primarily focus on uniting and reconciling rival tribes that share common pastures in rural areas.

The Ministry's accelerated reconciliation efforts have resulted in expenses totaling \$1,073,600 for conflict resolution activities.

The following table illustrates the breakdown of these costs.

	2024 USD	2023 USD
Conflict Resolution Expenses	1,073,600	787,840.000
Total	1,073,600	787,840

18 Contingency Fund

A contingency fund covers urgent and unforeseen costs arising from emergency situations for which payments cannot be postponed until the passage of a supplementary budget or the next annual Consolidated Budget without seriously affecting the public interest. This money is on reserve and not allocated to one area of the work but this steam has not functional this term. The following table shows these expenses.

	2024 USD	2023 USD
Contingency	-	140
Total	-	140

19 Grants to Other General Government Units

During the reporting period, a total of \$337,046 was transferred to lower levels of government, compared to \$344,682 in 2023. These funds were allocated to the local governments of Adado, Galkacyo, Abudwaq, Hobyo, and Guricel to support local government expansion and promote good governance, sourced from Treasury Single Accounts.

	2024 USD	2023 USD
Current grants to local level of government	337,046	344,682
Total	337,046	344,682

20 Miscellaneous other expense

Obligations encompass the legal responsibilities to repay debts or fulfill financial commitments incurred from local business entities. This includes not only financial debts but also extends to scholarships and other educational benefits provided to households, which serve as financial assistance to support educational pursuits.

	2024 USD	2023 USD
Obligations	200,000	-
Scholarships and other educational benefits payable for households	142,538	-
Purchase of goods&services from market producers to households use	-	61,380
Total	342,538	61,380

21 Non-Financial Assets

Treasury Single Account

In FY24, GSS acquired non-financial assets, which included:

Information and Communication Technology (ICT) equipment, Furniture and fixtures, Buildings (excluding residential properties), Road construction, Machinery and equipment not classified elsewhere, Tools and specialized professional services, Tree, crop, and plant resources that yield recurring products

These acquisitions were funded through the Treasury Single Account (TSA) and projects, including the Barwaqo project and the GPE project. A detailed breakdown of the costs associated with GSS's non-financial assets for 2024 are provided below.

	2024 USD	2023 USD
Dwellings	-	210,195
Buildings other than dwellings	1,005,609	363,785
Road construction	200,000	232,424
Wells and water holes	1,222,034	130,320
Information, computer, and telecommunication (CIT) equipment	157,196	32,783
Machinery and equipment not elsewhere classified	677,236	602,632
Furniture and fixture	146,474	187,359
Tools and specialized professional services	24,959	2,425
Tree, crop , and plant resources yielding repeat products	176,148	5,680
Research and development	-	43,398
Total	3,609,655	1,810,999

22 Taxes

The GSS projected revenue of \$11,268,000 for the year, with actual collections reaching \$8,923,839, representing 79% of the annual estimate. The primary revenue source was the Road User Tax, totaling \$6,624,876, which accounted for 74% of all tax collections.

Turnover tax collections also exceeded expectations, driven by the registration of new businesses in several districts due to recent political improvements. Similarly, personal income tax and private

payroll taxes performed well, surpassing budget estimates.

However, Khat revenue, which was a significant component of the budget forecast, fell short of expectations. Other revenue streams, such as local passenger charges and taxes on cigarette and tobacco products, also underperformed. There are anticipated revenue streams for the year, including urban road user taxes, fishing fees, and vehicle and spare parts taxes.

The table below summarizes these taxes, comparing the annual estimates against actual collections for the year.

Tax Type	Final Approved Budeget USD	Actual USD	Variance USD
Personal income tax on Public employee	240,000	369,804	129,804
Private Payroll taxes on non-civil servants	620,000	836,310	216,310
Turnover tax	587,000	695,301	108,301
Fishing fees	-	16,737	16,737
Local passenger charge	612,200	231,789	(380,412)
Urban road users taxes (tremistrale)	-	80,222	80,222
Road user taxes	6,006,306	6,624,876	618,570
Vehicle and spare parts	-	48,800	48,800
Khat	2,852,494	-	(2,852,494)
Cigarate and tobacco product	350,000	20,000	(330,000)
Total	11,268,000	8,923,839	(2,344,161)

23 Grants

The GSS receives grants from the Federal Government of Somalia (FGS) and various international organizations. The FGS was estimated to provide \$23,856,428, with actual disbursements totaling \$15,123,599, or 63% of the estimate. This increase in funding is attributed to enhanced budget support resulting from strong political agreements between the GSS and the FGS. International NGOs have also contributed to GSS, assisting with government operational costs. Key international donors include Save the Children, Care International, ADRA Somalia, UNICEF, World Vision, the United Nations, and PREMIS Support, collectively contributing \$1,727,704, which represents 10% of the overall budget for the 2024 financial year. Organizations like Save the Children and Care International focus on supporting education and collaborate closely with the Ministry of Education. Other donors emphasize health and good governance, partnering with the Ministry of Interior, local governance, and the Ministry of Health. Their contributions significantly enhance operational effectiveness across various sectors.

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Donor Name	Final Approved Budeget USD	Actual USD	Variance USD
Save The Children	196,307	44,673	(151,634)
Federal Government of Somalia	23,856,428	15,123,599	(8,732,829)
World Vision	194,796	184,596	(10,200)
Care international	7,000	7,000	-
ADRA Somalia	78,000	-	(78,000)
UNICEF	2,969,915	1,122,733	(1,847,182)
United Nations	515,620	349,197	(166,423)
PREMIS SUPPORT	101,281	19,505	(81,776)
Total	27,919,347	16,851,303	(11,068,044)

24 Other revenue

The estimated revenue from number plate registrations was \$300,000; however, the actual collection reached \$744,826 for the year. Additionally, work permit fees, which were not included in the budget, amounted to \$73,000.

Other revenue streams such as individual donations, fishing license fees, local and international NGO registrations, landing fees, and business licenses also contributed to overall revenue in the 2024 fiscal year.

Revenue Heads	Final Approved Budeget USD	Actual USD	Variance USD
Work permit taxes	-	73,000	73,000
Business and profession licenses	120,000	34,073	(85,927)
Landing fees	120,000	112,815	(7,185)
International NGO's registrations	40,000	17,000	(23,000)
Local NGO's registrations.	60,000	9,284	(50,716)
Service charges fees	7	7	-
Fishing licenses fees	200,000	28,600	(171,400)
Number plate registration fees	300,000	744,826	444,826
Public notary fees	50,000	-	(50,000)
Penalties	10,000	-	(10,000)
Individual Donations	497,000	457,180	(39,821)
Total	1,397,007	1,476,784	79,777

25 Employee Compensation

Employee compensation paid during the year was \$10,487,807 against a budget of \$12,465,140 which represents 84% of the final Employee Compensation budget.

Employee Compensation	Final Approved Budeget USD	Actual USD	Variance USD
Basic salaries for general Civil Service	1,152,360	1,130,625	(21,735)
Teachers salary	1,077,016	679,632	(397,384)
Health workers salary	593,760	561,330	(32,430)
Temporary staff salary	331,020	159,070	(171,950)
Legislature salary	1,152,000	1,143,740	(8,260)
Political appointees salary	871,900	193,125	(678,775)
Security sector salaries	3,422,000	3,342,050	(79,950)
Contract Employees	1,739,026	1,416,790	(322,236)
Regular food and supplies	898,800	878,497	(20,304)
Daily meals	404,350	401,848	(2,502)
Basic allowances for general Civil Service	12,000	-	(12,000)
Teachers allowances	23,760	23,760	-
Health workers allowances	83,660	33,660	(50,000)
Security sector allowances	281,258	223,932	(57,326)
Incentive allowances	422,230	299,748	(122,482)
Total	12,465,140	10,487,807	(1,977,333)

26 Use of Goods and Services

GSS allocated a total of \$12,608,007, which accounts for 72% of the final estimated budget for goods and services. This marks a noticeable improvement in spending capacity in the Galmudug State of Somalia compared to the previous year's consumption.

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Use of Good and Services	Final Approved Budeget USD	Actual USD	Variance USD
Internal Travel	1,142,628	1,046,497	(96,131)
External Travel	286,304	249,867	(36,437)
Local conference	1,955,810	1,715,589	(240,222)
Accommodation	341,982	322,560	(19,422)
Electricity	375,095	203,334	(171,761)
Water	114,980	71,951	(43,029)
Refuse collection	5,900	5,900	-
Other utilities	189,570	148,566	(41,003)
Telephone fees	28,849	15,039	(13,810)
Internet fees	187,630	141,955	(45,675)
Diesel and oil	923,532	744,258	(179,273)
Stationary	124,639	106,007	(18,631)
Publications fees	64,652	41,008	(23,644)
Refreshment	432,939	408,925	(24,014)
Cleaning supplies	70,492	37,066	(33,425)
Medical supplies	853,179	849,239	(3,940)
Construction materials	10,000	10,000	-
Maintenance and repairs of furniture and fittings	13,600	7,987	(5,613)
Maintenance and repairs of vehicles, boats and vessels	564,807	488,242	(76,565)
Maintenance and repairs of building	1,418,876	1,235,625	(183,251)
Wales, canals and dwellings maintenance	250,000	131,288	(118,712)
Road Maintenance	492,000	447,320	(44,680)
Office rent	197,973	170,086	(27,887)
Vehicle rent	1,020,843	916,824	(104,019)
Venue rent	45,950	37,000	(8,950)
Other rents	4,968	4,818	(150)
Education Tuition Fee	15,000	13,514	(1,486)
Training Tuition fee	595,832	230,614	(365,217)
Educational Materials and Supplies	18,900	18,900	-
Consulting and professional fees	1,869,967	1,511,922	(358,045)
Fees for service provided (non-consultant service)	121,000	106,250	(14,750)
Audit fees	47,300	30,083	(17,217)
Bank charges	6,091	51	(6,040)
Refund	1,200	-	(1,200)
Printing, bidding	3,350	3,350	-
TV and Newspaper advertisement	69,503	62,771	(6,732)
Membership cost and examinations fees	8,333	-	(8,333)
Conflict resolution expenses	1,073,600	1,073,600	-
Food and catering services	160,000	-	(160,000)
Holding account	2,026,268	-	(2,026,268)
Contingency	380,000	-	(380,000)
Total	17,513,540	12,608,007	(4,905,534)

27 Grants to Other Governments Units

Grants to other governments units were \$337,046 during the year against a budget of \$390,000. MoFED and Four districts Adado, Dusamareb, Guri'el, Abudwaq and Galkayo made formal agreement that the districts will deposit their locally generated revenue from districts into the Treasury Single Account and Ministry of Finance will transfer funds by way of grants to the districts based on their needs to facilitate their operational costs.

Grants to Other Governments Units	Final Approved Budeget USD	Actual USD	Variance USD
Current grants to local level of government	390,000	337,046	(52,954)
Total	390,000	337,046	(52,954)

28 other expense

The budget estimate for obligations during the period was \$200,000, which was fully realized. For scholarships and other educational benefits payable to households, the budgeted amount was \$632,538, but only \$142,538 was disbursed. Additionally, there were no actual expenditures recorded for vehicle insurance.

Miscellaneous other expense	Final Approved Budeget USD	Actual USD	Variance USD
Obligations	200,000	200,000	-
Scholarships and other educational benefits payable for hc	632,538	142,538	(490,000)
Vehicle insurance	3,500	-	(3,500)
Total	836,038	342,538	(493,500)

29 Non-Financial Assets

During the year, GSS acquired non-financial assets totaling \$3,609,655, significantly lower than the budget of \$8,790,323, resulting in an underspend of \$5,180,668 (41%). This performance represents an improvement compared to the previous year. The purchases included buildings (excluding dwellings), road construction, land improvements, wells and water holes, water infrastructure, information technology, telecommunications, machinery and equipment, furniture and fixtures, as well as research and development. These acquisitions were financed through the TSA and various projects, such as GPE and Barwago, as detailed in the accompanying table.

Non-Financial Assets	Final Approved Budeget USD	Actual USD	Variance USD
Buildings other than dwellings	4,615,099	1,005,609	(3,609,490)
Road construction	200,000	200,000	-
Other land improvement	140,000	-	(140,000)
Wells and water holes	1,435,503	1,222,034	(213,469)
Other water infrastructure	182,514	-	(182,514)
Information, computer, and telecommunication (CIT) equ	174,175	157,196	(16,979)
Machinery and equipment not elsewhere classified	1,007,439	677,236	(330,204)
Furniture and fixture	381,560	146,474	(235,086)
Tools and specialized professional services	64,032	24,959	(39,073)
Tree, crop , and plant resources yielding repeat products	220,000	176,148	(43,852)
Research and development	370,000	-	(370,000)
Total	8,790,323	3,609,655	(5,180,668)

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 2024

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

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Interior , Federal government and Reconciliation

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		1,361,980	1,762,580	1,644,526	(118,054)	1,651,695
Grants						
From international organizations			28,100		(28,100)	277,262
From other general government units		-	50,000	-	(50,000)	
Grants	23		78,100		(78,100)	277,262
Receipts / Inflows		1,361,980	1,840,680	1,644,526	(196,154)	1,928,957
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		106,980	81,980	51,980	(30,000)	54,426
Compensation of Employees	25	106,980	81,980	51,980	(30,000)	54,426
Use of Goods and Services						
Travel & Conferences		300,000	371,400	370,000	(1,400)	360,093
Operating Expenses		175,000	181,860	155,500	(26,360)	50,915
Rent		70,000	71,140	65,000	(6,140)	26,060
Other Operating Expenses			1,200		(1,200)	40,956
Conflict Resolution Expenses		350,000	645,000	645,000		500,000
Use of Goods and Services	26	895,000	1,270,600	1,235,500	(35,100)	978,024
Grants						
Grants To Other General Government Units		340,000	390,000	337,046	(52,954)	344,682
Grants	27	340,000	390,000	337,046	(52,954)	344,682
Nonfinancial assets						
Fixed Assets		20,000	20,000	20,000		274,564
Nonfinancial assets	29	20,000	20,000	20,000		274,564
Payments / Outflows		1,361,980	1,762,580	1,644,526	(118,054)	1,651,695

Ministry of Justice & Judiciary Affairs

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controlle d 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		96,024	39,749	17,849	(21,900)	55,021
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		60,024	25,024	11,024	(14,000)	6,024
Compensation of Employees	25	60,024	25,024	11,024	(14,000)	6,024
Use of Goods and Services						
Travel & Conferences		15,000	3,750	3,750		27,400
Operating Expenses		16,000	9,475	1,825	(7,650)	5,500
Rent		5,000	1,500	1,250	(250)	16,097
Use of Goods and Services	26	36,000	14,725	6,825	(7,900)	48,997
Payments / Outflows		96,024	39,749	17,849	(21,900)	55,021

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Finance

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		4,443,696	4,600,645	3,247,092	(1,353,553)	2,263,628
Taxes						
Taxes on income, profits, and capital gains		240,000	240,000	369,804	129,804	226,577
Taxes on payroll and workforce		620,000	620,000	836,310	216,310	591,315
Taxes on goods and services		7,205,506	7,205,506	7,568,703	363,197	6,502,439
Taxes on international trade and transactions		3,202,494	3,202,494	20,000	(3,182,494)	307,150
Taxes	22	11,268,000	11,268,000	8,794,817	(2,473,183)	7,627,481
Grants						
From international organizations		78,000	101,281	19,505	(81,776)	
From other general government units		10,299,672	11,382,602	9,298,066	(2,084,536)	7,693,549
Grants	23	10,377,672	11,483,883	9,317,571	(2,166,312)	7,693,549
Other Revenue						
Sale of goods and services						
Transfers not elsewhere classified			497,000	457,180	(39,821)	
Other Revenue	24		497,000	457,180	(39,821)	
Loan						
Proceeds from Domestic borrowing				111,000	111,000	235,000
Loan				111,000	111,000	235,000
Receipts / Inflows		26,089,368	27,849,527	21,927,660	(5,921,868)	17,819,658
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,482,928	1,473,392	1,342,723	(130,669)	1,187,325
Compensation of Employees	25	1,482,928	1,473,392	1,342,723	(130,669)	1,187,325
Use of Goods and Services						
Travel & Conferences		377,224	325,574	268,677	(56,897)	196,923
Operating Expenses		435,842	1,015,113	882,886	(132,227)	406,888
Rent		173,368	173,368	146,732	(26,636)	197,975
Other Operating Expenses		572,120	328,297	168,961	(159,336)	96,000
Conflict Resolution Expenses						42,250
RCRF Non-Salary Recurrent Cost		150,000	160,300		(160,300)	
Contingency		700,000	380,000		(380,000)	
Use of Goods and Services	26	2,408,554	2,382,652	1,467,256	(915,396)	940,035
Other Expenses						
Miscellaneous other expense			200,000	200,000		
Other Expenses	28		200,000	200,000		
Nonfinancial assets						
Fixed Assets		552,214	544,601	237,113	(307,487)	136,267
Nonfinancial assets	29	552,214	544,601	237,113	(307,487)	136,267
Payments / Outflows		4,443,696	4,600,645	3,247,092	(1,353,553)	2,263,628

Ministry of Internal Security

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriati on	Final Estimate Appropriati on	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		5,341,072	5,695,710	5,427,195	(268,515)	5,070,300
Grants						
From international organizations			45,258	38,190	(7,068)	41,610
Grants	23		45,258	38,190	(7,068)	41,610
Receipts / Inflows		5,341,072	5,740,968	5,465,385	(275,583)	5,111,910
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		4,531,072	4,575,330	4,456,015	(119,315)	4,186,247
Compensation of Employees	25	4,531,072	4,575,330	4,456,015	(119,315)	4,186,247
Use of Goods and Services						
Travel & Conferences		100,000	100,000	96,166	(3,834)	100,266
Operating Expenses		410,000	532,832	401,467	(131,365)	373,466
Rent		60,000	47,548	41,547	(6,001)	95,321
Use of Goods and Services	26	570,000	680,380	539,180	(141,200)	569,053
Nonfinancial assets						
Fixed Assets		240,000	440,000	432,000	(8,000)	315,000
Nonfinancial assets	29	240,000	440,000	432,000	(8,000)	315,000
Payments / Outflows		5,341,072	5,695,710	5,427,195	(268,515)	5,070,300

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Planning and Economic Development

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		867,612	777,764	709,127	(68,637)	662,808
Grants						
From foreign governments						
From other general government units		4,174,267	4,194,267	2,934,862	(1,259,404)	1,993,838
Grants	23	4,174,267	4,194,267	2,934,862	(1,259,404)	1,993,838
Other Revenue						
Sale of goods and services		100,000	100,000	26,284	(73,716)	29,500
Other Revenue	24	100,000	100,000	26,284	(73,716)	29,500
Receipts / Inflows		5,141,879	5,072,030	3,670,273	(1,401,757)	2,686,146
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		183,540	148,540	118,312	(30,228)	161,944
Compensation of Employees	25	183,540	148,540	118,312	(30,228)	161,944
Use of Goods and Services						
Travel & Conferences		104,152	157,239	153,966	(3,273)	29,559
Operating Expenses		121,500	111,925	99,379	(12,546)	92,996
Rent		12,000	3,000	2,330	(670)	7,500
Other Operating Expenses		433,460	346,800	335,140	(11,660)	272,477
RCRF Non-Salary Recurrent Cost		12,960	10,260		(10,260)	
Use of Goods and Services	26	684,072	629,224	590,815	(38,409)	402,533
Nonfinancial assets						
Fixed Assets		-	-	-	-	98,331
Nonfinancial assets	29	-	-	-	-	98,331
Payments / Outflows		867,612	777,764	709,127	(68,637)	662,808

Ministry of Endowment & Religious Affairs

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		137,500	87,018	48,493	(38,525)	91,193
Receipts / Inflows						
Payments / Outflows		-	-	-	-	-
Compensation of Employees						
Wages and Salaries		65,500	55,268	27,768	(27,500)	18,093
Compensation of Employees	25	65,500	55,268	27,768	(27,500)	18,093
Use of Goods and Services						
Travel & Conferences		25,000	6,500	6,250	(250)	60,000
Operating Expenses		24,000	15,000	8,725	(6,275)	9,100
Rent		23,000	10,250	5,750	(4,500)	
Use of Goods and Services	26	72,000	31,750	20,725	(11,025)	69,100
Nonfinancial assets						
Fixed Assets						4,000
Nonfinancial assets	29	-	-	-	-	4,000
Payments / Outflows		137,500	87,018	48,493	(38,525)	91,193

Ministry of Petroleum and Mining Resources

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		94,000	35,100	1,000	(34,100)	65,100
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		42,000	17,500	1,000	(16,500)	-
Compensation of Employees	25	42,000	17,500	1,000	(16,500)	
Use of Goods and Services						
Travel & Conferences		17,000	-	-	-	17,000
Operating Expenses		27,000	17,600		(17,600)	31,300
Rent		8,000	-	-	-	10,800
Other Operating Expenses		-	-	-	-	6,000
Use of Goods and Services	26	52,000	17,600		(17,600)	65,100
Payments / Outflows		94,000	35,100	1,000	(34,100)	65,100

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Public Works and Housing

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		2,317,876	2,753,187	1,669,038	(1,084,149)	1,052,761
Grants						
From other general government units		1,451,852	1,475,114	478,196	(996,919)	483,927
Grants	23	1,451,852	1,475,114	478,196	(996,919)	483,927
Other Revenue						
Sale of goods and services		60,000	60,000	30,623	(29,377)	36,651
Other Revenue	24	60,000	60,000	30,623	(29,377)	36,651
Receipts / Inflows		3,829,729	4,288,301	2,177,857	(2,110,445)	1,573,339
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		73,224	77,182	26,374	(50,808)	9,618
Compensation of Employees	25	73,224	77,182	26,374	(50,808)	9,618
Use of Goods and Services						
Travel & Conferences		65,217	95,934	84,312	(11,622)	37,207
Operating Expenses		284,000	397,619	387,839	(9,780)	249,057
Rent		17,500	14,000	14,000		9,800
Other Operating Expenses		380,128	370,152	346,603	(23,549)	347,279
RCRF Non-Salary Recurrent Cost		3,007	-	-	-	-
Use of Goods and Services	26	749,852	877,705	832,754	(44,951)	643,343
Other Expenses						
Premiums,fees,claims related to non-life insura		-	3,500	-	(3,500)	-
Other Expenses	28	-	3,500	-	(3,500)	-
Nonfinancial assets						
Fixed Assets		1,494,800	1,794,800	809,910	(984,890)	399,800
Nonfinancial assets	29	1,494,800	1,794,800	809,910	(984,890)	399,800
Payments / Outflows		2,317,876	2,753,187	1,669,038	(1,084,149)	1,052,761

Ministry of Commerce and Industry

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		158,000	97,850	25,200	(72,650)	59,060
Other Revenue						
Sale of goods and services		60,000	60,000	3,450	(56,550)	2,020
Other Revenue	24	60,000	60,000	3,450	(56,550)	2,020
Receipts / Inflows		218,000	157,850	28,650	(129,200)	61,080
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		62,000	37,500	4,000	(33,500)	-
Compensation of Employees	25	62,000	37,500	4,000	(33,500)	-
Use of Goods and Services						
Travel & Conferences		25,000	10,500	5,750	(4,750)	27,000
Operating Expenses		44,000	31,850	8,700	(23,150)	26,060
Rent		12,000	3,000	3,000		6,000
Use of Goods and Services	26	81,000	45,350	17,450	(27,900)	59,060
Nonfinancial assets						
Fixed Assets		15,000	15,000	3,750	(11,250)	
Nonfinancial assets	29	15,000	15,000	3,750	(11,250)	
Payments / Outflows		158,000	97,850	25,200	(72,650)	59,060

Ministry of Information

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		88,632	52,132	7,132	(45,000)	117,774
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		46,632	36,132	7,132	(29,000)	3,474
Compensation of Employees	25	46,632	36,132	7,132	(29,000)	3,474
Use of Goods and Services						
Travel & Conferences		12,000	1,000		(1,000)	45,000
Operating Expenses		19,000	9,000	-	(9,000)	20,000
Rent		5,000	-	-	-	20,000
Other Operating Expenses		-	-	-	-	29,300
Use of Goods and Services	26	36,000	10,000		(10,000)	114,300
Nonfinancial assets						
Fixed Assets		6,000	6,000		(6,000)	-
Nonfinancial assets	29	6,000	6,000		(6,000)	-
Payments / Outflows		88,632	52,132	7,132	(45,000)	117,774

Ministry of Aviation and Transport

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		334,628	325,878	218,942	(106,936)	228,883
Taxes						
Taxes on goods and services		-	-	80,222	80,222	
Taxes on international trade and transactions		-	-	48,800	48,800	
Taxes	22	-	-	129,022	129,022	
Other Revenue						
Sale of goods and services		420,000	420,000	857,641	437,641	410,964
Other Revenue	24	420,000	420,000	857,641	437,641	410,964
Receipts / Inflows		754,628	745,878	1,205,605	459,727	639,847
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		204,628	174,128	96,342	(77,786)	103,273
Compensation of Employees	25	204,628	174,128	96,342	(77,786)	103,273
Use of Goods and Services						
Travel & Conferences		20,000	10,000	8,000	(2,000)	13,100
Operating Expenses		20,000	15,750	3,350	(12,400)	93,510
Rent		10,000	5,000	5,000		19,000
Other Operating Expenses		80,000	121,000	106,250	(14,750)	
Use of Goods and Services	26	130,000	151,750	122,600	(29,150)	125,610
Payments / Outflows		334,628	325,878	218,942	(106,936)	228,883

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Education Culture and Higher Education

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		4,869,940	7,763,410	3,117,239	(4,646,171)	2,231,634
Grants						
From international organizations		98,000	771,969	398,550	(373,419)	399,043
From other general government units		2,799,480	5,012,012	1,363,106	(3,648,906)	658,710
Grants	23	2,897,480	5,783,980	1,761,656	(4,022,325)	1,057,753
Receipts / Inflows		7,767,420	13,547,391	4,878,895	(8,668,496)	3,289,387
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,409,432	1,528,882	987,075	(541,807)	1,168,419
Compensation of Employees	25	1,409,432	1,528,882	987,075	(541,807)	1,168,419
Use of Goods and Services						
Travel & Conferences		341,000	643,790	554,299	(89,491)	318,933
Operating Expenses		311,000	864,735	656,020	(208,716)	168,802
Rent		80,000	233,640	195,840	(37,800)	201,960
Other Operating Expenses		360,580	603,858	425,045	(178,812)	108,245
RCRF Non-Salary Recurrent Cost		367,928	160,000		(160,000)	-
Use of Goods and Services	26	1,460,508	2,506,023	1,831,204	(674,819)	797,939
Other Expenses						
Miscellaneous other expense		-	632,538	142,538	(490,000)	52,500
Other Expenses	28	-	632,538	142,538	(490,000)	52,500
Nonfinancial assets						
Fixed Assets		2,000,000	3,095,968	156,423	(2,939,545)	212,775
Nonfinancial assets	29	2,000,000	3,095,968	156,423	(2,939,545)	212,775
Payments / Outflows		4,869,940	7,763,410	3,117,239	(4,646,171)	2,231,634

Ministry of Post and Communication

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		84,000	36,950	1,500	(35,450)	14,900
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		42,000	17,500	1,500	(16,000)	-
Compensation of Employees	25	42,000	17,500	1,500	(16,000)	-
Use of Goods and Services						
Travel & Conferences		12,000	1,750		(1,750)	
Operating Expenses		20,000	12,700		(12,700)	10,300
Rent		5,000				3,000
Use of Goods and Services	26	37,000	14,450		(14,450)	13,300
Nonfinancial assets						
Fixed Assets		5,000	5,000		(5,000)	1,600
Nonfinancial assets	29	5,000	5,000		(5,000)	1,600
Payments / Outflows		84,000	36,950	1,500	(35,450)	14,900

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Agriculture

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		708,213	816,603	460,421	(356,183)	153,049
Grants						
From international organizations			76,993	62,422	(14,571)	20,278
From other general government units			281,082	626,374	345,292	
Grants	23		358,075	688,796	330,721	20,278
Receipts / Inflows		708,213	1,174,678	1,149,217	(25,462)	173,327
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,148	111,898	80,520	(31,378)	46,814
Compensation of Employees	25	80,148	111,898	80,520	(31,378)	46,814
Use of Goods and Services						
Travel & Conferences		44,625	37,553	34,970	(2,583)	26,500
Operating Expenses		116,857	133,650	117,673	(15,977)	43,182
Rent		5,000	76,650	74,950	(1,700)	5,200
Other Operating Expenses		58,400	99,540	65,994	(33,546)	31,353
Use of Goods and Services	26	224,882	347,393	293,587	(53,806)	106,235
Nonfinancial assets						
Fixed Assets		403,182	357,312	86,314	(270,999)	
Nonfinancial assets	29	403,182	357,312	86,314	(270,999)	-
Payments / Outflows		708,213	816,603	460,421	(356,183)	153,049

Ministry of Environment and Climate Change

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		782,694	711,809	357,537	(354,272)	226,190
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		82,368	59,260	38,032	(21,228)	42,104
Compensation of Employees	25	82,368	59,260	38,032	(21,228)	42,104
Use of Goods and Services						
Travel & Conferences		75,900	35,673	34,673	(1,000)	10,792
Operating Expenses		53,026	47,976	27,360	(20,616)	75,999
Rent		5,000				
Other Operating Expenses		243,900	33,900	21,324	(12,576)	24,455
Use of Goods and Services	26	377,826	117,549	83,357	(34,192)	111,246
Nonfinancial assets						
Fixed Assets		322,500	535,000	236,148	(298,852)	72,840
Nonfinancial assets	29	322,500	535,000	236,148	(298,852)	72,840
Payments / Outflows		782,694	711,809	357,537	(354,272)	226,190

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Ministry of Health and Social Service

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		4,895,612	6,011,519	3,642,196	(2,369,323)	3,841,828
Grants						
From international organizations		2,564,468	2,892,984	1,093,207	(1,799,777)	1,844,561
From other general government units		438,320	810,168	278,502	(531,666)	591,764
Grants	23	3,002,788	3,703,152	1,371,709	(2,331,444)	2,436,326
Other Revenue						
Sale of goods and services		-	-	-	-	34
Other Revenue	24	-	-	-	-	34
Receipts / Inflows		7,898,400	9,714,671	5,013,905	(4,700,767)	6,278,187
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		634,940	1,219,510	1,022,044	(197,466)	1,604,508
Compensation of Employees	25	634,940	1,219,510	1,022,044	(197,466)	1,604,508
Use of Goods and Services						
Travel & Conferences		298,160	663,084	565,788	(97,296)	649,896
Operating Expenses		550,834	1,382,539	1,351,378	(31,162)	690,574
Rent		113,068	385,314	354,824	(30,490)	527,609
Other Operating Expenses		269,884	437,924	285,223	(152,701)	297,031
RCRF Non-Salary Recurrent Cost		2,992,946	1,855,708		(1,855,708)	
Use of Goods and Services	26	4,224,892	4,724,569	2,557,212	(2,167,357)	2,165,110
Other Expenses						
Miscellaneous other expense		-	-	-	-	8,880
Other Expenses	28	-	-	-	-	8,880
Nonfinancial assets						
Fixed Assets		35,780	67,439	62,939	(4,500)	63,330
Nonfinancial assets	29	35,780	67,439	62,939	(4,500)	63,330
Payments / Outflows		4,895,612	6,011,519	3,642,196	(2,369,323)	3,841,828

Ministry of Women and Human Rights

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		215,908	340,919	206,609	(134,311)	194,835
Grants						
From international organizations		89,860	237,611	98,858	(138,754)	214,768
Grants	23	89,860	237,611	98,858	(138,754)	214,768
Other Revenue						
Sale of goods and services			7	7	-	-
Other Revenue	24		7	7		-
Receipts / Inflows		305,768	578,537	305,473	(273,064)	409,603
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		94,548	132,408	53,638	(78,770)	68,170
Compensation of Employees	25	94,548	132,408	53,638	(78,770)	68,170
Use of Goods and Services						
Travel & Conferences		31,300	46,653	37,703	(8,950)	46,197
Operating Expenses		39,060	71,613	46,243	(25,371)	31,478
Rent		36,200	51,035	42,145	(8,890)	32,990
Other Operating Expenses		7,800	32,210	19,880	(12,330)	15,000
Use of Goods and Services	26	114,360	201,511	145,971	(55,541)	125,665
Nonfinancial assets						
Fixed Assets		7,000	7,000	7,000		1,000
Nonfinancial assets	29	7,000	7,000	7,000		1,000
Payments / Outflows		215,908	340,919	206,609	(134,311)	194,835

Ministry of Labour and Social Affairs

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		98,021	62,547	28,244	(34,304)	68,014
Grants						
From international organizations		11,973	18,723	16,973	(1,750)	57,459
Grants	23	11,973	18,723	16,973	(1,750)	57,459
Other Revenue						
Sale of goods and services				73,000	73,000	8,080
Other Revenue	24			73,000	73,000	8,080
Receipts / Inflows		109,994	81,271	118,217	36,946	133,553
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		54,048	25,824	11,824	(14,000)	4,518
Compensation of Employees	25	54,048	25,824	11,824	(14,000)	4,518
Use of Goods and Services						
Travel & Conferences		17,000	6,109	109	(6,000)	28,066
Operating Expenses		15,000	18,567	9,267	(9,300)	400
Rent		11,973	12,048	7,044	(5,004)	31,392
Other Operating Expenses		-	-	-	-	3,638
Use of Goods and Services	26	43,973	36,723	16,420	(20,304)	63,496
Payments / Outflows		98,021	62,547	28,244	(34,304)	68,014

Ministry of Youth and Sport

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		113,024	105,764	67,324	(38,440)	28,398
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		48,024	40,764	12,764	(28,000)	6,948
Compensation of Employees	25	48,024	40,764	12,764	(28,000)	6,948
Use of Goods and Services						
Travel & Conferences		30,000	30,000	30,000		14,200
Operating Expenses		20,500	20,500	10,060	(10,440)	4,250
Rent		9,500	9,500	9,500		3,000
Use of Goods and Services	26	60,000	60,000	49,560	(10,440)	21,450
Nonfinancial assets						
Fixed Assets		5,000	5,000	5,000	-	-
Nonfinancial assets	29	5,000	5,000	5,000	-	-
Payments / Outflows		113,024	105,764	67,324	(38,440)	28,398

Ministry of Water and Electricity

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		2,310,636	2,604,961	1,875,071	(729,890)	440,065
Grants						
From international organizations		-	-	-	-	800
From other general government units		521,285	541,183	144,493	(396,690)	100,000
Grants	23	521,285	541,183	144,493	(396,690)	100,800
Receipts / Inflows		2,831,921	3,146,144	2,019,564	(1,126,580)	540,865
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		175,236	134,356	62,678	(71,678)	75,965
Compensation of Employees	25	175,236	134,356	62,678	(71,678)	75,965
Use of Goods and Services						
Travel & Conferences		72,075	75,953	68,220	(7,733)	14,598
Operating Expenses		387,957	378,454	250,527	(127,927)	123,702
Rent		5,000				
Other Operating Expenses		321,415	347,695	169,134	(178,561)	49,702
Contingency						140
Use of Goods and Services	26	786,447	802,102	487,881	(314,222)	188,142
Nonfinancial assets						
Fixed Assets		1,348,953	1,668,503	1,324,513	(343,991)	175,958
Nonfinancial assets	29	1,348,953	1,668,503	1,324,513	(343,991)	175,958
Payments / Outflows		2,310,636	2,604,961	1,875,071	(729,890)	440,065

Ministry of Constitution Affairs

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		94,000	40,833		(40,833)	
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		42,000	17,500		(17,500)	-
Compensation of Employees	25	42,000	17,500		(17,500)	
Use of Goods and Services						-
Travel & Conferences		20,000	6,333		(6,333)	-
Operating Expenses		27,000	17,000		(17,000)	
Rent		5,000	-	-	-	-
Use of Goods and Services	26	52,000	23,333		(23,333)	-
Payments / Outflows		94,000	40,833		(40,833)	-

Ministry of Ports

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		105,000	55,055	13,812	(41,243)	15,546
Other Revenue						
Sale of goods and services						41,002
Other Revenue	24	-	-	-	-	41,002
Receipts / Inflows		105,000	55,055	13,812	(41,243)	56,548
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		56,000	31,500	3,500	(28,000)	8,996
Compensation of Employees	25	56,000	31,500	3,500	(28,000)	8,996
Use of Goods and Services						
Travel & Conferences		15,000	5,116	4,667	(449)	6,000
Operating Expenses		26,300	15,873	3,079	(12,794)	550
Rent		7,700	2,566	2,566		
Use of Goods and Services	26	49,000	23,555	10,312	(13,243)	6,550
Payments / Outflows		105,000	55,055	13,812	(41,243)	15,546

Ministry of Humanitarian Affairs and Disaster management

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		112,492	71,492	41,992	(29,500)	51,478
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		75,492	50,992	37,492	(13,500)	29,978
Compensation of Employees	25	75,492	50,992	37,492	(13,500)	29,978
Use of Goods and Services						
Travel & Conferences		20,000	10,250	4,000	(6,250)	7,000
Operating Expenses		15,000	9,750		(9,750)	14,500
Rent		2,000	500	500		
Use of Goods and Services	26	37,000	20,500	4,500	(16,000)	21,500
Payments / Outflows		112,492	71,492	41,992	(29,500)	51,478

Office of Presidency

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		2,054,944	2,359,386	2,216,635	(142,751)	1,829,686
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		674,344	690,286	602,253	(88,033)	614,644
Compensation of Employees	25	674,344	690,286	602,253	(88,033)	614,644
Use of Goods and Services						
Travel & Conferences		630,000	718,000	717,950	(50)	606,729
Operating Expenses		413,000	447,500	400,832	(46,668)	269,124
Rent		40,000	55,000	47,000	(8,000)	77,900
Conflict Resolution Expenses		277,600	428,600	428,600		245,590
Use of Goods and Services	26	1,360,600	1,649,100	1,594,382	(54,718)	1,199,342
Nonfinancial assets						
Fixed Assets		20,000	20,000	20,000		15,700
Nonfinancial assets	29	20,000	20,000	20,000		15,700
Payments / Outflows		2,054,944	2,359,386	2,216,635	(142,751)	1,829,686

Office of the Speaker and Parliament

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		1,700,416	1,769,749	1,708,531	(61,218)	1,726,026
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,240,416	1,240,416	1,230,842	(9,574)	1,335,792
Compensation of Employees	25	1,240,416	1,240,416	1,230,842	(9,574)	1,335,792
Use of Goods and Services						
Travel & Conferences		245,000	245,000	223,200	(21,800)	255,900
Operating Expenses		175,000	244,333	214,489	(29,844)	101,684
Rent		40,000	40,000	40,000		28,100
Use of Goods and Services	26	460,000	529,333	477,689	(51,644)	385,684
Nonfinancial assets						
Fixed Assets		-	-	-	-	4,550
Nonfinancial assets	29	-	-	-	-	4,550
Payments / Outflows		1,700,416	1,769,749	1,708,531	(61,218)	1,726,026

Civil Service Commission

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		168,056	150,506	97,378	(53,128)	97,738
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		121,256	121,256	80,896	(40,360)	82,427
Compensation of Employees		121,256	121,256	80,896	(40,360)	82,427
Use of Goods and Services						
Travel & Conferences		15,000	6,000	500	(5,500)	
Operating Expenses		16,800	10,500	3,232	(7,268)	3,311
Rent		15,000	12,750	12,750		12,000
Use of Goods and Services		46,800	29,250	16,482	(12,768)	15,311
Payments / Outflows		168,056	150,506	97,378	(53,128)	97,738

Office of Audit General

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		143,532	143,282	80,682	(62,600)	74,505
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		121,732	121,732	62,728	(59,004)	59,732
Compensation of Employees	25	121,732	121,732	62,728	(59,004)	59,732
Use of Goods and Services						
Travel & Conferences		3,000	3,000	2,250	(750)	
Operating Expenses		6,800	6,550	3,704	(2,846)	2,773
Rent		12,000	12,000	12,000		12,000
Use of Goods and Services	26	21,800	21,550	17,954	(3,596)	14,773
Payments / Outflows		143,532	143,282	80,682	(62,600)	74,505

Ministry of Livestock

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		591,014	472,037	440,134	(31,903)	308,492
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		77,724	64,924	43,196	(21,728)	71,434
Compensation of Employees	25	77,724	64,924	43,196	(21,728)	71,434
Use of Goods and Services						
Travel & Conferences		68,625	60,314	59,314	(1,000)	6,700
Operating Expenses		104,660	59,199	50,178	(9,021)	143,215
Rent		-	45,000	45,000		500
Other Operating Expenses		49,020	33,900	33,900		51,358
Use of Goods and Services	26	222,305	198,413	188,392	(10,021)	201,774
Nonfinancial assets						
Fixed Assets		256,424	208,700	208,545	(155)	35,285
Inventories		34,560	-	-	-	-
Nonfinancial assets	29	290,984	208,700	208,545	(155)	35,285
Payments / Outflows		591,014	472,037	440,134	(31,903)	308,492

Supreme Court

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		110,000	87,050		(87,050)	41,786
Other Revenue						
Sale of goods and services		50,000	50,000	-	(50,000)	21,286
Fines, penalties and forfeits		10,000	10,000		(10,000)	1,500
Other Revenue	24	60,000	60,000	-	(60,000)	22,786
Receipts / Inflows		170,000	147,050	-	(147,050)	64,572
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		66,000	60,000	-	(60,000)	-
Compensation of Employees	25	66,000	60,000		(60,000)	
Use of Goods and Services						
Travel & Conferences		30,000	21,750		(21,750)	15,536
Operating Expenses		8,000	3,800		(3,800)	7,750
Rent		6,000	1,500	-	(1,500)	18,500
Use of Goods and Services	29	44,000	27,050	-	(27,050)	41,786
Payments / Outflows		110,000	87,050	-	-	41,786

Office of the Attorney General

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December, 2024
Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		Original Estimate Appropriation	Final Estimate Appropriation	Controll ed by TSA	Difference Between Final Budget and Actual	Controll ed by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		80,000	58,175		(58,175)	23,050
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		36,000	30,000	-	(30,000)	
Compensation of Employees	25	36,000	30,000	-	(30,000)	
Use of Goods and Services						
Travel & Conferences		30,000	21,000		(21,000)	10,500
Operating Expenses		10,000	6,175		(6,175)	550
Rent		4,000	1,000		(1,000)	12,000
Use of Goods and Services	26	44,000	28,175	-	(28,175)	23,050
Payments / Outflows		80,000	58,175	-	(58,175)	23,050

Office of the Solicitor General

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		52,000	22,000	-	(22,000)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		24,000	18,000	-	(18,000)	-
Compensation of Employees	25	24,000	18,000		(18,000)	-
Use of Goods and Services						
Travel & Conferences		12,000	-		-	-
Operating Expenses		10,000	4,000		(4,000)	-
Rent		6,000	-	-	-	-
Use of Goods and Services	26	28,000	4,000	-	(4,000)	-
Payments / Outflows		52,000	22,000	-	(22,000)	-

Ministry of fishery and Marine resources

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

For the Year Ended 31 December, 2024

Government Uses a Treasury Single Account System to Manage Funds

		2024				2023
		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		164,656	83,381	14,156	(69,225)	-
Other Revenue						
Sale of goods and services		200,000	200,000	28,600	(171,400)	-
Other Revenue	24	200,000	200,000	28,600	(171,400)	-
Receipts / Inflows		364,656	283,381	42,756	(240,625)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		70,656	46,156	14,156	(32,000)	-
Compensation of Employees	25	70,656	46,156	14,156	(32,000)	-
Use of Goods and Services						
Travel & Conferences		24,000.00	7,500.00	-	(7,500.00)	-
Operating Expenses		60,300.00	27,300.00	-	(27,300.00)	-
Rent		9,700.00	2,425.00	-	(2,425.00)	-
Use of Goods and Services	26	94,000.00	37,225.00	-	(37,225.00)	-
Payments / Outflows		164,656.00	83,381.00	14,156.00	(69,225.00)	-

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 Labor and Social Affairs
- 19 Ministry of Youth & Sport
- 20 Ministry of Water & Electricity
- 21 Ministry of Constitution Affairs
- 22 Ministry of Ports
- 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
- 34 Ministry of Fishery and Marine resources

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 **\$27,919,347** was budgeted during the reporting period, with **\$16,851,303** 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 are determined by the ability to raise or receive sufficient revenue for budget execution. GSS does not have access to a credit facility and therefore due to this integral constraint GSS has prioritized and spent 72% of the budget across the entities. The following is a summary spending against each benefiting budget entity.

Galmudug State of Somalia – Annual Financial Statements – FY 2024

Budget Entity	Budget USD 2024	Actual USD 2024	Percentage %
Ministry of Interior Federal & Reconciliation	1,270,600	1,235,500	97%
Ministry of Justice & Judiciary Affairs	14,725	6,825	46%
Ministry of Finance	2,382,652	1,467,256	62%
Ministry of Internal Security	680,380	539,180	79%
Ministry of Planning & Economic Development	629,224	590,815	94%
Ministry of Endowment & Religious Affairs	31,750	20,725	65%
Ministry of Petroleum and Mining Resources	17,600		0%
Ministry of Public Works & Housing	877,705	832,754	95%
Ministry of Commerce & Industry	45,350	17,450	38%
Ministry of Information	10,000		0%
Ministry of Aviation & Transport	151,750	122,600	81%
Ministry of Education Culture & Higher Education	2,506,023	1,831,204	73%
Ministry of Post & Communication	14,450		0%
Ministry of Agriculture	347,393	293,587	85%
Ministry of Environment & Climate Change	117,549	83,357	71%
Ministry of Health and Social Services	4,724,569	2,557,212	54%
Ministry of Women and Human Right	201,511	145,971	72%
Ministry of Labour and Social Affairs	36,723	16,420	45%
Ministry of Youth & Sport	60,000	49,560	83%
Ministry of Water & Electricity	802,102	487,881	61%
Ministry of Constitution Affairs	23,333		0%
Ministry of Ports	23,555	10,312	44%
Ministry of Humanitarian Affairs and Disaster Management	20,500	4,500	22%
Office of Presidency	1,649,100	1,594,382	97%
Office of the Speaker and Parliament	529,333	477,689	90%
Civil Service Commission	29,250	16,482	56%
Office of Audit General	21,550	17,954	83%
Ministry of Livestock	198,413	188,392	95%
Supreme Court	27,050	-	0%
Office of The Attorney General	28,175	-	0%
Office of The Solicitor General	4,000	-	0%
Ministry of Fishery and Marine Resources	37,225	-	0%
Total	17,513,540	12,608,007	72%

7 Other Operating Expenses

Treasury Single Account

Operating costs totaling **\$1,977,455** has been incurred in 2024 which includes Education tuition fees, educational material and supplies, consulting and profession fees, fees for service provided (non-consulting service), audit fees, bank charges, printing bidding, TV and newspaper advertisement for Ministry of Interior, Ministry of Justice and Judiciary Affairs, Ministry of Finance, Ministry of Internal Security, Ministry of Planning, Ministry of Endowment and Religious Affairs, Ministry of Public Works and Housing, Ministry of Information, Ministry of Aviation and Transport, Ministry of 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.

These costs have been funded by Save the children, UNICEF, FGS United Nations as well as domestic revenues.

8 Grants to Other Government Units.

Other government units refer to lower-level governments such as the city municipalities. The Adado, Dusemareb, Guri'el, Abudwaq and Galkayo municipalities are the active local government in Galmudug that operate both a revenue collection and expenditure process. However, during this period these five Municipalities were subsidized by the Ministry of Interior and Local Government to enhance their service to the communities and with **\$337,046** transferred to these Government Units.

9 Non-Financial Assets

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

During the reporting period, GSS purchased non-financial assets amounting **\$3,609,655** for ministries' operations as can be seen below table.

Galmudug State of Somalia – Annual Financial Statements – FY 2024

		Buildings other than dwellings	Road construction	Other land improvement	Wells and water holes	Other water infrastructure	Information, computer, and telecommunication (CIT) equipment	Machinery and equipment not elsewhere classified	Furniture and fixture	Tools and specialized professional services	Tree, crop , and plant resources yielding repeat products
Ministry of Interior Federal & Reconciliation	20,000	-	-	-	-	-	-	20,000	-	-	-
Ministry of Finance	237,113	-	-	-	-	-	43,413	172,796	20,904	-	-
Ministry of Internal Security	432,000	-	-	-	-	-	-	432,000	-	-	-
Ministry of Public Works & Housing	809,910	600,000	200,000	-	-	-	-	9,910	-	-	-
Ministry of Commerce & Industry	3,750	-	-	-	-	-	1,250	-	2,500	-	-
Ministry of Information	-	-	-	-	-	-	-	-	-	-	-
Ministry of Education Culture & Higher Education	156,423	-	-	-	-	-	84,623	-	71,800	-	-
Ministry of Post & Communication	-	-	-	-	-	-	-	-	-	-	-
Ministry of Agriculture	86,314	80,064	-	-	-	-	-	-	-	6,250	-
Ministry of Environment & Climate Change	236,148	60,000	-	-	-	-	-	-	-	-	176,148
Ministry of Health and Social Services	62,939	-	-	-	-	-	8,000	32,439	22,500	-	-
Ministry of Women and Human Right	7,000	-	-	-	-	-	5,000	-	2,000	-	-
Ministry of Youth & Sport	5,000	-	-	-	-	-	5,000	-	-	-	-
Ministry of Water & Electricity	1,324,513	60,000	-	-	1,222,034	-	-	-	17,520	24,959	-
Office of Presidency	20,000	-	-	-	-	-	-	20,000	-	-	-
Ministry of Livestock	208,545	205,545	-	-	-	-	-	-	3,000	-	-
Total	3,609,655	1,005,609	200,000	-	1,222,034	-	147,286	687,146	140,224	31,209	176,148