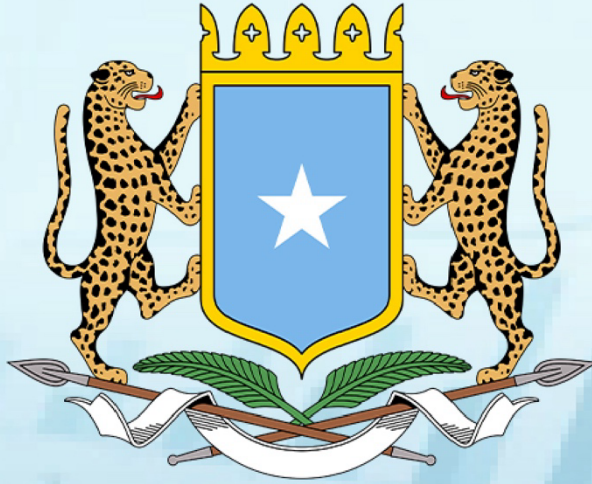




DOWLADDA FEDERAALKA SOOMAALIYA

XAFIISKA XISAABIYAHA GUUD EE DAWLADDA

**WARBIXIN MAALIYADEEDKA
SANNADKA KU DHAMMAADAY
31-DA DECEMBER 2023**

July 2024



Ref: MOF/OM/0561/2024

July 17, 2024

Ku: Ra'iisul Wasaaraha Xukuumadda Federaalka Soomaaliya

Ujeeddo: Soo-gudbinta Warbixinta iyo Xisaab-xirka Sanad Maaliyadeedka ku dhammaaday 31-da December 2023

Mudane Ra'iisul Wasaare,.

Waxaan halkaan kugu soo gudbinayaa Warbixinta iyo Xisaab-xirka Sanad Maaliyadeedka ku dhammaaday 31-da December 2023.

Warbixinta ayaa loo soo saaray si waafaqsan Qodobka 45(1) ee Sharciga Maareynta Maaliyadda Guud, 2019, kadibna waxaa loo gudbiyay 30-kii Abriil 2023 Hanti-dhowrka Guud si waafaqsan Qodobka 45(3) ee Sharciga Maareynta Maaliyadda Guud, 2019, si uu baaris ugu sameeyo.

Hanti-dhowrka Guud ee Qaranka ayaa soo gabagabeeyay baarista Warbixinta Xisaab-xirka 30/06/2024, iyadoo kadibna uu u gudbiyay Labada Gole ee Baarlamaanka Federaalka Soomaaliya si waafaqsan Qodobka 45(3)-aad ee Sharciga Maareynta Maaliyadda Guud 2019.

Mudane Ra'iisul Wasaare, Wasaaradda Maaliyadda ayaa warbixintaan usoo gudbineysa Golaha Wasiirada ee sharafta leh si ay u ansixiyaan. Ansixinta warbixintani waxay ka qayb qaadanaysaa horumarinta hufnaanta maamulka hantida Dawladda iyo maamul wanaagga.

Mahadnaq iyo Qadarin,

Bell



Xil. Biixi Iimaan Cige
Wasiirka Wasaaradda Maaliyadda



Tix.: XHG/HG-333/2024

Tr.: 30/06/2024

Ku: Guddoomiyaha Golaha Shacabka, BJFS
Guddoomiyaha Golaha Aqalka Sare, BJFS
Muqdisho, Soomaaliya

**Baarista Warbixinta Maaliyadeed ee Dowladda Federaalka Soomaaliya, Sannad
Maaliyadeedka Dhammaaday 31^{da} December, 2023**

Mudane Guddoomiye,

Waxa aan u sameeyay Baarista Warbixinta Maaliyadeed ee Dowladda Federaalka Soomaaliya (DFS) ee sannad-maaliyadeedka dhammaaday 31^{da} December, 2023 si waafaqsan Qodobka 5^{aad}(5) ee Sharciga Xafiiska Hantidhowrka Guud ee Jamhuuriyadda Federaalka Soomaaliya, Sharci Lr. 14 ee 2023, Qodobka 45^{aad}(3) ee Sharciga Maareynta Maaliyadda Guud, Sharci Lr. 17 ee 2019 iyo Heerka Caalamiga ah ee Xisaabaadka Dowladda ee lacagaha caddaanka ah.

Mudane guddoomiye waxa sharaf ii ah in aan kula wadaago fikrad cillad leh sida ku xusan bogga 1 - 9 ee la xiriirta warbixinta maaliyadeed ee ku lifaaqan halkaan boggeeda 17 - 43.

Lifaaqyada dheeraadka ee T, J, X, KH iyo qoraallo sharraxaad ah ayaa ku lifaaqan bogga 44^{aad} - 50^{aad} kuwaas oo uu ila soo wadaagay Xisaabiyaha Guud ee DFS, sidoo kale, waxaa ku lifaaqan qoraalka Wasiirka Wasaaradda Maaliyadda, qoraal ku saabsan mas'uuliyadaha shaqo iyo faallo guud oo aanan baarin sidoo kalana aanan fikrad ka bixin.

Baaxadda iyo mas'uuliyadda cidda go'aanka leh

Madaxbannaanida Xafiiska Hantidhowrka Guud ee Jamhuuriyadda Federaalka Soomaaliya (XHG) ayaa lagu ilaaliyay Qodobka 114^{aad} ee Dastuurka Ku-meelgaarka ah ee Jamhuuriyadda Federaalka Soomaaliya (JFS), Qodobada 5^{aad}, 6^{aad}, 7^{aad}, 8^{aad}, 9^{aad} iyo 10^{aad} ee Sharciga Xafiiska Hantidhowrka Guud ee JFS (Sharci Lr. 14 ee 2023) iyo Qodobka 45^{aad}(3) ee Sharciga Maareynta Maaliyadda Guud (Sharci Lr. 17 ee 2019). Waxa aan baarista u sameeyay si waafaqsan Heerarka Hay'adaha Hantidhowrada Guud ee Caalamiga ah kuwaas oo magacooda afka qalaad loogu soo gaabiyo "ISSAIs". Heerkan caalamiga ah waxa uu dhigayaa in baarista loo qorsheeyo loona fuliyo si lagu gaaro hubanti macquul ah (reasonable assurance), in dhammaan waxyaabaha halbeegga leh, loo soo bandhigay warbixin maaliyadeedka sannadlaha si sax ah.

Baaristan waxa ay ka kooban tahay:

- Dabagal baariseed lagu sameeyay dhab ahaanshaha caddeymaha kaabaya lacagaha iyo warbixin maaliyadeedka la soo bandhigay.
- Qiimeyn lagu sameeyay mabaadii'da xisaabeed ee la isticmaalay, iyo qiyaasaha ahmiyadda leh ee ay maamulku sameeyeen; iyo

- Qiimeyn guud oo lagu sameeyay habka loo soo bandhigay warbixinta maaliyadeed.

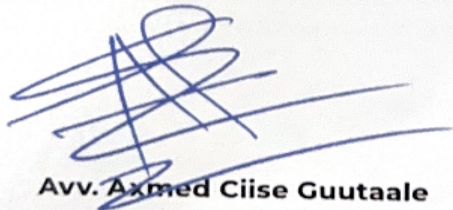
Baarista waxa kale oo ka mid ah qiimeyn iyo tijaabo lagu sameeyay asal ahaanta caddeymaha kaabaya iyo u hoggaansanaantooda ee dhammaan waxyaabaha halbeegga leh ee la xiriiira shuruucda iyo xeerarka, gaar ahaan kuwa khuseeya dhaqan gelinta arrimaha maaliyadda.

Waxyaabaha aan warbixinta baaristan maaliyadeed ku dhex tilmaamay waa waxyabihii aan ku ogaaday baaristii aan sameynay aniga oo ku dadaalayay intii karaankey ah in aan meel-mariyo dhammaan ujeeddooyinka lagama maarmaanka ah ee baarista, waxaase suuragal ah in ay jiraan waxyaabo iyo cillado kale oo aysan suuragelin in aan ogaado.

Warbixinta maaliyadeed, joogteynta hubinta wax-ku-ool ah iyo u hogaansanaanta shuruucda iyo xeerarka waxa ay mas'uuliyad ka saaran tahay Xisaabiyaha Guud oo ah xisaabiyaha idman ee DFS, aniga mas'uuliyaddeydu waxa ay tahay in aan fikradeyda ka soo saaro warbixinta maaliyadeed.

Mahad celin,

Waxa aan uga mahad-celinayaa mas'uuliyiinta kala duwan ee hay'adaha DFS kuwaa oo la shaqeeyay XHG intii lagu guda jiray baarista sannad maaliyadeedka dhammaaday 31^{da} December, 2023.



Avv. Axmed Ciise Guutaale
Hantidhowraha Guud, JFS

Og: Xisaabiyaha Guud, DFS
Wasiirka Maaliyadda, DFS
Md. Ra'iisul Wasaaraha, DFS
Md. Madaxweynaha, JFS

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Gogoldhig

Sannadihii ugu dambeeyay, Soomaaliya waxay ku tallaabsatay horumar la taaban karo, oo dhinacyo kala duwan leh. Waxa u suurtagashay inay ilaaliso xasilloonida dhaqaalaheeda guud, kor uqaaddo dakhliga gudaha, dejiso shuruuc badan oo muhiim ah, welibana ay dhisto hay'ado lagama maarmaanka u ah Dawladnimada. Waxa kale oo suurtagalay in horumar la taaban karo laga gaadhay bartilmaameedyada lagu qeexay Qorshaha Horumarinta Qaranka ee 9-aad, sida lagu muujiyay dib-u-eegistii muddada dhexe ee Qorshaha Horumarinta Qaranka ee 9-aad ee la soo saaray Agoosto 2023. Gushii laga gaadhay gedigii Deyn Cafiska Bisho Diisambar 2023, taasoo keentay in Soomaaliya laga cafiyo deyn dhan 4.5 Bilyan oo Doolarka Mareykanka ah, iyana waxay ahayd guul wayn oo Qaran ka usoo hoyatay. Go'aankan deyncafinta ayaa hoos u dhigay deymaha Soomaaliya dibadda lagaga lahaa, oo sannadkii 2018 ahaa boqolkiiba lixdan iyo afar (64%) waxsoosaarka dalka (GDP), balse noqday wax ka yar boqolkiiba lix (6%) wax soo saarka dalka (GDP) dhammaadkii sannadka 2023.

Marka laga soo tago guulahaas aan kor ku soo xusnay, Soomaaliya waxa ay xaqiijisay in ay si adag ugu hoggaansanto Sharciga Maaraynta Maaliyadda Guud, iyo Xeer-nidaamiyahiisa. Tan iyo sannadkii 2018-kii, Dawladda Federaalka ee Soomaaliya waxay hubisay inay si joogto ah u daabacdo, una faafiso Warbixinada Sannadlaha ah ee baaritaannada maaliyadda iyo u-hoggaansanaanta sharciga kuwaasoo sharcigu waajibiyay. Warbixinnada sida joogtada ah loo daabacay waxaa sidoo kale ka mid ahaa warbixinnada maaliyadeed ee rubuclaha ah iyo kuwa ku aaddan kaalmada caalamiga ah, ee Dalku ka helo Debadda. Dhammaan warbixinnadan ayaa ahaa kuwo u hoggaansan heerarka xisaabaadka iyo warbixinnada ee caalamka laga aqoonsan yahay. Intaa waxaa dheer, sannadkii 2023 Dawladdu waxay dejisay sharciga Xafiiska Hantidhawrka Guud kaasoo siinaya Xafiiska Hantidhawrka Guud madaxbannaanida iyo awoodda lamahuraanka u ah hawlihiisa, si loo hubiyo hufnaanta iyo isla xisaabtanka aasaaska u ah maamulka maaliyadda guud.

Waxaa sidoo kale xusid mudan in intii lagu jiray sannad maaliyadeedka 2023, dadaallada Dawladda ee ku aadan dhanka dakhliga ay keeneen kor u kac weyn ee la xiriiira dakhliga gudaha, kaaso sannadkii 2022 ahaa \$262.7 milyan oo Doolarka Maraykanka, balse kor u kacay, oo noqday \$329.3 milyan Doolarka Maraykanka sannadkii 2023. Taasoo ka dhigan in dakhliga guduhu uu kordhay boqolkiiba labaatan iyo shan (25%). Kobacan ku yimid dakhliga gudaha ayaa ah: mid ka dhashay dadaallada Dawladda ee lagu xoojinaayo ururinta dakhliga gudaha.

Si loo balaariyo tirada cashuur-bixiyaasha, loona dhiirigeliyo u hoggaansanaanta shuruucda cashuuraha iyo dakhliga, Wasaaraddu waxa ay dhaqan gelisay Xeer-nidaamiyaha Canshuurta Geddisleyda (Turnover Tax). Sidoo kale, Dawladdu waxa ay ku dartay sharciga qoondada miisaaniyadda ee 2024, Xeermaaliyadeed loogu talagalay ballaarinta noocyada ganacsiyada iyo shirkadaha lagu dabaqayo canshuurta gadidda, taasoo qayb ka ah dadaalka ay Dawladdu wado ee lagu balaarinaayo saldhiga cashuuraha iyo ilaha dakhligu kasoo xaroodo. Wasaaraddu waxay filaysaa in ballaarintan ku aaddan ilaha kala duwan ee dakhligu ka soo xaroodo, ay si gaar ah u xoojin doonto dadaallada ku aaddan kordhinta dakhliga gudaha.

Waxaa sidoo kale la hubiyay in loo hoggaansamo habraacyada maamulka maaliyadda ee loo dejiyay in lagu maamulo canshuur dhaafka, iyadoo wasaaraddu ay soo saartay warbixinno rubucla ah, oo loo gudbiyay Labada Aqal ee Baarlamaanka Federaalka, kaddibna lagu daabacay bogga interneetka ee Wasaaradda iyo kan Xafiiska Garyaqaanka Guud ee Dawladda. Intaa waxaa dheer, Wasaaraddu waxay Golaha Wasiiradda (Si Bille ah) iyo Xafiiska Hantidhawrka Guud (Bille iyo Rubucle ah)

dhammaan macluumaadka ku saabsan canshuur-dhaafyada lasameeyay, si kor loogu qaado daahfurnaanta la xiriira maamulka canshuur dhaafyada.

Dhinaca kale, si loo xoojiyo u hoggaansanaanta hannaanka sharci, ee la xiriira qandaraasyadda dheefwadaagga ah, ee ku qeexan qaybta lixaad ee Sharciga libka iyo Qandaraayadda Qaranka ee 2016, Golaha Wasiirrada ayaa ansixiyay habraaca maamulka ee Guddiga Iskudhafka Wasaaradeed ee bixinta qandaraasyada oo ay soo diyaarisay wasaaraddu. Sidoo kale, Ra'iisul Wasaaraha xukuumadda federaalka ayaa isna soo saaray wareegto xoojinaya habraaca kor ku xusan oo ku socda dhammaan hay'adaha Dawladda. Nidaamyadan sharci ayaa loogu talagalay in lagu horumariyo dhaqangelinta hannaanka sharci, ee qandaraasyada dheefwadaagga ah, ee lagu qeexay sharciga iibka iyo qandaraasyadda qaranka, 2016, iyo kor u qaadida hufnaanta habraacyada lagu bixinaayo qandaraasyada dheefwadaagga ah.

Waxaa intaa dheer, iyadoo laga duulayo ballanqaadyada Dawladda ee ku aaddan horumarinta maamulka hantida guud, golaha wasiirrada ayaa ansixiyay Xeernidaamiyaha maaraynta hantida danta guud iyo agabka Dawladda, halka wasaaraduna soo saartay hagaha maaraynta hantida danta guud iyo agabka Dawladda. Ujeeddada sharci ee tallaabooyinkan laga leeyahay ayaa ah: in la xoojiyo habraaca maamulka hantida dawladda, iyadoo la caddaynayo nidaamka diiwaangelinta, korjoogtaynta, qiimaynta, iyo dayactirka hantida dawlada iyo soo celinta midda aan hadda ku jirin gacanta Dawladda.

Gabagabadii, waxaan aad ugu mahadnaqayaa Xisaabiyaha Guud iyo hawl-wadeennada Xafiiskiisa ee sida hufan ugu hawlan, una xaqiijiyay inay u diyaariyaan xisaabxirka dawladda si waafaqsan halbeegyada caalamiga ah ee la aqoonsan yahay, si loogu gudbiyo hantidhawrka guud inta lagu guda jiro wakhtiga sharcigu cayimay.

Mahadnaq iyo Qadarin



Xil. Biixi Iimaan Cige

Wasiirka Wasaaradda Maaliyadda



CADDAYNTA WAAJIBAADKA

Warbixinta maaliyadeed, ee ku qoran kana bilaabata bogga 17^{aad} kuna eg bogga 43^{aad} waxaa loo soo diyaariyay hab waafaqsan sharciga iyo xeer nidaamiyaha Maaraynta Maaliyadda Guud ee 2019 (PFM Act-2019). Sidoo kale, si waafaqsan Xeerarka Caalamiga ah ee Halbeegga Xisaabaadka Caalamiga ah, ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017).

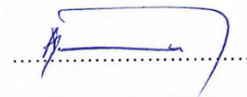
Qodobka 45^{aad} faqradiisa 3^{aad} ee Sharciga Maaraynta Maaliyadda Guud waxa uu farayaa: Xafiiska Hantidhawraha Guud, ee Dawladda in uu xaqiijin ku sameeyo xisaabxirka iyo warbixinta maaliyadeed, ee sannadlaha ah, ee Xafiiska Xisaabiyaha Guud uu u soo gudbiyo. Kaddibna ku soo lifaaqo: Warbixinta Xaqiijinta Hantidhawraha, una gudbiyo labada aqal ee Golaha Baarlamaanka muddo ku siman: laba bilood, oo ka bilaabata markii Xafiiska Xisaabiyaha Guud uu u soo gudbiyo xisaab xirka. Waxa sidoo kale uu qodobka 43^{aad} faqradiisa 1^{aad} farayaa Xisaabiyaha Guud ee Dawladda in uu wargeliyo dhammaan hay'adaha Dawladda, Dawladaha hoose iyo Shirkadaha Dawladu leedahay nidaam xisaabeedka ee laga doonayo in ay dhaqan geliyaan. Si waafaqsan qodobkaas kor ku xusan, Xisaabiyaha Guud ee Dawladda waxa uu qaatay nidaam xisaabeedyada caalamiga ah ee la isla aqoonsanyahay gaar ahaan Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017) marka uu diyaarinaayo xisaabxirka Dawladda.

Sidaas daraadeed, anigoo tixraacaya qodobka 45^{aad} faqradiisa 1^{aad} ee Sharciga Maaraynta Maaliyadda Guud ee 2019, Waxaan ku faraxsanahay: inaan soo gudbiyo xisaabxirka Dawladda Federaalka Soomaaliya ee Sannad Maaliyadeedka dhammaaday 31 December 2023.

Xafiiska Xisaabiyaha Guud waxa uu markasta soo diyaariyaa xisaabxirka Dawladda. Isagoo ku soo bandhiga dhammaan macluumaadka

iyo faahfaahinnada lagama maarmaanka u ah, fahanka caddaymaha maaliyadeed ee koobaya dhaqdhaqaaqa maaliyadeed ee Dawladda. Haddaba, waxa aan halkan ka caddaynayaa in dhammaan xisaabaadka ku qoran warbixinnada maaliyadeed ay waafaqsanyihiin xisaabaadka ku qoran buugaagta iyo diiwaanka maaliyadeed ee dawladda.

Waxa aan sidoo kale qirayaa in xisaabxirka dawladda Federaalka Soomaaliya ee sannad maaliyadeedka ku dhammaaday 31^{da} December 2023 loo soo diyaariyay si waafaqsan Sharciga Maaraynta Maaliyadda Guud ee 2019 iyo Xeer nidaamiyaha Sharciga Maaraynta Maaliyadda Guud ee 2022 iyo sidoo kale Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017).



Abdirahman Mohamed Anas
Xisaabiyaha Guud ee Dawladda



1.0 FAALO GUUD

1.1 Dulmarka Guud ee Xisaabxirka

Xisaabxirka iyo warbixin maaliyadeedka la socda waxaa had iyo jeer lagu soo gudbiyaa hawl-qabadka Dawladda ee dhinaca maaliyadda ee sannad kasta. Sidaas darteed, xisaabxirkani waxa uu khuseeyaa hawlqabadka dawladda ee sannad maaliyadeedka ku eg 31^{da} December 2023 sida ku cad muuqaalka dakhliga iyo kharashaadka. Sidaas si la mid ah, warbixin maaliyadeedkani waxa uu akhristaha u siinayaa fursad in uu si kooban u helo sida ay u dheceen dhammaan dhaqdhaqaaqyada maaliyadeed ee ay dawladdu fulisay iyo muuqaalka maaliyadeed ee dawladda ee dhammaadka sannad maaliyadeedka 2023. Xafiiska Xisaabiyaha Guud ee Dawladda ayaa isu keenay warbixin maaliyadeedka guud ahaan Wasaaradaha iyo Hay'adaha dawlada kaddibna soo saaray warbixintan.

Xisaabxirka sannad maaliyadeedka 2023, waxaa lagu soo gudbiyay oo lagu soo koobay keliya ka warbixinta howlaha dawladda ee ku jira miisaaniyadda guud ee dawladda, sannadka 2023 kaasoo horay u ansixiyay Golaha Baarlamaanka Soomaaliya. **Sidaas darteed, iyada oo la eegayo qodobka 1.4.8 ee Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017), xisaabxirkani waxaa uu khuseeyaa keliya warbixinta dakhliga iyo kharashaadka ku jiray qiyaasta Miisaaniyadda Dawladda ee sannad maaliyadeedka 2023. sidoo kale waxa aanan ku jirin oo aan warbixintan lagu soo darin Dakhliga iyo kharashaadka aan ku jirin miisaaniyadda ee ay isticmaaleen Wasaaradaha iyo Hay'adaha Dawladda intii lagu guda jiray isla sannad maaliyadeedka kor ku xusan.** Guud ahaan, saadaasha miisaaniyadda iyo warbixinta dakhliga dhabta ee soo galay dawladda iyo sidoo kale kharashaadka sida dhabta ah ugu baxay hawlaha dawladda, waxaa loo soo bandhigaa sidii ay ugu suurto galin lahayd Dawladda Federaalka Soomaaliya in ay qaadato go'aanada muhiimka u ah horumarinta danaha dhaqaale iyo guud ahaan istiraatiijiyadaha fog ee qaranka iyo danaha iyo istiraatiijiyadaha qaranka ee muhiimka u ah horumarka dhaqaale ee dalka. Warbixintan sannadlaha ah waxaa ku dhan guud ahaan waxyaabihii u suurtagalay wasaaradaha iyo hay'adaha dawladda ee u qorshaysnaa in la fuliyo sannad maaliyadeedkan.

Hay'adaha dawladda ee ku jiray qoondada Miisaaniyadda Dawladda ee laga diyaariyay warbixintan ka eeg faahfaahin tirsi 1.2 (c) ee warbixintan.

1.2 Qaabka iyo Muuqaalada ay ka Kooban tahay Xisaab Xirka

Warbixinta xisaabxirkan waxaa loo soo diyaariyay iyada oo la raacayo Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017). Guud ahaan xisaabaadka dawladda waxaa lagu maamulay laguna saleeyay habxisaabeedka lacagta caddaanka ah ee faraya in la aqoonsado dhaqdhaqaaqa maaliyadeed keliya markii si dhab ah lacagta loo helo ama loo bixiyo.

Hadaba, xisaabxirkani waxaa loo soo gudbiyay sida ku cad qaybta 1^{aad} ee isla Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017), taasoo waajibinaysa in macluumaadka soo socda la shaaciyo:

1.2.1 Muuqaalka Dakhliga iyo Kharashaadka

Sida uu qabo Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017) gaar ahaan faqradaha kala ah 1.3.12 iyo 1.3.13, muuqaalka dakhliga iyo kharashaadka waa in lagu soo gudbiyaa wadarta dakhliga soo galay iyo

kharashaadkii ka baxay dawladda. Sidoo kale, waxaa lagu soo bandhigaa farqiga u dhexeeya dakhliga iyo kharashaadka sannadka, si loo muujiyo haraaga ku soo haray (Dheeri/(Dhiman) Khasnada Dawladda. Waxaa kale oo lagu soo bandhigaa ilaha dakhliga ka soo galo Dawladda iyo meelaha lagu bixiyo.

1.2.2 Muuqaalka Isbarbardhigga Ku talagalka iyo Dhabta Dakhliga

Warbixintaan waxaa la isku barbardhigaa, kutalagalka qiyaasta dakhliga miisaaniyadda Dawladda iyo dakhliga loo helay. Waxa ay iftiimaysaa inta uu le'eg yahay dakhliga soo galay Dawladda iyo sida loo kharash gareeyay si waafaqsan xeerka miisaaniyadda uu ogolaaday Golaha Baarlamaanku in loo isticmaalo dakhliga Dawladda.

1.2.3 Muuqaalka Kharashaadka ee Howlaha Guud Dawladda

Warbixintan oo ah mid ikhtiyaari ah: in la soo bandhigo markii loo eego shuruudaha Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017), haddana waxaa lagu soo daray warbixinta iyo xisaabxirka sannad maaliyadeedka 2023 si faahfaahin dheeri ah looga sii bixiyo dakhliga guud ee Dawladda iyo sida loo isticmaalay iyadoo loo barbardhigay kutala-galkii hore siduu ahaa iyo dhab ahaan sida wax u dhaceen. Warbixintan waxa ay soo bandhigaysaa howlaha guud ee Dawladda iyo shaqooyinka ama howlihii lagu fuliyay.

1.2.4 Xeerarka Xisaabeed

Waa xeerarka, axdiyada, mabaadi'da, shuruucda u gaarka ah Dawladda Federaalka Soomaaliya lana dabaqay intii lagu guda jiray diyaarinta iyo soo gudbinta Xisaabxirka Dawladda.

1.2.5 Faahfaahinada iyo Sharaxaada Xisaabxirka

Faahfaahinnada la socda Xisaabxirka waxa ay ka caawinayaan akhristaha in si qoto dheer loo fahmo macluumaadka ku xusan Xisaabxirka. Sidoo kale waxa ay qayb muhiim ah ka yihiin Xisaabxirka.

1.2.6 Faahfaahino Dheeri ah

Faahfaahinnada la socda warbixintan waxa ay ka caawinayaan akhristaha in uu si qoto dheer u fahmo lacagaha sida kooban ugu xusan muuqaalada maaliyadeed. Qaybtan waxaa lagu soo bandhigaa qayb ka mid ah xeerarka xisaabeed iyo faahfaahino kale oo sharaxaad dheeri ah bixinaya. Waxaa kale oo laga heli karaa caddaynta in la dhaqan galiyay shuruudaha ku xusan Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017).

Halkan hoose waxaa ku xusan warbixinada laga heli karo macluumaad dheeri ah oo loo baahanyahay in la shaaciyo si kor loogu qaado heerka isla xisaabtanka iyo daahfurnaanta maamulka maaliyadda dawladda.

1.2.7 Muuqaalka Qulqulka Lacagta Caddaanka ah

Muuqaalka qulqulka lacagaha caddaanka ah waxa ay faahfaahinaysaa qulqulka lacagaha caddaanka ah ee ku baxa ama ka soo xarooda arrimaha hawlfulinta shaqada Dawladda, hawlaha maalgashiga iyo hawlaha maalgelinta. Waxa ay si qoto dheer u faahfaahinaysa sida loo isticmaalay lacagaha caddaanka ah iyo meelaha laga helay sida soo daynsasho ama dib u bixin daymo lagu lahaa dawladda, soo iibsasho hanti ma guurto ah ama iska iibin hanti ma guurto ah.

1.2.8 Muuqaalka Daymaha Mushaarka

Muuqaalkaan waxaa lagu soo bandhigaa macluumaad ku saabsan daymaha lagu leeyahay Dawladda ee ka dhashay dhanka kharashaadka; mushaar la bixin waayay, ama agab iyo adeeg Dawladda la siiyey oo la bixin waayay lacagaha lagu fuliyay hawlaha sare ku xusan.

1.2.9 Muuqaalka Daymaha Dawladda

Sidoo kale halkan waxa lagu faahfaahin doonaa daymaha dawladaha shisheeye ku leeyihiin Dawladda. Daymaha noocan ah waxaa loo kala qaadaa labo qaybood, oo kala ah: daymo hal dhinac ah (daymo laba dhinac ah) iyo daymo dhinacyo badan leh. Daymaha laba dhinac ah waxaa loo sii kala qaadaa laba qaybood, oo kala ah: daymaha ay leeyihiin dawladaha ku midoobay naadiga Baariis (PARIS CLUB) iyo kuwa aan ku jirin.

1.3 Dulmar Guud iyo Falanqayn Kooban ee Xisaabxirka Sannadka 2023

<i>Waxqabadka Maaliyadeed</i>	2023	2022	2021
	USD\$	USD\$	USD\$
Dakhli	746,035,392	769,237,846	472,901,997
Kharashaad	728,279,426	731,434,866	495,842,745
Dheeri/(dhiman)	17,755,966	37,802,980	(22,940,748)
% Isbeddel	2%	5%	(5%)
Kutalagalkii Hore Kharashka	917,267,240	929,924,528	666,484,657
Ku noqoshada Miisaaniyadda Kharashka	917,379,740	929,924,528	666,484,657
Kharashaadka Dhabta ah	728,279,426	731,434,866	495,842,745
Kharashadka aan la isticmaalin	(189,100,315)	(198,489,632)	(170,641,912)
Is beddelka %	(21%)	(21%)	(26%)
Ku noqoshada Missaniyadda Dakhliga	917,271,187	944,859,564	666,484,657
Dakhliga dhabta	746,035,392	769,237,846	472,901,997
Dakhliga aal la helin	(171,235,795)	(175,621,718)	(193,582,660)
% Isbeddelka	(19%)	(-19%)	(-29%)

Shaxda 1: Warbixinta Maaliyadeed oo Kooban

1.3.1 Dakhliga

Dakhliga soo gala Dawladda Federaalka Soomaaliya waxa uu ka kooban yahay: dakhliga gudaha, oo loo kala qaado: dakhliga cashuuraha ah iyo dakhliga aan cashuuraha ahayn (khidmadaha) iyo Deeqaha Dibedda guud ahaana sannad maaaliyadeedka 2023. Dakhliga Gudaha waxa uu kordhay 25% marka loo barbardhigo sannad maaliyadeedka ka horeyeey ee 2022.

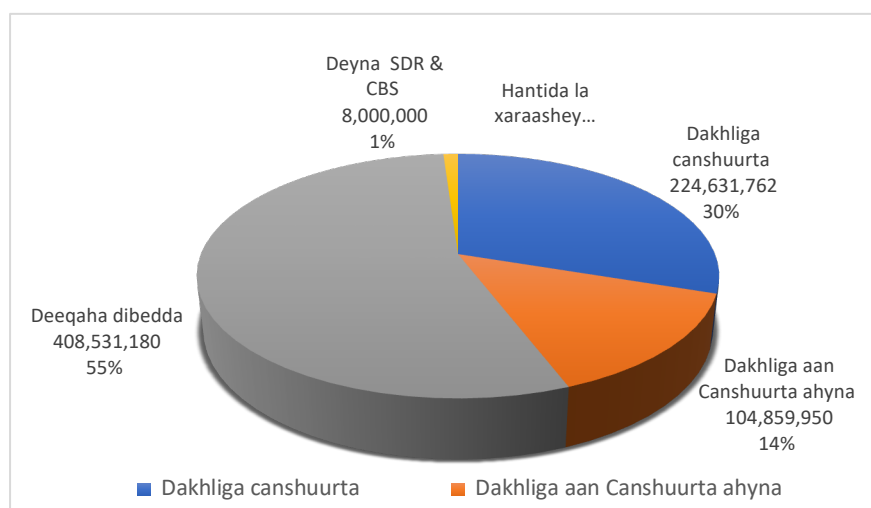
Dakhliga gudaha ee ka soo xarooday cashuuraha iyo khidmadaha waxa uu gaaray sannadkan 2023 \$329.4M, oo u dhiganta 45% marka loo barbardhigo dakhliga guud. Halka uu dakhliga deeqaha dibedda uu garaya \$408.5M u dhiganta 55%.

Markii la eego dakhliga guud ee DFS wuxuu sameeyay hoos dhac u dhigma (3%) marka lala barbardhigo sannadkii hore 2022, oo uu ahaa \$ 769.23 isagoo sannadkana noqday \$ 746.04M.

Faah-faahinta	2023 USD	2022 USD	2021 USD
Dakhliga Cashuurta	224,631,762	181,691,842	162,766,994
Dakhliga aan Cashuurta ahayn	104,859,950	80,977,903	66,794,410
Deeqaha Dibedda	408,531,180	459,241,797	146,975,019
Deynta SDR & Hormaris CBS	8,000,000	44,040,950	96,365,574
Dakhliga hanti ma guurtad ah	12,500	3,285,354	-
Wadarta Guud	746,035,392	769,237,846	472,901,997

Shaxda 2: Dakhliga oo Kooban

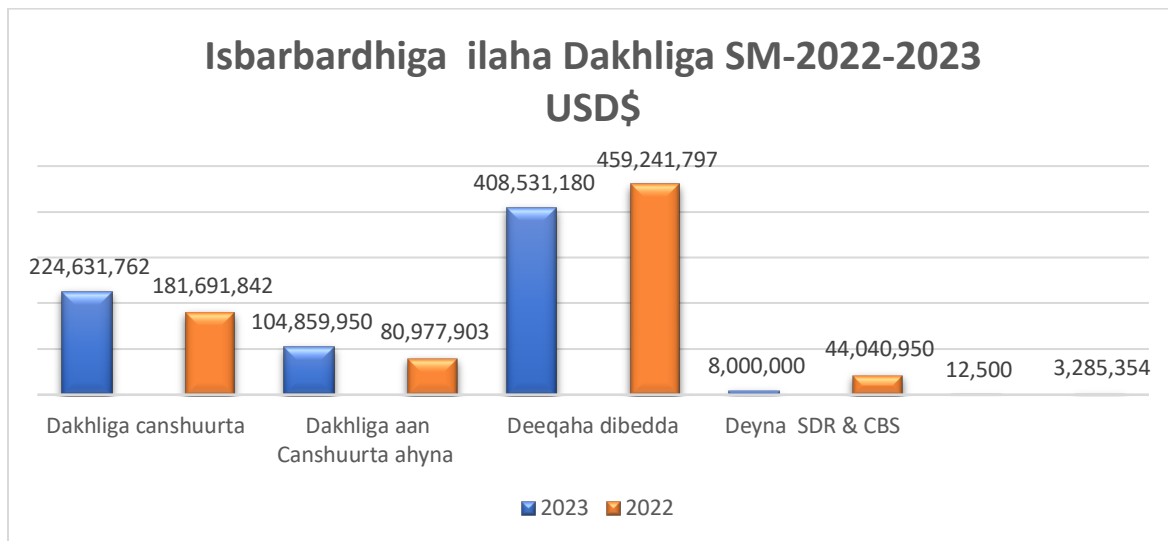
Jaantuska hoose waxa laga dheehan karaa, isbarbardhiga ilaha kala duwan, ee dakhliga dawladda ka soo xerooday, oo u qaybsan: dakhliga cashuuraha iyo dakhliga aan cashuuraha ahayn ama khidmadaha iyo dakhliga deeqaha dibedda oo sannadkan gaaray 55%, dakhliga canshuurta ah waxa uu gaaray 30% halka dakhliga aan canshuurta ahayn uu ka noqonaday 14%. Sidoo kale dakhliga kale oo iskugu jira deynta Bangiga Dhexe iyo dakhliga hantida ma guurtada ah ay ka noqdeen 1%.



Jaantuska 1: Isbarbardhiga Ilaha Dakhliga Dawladda ee SM 2023

1.3.2 Dakhliga aan Cashuuraha ahayn

Sannad Maaliyadeedka 2023 dakhliga aan cashuurta ahayn ee laga helay khidmadaha dawladu fuliso waxa uu gaaray \$104.8M halka sannad maaliyadeedkii ka horeeyay ee 2022 uu ka ahaa \$80.9M, waxa uuna kordhay \$23.8M marka loo barbardhigo sannad maaliyadeedkii hore. Kororkan waxaa sababay in uu sare u kacay sannadkan dakhliga khidmadaha laga qaado duulimaadyada (IATA), khidmaha shirkadaha isgaarsiinta, samaynta baasaboorada iyo dakhliga dal-kugalka (Visa) kaddib markii isbedel lagu sameeyay hanaanka qaadista khidamaha taas, oo keentay in dakhligu sare u kacay sannadkan.



Jaantuska 2: Isbarbardhiga Dakhliga ee SM 2023 - 2022

1.3.3 Dakhliga Cashuuraha

Dakhliga cashuuraha ee soo xarooday Sannad Maaliyadeedka 2023 waxa uu gaaray \$ 224.6M; halka uu ka ahaa \$181.6M Sannad Maaliyadeedkii ka horeeyay ee 2022. Korarka Dakhliga oo gaaray \$42.9M oo dhiganta 24% ayaa loo sababaynayaa horumarka laga sameeyay hawlaha dakhli uruurinta iyo dardargelinta cashuuraha iyada oo sannadkan cashuuraha dakhliga shaqaalaha shirkadaha gaarka loo leeyahay oo la kordhiyay. Sidoo kale waxaa kordhay dakhliga laga helay badeecadaha ka soo dega Furdada Xamar kaddib markii furdada loo sameeyay hanaan (system) cusub oo lagu maamulo shaqada furdada kaas, oo meesha ka saaray shaqadii gacanta ahayd waxaana sidoo kale dib u habayna lagu sameeyay nidaamka tariifada furdada.

1.3.4 Deeqaha Dibedda

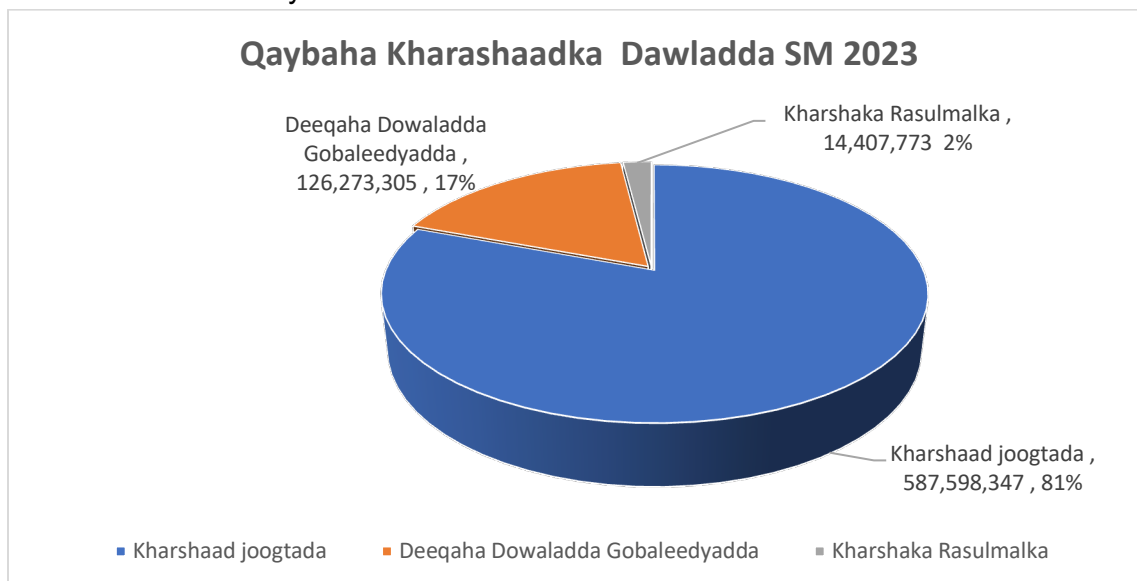
Kaalmada dhaqaale ee ku timaada: qaababka laba dhinac ah iyo habka dhinacya badan waxa ay qayb muhiim ah ka yihiin, dakhliga guud ee Dawladda. Dakhliga deeqaha dibedda ee la helay sannad Maaliyadeedka 2023 waxa uu gaaray \$408.5M oo ka ah (55%) dakhliga guud halka uu Sannad Maaliyadeedkii hore ee 2022 uu ahaa \$459.2M. Waxaa jira hoose u dhaca gaaray (\$50.7M) oo u dhiganta (12%) taas oo sabab u tahay mashaariic la saadaaliyay oo aan la helin sannadkan.

1.3.5 Daymaha

Mudadii lagu guda jiray sannad maaliyadeedka 2023 Dawladda Federaalka Soomaaliya waxa ay lacag deyn ah oo dhan \$8M oo, horumaris muddo gaaban ah ka heshay Bangiga Dhexe ee Somaaliyaa waxaana loo isticmaalay hawlaha sida bixinta mushaarrada shaqaalaha dawladda waxaana dib loogu celiyay Bangiga Dhexe isla sannadka 2023.

1.4 Kharashaadka

Guud ahaan kharashaadka Dawladda waxa ay u qaybsamaan afar qaybood oo kala ah: Kharashaadka joogtada ah, Kharashaadka Ra'ulmaalka, Kharashaadka Deeqaha ee ay dawladu siiso Maamul Goboleedyada iyo Dawladaha Hoose iyo kharashaadka dib-u-bixinta deymaha. Jaantuska 3^{aad} waxa uu soo koobayaa qaybaha ugu waaweyn ee kharashaadka Dawladda Federaalka Soomaaliya.



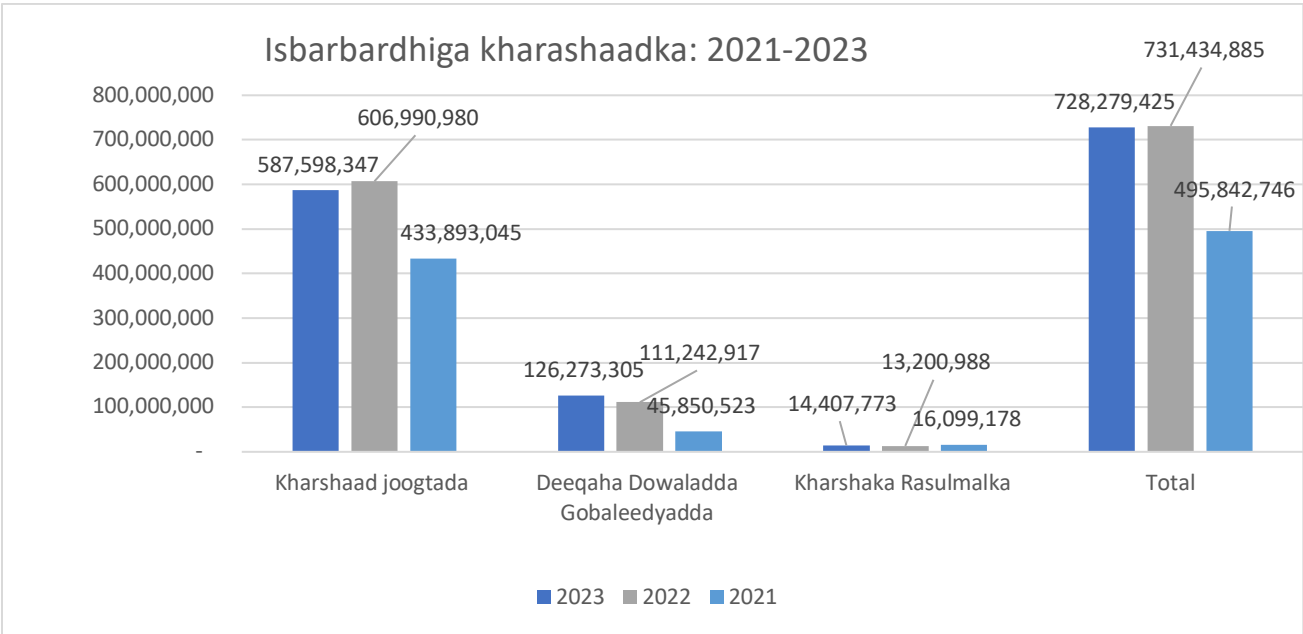
Jaantuska 3: Qaybaha Kharashaadka

Kharashaadka Joogtada ah waa kharashaad ku baxa arrimaha mushaarrada shaqaalaha, ciidamada iyo soo iibsiga agab ama adeega hawlmaalmeedka dawladda muhiimka u ah. Kharashaadka joogtada ah, waxaa kale oo ka mid ah: bixinta dulsaarka iyo khidmadaha kale. Jaantuska hoose waxa uu soo koobayaa meelaha uu ku baxay dakhligii dawladda soo galay 2023. Wadarta kharashaadka baxay sannad maaliyadeedka 2023 waxa uu ahaa \$728.2M markii loo barbardhigo sannadkii ka horeeyay ee 2022 kaas oo kharashaadku ahaa \$731.4M. Guud ahaan waxaa hoos u dhac ku yimid \$(3M) oo u dhiganta (0.43%). Kharashaadka ugu badan waxa ay ku baxeen Mushaarka shaqaalaha \$292.2M (40%). Waxaan ku xiga kharashaadka isticmaalka agabka & adeegga (Use of good and services) oo ah \$138.2M.

Kharashaadka	2023	2022	2021
Mushaarka shaqaalaha	292,244,712	259,578,811	250,099,404
Isticmaalka agabka & adeega	138,201,059	140,670,112	106,059,789
Deeqaha	126,273,305	111,242,917	45,850,523
kharashaadka Raasamaalka	14,407,773	13,200,988	16,099,178
Dulsaarka	2,354,470	693,045	1,440,881
Kaalamo dhaqaale	5,400,231	5,115,305	1,271,695
Kaalmada bulshada	130,554,139	188,936,115	39,864,848
Dib u bixin deyn	18,843,737	11,997,575	35,156,428
Wadarta	728,279,426	731,434,866	495,842,746

Shaxda 3: Faahfaahinta Kharashaadka

Jaantuska 4^{aad} ee hoos ka muuqda waxaa ku faahfaahinayaa qaybaha ugu waaweyn ee kharashaadka Dawladda sannad maaliyadeedka 2023 oo loo barbardhigay sannadihii ka horeeyay ee 2021-2022.



Jaantuska 4: Isbarbardhiga Kharashaadka SM 2021-2023

1.4.1 Kharashaadka Raasamaalka

Sannad maaliyadeedka 2023 kharashka ku baxay raasamaalku wuxuu gaaray: \$14.4M; halka uu sannadkii hore ee 2022 ka ahaa: \$13.2M. waxa uu sare u kacay lacag dhan \$1.2M. oo u dhiganta 9%. Kharashaadka raasamaalka ee ugu badan waxa ay ku baxeen soo iibsashada qalabka iyo makiinadaha, sida ka muuqata shaxda 5^{aad}.

Kharashaadka Raasumaalka	2023 USD\$	2022 USD\$
Dhismayaasha iyo qaabdhismeedyada	477,784	930,992
Qalabka iyo Makiinadaha	10,066,564	2,531,736
Hantida Kale	3,863,425	9,738,260
Wadarta Kharashaadka Raasamaalka	14,407,773	13,200,988

Shaxda 4: Kharashaadka Raasalmaalka

1.5 Ku talagalkii hore ee Miisaaniyadda Dawladda iyo kharashaadka dhabta

Miisaaniyada Guud ee Dawladda oo ah: halka asalka ah ee lagu soo saaro, qorshaha maaliyadeed ee sannadlaha ah ee ay dawladu leedahay ayaa lagu jaan gooyaa: dakhliga iyo kharashaadka dawlada ee sannadka soo socda. Dhinaca kharashaadka waxaa lagu go'aamiyaa kharashaadka loo baahnan doono iyo ilaha laga heli doono dakhliga lagu bixin doono kharashka. Haddaba, qorshihii ku talagalka kharashka waxa uu ahaa: \$917,267,240M. ku noqosho saadaasha miisaaniyadda intii lagu guda jiray sannad maaliyadeedka 2023 waxa ay noqotay lacag \$917,379,740.

Shaxda hoose waxa ay tusinaysaa ku talagalka miisaaniyadda iyo kharashaadka sida dhabta ah u baxay

Nooca Kharashka	Kutalagalka USD\$	2023 dhabta ah USD\$	Farqiga (inta aan la isticmalin) USD\$
Mushaarka Shaqaalaha	301,154,738	292,244,712	-3%
Isticmaalka Agabka & Adeegga	200,955,120	138,201,059	-31%
Deeqaha La Bixiyay	173,261,533	126,273,305	-27%
Kharashaadka Raasamaalka	40,824,174	14,407,773	-65%
Dulsaarka iyo Deyncelinta	13,198,207	13,198,207	0%
Kaalmo Dhaqaale	5,400,231	5,400,231	0%
Kaalmo Arrimo Bulsho	182,585,737	130,554,139	-28%
Dib u celin deyn	-	8,000,000	0.0%
Wadarta Kharashka	917,379,740	728,279,426	-21%

Shaxda 5: Isbarbardhigga Kutalagalka iyo Dhabta ah ee Kharashaadka

1.6 Kharashka Hawlaha Guud ee Dawladda

Warbixinta waxay soo bandhigaysaa kharashaad Dawladda ku baxay sanadkii dhamaaday 2023 iyo hawlaha ama shaqooyinka ay Dawladdu ku qabatay (COFOG). Dhamman kharashyada ku baxay hawlaha Dawladda ayaa shaxda hoose lagu soo koobay. Sidoo kale waxa uu muujinayaa shaxda miisaaniyadda sanadka 2023 iyo dhabta ku baxday lagu saleeyey hawlaha ay dawladu qabato.

2023			
Faah-Faahin	Miisaaniyadda Sannadka	Dhabta	Dhaqangelinta %
Adeegyada Guud	307,451,204	278,276,542	91%
Difaaca	197,259,976	191,551,570	97%
Amniga & Kaladanbaynta	28,340,042	24,443,055	86%
Arrimaha Dhaqaalaha	68,327,431	38,418,782	56%
Badqabka Degaanka	1,372,816	1,136,010	83%
Guriyaynta & Adeegyada Bulshada	69,391,667	38,719,362	56%
Caafimaadka	67,539,931	41,471,281	61%
Arrimaha Diinta Dhaqanka iyo Dalxiiska	4,717,192	3,937,458	83%
Waxbarashada	40,956,532	25,869,318	63%
Adeegga Arimaha Bulshadda	132,022,949	84,456,047	64%
Wadarata	\$917,379,740	\$728,279,425	79%

Shaxda 6: Kharashka Hawlaha Dawladda

1.7 Muuqaalka Hantida iyo Deymaha Maaliyadeed

Maadaama Dawladda Federaalka ah ee Soomaaliya ay ku dhaqanto Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017) sidaas daraadeed, Muuqaalka Maaliyadeed ma soo wada bandhigayo dhammaan hantida iyo deymaha maaliyadeed ee Dawladda oo ka kooban lacagaha caddaanka ah ee ku jira Khasnadda Dawladda iyo deymaha mushaarka shaqaalaha.

Faahfaahin	2023 USD\$	2022 USD\$	% Isbadalka
Kaashka iyo kaash u dhigmaha	98,757,409	81,001,443	22%
Deymo maqan			
Wadarta Hantida	<u>98,757,409</u>	<u>81,001,443</u>	22%
Deymaha taagan	-	-	
Deymaha Mushaarka	52,795,274	52,795,274	-
Wadarta Deymaha	<u>52,795,274</u>	<u>52,795,274</u>	
Saafiya Hantida Maaliyadeed	45,962,135	28,206,169	63%

Shaxda 7: Muuqaalka Maaliyadeed ee Dawladda

(a) Saafiya hantida maaliyadeed waxay la mid tahay haraaga sannadka dhammaadkiisa oo laga jaray deymaha mushaarka shaqaalaha Dawladda oo aysan ku jirin deymaha dibeddu.

(b) Daymaha mushaarku waa deymaha ilaa iyo hada la xaqiijiyay in lagu leeyahay Dawladda oo ah deymo dhanka mushaarka shaqaalaha.

1.8 Deymaha Dawlada lagu leeyahay (Public Debt)

Deymaha Dawladda lagu leeyahay waxa ay iskugu jiraan deymo Dhinacyo Badan leh, Deymaha dawladaha ku Jira Dallada Paris Club-ka, iyo Deymaha waddamada kale ku leeyihiin Dawladda Federaalka Soomaaliya. Deymaha dhinacyada badan waxa ay isugu jiraan deymo ay leeyihiin hay'adaha maaliyadeed ee caalamiga ah sida Hay'adda Lacagta Addunka ee (IMF) iyo Bangiga Addunka. Deymaha dalalka ku bahoobay Paris Club waxa ay isugu jiraan waddamo deymo ku leh dalka, oo doonaya in la helo wadiiqo saxan, oo xal loogu heli karo deymaha aadka u culus ay waddamada deymaha qaatay.

Wadarta deymaha Dawladda ee dhammaadka sannad maaliyadeedka 2023 waxa uu yahay \$2.8 bilyan. Deymaha Dhinacya badanta ahi, waxa ay ka yihiin wadartaas 24% (670 million). Deynleyda ugu waaweyn waxa ku jira IMF-ta, AFESD iyo IDA. Deymaha laba dhinac ah ah waxa weeye \$2.1 billion. Hay'adaha ku jira dalada Paris Club waxa ay leeyihiin % deymaha laba dhinac ah ah. Deynleyda laba dhinac ah ah waxaa ka mid ah Ruushka, Maraynkanka, Talyaaniga iyo Faransiiska. Hay'adaha aan ku jirin dallada Paris Club iyaguna waxa ay leeyihiin Waxa iyagana ugu waaweyn Sanduuqa Abu Dhabi, waddamada Ciraaq, Boqortooyada Sacuudiga iyo sanduuqa Kuweyd, Sanduuqa Iraq iyo Bankiga deymaha Serbian to USD 2.60 million.

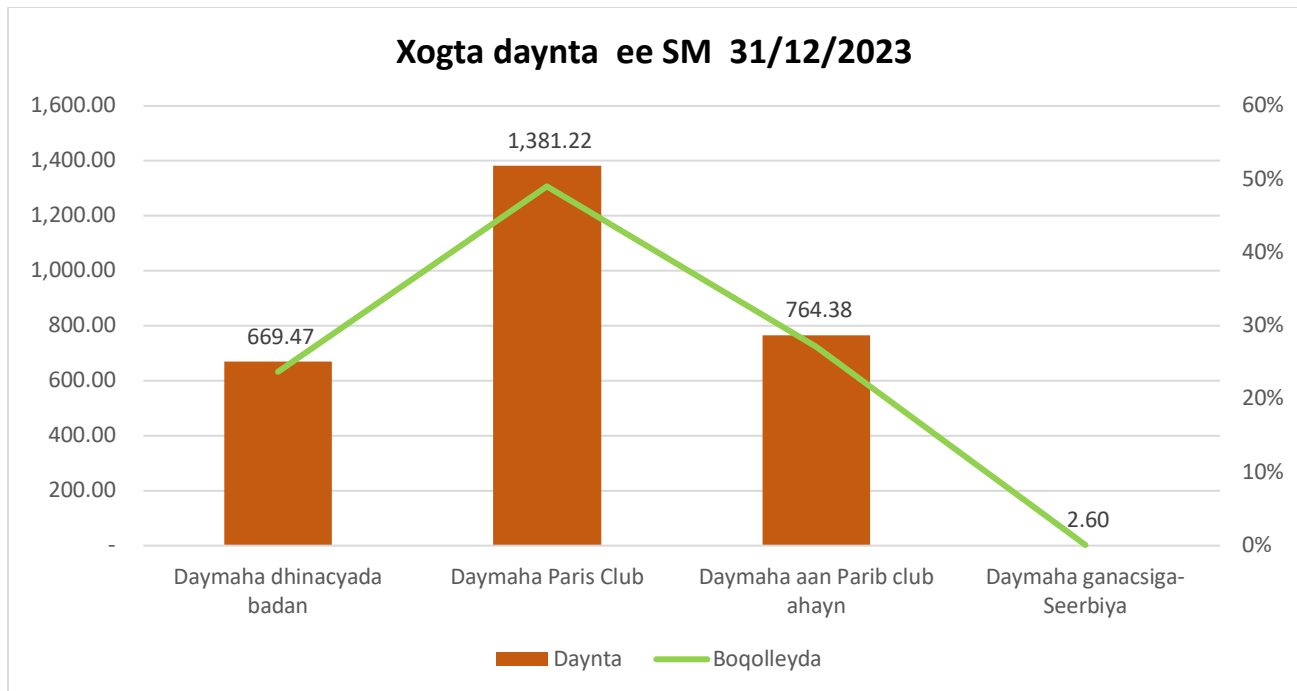
Shaxda iyo Jaantuskan hoose waxaa laga dheehan karaa qaybaha ay ka koobantahay deymaha dibedda looga leeyahay Dawlada Federaalka Soomaaliya

Dhammaan lacagta ku qoran halkan waa Million US\$xxx

Shaxda 8^{aad}: Deymaha Dibedda

Deymaha	12/31/23	12/31/22	%
	USD\$	USD\$	Isbadalka
Deymaha Dhinacya badanta ah	669.47	1,039.52	-0.36
Deymaha Paris Club	1,381.22	2,662.25	-0.48
Deymaha an ahayn Paris Club	764.38	735.49	0.04
Deymaha Ganacsiga-Serbiya	2.60	2.53	0.03
Wadarta Deymaha	2,817.67	4,439.79	-0.37

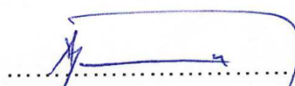
Marka la eego shaxda kore waxaa uu muuqanaysa in deymaha lagu leeyahay Dawlada Soomaaliya ee sannadka hoos u dhaceen iyagoo ahaa 4.4 billion SM 2022; halka ay sannadkan gaareen 2.8 billion. Hoos u dhacaas oo dhigama 37% waxaa sababay in DFS ay ku guulaysatay in ay dhammaysato hannaanka deyn cafinta (HIPC) taas, oo ay ku heshay in loo cafiyo deynti lagu lahaa hase yeeshee hannaanka deyncafintu weli ma dhammaystirmin oo waxaa socda wadaxajoodki dhinacyada inugu leh deynta taas, oo la filayo in ay dhammaato sannad maaliyadeedka danbe oo aynu helno dayn cafin dhammaystiran.



Jaantuska 5: Deymaha Soomaliya

1.9 Dhacdooyinka Xisaabxirka ka dibdhaca

Dawladda Federaalka ah ee Soomaaliya ayaa gaartay guul muhiim ah ka dib markii ay dhammaysatay hannaanka deyncafinta waddamada deymaha badan leh (HIPC) bishii December 2023. Taas oo ay ku heshay in si buuxda looga cafiyo deymaha. Si kastaba ha ahaatee, waxaa mudan in la ogaado in habka deyncafinta iyo ka saarida diiwaannada maaliyadeed DFS uu weli socdo iyadoo wadaxaajood iyo wadahadal joogto ah lala yeelanayo deyn bixiyaasha ku midoobay bahda Paris Club si ay si rasmi ah inooga cafiyaan deymaha ay inugu leeyihiin waxaa la filayaa in deyncafinta la soo gabagabeyn doono sannadka soo socda, si sare loogu qaado muuqaalka maaliyadeed ee Soomaaliya, loona kobciyo xasiloonidda dhaqaalaha.


Abdirahman Mohamed Anas,
 Xisaabiyaha Guud-DFS

2.0 MUUQAALKA DAKHLIGA IYO KHARASHAADKA

Dawladda Federaalka Soomaaliya

Muuqaalka Dakhliga iyo Kharashaadka

Ee Sannadka Ku Dhammaaday 31 December 2023

[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

DAKHLIGA	Note	2023 USD\$	2022 USD\$
Dakhli Cashuuraha	1	224,631,762	181,691,842
Dakhli aan Cashuurta ahayn	2	104,859,950	80,977,903
Deeqaha Dibedda	3	408,531,180	459,241,797
Dakhli ka yimi hanti la gaday	5	12,500	3,285,354
Dakhli Deyn ah	4	8,000,000	44,40,950
Wadarta Dakhliga		746,035,392	769,237,846

Kharashaadka

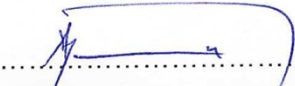
Mushaarka Shaqaalaha	6	292,244,712	259,578,811
Isticmaalka Agabka iyo Adeegga	7	138,201,059	140,670,112
Kharashka Raasamaalka	8	14,407,773	13,200,988
Deeqo la bixiyay	9	126,273,305	111,242,917
Dulsaar daymo iyo Khidmado kale	11	2,354,470	693,045
Kaalmo Dhaqaale	12	5,400,231	5,115,305
Kaalmo Bulsho	10	130,554,139	188,936,115
Daymo la bixiyay	13	18,843,737	11,997,573

Wadarta Kharashka **728,279,426** **731,434,867**

Dheeri/(Dhiman) Dhammaadka Sannadka		17,755,966	37,802,980
Haraaga Kaashka Bilowga sannadka	14	81,001,443	43,198,463
Dheeri/(Dhiman) Dhammaadka Sannadka		17,755,966	37,802,980
Haraaga Kaashka Dhammaadka Sannadka	14	98,757,409	81,001,443

Sida ku cad faahfaahinta tirsi 14^{aad} lacag gaaraysa US\$ 50,473,654 SM2023 & US\$ 25,053,378 SM 2022 oo ku jirta muuqaalka haraayada xisaabaadka Dawladda ku haray dhammaadka sannadkan waxa ay gaar u tahay mashaariicda dibedda laga maalgaliyo, loomana isticmaali karo ujeedo ku duwan sida loo qoorsheeyay.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaabxirka ee ku qoran laga bilaabo boga 24^{aad} kuna eg bogga 43^{aad} waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaabxirka.


Abdirahman Mohamed Anas,
 Xisaabiyaha Guud-DFS

3.0 Muuqaalka Isbarbardhigga Saadaasha Miisaaniyadda iyo Natijada Dhabta ah Ee Sannadka Ku Dhammaaday 31 december 2023

Miisaaniyad ku dhisan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah

2023

Dakhli	Fahfah in	Kutalagalki Hore USD\$	Waxka badalka Kutalagalka USD\$	Kutalagalkii Ugu Danbeeyey USD\$	Natijada Dhabtah USD\$	Farqiga udhexeeya Kutalagalkii iyo Dhabta USD\$	% Farqiga
Cashuuraha	1	189,908,340	-	189,908,340	224,631,762	34,722,827	18%
Dakhli aan cashurta ahayn	2	93,397,799	-	93,397,799	104,859,950	11,462,151	12%
Deeq laba dhinacle ah	3	30,000,000	-	30,000,000	8,304,387	(21,695,613)	-72%
Deeq dhinacya badan ah	3	603,965,048	-	603,965,048	400,226,793	(203,738,255)	-34%
Dakhli deynta banigga dhexe	4	-	-	-	8,000,000	8,000,000	0%
Dakhli hanti ma guurta ah	5	-	-	-	12,500	12,500	0%
Wadarta Dakhliga		917,271,187	-	917,271,187	746,035,392	(171,235,795)	-19%
Kharashaadka							
Mushaarka Shaqalaha	6	294,121,385	7,033,353	301,154,738	292,244,712	(8,910,026)	(3%)
Isticmaalka agabka iyo adeegga	7	207,139,869	(6,184,749)	200,955,120	138,201,059	(62,754,061)	(31%)
Kaalmo dhaqaale	12	9,000,000.00	(3,599,769)	5,400,231	5,400,231	0	0%
Deeqo la bixiyay	9	157,793,956	15,467,576	173,261,532	126,273,305	46,988,227	(27%)
Daymo iyo Dulsaaro la bixiyay	13	5,800,000.00	(7,398,207)	13,198,207	13,198,207	0.00	0%
Kaalmo arimo bulsho	10	189,983,944	(7,398,207)	182,585,737	130,554,139	(52,031,598)	(28%)
Deyncelin CBS		-	-	-	8,000,000	8,000,000	100%
Wadarta Kharashaadka		863,839,154	12,716,411	876,555,565	713,871,653	(162,683,913)	(19%)
Kharashaadka Raasamaalka	8	53,428,085	(12,603,911)	40,824,174	14,407,773	(26,416,401)	(65%)
Wadarta Kharashka raasamaalka		53,428,085	(12,603,911)	40,824,174	14,407,773	(26,416,401)	(65%)
Wadarta Kharashka		917,267,239	112,500	917,379,740	728,279,426	(189,100,314)	(21%)
Saafiga qulqulka Kaashka		3,948	(112,500)	(108,553)	17,755,966	17,864,518	

Xeerarka xisaabeed iyo faahfaahinta la socota xisaabxirka ee ku qoran laga bilaabo boga 22aad kuna eg bogga 41aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaabxirka.


Abdirahman Mohamed Anas,
Xisaabiyaha Guud-DFS

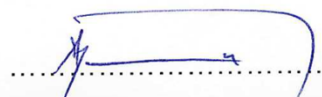
Iyada oo la raacayo shuruudaha Xeerarka ku xisaabtanka lacagta caddaanka ah ee IPSAS, 2017 farqiga miisaaniyadda waxaa si faahfaahsan loogu sharraxay warbixinnada waxqabadka miisaaniyadda ee lagu daabacay online-ka: <https://mof.gov.so/publications/end-year-budget-performance-2023>.

4.0 Isticmaalka Miisaniyadda ee Hay'adaha Dawladda
Ee Sannadka Ku Dhammaaday 31 december 2023
Iyadoo loo eegayo qoondada hay'addaha Dawladda
Miisaaniyad ku dhisan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah

Tirsiga	Description	Qiyaasta Miisaaniyadda	Dhabta	Farqig aan la isticmaalin	Fulinta Miisaniyadda
01	Waxda Arrimaha Maamulka	\$ 336,624,444	\$296,128,632	\$40,495,812	88%
010100	Xafiiska Madaxtooyada	13,812,292	13,812,282	10	100%
010201	Xafiiska Baarlamaanka - Golaha Shacabka	23,170,757	22,063,526	1,107,231	95%
010202	Xafiiska Aqalka Sare	6,133,560	5,522,001	611,559	90%
010300	Xafiiska Ra'iisul Wasaaraha	11,115,693	11,115,691	2	100%
010400	Wasaaradda Arrimaha Dibadda	4,034,042	3,703,045	330,997	92%
010401	Safaaradaha	5,058,790	4,842,670	216,120	96%
010500	Wasaaradda Maaliyadda	81,857,724	78,125,800	3,731,925	95%
010501	Xisaabiyaha Guud	3,309,853	3,309,844	9	100%
010502	Adeegga Guud ee Dawladda	89,846,408	89,559,650	286,758	100%
010503	Agaasinka Xarunta Warbixinta Maaliyadeed	944,452	735,771	208,681	78%
010600	Wasaaradda Qorshaynta	29,388,343	13,739,553	15,648,790	47%
010601	Hay'adda Tirakoobka Qaranka	9,383,323	5,729,478	3,653,846	61%
010700	Wasaaradda Arrimaha Gudaha iyo Federaalka	13,483,665	4,409,551	9,074,114	33%
010701	Guddiga Qaxootiga iyo Barakacayaasha Soomaaliyeed	795,610	788,420	7,190	99%
010702	Hay'adda Diiwaangalinta Dadweynaha Somali Disaster and Humanitarian Management Agency	1,543,072	841,680	701,392	55%
010703		7,704,821	7,704,806	16	100%
010800	Wasaaradda Diinta iyo Awqafta	3,713,332	2,990,896	722,436	81%
010900	Wasaaradda Cadaaladda	3,646,019	2,067,034	1,578,985	57%
010901	Ciidanka asluubta	10,049,440	9,841,248	208,192	98%
011001	Maxkamadda Sare	2,723,182	2,244,787	478,395	82%
011002	Maxkamadda Gobollka Banaadir	1,897,212	1,896,792	420	100%
011003	Maxkamadda Rafcaanka	925,563	892,556	33,007	96%
011005	Guddiga Adeegga Garsoorka	228,492	157,915	70,577	69%
011100	Xeer Ilaaliyaha Guud	1,843,703	1,680,485	163,218	91%
011200	Garyaqaanka Guud	675,594	609,685	65,909	90%
011300	Hantidhawraha Guud	3,470,703	3,470,692	11	100%
012100	Guddiga Xuduudaha iyo Federaalka	724,360	320,440	403,920	44%
012200	Guddiga Dib -u -heshiisiinta Qaranka	479,132	438,972	40,160	92%
012300	Guddiga Madaxa -bannaan ee Doorashooyinka Qaranka	2,102,506	1,210,995	891,511	58%
012500	Guddiga M. Banan Ee Dibu Eegista iyo Hir. Dasturka	919,876	714,281	205,595	78%
012600	Guddiga Shaqaalaha Rayidka Qaranka	1,498,924	1,444,087	54,837	96%

012700	Guddiga M. Banaan ee La Dagaalanka Musuqmaasuqa	144,000	144,000	-	100%
02	Waadxa Arrimaha Amniga iyo Difaaca	197,259,976	191,551,570	5,708,406	97%
020100	Wasaaradda Gaashaandhigga	4,176,557	2,034,664	2,141,893	49%
020101	Ciidanka Xoogga Dalka	113,244,488	111,181,580	2,062,908	98%
020102	Maxkamadda Ciidamada	3,440,000	2,540,422	899,578	74%
020103	Hay'adda Naafada iyo Agoonta ciidanka	93,000	60,000	33,000	65%
020200	Wasaaradda Amniga Gudaha	1,678,344	1,126,155	552,189	67%
020201	Ciidanka Booliska	46,269,435	46,269,335	100	100%
020202	Hay'adda Sirdoonka qaranka	23,097,652	23,078,915	18,737	100%
020203	Hay'adda Socdaalka iyo jinsiyadaha	5,260,500	5,260,500	-	100%
03	Waadxa Arrimaha Dhaqaalaha	139,091,914	78,274,154	60,817,760	56%
030100	Wasaaradda Biyaha iyo Tamarta	16,136,021	5,519,414	10,616,606	34%
030200	Wasaaradda Macdanta	2,022,651	1,190,747	831,904	59%
030201	Hay'adda Patrolka Soomalia	941,540	772,237	169,303	82%
030300	Wasaaradda Beeraha	4,582,206	2,635,074	1,947,132	58%
030400	Wasaaradda Xanaanada Xoolaha iyo Dhirta	7,281,929	1,433,490	5,848,439	20%
030500	Wasaaradda Kalluumaysiga iyo Khayraadka Badda	2,446,619	1,619,424	827,195	66%
030501	Cilmi baarista Badda Soomaaliya	603,113	538,774	64,339	89%
030502	Mashruuca Horumarinta Xeebaha iyo Kalluumaysiga	88,776	58,521	30,255	66%
030600	Wasaaradda Warfaafinta	6,251,336	5,114,880	1,136,456	82%
030700	Wasaaradda Isgaarsiinta iyo Tiknoolajiyadda	4,549,532	1,880,280	2,669,252	41%
030701	Hay'adda Isgaarsiinta Dalka	847,884	600,828	247,056	71%
030800	Wasaaradda Hawlaha Guud & Dib -u - dhiska	69,391,667	38,719,362	30,672,305	56%
030900	Wasaaradda Gaadiidka iyo Duulista Hawada	4,300,146	1,928,979	2,371,167	45%
030901	Hay'adda saadaasha iyo duulista hawadda	9,971,318	8,864,479	1,106,839	89%
031000	Wasaaradda Dekadaha iyo gaadiidka badda	2,416,714	1,454,040	962,674	60%
031001	Maamulka dekada Xamar	1,008,200	916,200	92,000	91%
031100	Wasaaradda Warshadaha & Ganacsiga	3,356,706	2,596,597	760,110	77%
031101	Hay'adda tayadhawrka Soomaaliyeed	1,522,740	1,294,818	227,922	85%
031200	Ministry of Environment and Cilmate Change	1,372,816	1,136,010	236,806	83%
04	Waadxa Arrimaha Bulshada	244,403,406	154,325,069	90,078,337	63%
040100	Wasaaradda Caafimaadka	67,539,931	41,471,281	26,068,650	61%
040200	Wasaaradda Waxbarashada iyo Tacliinta Sare	31,212,194	16,260,725	14,951,469	52%

040201	Jaamacadda Ummadda Soomaaliyeed	8,137,020	8,137,016	4	100%
	Akadeemiyada Cilmiga iyo Fanka	1,265,062	1,219,272	45,790	96%
040202	Soomaaliyeed				
040203	Akadeemiya Goboleedka Af Soomaaliga	342,256	252,305	89,951	74%
	Wasaaradda Shaqada iyo Arrimaha	132,022,949	84,456,047	47,566,902	64%
040300	Bulshada				
040400	Wasaaradda Dhalinyarada iyo Ciyaaraha	1,003,860	946,562	57,299	94%
	Wasaaradda Haweenka iyo Horumarinta	2,318,974	1,020,704	1,298,270	44%
040500	Xuquuqda Aadanaha				
040501	Hay'adda Naafadda Soomaaliyeed	561,160	561,157	3	100%
Grand Total		\$917,379,740	\$720,279,425	\$197,100,315	79%


Abdirahman Mohamed Anas,
 Xisaabiyaha Guud-DFS

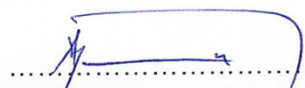
Dawladda Federaalka Soomaaliya
5.0 Muuqaalka Kharashaadka Hawlaha Dawladda
Ee Sannadka Ku Dhammaaday 31 december 2023

[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

MUUQAALKA KHARASHAADKA HAWLAHA DAWLADDA

Faah-Faahin	Miisaaniyadda Sanadka	Dhabta	Dhaqangelinta %
Adeegyada Guud	292,698,295	265,228,247	91%
Difaaca	195,735,976	191,527,570	98%
Amniga & Kalaa Danbaynta	28,126,080	24,443,055	87%
Arrimaha Dhaqaalaha	53,670,567	37,291,036	69%
Badqabka Deegaannka	1,372,816	1,136,010	83%
Guriyaynta & Adeegyada Bulshada	69,211,167	38,659,805	56%
Caafimaadka	65,983,130	41,471,281	63%
Arrimaha Diinta Dhaqanka Iyo Dalxiiska	4,717,192	3,937,458	83%
Waxbarashada	40,632,392	25,780,723	63%
Adeegga Arimaha Bulshadda	124,407,950	84,396,467	68%
Wadarata Kharashadka Joogtada	876,555,565	713,871,652	81%
Adeegyada Guud	14,752,909	13,048,295	88%
Difaaca	1,524,000	24,000	2%
Amniga & Kalaa Danbaynta	213,962	-	0%
Arrimaha Dhaqaalaha	14,656,864	1,127,746	8%
Badqabka Deegaannka	-	-	0%
Guriyaynta & Adeegyada Bulshada	180,500	59,557	33%
Caafimaadka	1,556,801	-	0%
Arrimaha Diinta Dhaqanka Iyo Dalxiiska	-	-	0%
Waxbarashada	324,140	88,595	27%
Adeegga Arimaha Bulshadda	7,614,999	59,580	1%
Wadarta kharashaadka Raasalmaalka	40,824,175	14,407,773	35%
Wadarta Kharashaadka Guud	917,379,740	728,279,425	79%

Xeerarka xisaabeed iyo faahfaahinta la socota xisaabxirka ee ku qoran laga bilaabo boga 22aad kuna eg bogga 41aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaabxirka.


Abdirahman Mohamed Anas, I
 Xisaabiyaha Guud-DFS

Dawladda Federaalka Soomaaliya
6.0 Muuqaalka Qulqulka Lacagta Caddaanka ah
Ee Sannadka Ku Dhammaaday 31 december 2023

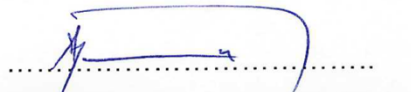
[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

MUUQAALKA QULQULKA LACAGTA CADDAAANKA AH

	Fahfahin	2023	2022
Qulqulka Kaashka ee Hawlfulinta			
Dakhliga			
Cashuuraha	1	224,631,762	181,691,842
Dakhliga aan cashuuraha ahayn	2	104,859,950	80,977,903
Deeqaha Dibedda	3	408,531,180	459,241,797
		738,022,892	721,911,542
Kharashka ku baxa Halwfulinta			
Mushaarka Shaqaalaha	6	292,244,712	259,578,811
Isticmaalka Agabka iyo Adeegga	7	138,201,059	140,670,112
Deeqaha la bixiyay	9	126,273,305	111,242,917
Kaalmo Dhaqaale	12	5,400,231	5,115,305
Kaalmo Bulsho	10	130,554,139	188,936,115
Dulsaarka Daymaha	11	2,354,470	693,045
		695,027,915	706,236,305
Wadarta Kharashaadka Hawlfulinta		42,994,977	15,675,237
Qulqulka kaashka ee Maalgashiga			
Dakhli hanti lagaday (Asste disposal)	5	12,500	0.00
Soo ibsasho qalab ra'sulmaal	8	14,407,773	13,200,988
Saafiga Qulqulka kaashka ee Maalgashiga		(14,395,273)	(13,200,988)
Qulqulka Kaashka ee Maalgelinta			
Daymo / Hormaris CBS and (SDR)	4	8,000,000	44,040,950
Dakhli kale (asest recovery)	5	0.00	3,285,354
Dib-u-bixin Deymo	13	(18,843,737)	(11,997,573)
Saafiga Qulqulka Kaashka ee Maalgelinta		(10,843,737)	35,328,731
Saafiga kororka/(hoos u dhaca) Kaashka iyo Kaash U dhigmaha		17,755,766	37,802,980)
Kaashka iyo Kaash u dhigmaha Sannadka bilowgiisa 1, January	14	81,001,443	43,198,463
Kaashka iyo Kaash u dhigmaha ee Dhammaadka Sanadka 31, Dec.	14	98,757,409	81,001,443

Sida ku cad faahfaahinta tirsi 13aad lacag gaaraysa US\$ 50,473,654 SM2023 & US\$ 25,053,378 SM 2022 oo ku jirta muuqaalka haraayada bangiga ku haray dhammaadka sannadkan waxa ay gaar u tahay mashaariicda dibedda laga maalgeliyo.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaabxirka ee ku qoran laga bilaabo boga 22aad kuna eg bogga 41aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaabxirka


Abdirahman Mohamed Anas,
 Xisaabiyaha Guud-DFS

7.0 MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DAWLADA

I. Xeerarka Xisaabeed

1.1. Warbixin Guud

Xarunta ugu weyn ee ay ku shaqayso xiligaan Dawlada Federaalka Soomaaliya waa magaalada Muqdisho oo isla markaasna ah magaala madaxda dalka. Hay'ada soo gudbisay Xisaabxirkaan waxaa laga heli karaa ciwaankaan hoose oo ah:

Xafiiska Xisaabiyaha Guud ee Dawladda
Dhismaha Wasaarada Maaliyada
Degmada Shingaani
Muqdisho
Soomaaliya

Hawlaha loo igmaday Dawlada Federaalka Soomaaliya iyo hay'adaha hoos yimaada waxaa ka mid ah in muwaadinka Soomaliyeed ka haqabtirto adeegyada dawladeed ee ayu baahanyihiin si joogto ah.

Sharciyada maaliyadeed ee lagu maamulay hawlaha la xiriira maaliyada Dawladda waxaa ka mid ah; :-

1. Sharciga Qoondada Miisaaniyada ee 2022; iyo 2023
2. Sharciga Maaraynta Maaliyadda Guud, 2019 iyo
3. Sharciga wax libsiga Dawladda ee (Procurement Act), 2016

Desember 2019 Baarlamaanka Dawladda Federaalka Soomaaliya waxa uu ansixiyay Sharciga Maaraynta Maaliyadda Guud, Sidoo kale Xeer nidaamiyaha Sharciga Maaraynta Maaliyadda Guud ayaa isna la ansixiyay 2022. Sharciga cusub ee Maamulka Maaliyaddu waxa uu beddeli doonaa Sharcigii hore ee Habraaca Maaliyadda iyo Xisaabaadka Dawladda ee 1961 ee markii danbe 1971 wax looga badalay. Sharcigaan cusub waxba u sii adkaynayaa baahidii loo qabay in la soo saaro warbixin maaliyadeed ee uu farayay sharcigii hore ee la beddelay. Sidaas daraadeed, waxa uu farayaa in Xisaabxirka loo soo diyaariyo hab waafaqsan xeerarka caalamiga ah ee xisaabaadka Dawladda qodobka sida ku cad 94^{aad} faqradiisa 2^{aad}, halka qodobka 103aad ee Sharciga cusubi kusii kordhinaayo faahfaahinada dheeriga ah ee loo baahanyahay in la raaciyo xisaab xirka.

1.2. Xeerar Xisaabeedka Dawladda

Xeerarka halkaan ku xusan waxaa loola jeedaa mabaadi'da gaarka ah, waxyaabaha lagu saleeyo aqoonsiga dhacdooyinka maaliyadeed, heshiisyada xisaabeed qawaaniinta maaliyadeed ee ay ku dhaqanto Dawladda Federaalka Soomaaliya marka la diyaarinayo lana soo bandhigayo warbixinada maaliyadeed ee sannadlaha ah. Bogaga soo socda waxaa ku qoran xeerarka xisaabeed ee loo cuskaday diyaarinta xisaabxirka iyo warbixinada maaliyadeed ee la socda. Xeer kasta oo halkaan lagu xuso waa habka saxda ah ee si joogto ah loogu isticmaalo dhacdooyinka maaliyadeed ee dalka. Qaar ka mid ah xeerarkaas hoos ayay ku xusan yihiin.

A) Xeerarka lagu saleeyay Diyaarinta Xisaabxirka

Xisaabxirka waxaa uu waafaqsanyahay shuruucda soo socota;

- Sharciga Maamulka Maaliyada Dalka ee 2019
- Xeerarka Xisaabeed ee Caalamiga ah ee (IPSAS) gaar ahaan Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017).
Si waafaqsan tuduca 1^{aad} iyo qodobka 43^{aad} faqradiisa 2^{aad} ee Sharciga PFM-ka, Xisaabxirkani waxa loo soo diyaariyay hab w aafaqsan dhammaan Xeerarka Xisaabeed ee Caalamiga ah ee la isla garanaayo ee loo yaqaano International Public Sector Accounting Standards ama (IPSAS), gaar ahaan Halbeegga Xisaabaadka Caalamiga ah ee Hay'adaha Dawladda, Lacagaha Caddaanka ah (Cash Basis IPSAS, 2017) ee uu soo saaray Dallada Caalamiga ah ee Dejinta Xeerarka xisaabeed ee Dawladaha ee (IPSASB) ee hoos yimaada Hay'adda Caalamiga ah ee Xisaabaadka ee (IFA) sida ku cad qodobka faahinta xeerarka xisaabeed ee hoos ku xusan.

Marka la dhaqangeliyo shuruucda nidaamka ku xisaabtanka lacagaha caddaanka ah keliya ee IPSAS warbixinada ugu muhiimsan waxaa ka mid ah kuwan soo socda;

Muuqaalka Dakhliga iyo Kharashaadka

Muuqaalka isbarbardhiga Kutalagalka miisaaniyadda iyo Natijada dhabta ah;

Xeerarka xisaabeed iyo faahfaahinada la socda;

Warbixinada aasaasiga ah ee kor ku xusan waxaa lala soo gudbiyay faahfaahino iyo macluumaad kale, oo muhiim tahay in la shaaciydo sida uu qabo Xeeridaamiyaha Sharciga Maaraynta Maaliyadda Guud, 2022 qodobkiisa 103^{aad} faqrada 2^{aad} waxaana ka mid ah macluumaadkaas:

- Muuqaalka Maaliyadeed ee Dawladda (Balance sheet)
- Warbixinta Dakhliga iyo Kharashaadka aan ku jirin Miisaaniyadda Dawladda;
- Warbixinta Deymaha kharashaadka;
- Warbixinta Deymaha Dibedda
- Warbixinta Qalabka iyo Hantida Maguurtada ah

b) Mabda'a sii joogtaynta hawlaha Dawladda (Going concern)

Xisaabxirka Dawladda waxaa loo diyaariyay hab waafaqsan mabda'a sii joogtaynta hawlaha Dawladda. dhammaan xeerar xisaabeedka Dawladda waxaa loo dhaqan galiyay si joogto ah intii lagu guda jiray sannad maaliyadeedka.

c) Hay'ada warbixinta soo gudbisay

Sida uu qabo Sharciga Maaraynta Maaliyadda Guud ee 2019 qodobkiisa 45^{aad} faqradiisa 1^{aad} ee awooda u siinaya Xisaabiyaha Guud ee Dawladdu in uu soo diyaariyo xisaabxirka. Haddaba Xisaabxirkan waxaa soo diyaariyay Xafiiska Xisaabiyaha guud ee Dawladda. Sidaas darteed, Xisaabxirkan waxaa soo diyaariyay soona gudbiyay Xafiiska Xisaabiyaha Guud ee Dawladda.

Si waafaqsan qodobka 1.4.8 ee Halbeegga Xisaabeedka Caalamiga ah ee Hay'adaha Dawladda **ee lacagaha Caddaanka ah (cash basis IPSAS, 2017), Xisaabxirkani waxaa lagu soo gudbiyay dhammaan dhacdooyinka maaliyadeed ee dhammaan hay'adaha Dawlada Federaalka Soomaaliya ee ku jira miisaaniyadda Dawladda 2023. Liiska hoose waxaa ku xusan dhammaan hay'adaha Dawladda ee ku jiray qoondada miisaaniyadda ee xisaabxirkaani khuseeyo.**

Hay'adda Miisaaniyadda ku jiro Sannad Maaliyadeedka 2023

Arrimaha maamulka	
1.	Xafiiska Madaxtooyada
2.	Xafiiska Baarlamaanka - Golaha Shacabka
3.	Xafiiska Aqalka Sare
4.	Xafiiska Ra'iisul Wasaaraha
5.	Wasaaradda Arrimaha Dibadda
6.	Safaaradaha
7.	Wasaaradda Maaliyadda
8.	Xisaabiyaha Guud
9.	Adeegga Guud ee Dawladda
10.	Agaasinka Xarunta Warbixinta Maaliyadeed
11.	Wasaaradda Qorshaynta
12.	Hay'adda Tirakoobka Qaranka
13.	Wasaaradda Arrimaha Gudaha iyo Federaalka
14.	Guddiga Qaxootiga iyo Barakacayaasha Soomaaliyeed
15.	Hay'adda Diiwaangalinta Dadweynaha
16.	Somali Disaster and Humanitarian Management Agency
17.	Wasaaradda Diinta iyo Awqaafta
18.	Wasaaradda Cadaaladda
19.	Ciidanka asluubta
20.	Maxkamadda Sare
21.	Maxkamadda Gobollka Banaadir
22.	Maxkamadda Rafcaanka
23.	Guddiga Adeegga Garsoorka
24.	Xeer Ilaaliyaha Guud
25.	Garyaqaanka Guud
26.	Hantidhawraha Guud
27.	Guddiga Xuduudaha iyo Federaalka
28.	Guddiga Dib -u -heshiisiinta Qaranka
29.	Guddiga Madaxa -bannaan ee Doorashooyinka Qaranka
30.	Guddiga M. Banan Ee Dibu Eegista iyo Hir. Dasturka
31.	Guddiga Shaqaalaha Rayidka Qaranka
32.	Guddiga M. Banaan ee La Dagaalanka Musuqmaasuqa
Arrimaha Amniga iyo Difaaca	
33.	Wasaaradda Gaashaandhigga
34.	Ciidanka Xoogga Dalka

-
35. Maxkamadda Ciidamada
 36. Hay'adda Naafada iyo Agoonta ciidanka
 37. Wasaaradda Amniga Gudaha
 38. Ciidanka Booliska
 39. Hay'adda sirdoonka qaranka
 40. Hay'adda Socdaalka iyo jinsiyadaha

Arrimaha dhaqaalaha

41. Wasaaradda Biyaha iyo Tamarta
42. Wasaaradda Macdanta
43. Hay'adda Patroolka Soomalia
44. Wasaaradda Beeraha
45. Wasaaradda Xanaanada Xoolaha iyo Dhirta
46. Wasaaradda Kalluumeysiga iyo Kheyraadka Badda
47. Cilmi -baarista Badda Soomaaliya
48. Mashruuca Horumarinta Xeebaha iyo Kalluumaysiga
49. Wasaaradda Warfaafinta
50. Wasaaradda Isgaarsiinta iyo Tiknoolajiyadda
51. Hay'adda Isgaarsiinta Dalka
52. Wasaaradda Hawlaha Guud & Dib -u -dhiska
53. Wasaaradda Gaadiidka iyo Duulista Hawada
54. Hay'adda saadaasha iyo duulista hawadda
55. Wasaaradda Dekadaha iyo gaadiidka badda
56. Maamulka dekadada Xamar
57. Wasaaradda Warshadaha & Ganacsiga
58. Hay'adda tayadhawrka Soomaaliyeed
59. Ministry of Environment and Climate Change

Arrimaha Bulshada

60. Wasaaradda Caafimaadka
 61. Wasaaradda Waxbarashada iyo Tacliinta Sare
 62. Jaamacadda Ummadda Soomaaliyeed
 63. Akadeemiyada Cilmiga iyo Fanka Soomaaliyeed
 64. Akadeemiye -Goboleedka AfSoomaaliga
 65. Wasaaradda Shaqada iyo Arrimaha Bulshada
 66. Wasaaradda Dhalinyarada iyo Ciyaaraha
 67. Wasaaradda Haweenka iyo Horumarinta Xuquuqda Aadanaha
 68. Hay'adda Naafadda Soomaaliyeed
-

d) *Lacagta lagu saleeyey xisaabxirka*

Lacagta sida toos ka ah loogu xisaabiyo dhacdooyinka maaliyadeed ee Dawladda waa lacagta doolarka maraykanka (USD). Waxaa loo isticmaalaa soo aruurinta dakhliga Dawladda sidoo kale waxaa lagu bixiyaa kharashaadka Dawladda. Lacagaha lagu qabtay Shilin Soomaaliga waxaa loo bedalay (sarifay) Doolarka Maraykanka, maadaama miisaaniyaddu ay ku salaysantahay Dollarka Maraykanka.

e) **Sannad maaliyadeedka**

Sannad Maaliyadeedka Dawladda Federaalka Soomaaliya waxa uu ka bilowdaa 1^{da} Janaayo waxa uuna ku egyahay 31-ka Diseember. Hadba Sannad Maaliyadeedka ay khuseeyso xisaabxirkani waa Sannad Maaliyadeedka ku eg 31-ka Diseembar 2023 oo ay barbar taalo xisaab xirkii Sannad Maaliyadeedkii 2022 si la iskugu barbardhigo

f) *Aqoonsiga Dakhliga*

Dakhliga waxa uu ka koobanyahay dhammaan lacagaha soo gala Dawladda Federaalka Soomaaliya intii lagu guda jiray sannad maaliyadeedka waxa ayna usii kala baxaan, Dakhliga Cashuuraha, Dakhliga aan Cashuurta ahayn iyo Deeqaha Dibedda ka yimaadda. Dakhliyadaas waxa loo aqoonsadaa dakhli ahan markii lacagahaas dhab ahaan usoo galaan khasnada Dawladda.

II. *Dakhliga Cashuuraha*

Dakhliga Dawladdu waxa uu ka koobanyahay: Dakhliga Cashuuraha, Dakhliga aan cashuurta ahayn (Khidmadaha) iyo Deeqaha dibedda. Dakhliga waxaa la aqoonsanayaa marka lagu soo xareeyo Khasnadda Dawladda (TSA)

1. *Dakhliga aan Cashuuraha ahayn*

Waa dakhliyada laga helo khidmadaha Dawladdu u fuliso dad waynaha ee aan cashuurta ahayn, waxaana dakhli ahaan loo aqoonsadaa markii uu dhab ahaan usoo xeroodo.

2. *Deeqaha Dibedda*

Dakhligaan waa ku cad yahay heshiis ay wada galeen deeq bixiyayaasha iyo Dawladda Soomaliya ujeedka loo isticmaali doono dakhligaan ama deeq maaliyadeedka ee dawladdu ka hesho hay'ado iyo wadamo shisheeye oo ah mid dhinacya badan ah ama mid laba dhinacle ah. Dakhligaan waxaa la aqoonsadaa keliya marki uu soo galo khasnada Dawladda

3. Deymaha oo lagu soo gudbiyo si waafaqsan Halbeegga Xisaabeedka Caalamiga ah ee Hay'adaha Dawladda **ee lacagaha Caddaanka ah (cash basis IPSAS, 2017).**

Deymaha sannadkaan lagu soo bandhigay xisaabxirkan waa daymaha laga helay Bangiga Dhexe ee Dawladda ee loo yaqaano (**advance**) waxaana la aqoonsadaa keliya markii ay kaash ahaan u soo galaan khasnada Dawladda.

g) *Aqoonsiga Kharashaadka*

Kharashaadku waa lacagta ay bixiso dawladdu ama jiho kale ka bixiso Dawladda. Sidaas darteed kharashka waxaa la aqoonsan karaa laguna soo gudbin karaa xisaabxirka doowladda markii si dhab ah lacagtu uga baxdo khasnada Dawladda ee (TSA)

III. *Mushaarka Shaqaalaha*

Waa lacagaha la siiyo shaqaalaha oo iskugu jira Mushaar, Gunno iyo waxyaabo kale oo la xiriira kharashaadka shaqaalaha. Kharashkaas waxaa la aqoonsadaa keliya markii dhab ahaan loo bixiyo.

IV. *Isticmaalka Agabka iyo Adeegga*

Waxaa loo aqoonsadaa kharash ahaan markii adeega ama agabka dhab ahaan loo bixiyo ama loo helo. Hadii aan lagu bixin intii lagu guda jiray sannad maaliyadeedka, waxaa deyn ahaan loogu muujinayaa Muuqaalka Maaliyadeed ee Dawladda wadarta deymahaas iyo caddayntoodaba.

V. *Hanti, Qalab iyo Hanti kale oo Ma guurto ah*

Waxa ay iskugu jiraan hantidani, dhul, warshado, gawaari, qalab iyo wax kasta, oo hanti ma guurto ah ee ay dawladdu leedahay. Halbeeg Xisaabeedka Caalamiga ah ee Hay'adaha Dawladda ee lacagaha Caddaanka ah (cash basis IPSAS, 2017) marka lagu dhaqmayo, markasta la soo iibsado qalabkaas kor ku xusan waxaa loo aqoonsadaa kharashaad baxay intii lagu guda jiray sannad maaliyadeedka. Sidaas ay tahay haddana waxa ay dawladdu leedahay diiwaan lagu diiwaan geliyo dhammaan wixii hanti ma guurto ah.

h) *Kaalmo Arrimo Bulsho.*

Sida uu qabo hishiiska IDA ee uu maalgeliyo Bangiga Aduunka, lacag kaalmo arrimo bulsho ah ayaa la bixiyay intii lagu guda jiray sannad maaliyadeedka iyadoo ujeedadu ahayd; in la siiyo qoysaska dhaqaale ahaan jilicsan lacago caddaan ah, sidoo kale in la dhiso hab qaran oo looga gaashaaman karo loogana soo kaban karo aafuoyinki ay sababeen musiibooyinka dalka ka jira. In laga hortago dhibaataada uu sababay ayaxa ku habsaday meelo badan korna loo qaado heerka diyaar garowga;

In gacan laga gaysto sidii looga soo kaban lahaa dhibaatooyinka hada jira loona gaari lahaa u adkaysiga

dhibaatooyinka dabiiciga ah iyo dhibaatooyinka aaddanuhu sababteeda leeyahay ee mudada fog.

i) *Kaalmo dhaqaale (subsidy).*

Mashruuca SCALED-UP ayaa laga bixiyay lacag kaalmo dhaqaale ahaa oo lagu helay hishiiska IDA ee uu maalgaliyo Bangiga Aduunka si kor loogu qaado helitaanka dadweynaha adeegyada ay bixiso dawladdu iyada oo si gooni ah loo abaarayo ganacsatada yaryar, shaqaalaysiinta dhalinyarada gaar ahaan dumarka.

Dhammaan lacagaha kaalmada dhaqaalaha ah waxaa la aqoonsadaa marka lacagaha dhab ahaan loo bixiyo.

j) Lacagaha caddaanka ah iyo waxyaabaha la midka ah lacag cadaan ah

Lacagta kaashka ah ama caddaanka ah iyo waxyaabaha kaashka u dhigma waxaa lagu soo bandhigayaa muuqaalka caddaynta maaliyadeed ee Dawladda ee loo yaqaano (Balance Sheet). Sidoo kale waxaa lagu soo bandhigaa Muuqaalka Qulqulka Kaashka (cashflow statement) waxa ayna ka kooban yihiin kaashka caddaanka ah (Cash on Hand) iyo dibaajiyada si fudud loogu beddeli karo kaash markii loo baahdo iyo sidoo kale hormariska bangiga (Advances) si loogu maareeyo baahiyaha lacageed ee Dawladda.

Waxaa sidoo kale ku jira dhammaan haraayada kaashka ah iyo haraayada xisaab bangiyeedyada Dawlada iyo kuwa mashaariicda ee hoos yimaada Khasnada Midaysan ee Dawladda ee ka furan Bangiga Dhexe ee Soomaalia.

k) Sanduuqa Buffer fund-ka ee qaybta ka ah Sanduuqa Midaysan ee Dawladda

Waxa ay Dawladda Federaalka Soomaaliya ka furtay Sanduuqa Midaysan ee Dawladaa (TSA) Xisaab bangiyeed loo yaqaano Buffer fund, taasoo ka dhalatay talo soo jeedin ka timid Hay'adda Lacagta Addunka ee IMF si loo fuliyo hishiiska dayn cafinta ee SMP si loogu isticmaalo lacagtaas kharashaadka Dawladda hadii dakhliga gudaha ee dawladu uu hoos u dhac ku yimaado. Bilaha ama xiliyada uu hoos u dhaco si loo sii joogteeyo hawlaha Dawladda ee muhiimka ah waxaa laga soo wareejiyaa xisaab bangiyeedka buffer fund-ka hadba intii baahidu ay tahay.

l) Lacagaha Xaniban

Lacagaha xaniban waxaa loola jeedaa lacagaha aan loo isticmaali karin in la iskaga bixiyo deymo ama aan loo isticmaali karin wax kale ugu yaraan muddo 12 bilood ah. Lacagaha ku jira Sanduuqa Buffer Fund-ka keliya waxaa loo isticmaali karaa in lagu bixiyo xaaladaha lacag yaridu timaado keliya. Lacagaha laga isticmaalo lama dhaafin karo xadka ku jira miisaanyada uu ansixiyay Baarlamaanku. Lacagaha laga bixiyo Sanduuqa Buffer fund-ka kaliya waxaa loo wareejin karaa miisaaniyada Dawladda keliya.

m) Isbarbardhiga ku talagalkii hore ee miisaaniyada iyo Natijada Dhabta ah

Si la mid ah xisaabxirka Dawladda, miisaaniyad sannadeedka Dawladda waxay ku salaysantahay nidaamka xeer xisaabeedka (cash basis), miisaaniyaddu waxay raacdaa habka kala sooca mucaamalaadka "classification" ee uu farayo (GFS, 2014 economic classification), waxa ayna sidoo kale khusaysaa sannad maaliyadeedka ka bilowda ka bilowda 1da Janaayo 2023 kuna eg 31 December 2023.

31-kii December 2023 waxa uu Baarlamaanka Soomaaliya ansixiyay ku talagalkii hore ee miisaaniyada waxa uuna ahaa USD\$977,216,538M Waxaana lagu mariyay Sharci tirsi 00021/2022. Sannadkaan ma jirin ku noqosho lagu sameeyay miisaaniyadii la ansixiyay. <https://mof.gov.so/publications/end-year-budget-performance-2023>

n) Dhacdooyinka maaliyadeed ee lacagaha qalaad

Dhammaan lacagaha qalaad ee soo gala khasnada Dawladda waa in loo beddelaa doolarka maraykanka iyada oo la isticmaalayo sicirka sarifka ee maalintaas uu marayo. Sidoo kale lacagaha qalaad ee haraaga ku ah khasnada Dawladda waa in loo badalaa lacagta doolarka iyada oo la isticmaalayo sicirka sarifka ee dhammaadka sannadka. Isbadalka ku dhaca sicirka sarifka kororsiimo ama hoos u dhac waa in lagu buuxiyaa farqiga u dhexeeya haraaga bilowga sannadka iyo haraaga dhammaadka sannadka. Sidaas oo ay tahay hadana xiliyadan lagu jiro ma dhacdo lacago qalaad oo soo gala xisaabta Dawladda oo aan ahayn doolarka.

o) Sicirka Sarifka Lacagaha Qalaad

Maadaama lacagta loo isticmaalo dhacdooyinka maaliyadeed ee Dawladda ay tahay lacagta doolarka maraykanka, dhammaan xogta maaliyadeed ee ku xusan xisaabxirkaan waa in lagu soo bandhigaa doolar maraykanka USD. Sidaas darteed, dhammaan xogta maaliyadeed ku ku xusan xisaabxirka sannadka 2023 waxaa lagu saleeyay Doolarka Maraykanka USD.

	2023	2022
	USD\$	USD\$
Euros (Euro €)	0.924	0.885
Shillin Soomaali (SOS \$)	22,500	22,500

p) Hawlaha shaqo ee Dawlada

Si loogu soo bandhigo buuga xisaabxirka macluumaad la xariira dhanka hawlaha ay qabato dawladdu (By Function) waxaa loo soo bandhigayaa qaab waafaqsan sida uu xeerinayo nidaamka Tirokoobka Maaliyadda Dawladda ee "Government Finance Statistics [the GFS-2014]" ee ay diyaariso hay'adda Lacagta Aduunka (IMF).

q) Kharash aan la hubin

Deymaha aan la hubin in lagu yeelan doono Dawlada, ama dacwad maxkamadeed ay ku socoto, si gooni ah ayaa loo diiwaan geliyaa sidoo kale xisaabxirka sannad maaliyadeedka ayaa lagu shaacinayaa hadii saadaashu u egtahay in kharash bixin ay suurto gal tahay. Hantida sidaas oo kale aan la hubin, lama shaaciyo lamana aqoonsado.

r) Balan-qaad kharash bixin (Commitments)

Sida ku cad Sharciga Maaraynta Maaliyadda Guud ee soobaxay 2019-kii, waxa waajib ah in la bixiyo kharash hadii jiho kale (ganacsade) loo balan qaado in la siinayo wixii kharash ah oo laga qabo haddii uu adeeg ama agab ka iibiyo hay'ad Dawladeed. Dhamaadka sannad maaliyadeedka 2023 dhammaan balanqaadyadii kharash bixinta waa la oofiyay.

s) Dakhliga aan ku jirin Miisaaniyada Dawlada

Dhammaan dakhliyada soo galay Wasaaradaha iyo hay'adaha Dawlada ee aan ku jirin qorshaha miisaaniyada dawlada waxaa si gooni ah loogu shaaciyay xisaabxirka. Sidoo kale Wasaaradaha iyo hay'adaha dakhligaasi soo galay magacyadooda waxaa lagu soo gudibiyay si gooni ah waxaana laga heli karaa **lifaaqa B**.

t) Daymaha kharashaadka

Daymaha Kharashaadka waa qayb ka mid ah deymaha Dawladda ee aan weli la bixin. Deymaha kharashaadka ee la soo hubiyay sax ahaanshiyahooda waxa lagu soo bandhigay Muuqaalka Maaliyadeed ee Dawladda.

u) Lacagaha y bixiyeen Hay'ado Kale

Dawladda Federaalka Soomaliya waxa ay mararka qaar heshaa agab iyo adeeg ay kharashkooda bixiyaan hay'ado kale ee aan Dawladda ahayn. Marka lacagahaas la bixinayo codsiga lacag bixinta waxaa la soo mariyaa diiwaanka maaliyadeed ee Dawladda isla codsigaas ayay deeq bixiyayaashu toos u siyaan lacagtaas cidii loo amray in la siiyo tusaale ganacsade adeeg bixiye ah ama qof la taliye ah mushaarkiisa i.w.m.

Sidoo kale, deeq bixiyayaashu waxa ay lacgaha toos u siin karaan hay'ad ama qof aan ku jirin diiwaanka Dawladda isla markaana hawl u furiyay Dawladda oo ay ka mid tahay caawinaad raashin ah, heshiis dhisme, gawaari, qalab ama caawin farsamo.

Lacagaha sida tooska ah loo siiyo hay'adahaas ama adeeg bixiyayaasha aan ku jirin diiwaanka Dawladda looma aqoonsado dakhli soo galay Dawladda balse waxaa lagu shaaciyaa xisaabxirka keliya markii si dhab ah loo xaqiijin karo tirada lacageed ama adeega u dhigma ee Dawladda la siiyay. Ma jirin wax lacag toos loo bixiyay intii lagu guda jiray sannad maaliyadeedka 2023.

h) Xilliga la ogolaaday shaacinta Xisaab xirka

Wabixinta iyo Xisaab xirkaba waxaa la shaaciyay **30^{ka} April 2024**. Waxaana ansixiyay **Xil. Biixi Iimaan Cige**, Wasiirka Wasaaradda Maaliyadda iyo **Mudane Abdirahman Mohamed Anas**, Xisaabiyaha Guud ee Dawladda Federaalka Soomaaliya.

8.0 FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAABXIRKA

1. Dakhliga Canshuuraha

Dakhliga canshuuraha waxaa loo qaadaa qaab toos ah iyo si dadban. Waxaa ka muuqda shaxda hoose dhamaan dakhliga canshuuraha ee Dawladda soo galay sannadaha kala 2023 iyo 2022.

Code	Description	2023	2022
11	Canshuur	UDS	USD
111101	Canshuurta Mushaarka Shaqaalaha Dawladda	8,858,963	7,254,443
111102	Canshuurta Mushaarka Shaqaalaha Gaarka ah	10,851,912	8,870,217
111103	Canshuurta Dakhliga Shakhsi ahaaneed Ee Dakhliga Hantida	1,170,972	631,279
111201	Canshuurta Faaiidada Shirkadaha	3,502,167	1,906,302
114121	Canshuuraha libka - Hoteellada	1,814,737	971,679
114122	Canshuuraha libka - Isgaarsiinta	1,900,000	2,905,318
114123	Canshuuraha libka - Shirkadaha Qalabka Korontada Iyo Korontada	55,000	-
114124	Canshuuraha libka - Tigidhada Diyaaradda	6,066,745	4,436,203
114125	Canshuuraha libka - Shirkadaha Adeegga Tv-Yada	1,614	-
114127	Canshuuraha libka - Farmashiyaha	1,390	-
114128	Canshuuraha libka - Canshuuraha Kale Ee libka	221,342	-
114129	Canshuuraha libka - Alaabta Kale Ee Dibadda Laga Keeno	24,671,937	17,465,526
114131	Canshuurta Macaashka	167,000	-
114201	Canshuurta - Cabitaanada Fudud	17,607	-
114526	Canshuurta - Isticmaalka Waddo Marista (Tremistrale)	1,456,754	-
114529	Canshuurta - Ururinta Nootayada	2,240,698	-
114531	Khidmadda Saxiixa	-	6,999,940
115100	Canshuurta Furdooyinka Iyo Waajibaadka Kale Ee Soo Dajinta	136,870,626	102,437,864
115106	Canshuurta Qaadka	17,212,173	13,731,284
116101	Canshuurta Farankaboolada Furdooyinka	3,199,745	4,782,016
116102	Canshuurta Badqabka Baabuurta - Galawito	91,542	1,216,412
116103	Farankaboolada Qaansheegyada Iyo Qandaraasyada	2,311,504	2,266,398
116104	Canshuurta Shaabada Alaabta Cuntada	1,947,334	5,816,962
Wadarta		\$ 224,631,762	\$ 181,691,842

Dakhliga guud ee canshuuraha ee la saadaaliyey in la helo sannad maaliyadeedka 2023 waxa uu ahaa US\$189.9M halka dalkiga dhab ahaan loo helay canshuuraha uu noqday US\$224.6M taasoo ka dhigan in dakhligu canshuuruhu sare u kacay US\$34.7M oo u dhiganta (18%). Dakhliga canshuurhu waxa uu ka yahay dakhliga guud 30% ee sannad maaliyadeedka 2023. Guud ahaan dakhliga canshuurta waxa uu sare kacay marka loo bar-bardhigo sannad maaliyadeedkii 2022. Meelaha isbedalada waa wayn ka jiraan waxaa ka mid sida furadda xamar oo 32% uu sare u kacay dakhliga ka soo xarooday, waxaana lagu sababeeyey sare u kaca dib u casriyeeyn lagu sameeyey nidaamka maamulka lacag qabashada ee furdada Xamar.

2. Dakhliga aan Canshuurta ahayn - Khidmadaha

Dakhliga aan canshuuraha ahayn waa dakhliga ay dawladu ka hesho khidmadaha ay fuliso dawladu oo aan ahayn canshuur:

	2023	2022
Canshuurta	UDS	USD
Kireyta Kheyraadka Dhulka	2,674,732	-
Kireynta Dhulka Iyo Dhismoooyinka	459,677	169,600
Khidmada Fiisaha	8,686,762	7,523,279
Khidmada Baasaboorka	9,617,092	8,075,195
Canshuurta Ogolaanshaha Shaqada	2,496,361	434,520
Khidmadda Garoonka	3,972,500	3,110,280
Khidmadda Duulimaadka (Iata)	20,482,759	15,112,995
Shatiyada Ganacsiga Iyo Shaqada	1,827,451	-
Shatiyada Raadiyaha Iyo Tv-Ga	26,700	-
Khidmada Diiwaangelinta Ngo-Yada Gudaha	342,260	-
Khidmada Diiwaangelinta Shirkadaha Gudaha	233,800	-
Khidmada Beeraha	26,610	-
Khidmada Adeegga	676,800	-
Khidmada Shatiga Kalluumeysiga	26,000	8,100
Khidmada Shatiga Wadidda Gawaarida	119,105	-
Khidmada Diiwaangelinta Taargada	2,542,712	-
Khidmada Aqoonsiga Shaqsiga	72,590	-
Khidmada Adeegyada Waxbarashada	218,150	-
Khidmada Shirkadda Amniga	94,890	-
Khidmada Isgaarsiinta	8,435,277	4,095,242
Khidmada Shatiyada Kale	87,565	1,344,581
Khidmada Diiwaangelinta Doorashada	35,000	2,335,100
Khidmada Warqadda Dembi La Aanta	869,200	-
Khidmada Galka Xareynta Codsiga Maxkamadda	828,930	-
Khidmadda Dekedda - Albayrak	30,288,871	29,332,006
Khidmada Dekedda - Furdada	6,403,586	4,892,516
Khidmada Maamulka	-	4,544,490
Khidmadda Rakaabka Diyaaradaha	2,132,510	-
Khidmada Bedqabka Xamuulka	36,094	-
Khidmadda Diiwangelinta Maraakiibta iyo Diyaaradaha (Prtnz/Arvo)	1,083,791	-
Ciqaabaha	62,178	-
Wadarta	\$ 104,859,950	\$ 80,977,903

Wadarta dakhliga aan cashuuraha ahayn ee la saadaaliyey in la helayo sannad maaliyadeedka 2023 waxa uu ahaa US\$93.3M, balse dakhliga dhab ahaan loo helay sannad maaliyadeedka 2023 waxa uu

noqday US\$104.8M taas oo ah sare uga kac gaaraya US\$11.4M oo u dhiganta (12%). Dakhliga dhab ahaan loo aruuriyay waxa uu ka noqday 31% dakhliga guud.

3. Deeqaha Dibeda

Hishiisyada maaliyadeed ee laba dhinac ah ay kuwa dhinacyo badanta ah ee Dawladda Federaalka Soomaaliya ay la gasho dawladaha saaxiibka la ah ayaa lagu caddeeyaa ujeedooyinka loo isticmaali doono deeqaha ama daymaha laga helo jihooyinkaas. Deeqaha la helo maahan kuwo dib loo celin doono balse, daymaha waxaa waajib ah in dib loogu celiyo ciddii lahayd xiliga lagu hishiiyey. Dakhliga deeqaha ama daymaha ah ee ku xusan xisaabxirka waxaa la diwaan galiyay markii kaash ahaan loo helay oo lagu shubay khasnada dhexe ee Dawladda. Guud ahaan deeqaha la helay intii lagu guda jiray sannad maaliyadeedka 2023-ka waxay ku koobanyihiin shaxda hoose

Faah-faahinta	2023 US \$	2022 US \$
Deeqaha la helay intii lgu guda jiray Sannadka		
Deeqo Laba Dhinacle ah		
Dawladda Turkiga	7,500.000	27,500.00
Dawladda China	804,387	0.00
Dawlada Imaaraadka	0.00	9,600.00
Wadarta deeqaha laba dhinacle ah	8,304,387	37,100,000
Deeqo Dhinacya Badan ah		
Bangiga Addunka	368,607,429	401,115,730
Bangiga Hormarinta Afrika	7,442,149	4,937,177
Midowga Yurub (EU)	24,177,217	16,088,891
Wadarta Deeqaha dhinacya badanta ah	400,226,795	422,141,797
Wadarta Deeqaha Dibedda	408,531,182	459,241,798

Dakhliga guud ee laga helay dhanka deeqaha dibadda sannad maaliyadeedka 2023 waxa uu ahaa US\$408.5M taas oo ka dhigan 35% taasoo ka yar saadaashii miisaaniyadda 2023 ee Deeqaha sannadkaan waxaa laga helay jihooyinka kala ah Bangiga Aduunka oo laga helay USD\$400.2M iyo Dawladda Turkiga oo laga helay USD\$7.5M oo u dhiganta 1% intii laga sugayey iyo China oo laga helay 0.8M.

Jabin ama fulin qodobdo heshiis:

Intii lagu guda jiray sannad maaliyadeedkaan, ma jirin wax heshiis deeq dibadeed ah oo dawladu ay jabisay qodobka ka mid ahaa heshiiska, ama shuruud ku xirnayd oo la fulin kari waayey, taas oo sababtay in la hakiyo ama la joojiyo deeq la siin lahaa Dawladda, ama khasabtay in dib loo celiyo deeq horay loo siiyey Dawladda.

4. Dakhliga Daymaha

Lacagaha dakhliga daymaha waxa ay ka koobanyihiin sidan hoose;

Faahfaahin	2023 USD\$	2022 USD
Deynta Bank Dhexe (CBS)	8,000,000	0.00
Deyn IMF-ta (Special Drawing Rights)	-	44,040,950
Wadarta guud ee deymaha	8,000,000	44,040,950

SDR Account	2023 USD\$	2022 USD\$
Haraaga Bilowga Sannadka	\$283,650.28	8,082,410.10
Dakhli		
Dakhli SDR	0.00	44,040,949.95
Wadarta Dakhliga	\$0.00	44,040,949.95
Lacag Wareejin		
Wareejin (Withdrawals)	0.00	43,000,000.00
Khidmadda Bangiga	0.00	660,614.25
Wareejin	0.00	8,179,095
Wadarta Lacag Wareejinta	0.00	51,839,709.77
Haraaga Saafiga SDR Account	(0.00)	(7,798,759.82)
Haraaga Dhamaadka Sannadka	\$283,650.28	\$283,650.28

5. Assest Disposal DakhligaHanti Maaliyadeeda ee La soo helay

	2023 USD\$	2022 USD
Assest Recovery (JP Mogran Bank)	-	3,285,354
Hanti maguurta la iibiyeey	12,500	-
Wadarta guud Dakhliga	12,500	3,285,354

6. Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu iskugu jiraa sida soo socota;

	2023	2022
Faahfaahin	US \$	US \$
Mushaarka Shaqaalaha	166,440,783	154,445,010
Gunnada Shaqaalaha & Siyaasinta	104,614,514	89,665,201
Kharashaad kale ee Shaqaalaha	21,189,415	15,468,601
Wadarta Kharashaadka Shaqaalaha	292,244,712	259,578,811

Wadarta kharashaadka ku baxay mushaarka shaqaalaha waxa uu noqday \$292.2M halka saadaashu ka ahayd \$301.1M taas oo ka dhigan in ka yar \$8.9M.

Kharashaadka kale ee shaqaalaha waxaa uu ka koobanyahay mushaarka shaqaalaha Mashruucii kor u qaadista Aqoonta Shaqaalaha ee CIM-ka, ee dhamaaday ay la soo wareegtay dawladdu Gunnooyinka dhiirigelinta shaqallaha mushaar macalamiinta Wasaraada Waxbarshadda

7. Isticmaalka Agabka iyo Adeega

Kharashaadka ku baxay isticmaalka agabka iyo adeega waxa ay kala ahaayeen sida soo socota;

	2023	2022
Kharashaadka	US \$	US \$
Kharshad Safarka & Shiraarka	12,512,933	10,888,143
Hawla Guud	4,923,288	5,712,650
Isgaarsiinta	594,107	315,589
Shidaalka iyo Saliidda	7,740,361	7,987,866
Agabka iyo Alaabaha	6,027,532	6,789,250
Dayactirka iyo Hagaajinta	2,045,055	5,419,303
Kirooyinka	2,656,414	2,704,079
Kharashaad Tababarka iyo Waxbarshadda	2,393,235	4,339,806
Ageega Latalinta iyo Khimadaha Xirfadaha	45,605,920	43,568,487
Adeegga Bangiga	8,174,839	8,095,412
Xayeysinta iyo Diwaangelinta	299,578	172,073
Adeega Caymiska	3,057,380	34,601
Agabka iyo Adeegyada Booliska	220,000	120,000
Xalinta Khilafaaqka	5,281,082	-
Adeega & Agabka Ciidanka	1,320,000	540,000
Qalabka Agabka iyo Adeegyadda Nabadsugida	-	3,593,752
Kharashaadka Kale Guud Agabka iyo Adeegyad	35,349,335	40,389,100
Wadarta Agabka iyo Adeegga	138,201,059	140,670,111

Wadarta guud ee kharashaadka loogu tala galay in ay ku baxdo isticmaalka agabka iyo adeegga Dawladda waxa lagu saadaaliyeey inuu noqon doono sannad maaliyadeedka 2023 \$200.9M balse waxaa dhab ahaan loo bixiyey \$138.2M taas oo ka dhigan in kharashaadka agabka iyo adeegga la bixiyey in ka yar saadaashii \$62.7M oo u dhiganta 31%.

Kharashaadka kale guud agabka iyo adeegyad waa kharashaadka ku baxay raashiidka ciidamada qalabka sida & ilaalada masuuliyiinta Dawladda.

8. Kharashaad Raasumaal – Isticmaalka Hanti Ma Guurto ah

Sida qodobka (i) ee xeerka xisaabaadka ee kor lagu soo sheegay, dhammaan kharashka ku baxay soo iibsasho hanti ama qalab ma guurto ah waxaa lagu daraa kharashaadka sannadka la bixiyey lacagta. Qiimaha ku baxay soo iibsasho qalab ama hanti ma guurto ah sannadkaan waxa ay ahayd;

	2023	2022
Faahfaahinada	US \$	US \$
Dhismooyinka iyo qaabdhismeedka	477,784	930,992
Qalabka iyo makiinadaha	10,066,564	2,531,736
Hantida kale	3,863,425	9,738,260
Wadarta Kharashaadka Ra'sulmaalka	14,407,773	13,200,988

Saadaasha kharashaadka raasumaalka ee sannad maaliyadeedka 2023 waxa uu ahaa \$40.8M, balse waxaa dhab ahaan loo bixiyey \$14.04M taas oo ka yar saadaashii \$26.7M oo u dhiganta 65.5%. Waa kharashaadka ra'sulmaalka waa kharashad ku baxay soo iibsashadada hanti qaran.

9. Deeq Dawladu Bixisay

Dawlada Federaalka Soomaaliya ayaa bixisay deeqaha ka muuqda shaxdaan hoose, iyadoo lagu faahfaahin doono dawlad goboleedyada la siiyey labadii sano ee dhamaaray, 2022 iyo 2023.

	2023	2022
	US \$	US \$
Deeq la siiyey Dawladu Shisheeye	-	-
Kharash ka mid noqosho Hay'ado Caalami ah	33,859,553	1,342,666
Deeqo loo diray Maamul Goboleedyada iyo Dawladda Hoose iyo Hay'ado kale		
Deeqaha Kale (DXDF)	0.00	1,300,000
Soomaalilaand	28,000	12,763,000
Maamul Goboleedka Buntlaan	6,528,636	20,588,798
Maamul Goboleedka Jubaland	17,518,935	13,859,217
Maamul Goboleedka Koofur Galbeed	15,659,062	18,027,674
Maamul Goboleedka Galmudug	11,466,183	13,656,929
Maamul Goboleedka Hirshabeelle	10,902,089	10,383,632
Maamulka Gobolka Banaadir	28,853,784	18,209,372
Rugta Ganacsiga	728,532	555,816
Bangiga Horumarinta Soomaaliya	728,532	555,816
Wadarta Deeqaha	126,273,306	111,242,920

Deeqaha la siiyey Maamul Goboleedyada xubana ka ah Dawladda Federaalka waxaa loogu tala galay in lagu kabo miisaaniyadooda waxaana u ansixiyey Baarlamanaaka Soomaliya. Wadarta deeqaha la saadaaliyey in la bixiyo sannad maaliyadeedka 2023 waxa uu ahaa \$132.3M balse waxa dhab ahaan loo bixiyey \$126.2M taas oo ka yar saadaashii \$6M oo u dhiganta (4.5%).

Kharashka ka mid noqosho Hay'adaha Caalamiga ah waxaa ka mid ah kharshaad sida qaraanka ka mid noqoshadda Qaramada midoobay (Membership fee), qaraanka ka qayb qaadashaddii masiibaadii dhul gariirka ahayd ee ka dhacday dalka Turkiga sannad 2023 & qaaraanka ururada kale ee caalamiga ah ee hay'adda kala duwaan ee Dawladda. Sannadka 2023, 93% kharashaadka ka baxay madaxaan waxaa loo isticmaalay adeeg bixin caafimaada dhammaan gobolada dalka. Waxaan ku baxday 31.5M ka mid aha wadarta sandka 2023 adeegyo caafimaad, sida dayactir isbitaalo, iibin daawooyin, iyo talaalka Covid 19.

10. Kharashaadka Arrimaha Bulshad

Faahfaahin	2023 US \$	2022 US \$
Kaalmo Bulsho cadaanka ah (Social security benefits in cash)	78,710,424	96,941,343
Kaalmo bulsha (In Kind)	25,843,715	24,241,281
Caawinaad Bulsho (Social Assistance benefits)	-	61,753,491
Caawinaad Bulsho (In Kind)	26,000,000	6,000,000
Wadarta Kaalmada Bulsho	130,554,139	188,936,115

Wadarta kharashaadka arrimaha bulshada ee la saadaaliyey sannad maaliyadeedka 2023 in la bixiyo waxa ay ahayd \$182.5M balse dhab ahaan waxaa loo bixiyey \$130.5M oo ka yar saadaashii \$52.03M oo u dhiganta (28.5%). Kharashaadka arrimaha bulshadda waa kharshaad uu bixiyo mashruuca baxanaano ee Bangiga Adduunka hoos taga. Waxaana maaamula Wasaaradda shaqaadda & Arrimaha Bulshadda.

11. Kharashaadka Bixinta Dulsaarka Daymaha

	2023 US \$	2023 US \$
Dulsaar Daymo-Laba-dhinacle ah	2,354,470	693,045
Wadarta Adeegga Dulsaarka	2,354,470	693,045

Wadarta kharashaadka bixinta dulsaar iyo khidmado kale ee la bixiyey sannad maaliyadeedka 2023 waxa uu ahaa \$2,354,470.

12. Kharashaadka Kabka Dhaqaale (subsidies)

	2023	2022
Faahfaahinada	US\$	US\$
Kaalmo shirkadaha Gaarka loo leeyahay (To non-financial private enterprises)	5,400,231	5,115,305
Wadarta	5,400,231	5,115,305

Wadarta kharashaadka kabka dhaqaalaha ee la saadaaliyey sannad maaliyadeedka 2023 in la bixiyo waxa ay ahayd \$5.4M waxaana dhab ahaan loo bixiyey \$5.4M oo u dhiganta 100% ku talagalkii la saaadaaliyeey kaalmo dhaqaale waa lacag deyn ah oo la siiyo ganacsatada yar yar waxaana bixiyo mashuuc SCALE-UP ee Bangiga Aduunka (World Bank) waxaan masuul uga ah hay'adda GARGAARA.

13. Dib-u-bixin Deymo

	2023	2022
Faahfaahinada	USD\$	USD\$
Dib u bixin Deynta Banki Addunka (IDA)	10,843,737	11,997,573
Dib-u-bixin hormaris deyn ah CBS	8,000,000	0.00
Wadarta Deymaha la bixiyey	18,843,737	11,997,573

Kharashaad dib u bixinta deymaha waxuu iskugu jiraa lafaha deynta ID-A iyo deyn hormaris ah ee Bankigga Dhexe ee Soomaaliya Dawladda ka soo qaadatay muddii lagu guda jiray sannad maaliyadeedkii 2023 taas lagu isticmaalay howlaha Dawladda sida bixinta mushaarka shaqalaha dawladda, waxaana dib lagu celiyey Bangigga Dhexe intii lagu guda jiray sannad maaliyadeedka 2023.

14. Lacagta cadaanka ah iyo Waxyaabaha u dhigma lacag cadaan ah

Lacagaha kaashka ah waxay ka koobanyihiin haraaga xisaabaadka Dawladda (Khasnada TSA) ku haraay dhamaadka sannadka ee Bangiga Dhexe, haraaga xisaabaadka hay'adaha dawlada ee hoos yimaada Khasnada dhexe (TSA) iyo haraaga akoonada mashaariicda, iyo haraaga lacagaha yaryar ee "Petty Cash" la siiyo Wasaaradaha, iyo Hay'adaha Dawladda dhamaadka sannad maaliyadeedka 2023.

Name of Bank Account	2023	2022
	USD\$	USD\$
Khasannada Dhexe	5,771,018	1,397,670
SCALED-UP	116,914	1,304,576
GARGAARA Co. LTD	3,979,748	962,051
Civil Aviation external	(0)	(0)
Road Infrastructure Programme (ADF Grant)	14,372	14,372
Road Infrastructure Programme (TSF Grant)	-	16,420

Shock Responsive Safety Net for Human Capital	331,316	134,294
SCAA	1,021	1,978,452
Water For Agro-Pastoral Productivity and Resilience (Biyoole) - B	-	2,919,131
Water For Agro-Pastoral Productivity and Resilience (Biyoole) - A	0	265,733
DPO	18,315,662	29,675,186
Buffer Acc.	-	13,484,390
Somalia Crisis Recovery Project-DA-A	14,574,763	11,160,686
SISEPCB Project	349,124	478,136
Somali Urban Resilience Proj- Ph-2	530,459	72,803
TSF - Crisis Response Programme for National and Regional Mitigation of Covid-19 Impact	4,505	4,505
ADF - Crisis Response Programme for National and Regional Mitigation of Covid-19 Impact	18,298	18,298
Somalia Shock Responsive safety net for locust responsive project (SNLRP)	62,138	246,200
SURP PHASE II FMS	417,118	194,576
TA Regulatory Authority Energy Sector	1,773	147,671
SDR	113,909	113,909
DEVELOPMENT POLICY OPERATIONS - DPO- INTERNAL	5,000,000	-
Special Emergency Assistance Fund for D & F	6,016	6,016
GOV. INTERNAL USD-SDR TEMPORARY	169,742	169,742
MoF Turkey Budget Support	7,387,500	-
Deeqda Imaaraadka	1,920,098	4,358,500
Road Infrastructure Programme (EU-PAGODA)	131,913	401,063
Performance Based Fund	0	2,942,746
Somalia Electricity Sector Reco Pro	443,012	5,519
EU-Budget Internal Account	1,352,996	0
Resilience for Food & Nutr Secu HOA - ADF	8,153	37,398
Resilience for Food & Nutr Secu HOA - TSF	28,314	39,188
Strengthening Public Management & DMP	116,909	356,576
Somalia Edu for Hum Capi Dev SEHCD	810,700	153,932
Damal Cafimaad FGS-DA-A	2,224	115,223
Statistics Deve Support Project Som	148,369	381,839
Sagal Project	270,286	43,837
Drive Project	610,200	891,157

Somalia Edu for Hum Capi Dev B	2,235,220	315,185
Dakhliga Shidaalka	2,634,611	1,827,469
Ground Water for Resilience-A	74,272	406,800
SWRR-FGS A	455,141	-
COVID19 Emergency Vaccine Project FGS(D -A)	397,852	-
SWRR-FMS B	2,952,535	-
Additional Financing Resilience for F & Nutr Sec HoA-TSF	98,921	-
Eastern Africa Regional Digital Integration Project (EA-RDIP)	131,666	-
Gound Water for Resilience-B	92,485	-
Hay'ada Isgaarsiinta Qaran(HIQ)	4,995,112	-
Rajo Kaaba	985,000	-
SOMALIAHORN OF AFRICA INFRASTRUCTURE INTEGRATION (SHIP)	2,610,529	-
Food System Resilience Program for E and S African DA-A FGS	4,235,062	-
Food System Resilience Program for E and S African (B)DA-B FGS	9,850,000	-
SEIP Project Fund	2,781	-
SEIP Project TSF Fund	54,404	-
SOMALI SUSTAINABLE FISHERIES DEVELOPMENT PROJECT	288,395	-
SETS Project	50	-
Somalia Enhancing Public Resource Management Project	819,410	-
Education Performance Based Conditions (PBG)	622,086	-
African Development Bank Phase II	1	318
Education Sector Program Implementation Grant (ESPIG)	-	200,487
PFM Phase 2 Scale-Up	0	126,913
RCRF WB Surge Support	0	107,957
Wareejinta Maalgelinta	107,957	-
SEAP Project	1	63,403
SFF-LD UN Bank A/c	211,505	211,505
SFF-LD WB Bank A/c	104	104
SIEPMID PROJECT	394	52,847
Somali Petroleum Technical Assistance Project	5	5
RCRF Phase III - DA-A	1,443,774	1,879,944
Wareejinta Maalgelinta	5,932,261	-
RCRF Phase III - DA-B	407,035	1,021,224
Damal Caafimaad FMS-DA-B	150,488	295,485
haraaga kaashka dhamaadka sannadka	98,757,409	81,001,442

Shaxda kore waxa ku jirta hara dhan \$50,473,654, sannadka 2023 oo ah lacagaha mashaariicda loogu talagalay ee aan loo isticmaali karin hawlo kale aan ahayn hawlihii loogu talagalay (Restricted project cash balance)

15. Faahfaahinta dhaqdhaqaaqa Xisaab-bangiyeedka Buffer Fund-ka

Hishiiska lala galay IMF-ta ee SMP IV sannadkii 2018-kii ayaa dhigayay in la furo xisaab bangiyeed loogu magacaabay "Fiscal Buffer" si loogu sii hayo qayb ka mid ah dakhliga Dawladda si loo isticmaalo markii dakhligu hoos u dhaco.

Shaxda hoose waxay soo koobaysaa dhaqdhaqaaqa Xisaab bangiyeedka Buffer fund-ka

Dhaqdhaqaaqa Buffer Dec 2023		
Fiscal Buffer Account	2023 USD\$	2022 USD\$
Haraaga bilowda Sannadka	13,484,389.99	0.00
Dakhli		
Lacag laga soo Wareejiyey Dakhliga Gudaha		
Dakhliga Guadaha laga Wareejiyey		930,471.86
Lacag Laga soo wareejiyeey deeqaha		
Deeqda EU-da		111,757.13
Deeqda Turkiga	-	12,312,500.00
Deeqada Bankiga Addunka (Surge Support)		0.00
Deeqda Bankiga Addunka (DPO)		129,661.00
		0.00
Wadarta Lacagaha Lagu shubay	0.00	13,484,389.99
Lacag Ka wareejin		
Lacag wreejin TSA 1 Aprill 2023	8,200,000.00	
Lacaga wareejin TSA 21 May 2023	5,000,000.00	
Lacag wareejin TSA 28 May 2023	284,389.99	
Wadarta Lacag laga wareejiyeey Akonka	13,484,389.99	0.000
Haraaga Dhamadka Sannadka	0.000	13,484,389.99

III. Macluumaad Dheeri ah oo Mudan in la Shaaciyo

Lifaaqa B Liiska Mashaariicda iyo Wasaaradaha/Hay'adaha Maamula

Ministry/ Department	Project Name
Office of the Prime Minister	Capacity Injection and Institutional Strengthening Project
Ministry of Finance	Somalia Recurrent Cost and Reform Financing Project - Phase III Special Financing Facility (SFF) Domestic Revenue Mobilization and PFM Capacity Strengthening Project-AF Economic and Financial Governance (EFGP) Somalia Capacity Advancement, Livelihoods and Entrepreneurship, through Digital Uplift Project (SCALED-UP) Somalia Strengthening Inst. for Economic Policy Mgmt. and Infrastructure Development (SIEPMID) Road Infrastructure Programme (RIP) Deepening Dialogue, Technical Assistance and Capacity Building in Somalia Project Somalia Crisis Recovery Project (SCRIP) De-Risking, Inclusion and Value Enhancement of Pastoral Economies in the Horn of Africa Project Somalia Strengthening Accountability and Debt Management Project (SADMS)
Ministry of Planning and Economic Development	Water for Agro-pastoral Productivity and Resilience or The “Biyoole” Project Somali Integrated Statistics and Economic Planning Capacity Building (SISEPCB Project)
Ministry of Interior and Federal Affairs	Support to Stabilization (S2S) Project Somalia Urban Resilience Project (SURP) Somali Urban Investment Planning Project Additional Financing Somalia Urban Resilience Project II
Ministry of Water and Energy	Somali Electricity Access Project (SEAP) Somali Electricity Sector Recovery Project (SES RP) Ground Water for Resilience Project (GW4R)
Ministry of Livestock and Forestry	Program to Build Resilience for Food and Nutrition Security in the Horn of Africa
Ministry of Public Work & Reconstruction	Road Infrastructure Programme (RIP) Somalia Urban Resilience Project II Somalia - Horn of Africa Infrastructure Integration Project (SHIIP)
Ministry of Health	

	Damal Caafimad Project
	Somalia COVID-19 Emergency Vaccination Project
Ministry of Education and Higher Education	
	Education Sector Program Implementation Grant (ESPIG)
	Maximum County Allocation Project (MCA)
	Somalia Education for Human Capital Development Project
	Somalia Empowering Women through Education and Skills Project - "Rajo Kaaba"
Ministry of Labor and Social Affairs	
	Shock Responsive Safety Net for Human Capital Project
	Somalia Emergency Locust Response Project (SELRP)
	SAGAL Project

LIFAAQA T– MUUQAALKA HANTIDA IYO DAYMAHA MAALIYADEED (KU MEEL GAAR)

	Fahfahin	2023 USD\$	2022 USD\$
HANTI			
Hantida Mudada dhow			
Lacagaha cadaanka ah iyo waxa u dhigma			
Haraa Bangi	12	98,757,409	81,001,442.25
Lacago yaryarood ah			-
Wadarta lacagta cadaanka ah iyo waxa u dhigmaha		98,757,409	81,001,442.25
Hantida Mudada Fog			
Hanti maguurto ah			
Hanti, Warshado & Qalab		-	-
Wadarta Hantida Maguurtada ah		-	-
Wadarta Hantida Guud		98,757,409	81,001,442.25
DAYMAHA			
Daymaha Mudada dhow			
Daymo			
Daymaha Kharashaadka	1	52,795,274	52,795,274
Wadarta Daymaha Mudada dhow		52,795,274	52,795,274
Daymaha Mudada fog			
Daymaha Dawladda	2		
Wadrata Daymaha Mudada Fog			
Wadarta Daymaha Guud		52,795,274	52,795,274
HANTIDA SAAFIGA AH		45,962,135	28,206,168
WAXA UU KA KOOBANYAHAY			
SAAFIGA HANTIDA			
haraa kasoo wareegay sannadkii hore	16	28,206,168	(9,596,812)
Dheeri/(Dhiman) sannadkaan	16	17,755,966	37,802,980
Daymo kharashaad	17		
WADARTA HANTIDA SAAFIGA AH		45,962,135	28,206,168

LIFAAQA – J FAAHFAAHINO LA XIRIIRA MUUQAALKA MAALIYADEED

Daymaha

	December 31 st 2023 USD	December 31 st 2022 USD
Daymaha Gudaha		
Daymaha Kharashaadka-Lifaaqa 1aad	52,795,274	52,795,274
Wadarta Daymaha Gudaha	52,795,274	52,795,274

Daymaha Kharashaadka Mushaarka shaqaalaha

Daymaha Mushaarka Shaqaalaha waa kharshaada ka soo wareegay sannadaha kala ah 2013, 2015, 2016 waxuu isku jiraa mushaarka shaqalaha Rayidka ee Dawladda & mushaarka ciidamada qalab sida wadarta Guud waxuu ahaa **54,946,864** balse waxaa qeyba ka mid ah la bixiyey sannadalaha ah 2019, 2020 sida ku cad lifaaqa C.

Hadaba Sannad maaliyadeedka ku dhamaaday 31-Dece 2023 waxaa haraa ah lacag dhan **US\$52,795,274**.

Haraayada Aruuray

	December 31 st 2023 USD	December 31 st 2022 USD
Haraaga Bilowga Sannadka- 1 Jan 2023	28,206,167	(9,596,813)
Dheeri/(Dhimman) dhamaadka sannadka	17,755,966	37,802,980)
Daymaha Mushaarka	-	-
Wadarta	45,962,135	28,206,167

Daymaha Dawlada lagu leeyahay (Public Debt)

Daymaha lagu leeyahay Dawladda dhamaadka sannad maaliyadeedka ku dhamaaday 31-ka December 2023 waa \$2.8B, daymaha dhinacya badanta ah waxa ka yihiin daymaha guud 24% oo u dhiganta \$670M. Hay'adaha ugu badan oo daynta ku leh Soomaaliya waa IMF-ta, AFESD iyo IDA. Daymaha laba dhinac ah waa \$2.1B qaybta ugu badana ay leeyihiin hay'adaha ku jira dallada Paris Club (49%). Wadamada leh daymaha ugu badan waxa ay kala yihiin Ruushka, Mareekanka, Talyaaniga iyo Faransiiska. Wadamada aan ku jirin dalada Paris Club waxa ay iyaguna leeyihiin

\$764M, waxaana leh qaybta ugu badan Sanduuqa Abu Dhabi, Dawlada Ciraaq, Boqortooyada Sacuudi Carabiya iyo Sanduuqa Kuweyt.

Maadaama aan wali lahayn macluumaad dhamaystiran oo ku saabsan hantida lagu maal galiyey daymaha Dawladda lagu leeyahay “Public Debt” si la isku waafajiyo looguna aqoonsado Muuqaalka Maaliyadeed ee Dawladda (Balance Sheet) sida uu dhigayo xeerka ama Mabd’a iswaafajinta dhacdooyinka maaliyadeed (Matching Principle), waxaa si gooni ah loogu shaaciyey cadada guud ee daymaha lagu leeyahay Dawladda.

LIFAAQA X – MUUQAALKA DAYMAHA KHARASHAADKA 31 DECEMBER 2023

Mushahaarka iyo Gunnooyinka 2013														
Tr.	Magaca Hay'adda	Janury	Febraury	March	April	May	June	July	August	September	October	November	December	Wadar
1	Mushahaarka Shaqaale Joogtada												904,301.70	904,301.70
	Wadar	-	-	-	-	-	-	-	-	-	-	-	904,301.70	904,301.70
Mushahaarka iyo Gunnooyinka 2015														
Tr.	Magaca Hay'adda	Janury	Febraury	March	April	May	June	July	August	September	October	November	December	Wadar
1	Ciidanka Xoogga Dalka Soomaaliyeed									1,779,100.00	1,779,100.00	1,779,100.00	1,779,100.00	7,116,400.00
2	Ciidanka Asluubta									216,500.00	216,500.00	216,500.00	216,500.00	866,000.00
3	Hay'adda Nabadsugida Qaranka												457,333.33	457,333.33
4	Shaqaalaha Joogtada ah											2,117,678.00	2,117,678.00	4,235,356.00
5	Shaqaalaha Ku-meelgaarka ah											1,031,067.00	1,031,067.00	2,062,134.00
	Wadar	-	-	-	-	-	-	-	-	1,995,600.00	1,995,600.00	5,144,345.00	5,601,678.33	14,737,223.33
Mushahaarka iyo Gunnooyinka 2016														
Tr.	Magaca Hay'adda	January	February	March	April	May	June	July	August	September	October	November	December	Wadar
1	Ciidanka Xoogga dalka Soomaaliyeed				1,042,900.00	1,770,700.00	1,770,700.00	1,770,700.00	1,770,700.00	1,895,700.00	1,895,700.00	1,895,700.00	1,895,700.00	15,708,500.00
2	Ciidanka Booliska							466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	2,798,100.00
3	Ciidanka Asluubta								216,500.00	216,500.00	216,500.00	216,500.00	216,500.00	1,082,500.00
4	Hay'adda Nabdsugidda Qaranka											457,333.33	457,333.33	914,666.66
5	Shaqaalaha Joogtada ah								2,573,322.00	2,573,322.00	2,573,322.00	2,573,322.00	2,573,322.00	10,293,288.00
6	Shaqaalaha Ku-meel gaarka ah								897,869.00	1,005,805.20	1,005,805.20	1,005,805.20	1,005,805.20	3,915,284.60
7	Baarlamaanka								918,600.00	918,601.00	918,602.00	918,603.00	918,604.00	4,593,000.00
	Wadar	-	-	-	1,042,900.00	1,770,700.00	1,770,700.00	2,237,050.00	2,453,550.00	6,968,342.00	7,076,279.20	7,533,613.53	7,533,614.53	39,305,339.26
													Koobid	
													Wadarta Kharashaadka la xaqiijiyay	54,946,864.29
													wadarta la bixiyay sanadka 2019	1,326,590.00
													Haraaga bilowga ah 2020	53,620,274.29
													wadarta la bixiyay sanadka 2020	825,000.00
													Haraaga bilowga ah 2021	52,795,274.29
													wadarta la bixiyay 2021	-
													wadarta la bixiyay 2022	-
													Haraaga ugu danbeeya 2022	52,795,274.29

**LIFAAQA KH – MUUQAALKA DAYMAHA DIBEDA SANNADKA MAALIYADEEDKA
KU EG 31.12. 2023**

Creditor Category / Creditor Name	2023 - Q4			
	Face Value	Interest Arrears	Other Fee Arrears	Total Debt Stock
GRAND TOTAL	1,996.85	657.76	163.05	2,817.67
Commercial	1.51	1.09	-	2.60
Government of Serbia	1.51	1.09	-	2.60
Multilateral	289.93	373.21	6.32	669.47
Arab Fund for Economic and Social Dev.	74.68	124.22	0.05	198.95
Arab Monetary Fund	59.88	247.46	-	307.33
Int. Fund for Agricultural Development	2.55	-	-	2.55
International Monetary Fund	96.60	-	-	96.60
Islamic Development Bank	26.36	1.09	-	27.44
OPEC Fund for Int. Dev.	29.87	0.45	6.27	36.59
Non-Paris Club	389.50	266.67	108.21	764.38
Abu Dhabi Fund for Development	94.22	168.71	0.02	262.95
Government of Algeria	0.90	0.66	-	1.56
Government of Bulgaria	5.53	5.84	-	11.37
Government Of Iraq	31.22	62.60	108.19	202.01
Government of Libya	11.75	28.61	-	40.36
Government of Romania	2.27	0.25	-	2.52
Kuwait Fund for Econ. Dev	124.75	-	-	124.75
Saudi Fund for Development	118.86	-	-	118.86
Paris Club	1,315.91	16.79	48.52	1,381.22
European Economic Community (EEC)	0.34	-	-	0.34
Government of Denmark	2.93	-	-	2.93
Government of France	152.22	-	-	152.22
Government of Japan	45.58	16.79	48.52	110.89
Government of Netherlands	2.18	-	-	2.18
Government of Norway	0.58	-	-	0.58
Government of Russia	49.02	-	-	49.02
Government of Spain	40.90	-	-	40.90
Government of UK	30.35	-	-	30.35
United States of America	991.81	-	-	991.81

Fiiro gaar ah:

Diiwaanka daymaha shaxda kore waxaa ku jira daymaha bahda Paris Club inaku leeyihiin taas oo la filayo in gebi ahaanba la ina ka cafiyo.

Wada-xaajoodki ayaa loo balansan yahay 13-ka Maarso ,2024.