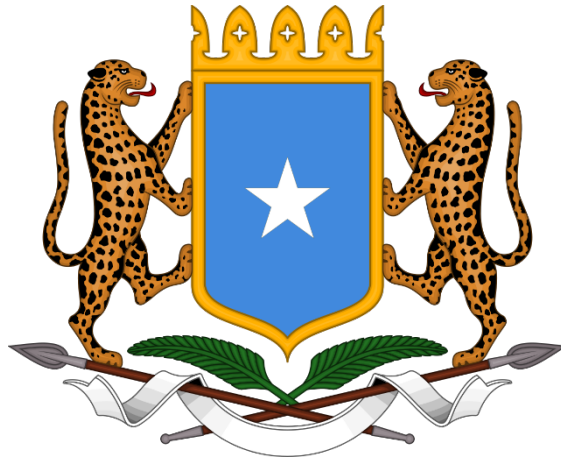


DOWLADA FEDERAALKA SOOMAALIYA

Xafiiska Xisaabiyaha Guud ee Dowlada



**Warbixinta iyo xisaab xirka sanad maaliyadeedka
ku eg 31^{ka} December 2019**

DOWLADDA FEDERAALKA SOOMAALIYA
Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31^{ka} December,
2019.

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DOWLADDA FEDERAALKA SOOMAALIYA
Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

I. KALIMADA WASIIRKA WASAARADDA MAALIYADDA

Waxaynu sanad walba umada u soo gudbinaa dib u habaynta aynu ku samayno hanaanka Maamulka Maaliyada Dowladda Federaalka Soomaaliya, si kor loogu qaado heerka caad-saar **la'aanta** iyo isla xisaabtanka. Sidoo kale waxaynu si joogto ah u hormarinaa hab maamulka guud ee maaliyadda dalka si waafaqsan xeerarka caalamiga ah ee loo aqoonsaday in ay yihiin kuwa ugu fiican dhanka maamulka maaliyadda dowladaha. Hadii aan wax ka taabto qaar ka mid ah dhaqamadaas wanaagsan waxaa ka mid ah;

1. Guud ahaan maamulka maaliyaddu waxa uu maraa dhowr waji, wajiga ugu horeeya ayaa ah in la diyaariyo miisaaniyadda dowladda ee sandlaha ah si Golaha Shacabku u ansixiyo;
2. Marka aynu diyaarinayno miisaaniyadda sanadlaha ah waxaynu ku tala galnaa dhaqaalaha aynu heli karno iyo hawlaha hortabinta u leh Dowladda Federaalka Soomaaliya.
3. Xafiiska Xisaabiyaha Guud ee Dowladdu waxa uu masuul ka yahay maamulka iyo soo diyaarinta Warbixinta iyo Xisaab xirka Dowladda ee sanadlaha ah
4. Xafiiska Hanti dhowraha Guud ee Dowladdu waxa uu sanadkiiba mar xaqiijiya sax ahaanshiyaha warbixinada maaliyadeed ee uu usoo gudbiyo Xafiiska Xisaabiyaha Guud
5. Warbixin maaliyadeedka iyo Xisaab xirka la soo xaqiijiyeey iyo warbixinta hantidhowrkaba waxaa loo gudbiyaa Golaha Baarlamaanka Soomaaliyeed
6. Gudoonka Golaha Baarlamaanka marka loo soo gudbiyo Warbixinta iyo Xisaab xirka sanadlaha ah kadib waxa uu ku wareejiyaa Gudiga Maaliyadda ee Baarlamaanka si uu warbixin uga soo diyaariyo kadibna dib ugu soo celiyo Golaha guud ee Baarlamaanka si loo ansixiyo.

Talaabooyinka dib u habaynta Maamulka Maaliyadda Dowladda ee dhowaan aynu hirgelinay waxaa udub dhexaad u ahaa Istiraatiijiyada iyo qorshe howleedka afar sanadlaha ah ee Maamulka Maaliyadda Dowladda ee 2016-2020, qorshahaas oo ahaa mid aad usoo jiiday madaxda sare ee Dowladda Federaalka Soomaaliya iyo Dhamaan saaxiibada hormarineed ee uu leeyahay dalku, iyaga oo u riyaaqay hormarkaas taasoo keentay in lagu guuleysto fulinta qodobada hormarinta maamulka maaliyadda dowladda waqti aad u gaaban. Mid ka mid ah ahdaafta guud ee lagu guulaystay ayaa ahaa diyaarinta iyo ansixinta Sharciga Maamulka Maaliyadda Dowladda, kaas oo ka dhigan talaabadii ugu horaysay ee loo qaaday dhanka abuurista shuruuc cusub oo la jaan qaadi karta baahida jirta casrigaan aynu ku noolnahay. Sharcigaan cusub iyo xeerarka hoos imanaya waxa ay qayb lixaadleh ka qaadanaaya daboolida baahida loo qabay shuruuc wax tar u leh maamulka maaliyadda dowladda iyo sidoo kale in la xaqiijiyo in dhammaan shuruucdu tahay mid waafaqsan xeerarka caalamiga ah ee la isku raacsanyahay.

Hadii aan dul istaago qaar ka mid ah waxyaabihii noo suurta galay sanadkaan waxaa ka mid ah i) in si guul ah uu inoogu soo gabagaboobay Barnaamijka ay dusha kala socdeen **hawladeenada Hay'adda Lacagta Aduunka ee IMF-ta ee "SMP"**. Arintaas waxa ay noo horseeday in Soomaaliya loo ogolaaday in ay u gudubto heerka labaad ee dayn cafinta iyo in Soomaaliya awood u yeelato in ay caalamka wax ka soo amaahato mar kale. ii) waxaan si tijaabo ah u fulinay miisaaniyad ku salaysan barnaamijyo dowladeed ama Program Based Budget (PBB); iii) waxaynu xoojinay hanaanka xakamaynta balanqaadyada daymaha iyada oo loo marayo in kor loo qaado hawlaha uu qaban karo Diiwaanka Nidaamka Maaliyadda Dowladda si uu uga hortago in aysan dhicin in daymaha kharashaadku kordhaan sidoo **kalena la dhimo lacagaha hormariska loogu wareejiyo hay'adaha dowladda** iv) waxaynu hormarinay habka bixinta lacagaha iyada oo la hirgeliyey hab lacagaha loogu wareejin karo qofkii ay ku socotay hab elektroonik ah iyada oo si toos ah amarka loo siinayo Bangiga Dhexe ee Dowladda si lacagta toos ugu wareejiyo xisaab bangiyeedka qofkii daynta lahaa iv) waxaynu xoojinay xayndaabka Sanduuqa Mideysan ee Dowladda (TSA) taas oo dhalisay in la xiro dhamaan xisaab bangiyeedka ay **lahaayeen Hay'adaha iyo Wasaaradaha Dowladda**. v) waxan xil iska saarnay habsami u socodka hanaanka bixinta mushaaraadka shaqaalaha dowladda, waxaa la soo gabagabeeyey diiwaan gelinta shaqaalaha rayidka ah iyo ciidmada dowladaba, waxaa la suurto galiyey in si toos loogu wareejiinaayo mushaarka shaqaalaha xisaab bangiyeedkooda. vi) **dhammaan Wasaaradaha iyo hay'adaha dowladda**

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December 2019

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

waxa ay bilaabeen markii ugu horeeysay in ay usoo gudbiyaan Xafiiska Xisaabiyaha Guud ee Dowladda Xisaab xirka sanadlaha ah si waafaqsan nidaamka ku xisaabtanka lacagta cadaanka ah ee loo yaqaan cash basis IPSASP, kadib markii lagu tababaray dhamaan saraakiisha ka shaqaysa maaliyadda Wasaaradaha iyo Hay'adaha Dowladda oo dhan.

Ugu danbayntii, inagga oo qireyna in guulo la taaban karo aynu ka gaarnay dhanka maamulka maaliyadda, hadana caqabado badan ayaa wali jira oo inaga hor yimid. Waxaa ka mid ah caqabadahaas cudurkaan aadka u faafay ee loo yaqaano Covid-19 oo ka dilaacay aduunka oo idil kaas oo soo gaaray wadankeena Soomaaliya. Si kastaba ha ahaatee waxaan shaki ku jirin in siisocoshada cudurkaani uu saamayn wayn ku yeelan doono dhaqaalaha aduunka. Sidoo kale waxa aan shaki ku jirin in uu saamayn doono dhaqaalaha dalkeena. Waxaan ku kalsoonahay in hanaanka maamulka maaliyada dalkeenu ka gudbi karo caqabadahaas. Hadaba, si saamaynta arrintaasi loo yareeyo, Dowladda Federaalka Soomaaliya waxa ay qaadaysaa talaabooyin lagu xaqiijinayo xasilooni maaliyadeed oo dalka oo dhan ah.



Dr. Abdiraxman Ducaale Beyle
Wasiirka Wasaaradda Maaliyadda

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

I. CADAYNTA WAAJIBAADKA

Dhamaan warbixinada maaliyadeed ee ku qoran bogga 22aad ilaa bogga 44aad ee buugaan waxaa loo diyaariyey qaab waafaqsan Sharciga Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kii, iyo dib ugu noqoshadii wax ka badalka loogu sameeyey isla sharcigaas 1971-kii (Decree 29-12-1961 No.2) ee (Financial and Accounting Procedure Regulations (SAPRS). Waxaa kaloo si buuxda loo waafajiyey shuruucda hab xisaabeedka nidaamka ku xisaabtanka kaashka ee loo yaqaano Cash-basis International Public Sector Accounting Standards "IPSAS".

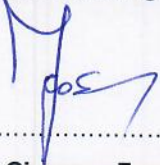
Sida ku cad qodobka 1aad ee sharciga Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee wax laga badalay ee 1971-kii, waajibaadka Xafiiska Xisaabiyaha Guud waxaa ka mid ah in uu diyaariyo warbixin maaliyadeedka sanadlaha ah, isla markaana uu u gudbiyo Hanti-dhowraha Guud ugu danbeeyn 30-ka bisha Abriil ee sanadka ku xiga sanadka warbixintu khuseeyso.

Qodobka 25aad iyo 156aad (a) to (h) ee sharciga Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kii waxa uu ka koobanyahay xisaab xirka 2019-ka dhamaan xisaabaadka, xogta iyo macluumaadka daruuriga u ah soo bandhigista natiijada hirgalinta miisaaniyadda sanadka, iyo waliba is barbardhigga ku talagalkii iyo natiijada dhabta ah ee dakhliga iyo kharashaadka Dowladda.

Qodobka 27aad ee isla sharcigaas waxa uu qeexayaa in Hantidhowraha Guud kadib marka uu baaris ku sameeyo Warbixinta Maaliyadeed iyo Xisaab xirka loo soo gudbiyey ku daro warbixinta barista hantidhowraha in uu ugudbiyo Golaha Shacabka (Golaha Baarlamaanka) muddo ku siman 30-ka Juun ee sanadka ku xiga sanadka xisaabtu khuseeyso.

Sida ku cad qodobka 1aad faqradiisa 2aad (d) ee sharciga Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee wax laga badalay 27 December 1971-kii, Xisaabiyaha Guud kadib markii uu kala tashado Xoghaya Wasaaradda Maaliyadda (wasiirka Maaliyadda) waa in uu u gudbiyo Xoghayeyaasha Dowladda (Golaha Wasiirada) nidaamka xisaabeed "Accounting System" ee ay tahay in Wasaaraduhu raacaan. Sidaas darteed, si waafaqsan qodobkaas Xisaabiyaha Guud ee Dowladdu wuxuu dhaqan galiyey Xeerarka Caalimaiga ah ee la raaco marka la diyaarinayo xisaabaadka dowladaha ee loo yaqaan Cash-basis International Public Sector Accounting Standards.

Sidaas darteed, anigoo ka duulaya qodobada kor ku xusan, waxaa farxad ii ah in aan idiin soo gudbiyo warbixinta maaliyadeed iyo xisaab xirka sanad maaliyadeedka ku eg 31, December 2019 si waafaqsan sharciga dalka. Waxaan caddaynayaa in aan diyaar u ahay in aan idiin soo gudbiyo wixii macluumaad iyo faahfaahin dheeri ah oo ku saabsan xisaab xirka oo aad iiga baahataan anigoo ku kalsoon sax ahaanshiyaha iyo dhamaystirnaanta warbixintan.



Faatuma Cismaan Faarax,

Xisaabiyaha Guud ee Dowladda



DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

III. FAALO GUUD

Dulmar Guud ee Xisaab xirka.

Xisaab xirka iyo Warbixin Maaliyadeedka la socda waxaa had iyo jeer lagu soo gudbiyaa hawlqabadka Dowladda ee dhinac maaliyadda ee sanadlaha ah. Sidaas darteed Xisaab xirkaani waxa uu khuseeyaa hawlqabadka Dowladda ee sanad maaliyadeedka ku eg 31-ka December 2019 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 dhamaan mucaamalaatka maaliyadeed ee ay dowladdu fulisay iyo mowqifka maaliyadeed ee dowladda ee dhamaadka sanad maaliyadeedka 2019. Xafiiska Xisaabiyaha Guud ee Dowladda ayaa isku keenay warbixin maaliyadeedka guud ahaan Wasaaradaha iyo Hay'adaha Dowlada kadibna soo saaray warbixintaan.

Waxaa si gooni ah diirada loogu saaray warbixintaan hawlaha dowladda ee ku jira qorshaha miisaaniyadda guud ee dowladda ee sanadka 2019 ee uu hray u ansixiyey Golaha Baarlamaanka Soomaaliyeed. Guud ahaan miisaaniyadda iyo warbixin maaliyadeedka dowladda waxaa loo soo saaraa in lagu xaqiijiyo danaha qaranka ee muhiimka u ah hormarka dhaqaale ee dalka. Warbixintaan sanadlaha ah waxaa ku dhan guud ahaan waxyaabihii u suurta galay wasaaradaha iyo hay'adaha dowladda ee u qorsheysanaa in la fuliyo sanad maaliyadeedkaan. Tirada Wasaaradaha iyo Hay'adaha Dowladda ee ku jiray qoondada Dowladda waxaa ka heli kartaa lifaaqa 1aad ee warbixintaan.

Waxa kale oo sandkaan lagu soo kordhiyey xisaab xirka, warbixinta qayb ka mid ah dakhliga ay Wasaaradaha iyo hay'adaha dowladu ka heleen ilo ka baxsan miisaaniyadda dowlada, gaar ahaan qaybtii ay usoo xisaab celiyeen dowladda.

Kadib markii lasoo gabagabeeyey hawlihii hubinta daymaha dowladda ee dhab ahaan looga leeyahay dhanka kharashaadka (mushaarka) iyo dhanka daymaha, waxaa si bilow ah loogu soo daray warbixinta iyo xisaab xirka sanadkaan qayb ka mid ah daymaha kharashaadka iyo daymaha dowladda ee ay horay uqaateen dowladihii hore ee Soomaaliya soo maray ka hor burburkii.

Qaabka iyo Muuqaalada uu ka Koobanyahay Xisaab Xirka.

Warbixinta iyo Xisaab xirkani waxaa loo soo diyaariyey qaab waafaqsan Nidaamka ku Xisaabtanka lacagta Cadaanka ah ee cash basis-IPSAS 2017. Guud ahaan xisaabaadka dowladda waxaa lagu maamulay laguna saleeyey hab-xisaabeedka lacagta cadaanka ah ee faraya in la aqoonsado mucaamalaatka maaliyadeed kaliya markii si dhab ah lacagta loo helo ama loo bixiyo. Xisaab xirka sanad maaliyadeedka ku eg 31-ka December 2019 waxaa loo soo bandhigay hab si buuxda oo sax ah u soo bandhigaya dhamaan macluumaadka maaliyadeed ee la xiriira hawlaha dowladda. Qaybta soo socota waxa ku xusan dhamaan warbixinada maaliyadeed ee uu farayo nidaamka ku xisaabtanka lacagta cadaanka ah ee Cash Basis IPSASD 2017 waxa ayna kala yihiin;

- **Muuqaalka Dakhliga iyo Kharashaadka**

- o halkaan waxaa lagu soo bandhigaa hawlqabadka maaliyadeed ee dowladda, waxaana lagu soo koobaa dhamaan dakhliga iyo kharashaadka dowladda iyo dheeri ama dhiman hadba midkii uu ku soo gabagaboobo mucaamalaatka dowlada ee sanadka. Waxaa kale oo lagu soo bandhigaa ilaha dakhliga ka soo galo dowladda iyo meelaha lagu kharash gareeyo dakhligaas.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

- **Muuqaalka Isbarbardhigga Kutalagalka iyo Dhabta miisaaniyadda**

- o halkaan waxaa la isku barbardhigaa kutalagalka dhaqaale ee dowladda iyo dakhliga dhab ahaan usoo gala dowladda. Warbixintani waxa ay tooshka ku ifinaysaa inta uu la egyahay dakhliga soo galay dowladda iyo sida loo kharash gareeyey si waafaqsan qorshihii uu ogolaaday Golaha Baarlamaanku in loo isticmaalo dakhliga dowladda.

- **Faahfaahinta Warbixin Maaliyadeedka**

- o Faahfaahinada la socda warbixintan waxa ay ka caawinaayaan akhristaha in uu si qoto dheer u fahmo lacagaha sida kooban ugu xusan muuqaalada maaliyadeed. Qaybtaan waxaa lagu soo bandhigaa qayb ka mid ah xeerarka xisaabeed iyo faahfaahino kale oo sharaxaad dheeri ah bixinaya. Waxaa kale oo laga heli karaa cadaynta in la dhaqan galiyey shuruudaha ku xusan nidaamka ku xisaabtanka lacagta cadaanka ah ee cash basis-IPSAS.

Si hadaba loo xaqiijiyo in la fuliyey shuruudaha ku xusan sharciga Maaliyada iyo Xisaabaadka Dowladda ee soo baxay 1961-kii ee markii danbe wax laga badalay sanadkii 1972-kii, iyo sidoo kale shuruudaha nidaamka ku xisaabtanka lacagta cadaanka ah ee faraya markii la diyaarinayo warbixin maaliyadeed lagu saleeyey nidaamkaas in lagu soo daro macluumaad dheeri ah oo muhiim u ah nidaamkaas. Halkaan 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 caad saar la,aanta maamulka maaliyadda dowladda.

- **Muuqaalka Qulqulka lacagta Cadaanka ah**

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

- **Muuqaalka Hantida iyo Daymaha**

- o halkaan waxaa lagu soo koobaa mowqifka maaliyadeed ee Dowladda. Hanti maaliyadeed waxa u haray dhamaadka sanadka sidoo kale daymaha lagu leeyahay dowlada ee dhamaadka sanadka. Xisaab xirka sanad maaliyadeedka 2019 waxaa lagu soo bandhigay kaliya hanti maaliyadeed “sida lacagta haraaga ah ee dheeriga sanadka” iyo daymaha dowladda looga leeyahay dhanka kharashaadka. Waxaan ku jiri doonin daymaha kale ee dowladda.

- **Muuqaalka Kharashaadka Hawlaha Dowladda ee Qaybaha kala duwan ee Dowladda**

- o Halkaan waxaa lagu soo gudbiyaa warbixin isku barbardhigaysa kutalagalka miisaaniyada iyo dakhliga ama kharashka dhab ahaan ugu baxay hawlaha dowladda si waafaqsan habka hay'ada lacagta aduunka u aqoonsantahay waxa noqon kara hawl ay dowladu qabato ee loo yaqaan “COFOG”. Warbixinta waxaa ku cad ujeedooyinka loo isticmaalay dakhliga dowladda.

- **Muuqaalka Kharashaadka Daymaha (Mushaar)**

- o Muuqaalkaan waxaa lagu soo bandhigaa macluumaad ku saabsan daymaha lagu leeyahay dowladda ee ka dhashay dhanka kharashaadka sida soo daynsasho agab iyo adeeg ama mushaar aan la bixin dhowrkii sano ee la soo dhaafay.

- **Muuqaalka Daymaha Dowladda**

- o Sidoo kale halkaan waxaa lagu faahfaahinayaa daymaha dowladaha shisheeye ku leeyihiin dowladda. Daymaha nuucaan ah waxaa loo kala bixinayaa laba qaybood oo kala ah daymo hal dhinac le ah, daymo laba dhinac ah iyo daymo dhinacyo badan ah. Daymaha laba dhinac ah waxaa loo sii kala qaadayaa laba qaybood oo kala ah daymaha ay leeyihiin dowladaha ku midoobay Paris Club iyo kuwa aan ku jirin PARIS Club.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

- **Muuqaalka Dakhliga aan ku jirin Miisaaniyadda**

- o Muuqaalka Dakhliga aan ku jirin Miisaaniyadda Dowladda waxa lagu muujinayaa guud ahaan dakhliga soo gala Wasaaradaha iyo Hay'adaha Dowladda ee aan ku jirin miisaaniyadda ee ay ka heleen dhinacyo kale oo ka taageera hawlaha hay'adaa. Halkaan waxaa lagu soo gudbinayaa Wasaaradaha iyo Hay'adaha inta ay usoo gudbiyeen Xisaabiyaha Guud kaliya.

Dulmar Guud iyo Falanqayn Kooban ee Xisaab xirka sanadka 2019.

WAX QABADKA MAALIYADEED	December 31,2019	December 31,2018
	\$	\$
Wadarta Dakhliga	337,800,903	295,333,647
Wadarta Kharashaadka	315,638,470	268,521,523
Dheeri	22,162,433	26,812,124
Kutalagalka Hore-Kharashaad	344,199,037	274,630,191
Ku noqoshada Miisaaniyada (Bartamaha Sanadka)	390,158,833	297,072,158
Kharashaadka Dhabta ah	315,638,471	268,521,523
Kutalagal aan la Isticmaalin	74,520,363	28,550,635

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

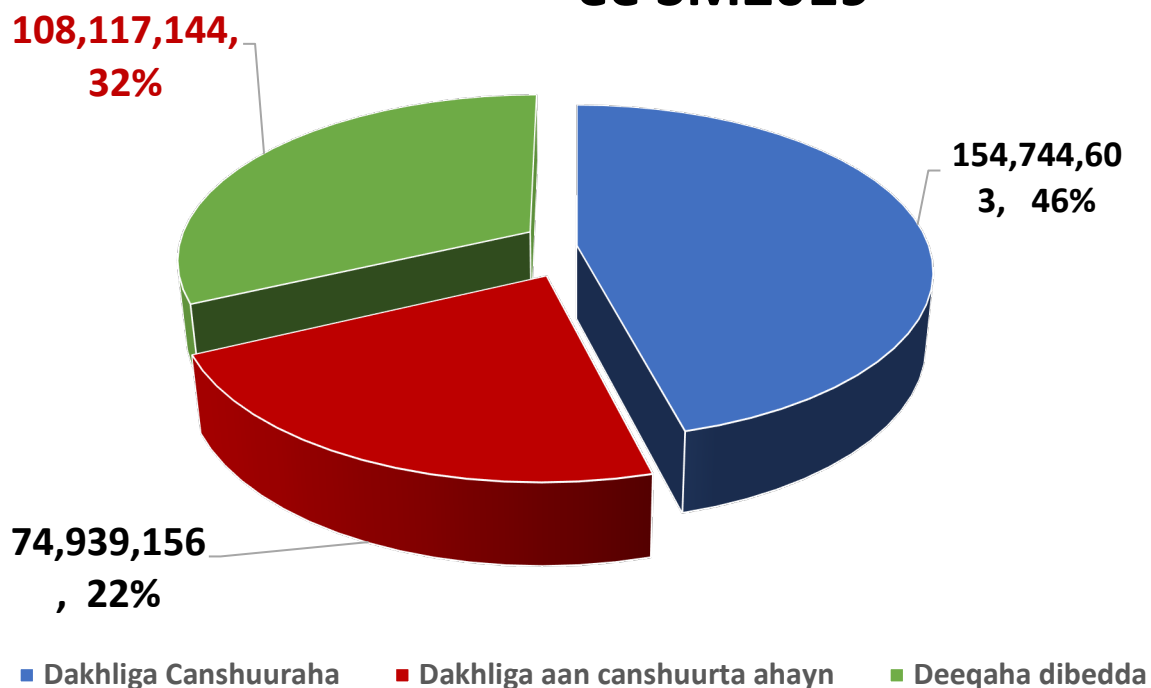
Falanqaynta Dakhliga

Dakhliga soo galay Dowladda Federaalka Soomaaliya intii lagu guda jiray sanad maaliyadeedka 2019 waxa uu aad uga kordhay dakhligii sanadkii ka horeeyey ee 2018. Dakhligu sanadkaan waxa uu gaaray \$338M marka loo barbardhigo \$295M ee sanad maaliyadeedkii hore ee 2018. Kobacaas waxa uu u dhigmaa %15 oo ah (\$43M). Isha ugu weyn ee uu dakhligu ka soo galay Dowladda waxa uu ahaa dakhliga laga aruuriyo gudaha wadanka oo ah dakhliga canshuuraha iyo dakhliga khidmadaha. Waxaa intaas soo raaca deeqaha dibedda laga helay isugu jirta deeq laba dhinac le ah iyo deeq dhinacya badan laga helay.

Dakhliga canshuuraha iyo khidmadaha kaliya ka so xerooday waxa uu gaaray sanadkaan 2019 \$230M, halka uu ka ahaa sanadkii hore ee 2018 \$183M. waxa ay muujinaysaa in uu ku kordhay dakhliga gudaha dalka laga soo saaray \$46M, oo u dhiganta 25%,

Jaantuska hoose waxa laga dheehan karaa isbarbardhiga ilaha kala duwan ee dakhliga dowladdu ka soo xeroodo oo u qaybsan Dakhliga Canshuuraha, Dakhliga aan Canshuuraha ahayn(ama Khidmadaha) iyo Dakhliga Deeqaha laga helo dibedda.

Isbarbardhiga Ilaha Dakhliga Dowladda ee SM2019



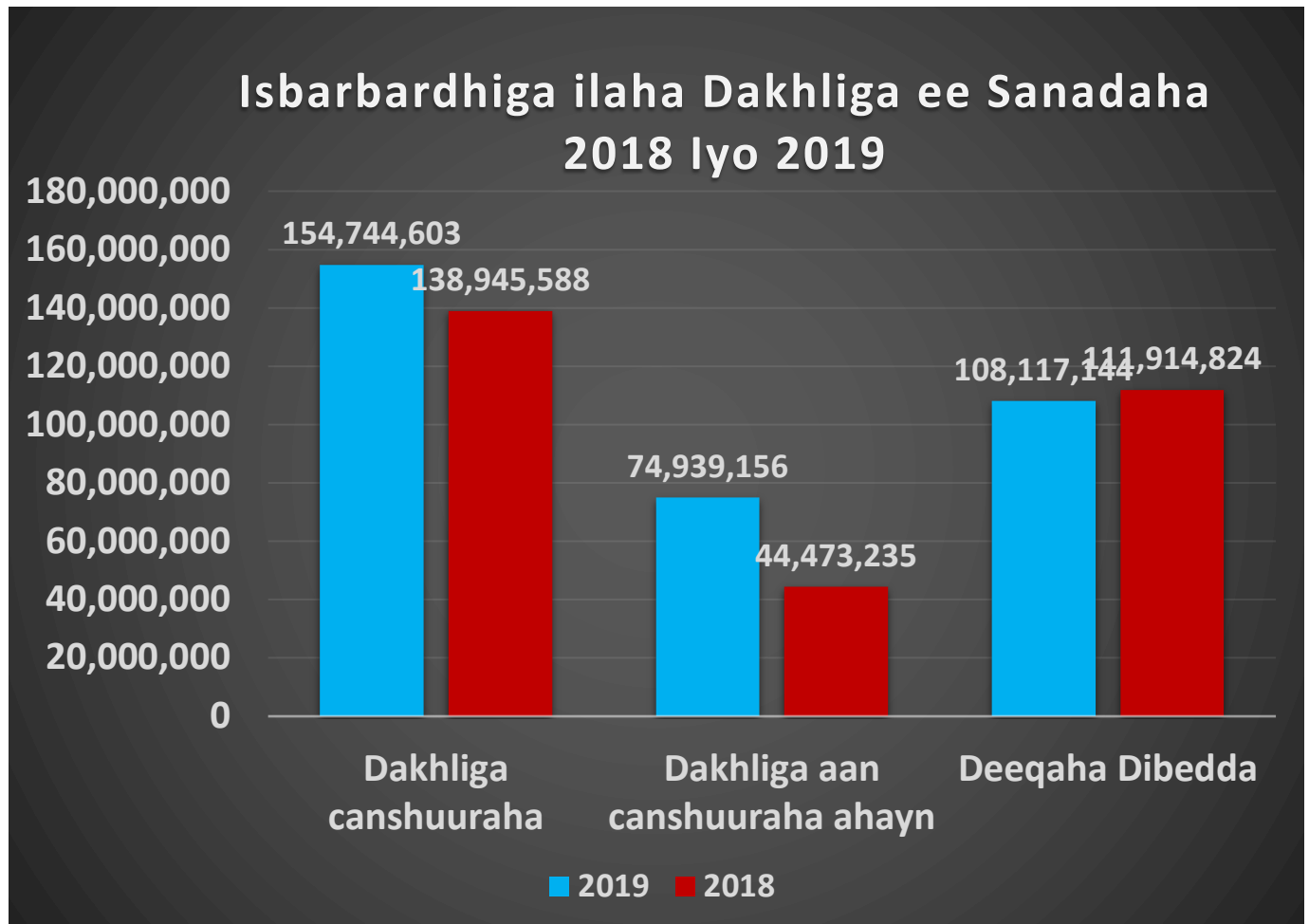
Wadarta dakhliga gudaha ee soo xerooday sanadka 2019 waxa uu ka noqday dakhliga guud 68% (\$230M-\$338M), halka uu ka ahaa sanad maaliyadeedkii hore ee 2018 62%(\$183M-295M) taas oo u dhiganta in dakhliga gudaha uu kordhay 6% markii loo eego sanadkii 2018.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

Dakhliga aan Canshuuraha ahayn.

Sidoo kale waxa aad u kordhay dakhliga aan canshuurta ahayn ee laga helay khidmadaha dowladdu u fuliso bulshada. Dakhliga aan canshuuraha ahayn waxa uu gaaray \$75M sanad maaliyadeedka 2019, halka uu ka ahaa \$44M sanad maaliyadeedkii hore ee 2018. Taas oo ka dhigan in dakhliga khidmadaha ay ku korodhay \$31M. Kororkaan ayaa intiisa badan ka yimid dakhliga ka soo xerooday dhanka dekedaha iyo khidmadaha laga qaado duulimaadyada diyaaradaha ee isticmaala hawada dalka. Guud ahaan dakhliga aan canshuuraha ahayn waxa uu galay kaalinta sadexaad markii loo barbardhigo dakhliga canshuuraha iyo deeqaha dibedda sida ka muuqata jaantuska kore.



DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

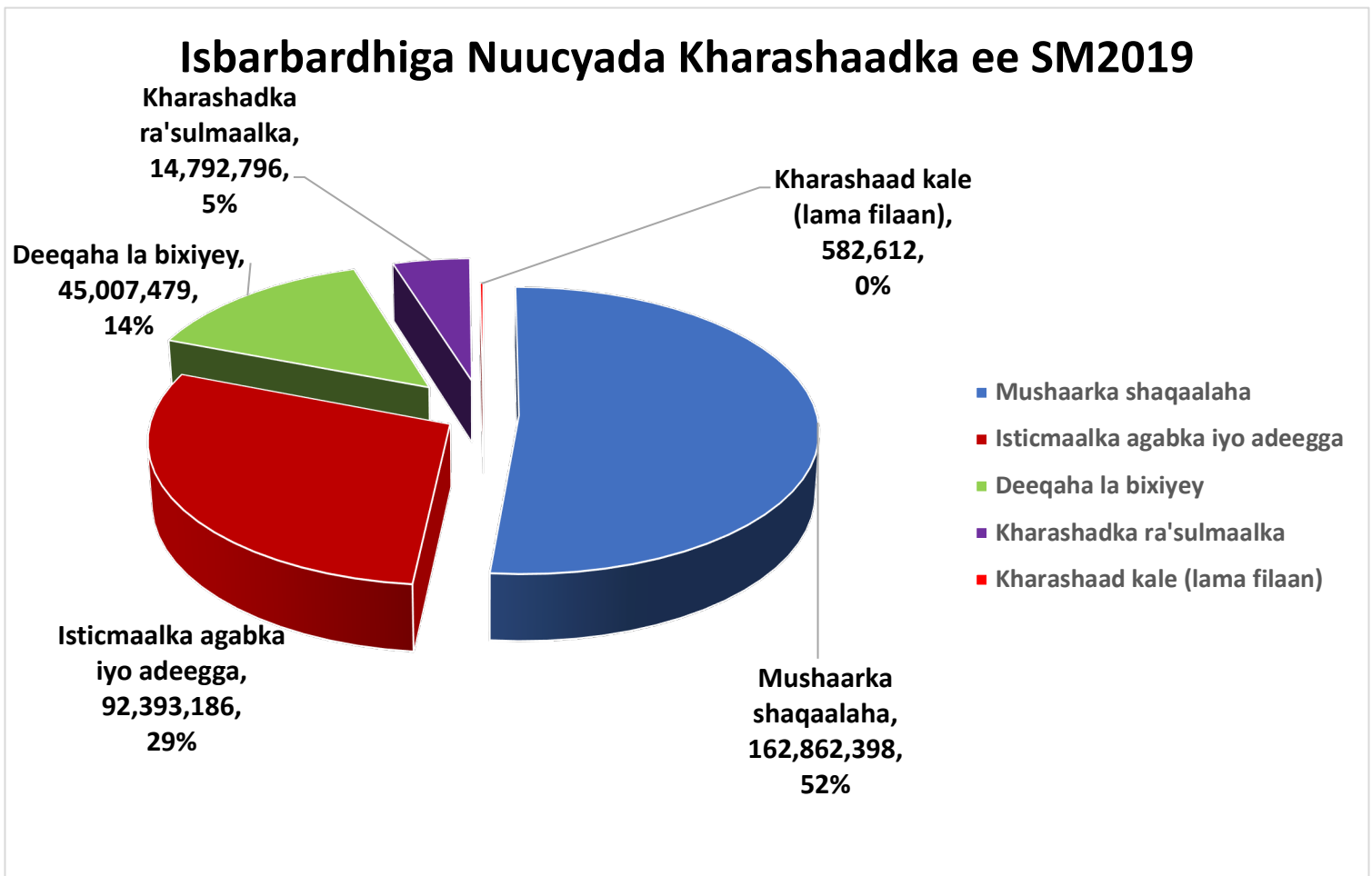
Deeqaha Dibedda

Sida aan la socono deeqaha dibeda ka yimaada ee ay hesho dowladdu waxa ay kaalin mug leh ka qaataan kabka miisaaniyadda dowladda iyo waliba arimaha kobcinta dhaqaalaha dalka. sida ka muuqata jaantuska kore, waxa aad hoos ugu dhacay deeqaha laba dhinac laha iyo kuwa dhinacya badanta ah ee dowladda soo gaaray intii lagu guda jiray sanad maaliyadeedka 2019 markii loo eego sanadkii hore ee 2018. Hoos u dhacaas waxa uu gaaray \$3.8M, oo u dhiganta (3%).

Falanqaynta Dhanka Kharashaadka

Guud ahaan kharashaadka dowlada waxa ay u qaybsamaan sadex qaybood oo kala ah, Kharashaadka joogtada ah, Kharashaadka Ra'sulmaalka iyo Kharashaadka Deeqaha ee ay dowladu siiso Maamul Goboleedyada iyo Dowladaha Hoose. Kharashaadka Joogtada ah waa kharashaad intooda badan ku baxa arimaha mushaaraadka shaqaalaha iyo soo iibsiga agab ama adeega hawl maalmeedka dowlada muhiimka u ah. Jaantuska hoose waxa uu soo koobaya meelaha uu ku baxo dakhliga soo gala dowladda. Wadarta kharashaadka baxay sanad maaliyadeedka 2019 waxa uu ku soo xirmay \$315M waxa uuna ka badanyahay \$46M markii loo barbardhigo Kharashka 2018 ee ahaa \$269M taas oo u dhiganta koror %17 ah. Kharashaadka ugu badan waxa ay ku baxaan mushaarka shaqaalaha oo gaaray \$163M, (52%) waxa uuna hoos uga dhacay 1% markii loo barbardhigo sanadkii hore ee 2018 oo ahaa 53%.

Kharashka kale ee aadka u badan waxa uu noqday kharashaadka ku baxa soo iibsiga agabka iyo adeegga oo 29% ka noqday kharashaadka guud. Jaantuska hoose waxa uu muujinayaa qaybaha kala duwan ee kharashaadka dowladda, qiimaha ku baxay iyo boqoleey ahaan inta uu ka yahay wadarta kharashaadka guud ee ka baxay Dowladda Federaalka Soomaaliya.



DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

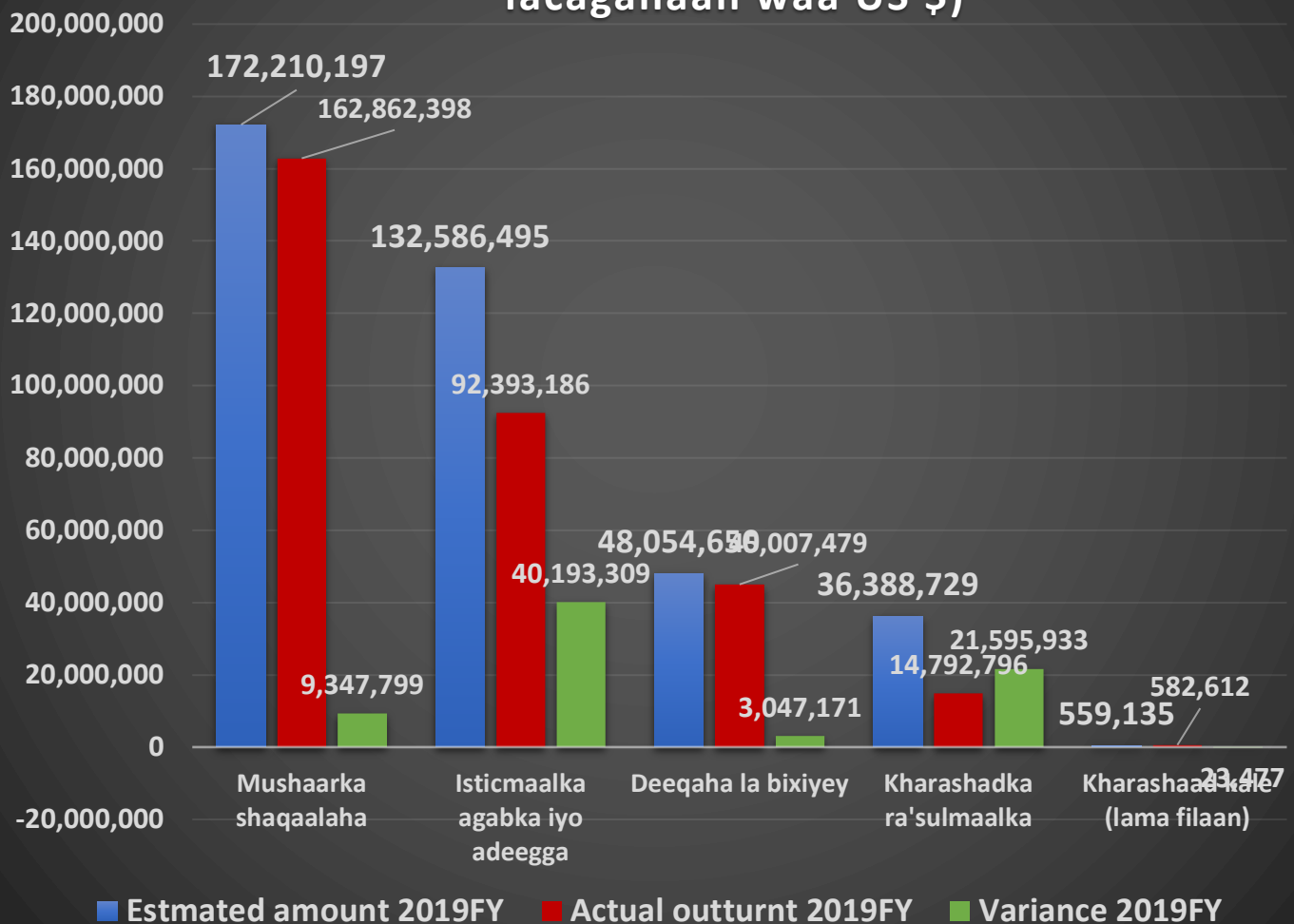
Kharashaadka Ra'sulmaalka

Sanad maaliyadeedka 2019 kharashka ku baxay ra'sulmaalka waxa uu gaaray \$15M waxa uuna ka batay 50% kharashkii ku baxay ra'sulmaalka sanadkii tagay ee 2018. Kharashkaas waxa uu ku kala baxay; soo iibsi gawaar, qalab, makiinado iyo hanti kale oo ma guurto ah. Jaantuska kore waxa uu muujinayaa qaybta kharashaadka ra'sulmaalka ka yahay markii loo barbardhigo kharashaadka kale ee dowladda. Maadaama nidaamka xisaabeed ee dowladu ku dhaqanto uu yahay nidaamka ku xisaabtanka lacagta cadaanka ah kaliya, dhamaan kharashaadka ku baxa soo iibsasho ama iska iibin qalab ra'sulmaal ah wixii kharash ku baxa ama ka soo xerooda waxaa loo aqoonsadaa in uu yahay kharash lagalay isla sanadka kharashku baxay.

Ku talagalkii Hore iyo Kharashaadka Dhab ahaan u Baxay.

Miisaaniyada Guud ee Dowlada oo ah halka asalka ah ee lagu soo saaro qorshaha maaliyadeed ee sanadlaha ah ee ay dowladu leedahay ayaa lagu jaan gooyaa dakhliga iyo kharashaadka dowlada ee sanadka soo socda. Dhinaca kharashaadka waxaa lagu go'aamiyaa kharashaadka loo baahnaa doono iyo ilaha laga heli doono dakhligii lagu maalgelin lahaaba. Hadaba qorshihii ku talagalka kharashaadka waxa uu ahaa \$344M. saadaashaad waxaa dib loogu noqday oo la gaarsiiyey \$390M iyadoo la kordhiyey 13%. Sikasta oo ay ahaataba iyada oo la kordhiyey saadaasha kharashaadka la bixin doono, hadana kharashaadka dhab ahaan u baxay sanad maaliyadeedka waxa uu ka hooseeyey ku talagalka 19%. Taas oo ka dhigan in ay baaqatay

Isbarbardhiga qoonada miisaaniyada iyo kharashaadka dhabta ah ee SM2019 (Dhamaan lacagahaan waa US \$)



DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31^{ka} December, 2019.

kharash la gali lahaa oo gaaraya \$75M oo ah farqiga u dhexeeya \$390M oo ku talagal ahaa iyo \$315M oo dhab ahaan u baxday

Jaantuska kore waxa uu muujinayaa sida uu markii hore ku talagalku ahaa iyo kharashaadka dhab ahaan ugu baxay hawlaha dowladda. Markii mid mid la iskugu eego qaybaha kala duwan ee kharashaadku u qaybsamo waxaa noo muuqanaysa in qaybo ka mid ah kharashka ku baxay uu ka hooseeyo sida ku talagalku ahaa. Qaybta ugu badan ee hoos u dhaca uu ka muuqdo ayaa noqotay qaybta Isticmaalka agabka iyo adeegga oo hoos u dhac gaaraya \$40M. qaybta ku soo xigta ee hoos u dhaca ka jiro ayaa ah kharashaadka ra'asulmaalka oo aan la kharash gareen ku talagal gaarayey \$21M. kharashaadka mushaaraadka ayaa sidoo kale ka hooseeyey saadaasha \$9M.

Saafiga Hantida Maaliyadeed

Saafiga hantida maaliyadeed ee Dowlada Federaalka Soomaaliya waxa ku korortay qiime maaliyadeed oo gaaraysa \$23.4M intii lagu guda jiray sanad maaliyadeedka 2019. Sanad maaliyadeedkii hore waxa uu ahaa - 22.4M oo hoos u dhac ah, halka uu dhamaadka sanadkaan 2019 uu noqday 1M oo dheeri ah.

	2019 \$m	2018 \$m	Isbadalka \$m	Heerka %
Lacagaha kaashka ah iyo waxyaabaha u dhigma kaash	54.6	32.5	22.1	68.0
Daymo maqan	-	-	-	-
Wadarta hantida	54.6	32.5	22.1	68.0
Daymo aan la bixin .	-	-	-	-
Daymaha Kharashaadka	53.6	54.9	1.3	0.02
Wadarta daymaha Saafigahantida/day maha maaliyadeed	53.6	54.9	1.3	0.02
	(1.0)	(22.4)	23.4	104%

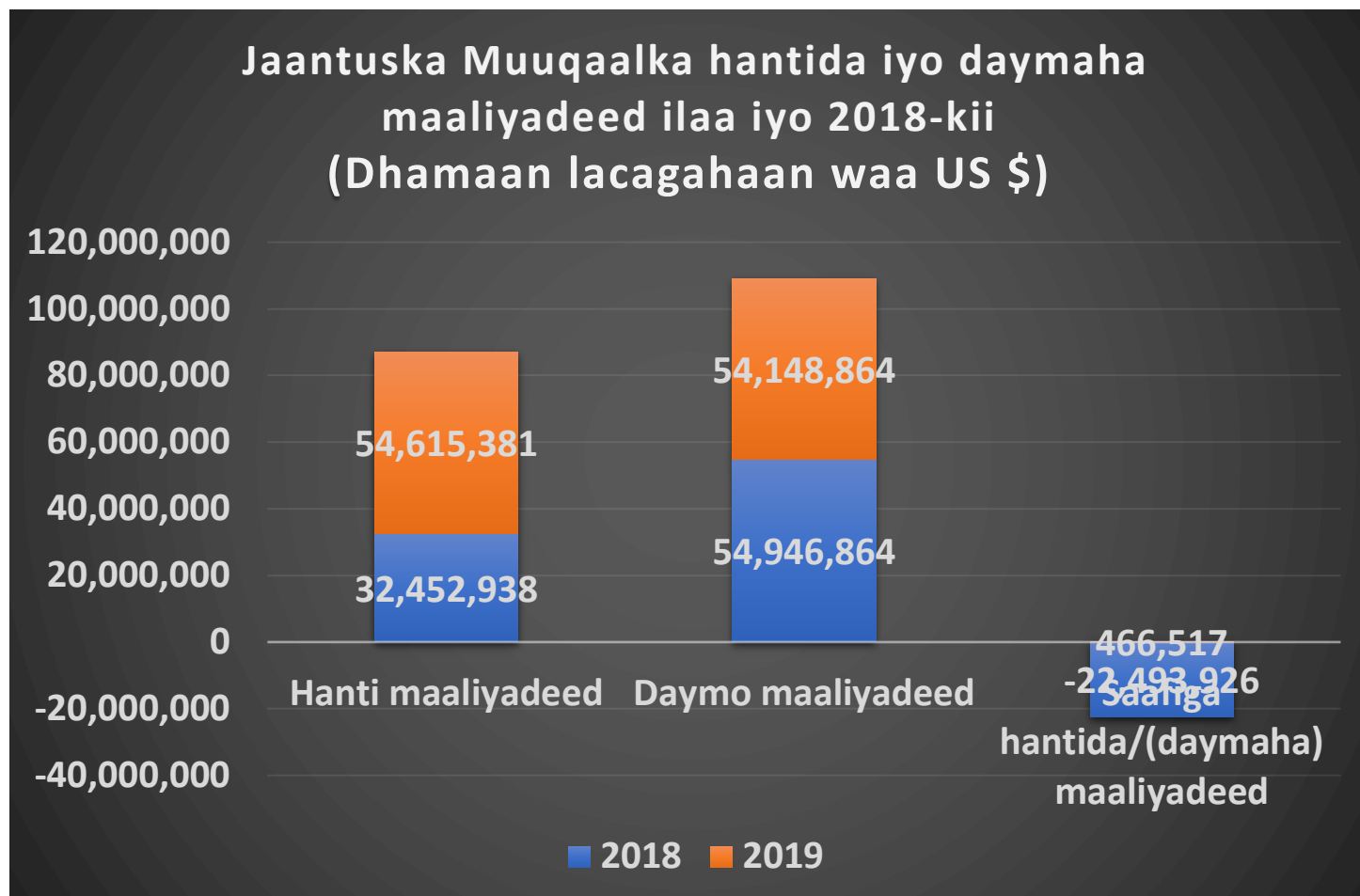
Shax: Muuqaalka Hantida iyo Daymaha Maaliyadeed (Balance sheet)

- (a) Saafiga hantida maaliyadeed waxay la mid tahay wadarta dakhliga iyo wadarta daymaha oo aysan ku jirin daymaha dibeda markii lakala jaro.
- (b) Daymaha kharashaadka waa daymaha ilaa iyo hada la xaqiijiyey in lagu leeyahay dowlada oo ah daymo dhanka mushaarka shaqaalaha iyo isticmaalka agabka iyo adeega. Daymaha kale waa daymo la galay sanad maaliyadeedka 2019 oo an la bixin dhamaadka sanadka.

Jaantuska Muuqaalka hantida iyo daymaha maaliyadeed ilaa iyo 2018-kii

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.



DOWLADDA FEDERAALKA SOOMAALIYA

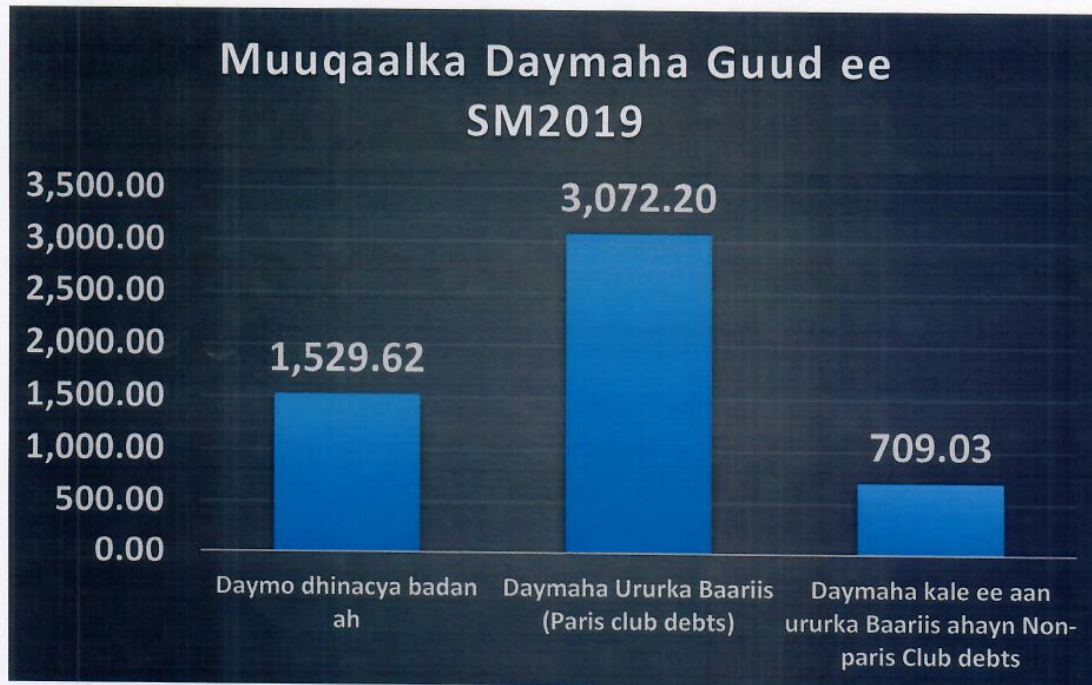
Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

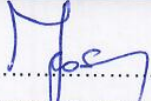
Daymaha Dowlada lagu leeyahay (Public Debt)

In modo ah Dowlada Federaalka Soomaaliya waxa ay ku hawlaneed in ay xaqiijiso cadada daymaha lagu sheegtay dowlada in lagu leeyahay. Baaritaan dheer kadib, daymaha dhabta ah ee lagu leeyahay dowlada waxaa lagu qiyaasay in ay gaaraysa US\$5.3 bilyan. Tiradaas waxaa ku jira \$5.1 bilyan oo daymo kharashaad aruuray ah. Daymaha ay leeyihiin hay'adaha dhinacya badanta ahi waxa ay ka tahay 29% daymaha guud. Wadamada ku midoobay dalada PARIS Club oo ay ugu wayntahay Dowlada mareykanka daymaha ay yeesheen waxa ay gaaraysaa 58% ka mid ah daymaha guud ee la xaqiijiyey. Wadamada kale ee aan ku jirin dalada Paris Club sida Dowladaha Aljeeriya, Bulgaariya, Ciraaq, Sanduuqa Kuweyt ee Hormarinta Dhaqaalaha Carabta, Seerbiya, Liibiya, Romaaniya, Sanduuqa Hormarinta Sacuudiga, iyo Isku taga Imaaraadka Carabta waxaa lagu qiyaasay in ay leeyihiin 13% ka mid ah daymaha guud. Guud ahaan 96% daymahaas waxaa loo aqoonsaday in ay yihiin daymaha dibeda looga leeyahay dowlada waxa noqonayaan curaar aruurtay, sidaas ayaana loogu soo bandhigayaa warbixin maaliyadeedka iyo xisaab xirka sanadka 2019.

Jaantuskan hoose waxaa laga dheehan karaa qaybaha ay ka koobantahay daymaha dibeda looga leeyahay Dowlada Federaalka Soomaaliya.

Dhamaan lacagta ku qoran halkaan waa Billion US




Faatuma Cimaan Faarax
Xisaabiyaha Guud ee Dowladda



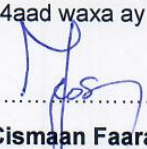
DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31^{ka} December, 2019.

II. MUUQAALKA DAKHLIGA IYO KHARASHAADKA

	Faahfaahin (Qaybta. X)	31-Dec 2019 US \$	31-Dec 2018 US \$
			(ku celis) ¹
DAKHLI			
Canshuuraha	3	154,744,603	138,945,588
Dakhliga aan canshuuraha ahayn	4	74,939,156	44,473,235
Deeqaha dibedda	5	108,117,144	111,914,824
WADARTA DAKHLIGA		337,800,903	295,333,647
KHARASHAADKA			
Mushaarka shaqaalaha	6	162,862,398	143,071,787
Isticmaalka agabka iyo adeegga	7	92,393,185	80,635,606
Kharashaadka ra'sulmaalka	8	14,792,796	9,869,867
Deeqaha la bixiyey	9	45,007,479	30,837,538
Kharashaad kale (lama filaanka)	10	582,612	4,106,725
WADARTA KHARASHAADKA		315,638,470	268,521,523
(Dhiman)//Dheeriga sanadka		22,162,433	26,812,124
Haraaga bilowga sanadka	11	32,452,938	5,640,814
Haraaga dhamaadka sanadka	11	54,615,371	32,452,938
a) Haraaga keyda	11	33,250,281	19,037,412
b) b) Haraaga mashariida	11	9,584,401	13,259,169
c) C) Haragaa TSA	11	11,780,689	156,357
Wadarta		54,615,371	32,452,938

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad ilaa boga 44aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.


Faatuma Cismaan Faarax,
Xisaabiyaha Guud ee Dowlada



¹ Faahfaahinta tirsii 14 ayaa lagu faahfaahiyey meelaha iyo lacagaha dib loo saxay

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

III. MUUQAALKA QULQULKA LACAGTA CADAANKA AH

	Faahfaahin (Q. Xaad)	31-Dec 2019 US \$	31-Dec 2018 US \$
			(Ku celis) ²
Dakhliga ka yimid hawfulinta			
Dakhliga			
Canshuuraha	3	154,744,603	138,945,588
Dakhliga aan canshuuraha ahayn	4	74,939,156	44,473,235
Deeqaha dibedda	5	108,117,144	111,914,824
Wadarta dakhliga laga helay hawfulinta		337,800,903	295,333,647
Kharashaadka			
Mushaarka shaqaalaha	6	162,862,398	143,071,787
Isticmaalka agabka iyo adeegga	7	92,393,186	80,635,607
Deeqaha la bixiyey/la wareejiyey	9	45,007,479	30,837,538
Kharashaad kale (lama filaanka)	10	582,612	4,106,725
Wadarta Kharashaadka hawfulineed		300,845,675	258,651,656
Saafiga qulqulka lacagaha hawfulinta		36,955,228	36,692,624
Qulqulka lacagaha ku baxay hawlaha maal gashiga			
Soo iibsasho hanti ma guurto ah	8	(14,792,796)	(9,869,867)
Saafiga lacagaha ku baxay maalgashiga		(14,792,796)	(9,869,867)
Qulqulka lacagaha laga helay/kubaxay hawlaha maalgalinta			
Daymo la helay/Daymo la bixiyey		0	0
Saafiga lacagaha ku baxay/laga helay maalgalin		0	0
Saafiga dheeriga ama dhimanta lacagaha iyo waxyaabaha u dhigma lacag		22,162,433	26,812,124
Haraaga lacagta cadaanka ah ama waxyaabaha u dhigma ee bilowga sanadka	11	32,452,938	5,640,814
Haraaga lacagta cadaanka ah ama waxyaabaha u dhigma ee dhamaadka sanadka	11	54,615,371	32,452,938

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad ilaa boga 44aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

Faatumaa Cismaan Faarax,
Xisaabiyaha Guud ee Dowlada



² Faahfaahin tirsi 14 ayaa lagu faahfaahiyey meelaha iyo lacagaha dib loo saxay

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

IV. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIIJADA DHABTA AH

	Kutalagalkii hore US \$	Ku noqosho US \$	Kutalagalka danbe US \$	Dhabta US \$	Farqi US \$	% Heerka
DAKHILI						
Dakhli canshuur [Faahfaahin 3aad]	135,200,000	10,925,000	146,125,000	154,744,603	8,641,968	6%
Dakhli aan canshuur ahayn [Faahfaahin 4aad]	54,650,000	20,589,842	75,239,842	74,939,156	(300,686)	(0.4%)
Deeq laba dhinacle [Faahfaahin 5aad]	30,000,000	5,100,000	35,100,000	36,416,829	1,316,829	4%
Deeq dhinacya badan [Faahfaahin 5aad]	124,349,036	9,344,956	133,693,991	71,700,315	(61,993,676)	(46%)
Wadarta Dakhliga	344,199,036	45,959,797	390,158,833	337,800,903	(52,357,930)	(13%)
Kharashaadka joogtada ah						
Mushaarka shaqaalaha [Faahfaahin 6aad]	158,318,071	13,892,126	172,210,197	162,862,398	9,347,799	5%
Isticmaalka Agabka iyo Adeegga [Faahfaahin 7aad]	119,444,475	13,143,636	132,588,111	92,393,186	40,194,925	30%
Kab dhaqaale	-	358,012	358,012	-	358,012	100%
Deeq la bixiyey [Faahfaahin 9aad]	35,974,502	12,080,148	48,054,650	45,007,479	3,047,171	6%
Kaalmo bulsho	352,680	(352,680)	-	-	-	-
Kharashaad kale (lama filaan)[Faahfaahin 12aad]	2,500,000	(1,940,865)	559,135	582,612	(23,477)	(4%)
Wadarta Kharashaadka joogtada ah	316,589,728	37,180,377	353,770,105	300,845,675	52,924,430	15%
Kharashaad ra'sulmaalka						
Ra'sulmaal [Faahfaahin 8aad]	27,609,309	8,779,420	36,388,729	14,792,796	21,595,933	59%
Wadarta Kharashaadka ra'sulmaalka	27,609,309	8,779,420	36,388,729	14,792,796	21,595,933	59%
Wadarta Kharashaadka	344,199,037	45,959,797	390,158,833	315,638,471	74,520,363	19%
Dheeri/(Dhiman)				22,162,433	22,162,433	

Isbadalka ku yimid miisaaniyadda waxaa xoogeeda sababay ku noqoshada saadaasha miisaaniyadda ee dhanka dakhliga dowladda oo ka kordhay intii saadaashu ahayd maadaama mashaariic dheeri ah uu dalku helay sida mashruuca baxnaano oo soo kordhiyey dakhli gaaraya US \$ 15,853,877 inti lagu guda jiray sanad maaliyadeedka 2019.

Dakhliga gudaha dalka laga aruuriyo iyo deeqaha laba dhinacle ah labaduba waxa ay kordheen 6% iyo 4% sida ay u kala horeeyaan. Halka dakhliga deeqaha dhinacyada badanta ah ay ka hoos mareen ku tala galkii 46% maadaama mashaariic hormarineed oo la saadaalinaayay aysan suurtoobin.

Kharashaadka ra'sulmaalka loogu tala galay sidoo kale waxa ay hoos uga dhaceen saadaashii 59% sababtu ugu wayn ee aan looga faaiiidsan ayaa ah in dhamaan lacagaha mashaariicda lagu talagalay ay leeyihiin ujeedooyin u gaar ah mashruucaas, shuruudo gooni ah oo lagu hishiyeyna ay leeyihiin hadii laga soo bixi kari waayana aan la isticmaali Karin lacagtaas.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

Kharashka dheeriga ah ee ka muuqda kharashaadka kale waxa uu la xiriiraa lacag celin dib loogu celiyey haraagii mashruuca dib u dejinta degmooyinka laga xoreeyey alshabaab wajigiisii koowaad (Phase I) taas oo gaaraysay \$170,362 kadib markii uu soo gabagaboobay mashruucaas wajigiisii 1aad lana joojiyey.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad ilaa boga 44aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

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Faatuma Cismaan Faarax,
Xisaabiyaha Guud ee Dowlada



DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

V. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA

<i>Hawlaha shaqo ee Dowlada si waafaqsan Habraaca tiro-koobka Maaliyadeed ee Dowladaha ee ka soo baxa IMF-ta ee GFS 2014</i>	Kutalagalka kharashaadka ee Qaybaha Dowladda	Kharashka Dhab ahaan u baxay	Kharashka Dhab ahaan u baxay
	Sanadka Ku eg 31 Dec 2019	Sanadka Ku eg 31 Dec 2019³	Sanadka Ku eg 31 Dec 2018
	US \$	US \$	US \$
Kharash- Joogto ah			
Adeeg waxbarasho	14,913,008	12,482,277	7,056,913
Adeeg Caafimaad	5,256,030	2,681,401	1,168,173
Adeega Arimaha Bulshada	7,473,545	4,257,060	2,323,902
Adeegga Difaaca	64,990,236	58,959,490	64,642,081
Aminiga iyo kala danbaynta	83,760,713	73,479,564	62,651,019
Arimaha Diinta, Dhaqanka iyo Dalxiiska	2,374,474	2,276,364	1,401,690
Arimaha Dhaqaalaha	40,855,533	21,615,911	16,946,986
Adeegga Guud ee Dowladda	134,146,565	124,923,136	102,460,890
Wadarta Kharashka Joogtada ah	353,770,104	300,675,203	258,651,654
Kharash-Ra'sulmaal			
Adeeg waxbarasho	1,952,774	1,133,941	894,648
Adeeg Caafimaad	1,000,000	-	-
Adeega Arimaha Bulshada	40,650	12,000	-
Adeegga Difaaca	60,920	60,000	-
Aminiga iyo kala danbaynta	2,223,899	1,333,921	49,409
Arimaha Diinta, Dhaqanka iyo Dalxiiska	-	-	-
Arimaha Dhaqaalaha	6,280,196	1,145,751	1,949,912
Adeegga Guud ee Dowladda	24,830,290	11,107,183	6,975,899
Wadarta Kharashka Ra'sulmaalka	36,388,729	14,792,796	9,869,868
Wadarta Kharashaadka	390,158,833	315,467,999	268,521,523
Lacag celin Mashruuc S2S		170,362	-
Wadarta Kharashaadka	390,158,833	315,638,361	268,521,523

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad ilaa boga 44aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

Faatura Cismaan Faarax,

Xisaabiyaha Guud ee Dowlada



³ Sida lagu muujiyey faahfaahin tirsi 14, muuqaalkan kore waxa lagu kordhiyey lacagta dib loo celiyey

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VIII. MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DOWLADA

(i) Warbixin Guud

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

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

Hawlaha loo igmaday Dowlada Federaalka Soomaaliya iyo hay'adaha hoos yimaada waxaa ka mid ah in muwaadinka soomaliyeed ka haqabtirto adeegyada dowladeed ee uu ubaahanyahay si joogto ah.

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

- a) Sharciga Qoondada Miisaaniyada ee 2019; Iyo
- b) Xeerka Habraaca Maaliyada iyo Xisaabaadka Dowlada ee soo baxay 1961-kii ee markii danbe wax laga badalay sanadkii 1971-kii.

(ii) Xeerar xisaabeedka dowlada

Xeerarka halkaan ku xusan waxaa loola jeedaa mabaadi'da gaarka ah, waxyaabaha lagu saleeyo aqoonsiga mucaamalada, hishiisyada xisaabeed qawaaniinta maaliyadeed ee ay ku dhaqanto Dowladda Federaalka Soomaaliya marka la diyaarinayo lana soo bandhigayo warbixinada maaliyadeed ee sanadlaha ah. bogaga soo socda waxaa ku qoran xeerarka xisaabeed ee loo cuskaday diyaarinta xisaab xirka iyo warbixinada maaliyadeed ee la socda. Xeer kasta oo halkaan lagu xuso waa habka saxda ah ee si joogto ah loogu isticmaalo mucaamalaadka maaliyadeed ee dalka. Qaar ka mid ah xeerarkaas hoos ka sii akhri

(a) Qiraalka Waafaqsanaanta Warbixinta Maaliyadeedka Xeerarka Xisaabeed iyo Hab diyaarinta Xisaab xirka

Dhamaan warbixinada maaliyadeed ee ku qoran buugaan waxaa loo diyaariyey qaab waafaqsan Sharciga Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kii iyo sidoo kale wax ka badalkii lagu sameeyeysharcigaas 1971-kii (Decree 29-12-1961 No.2). Shaacinta xisaab xirka waxaa ogolaaday Xisaabiyaha Guud ee Dowladda 30^{ka}, Abriil 2020.

Diyaarinta xisaab xirka waxaa lagu saleeyey mabda'a sii joogtaynta shaqada dowladda "Going Concern Basis" sidoo kale dhamaan xeerarka xisaabeed ee waafaqsan sharciga kor ku xusan si joogto ah ayaa loo dabaqay intii lagu guda jiray sanad maaliyadeedka 2018-ka. Habka soo bandhigista xisaab xirka iyo kala saarsaarista mucaamalaadka maaliyadeed waxba iskama badalaan sanad kasta si loo habsado in la isku barbardhigi karo xogta kusoo baxda xisaab xirka sanad walba.

Sida ay dhigayaan qodobada 156aad (a) iyo (h) ee sharciga Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kii wuxuu u ogolaanayaa Xisaabiyaha Guud in uu soo jeediyo nidaamka xisaabeed ee loo marayo xisaab xirka sanadka. Sidaas darteed Xisaabiyaha Guud waxa uu soo jeediyey in xisaab xirka la waafajiyo habka uu farayo nidaamka caalamiga ah ee ku xisaabtanka lacagta cadaanka ah kaliya ee "Cash-basis IPSAS" "Cash-basis International Public Sector Accounting Standards (IPSAS)" ee ay diyaariso dalada caalamiga ah ee soo saarta xeerarka xisaabeed ee dowladaha loona yaqano "the International Public Sector Accounting Standards Board (IPSASB)". Waxaa intaas dheer, in dhamaan waxyaabaha muhiimka ah ee u baahan in la shaaciyo si faahfaahsan in lagu soo daray xisaab xirka sida a) daymaha maqan

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dhamaadka sanadka sida; lacagaha hormariska loo bixiyey, b) daymaha kharashaadka sida mushaaraadka ee lagu leeyahay dowlada ee dhamaadka sanadka, c) amaahyada ay dowladu soo qaadatay.

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

Xisaab xirka dowladda waxaa loo diyaariyey hab waafaqsan mabda'a sii joogtaynta hawlaha dowladda. dhamaan xeerar xisaabeedka dowladda waxaa loo dhaqan galiyey si joogto ah intii lagu guda jiray sanad maaliyadeedka.

(c) Ku xisaabtanka lacagta caddaanka ah

Si waafaqsan qodobka 156aad faqrada (a) iyo (h) ee xeerka maaliyadda iyo xisaabaadka dowladda ee 1961, xisaab xirkan waxaa loo diyaariyey hab waafaqsan nidaamka ku xisaabtanka lacagta caddaanka ah ee ay ku dhaqmaan dowladaha ayna dajiso dalada caalamiga ah ee dajisa xeerar xisaabeedka dowladaha ee (IPSASB) ee hoos timaada (Ururka caalamiga ah ee xisaabaadka Aduunka) sida ku cad qoraalka soo socda;

Nidaamka ku xisaabtanka lacagta cadaanka ah waxaa lagu adkeeyey in si faahfaahsan loogu shaaciyey xisaab xirkan a) daymaha kharashaadka b) daymaha guud ee dowlada lagu leeyahay.

(d) Hay'ada warbixinta soo gudbisay

Sida uu qabo Sharciga Maaliyadda iyo Xisaabaadka ee 1961-kii, Xafiiska Xisaabiyaha Guud ee Dowladda waa in uu soo gudbiyo xisaab xirka Dowladda Federaalka Soomaaliya. Sidaas darteed Xisaab xirkan waxaa soo diyaariyey soona gudbiyey Xafiiska Xisaabiyaha Guud ee Dowladda.

Xisaab xirkani waxa uu gaar u yahay Dowlada Federaalka Soomaaliya waxaana ku dhan dhamaan mucaamalaatkii maaliyadeed ee dhacay sanadkaan si waafaqsan sharciga qoodnada miisaaniyada ee 2019. Lifaafa 2aad ee warbixintaan waxa laga heli karaa liiska dhaman hay'adaha dowlada ee isticmaalay miisaaniyada dowlada.

Mucaamalaatka dhex maray hay'adaha dowlada, waa la isku bixiyey markii la soo saarayey xisaab xirkan guud, hadii ay noqon lahayd dakhli ama kharashaad.

(e) Lacagta lagu saleeyey xisaab xirka

Lacagta sida toos ka ah loogu xisaabiyo mucaamalaadka dowladda waa lacagta doolarka maraykanka "USD". Waxaa loo isticmaalaa soo aruurinta dakhliga dowladda sidoo kale waxaa lagu bixiyaa kharashaadka dowladda. Lacagaha lagu qabtay Shilin Soomaaliga waxaa loo bedalay (sarifay) Doolarka Mareekanka, maadaama miisaaniyaddu ay ku saleysantahay Dollarka Mareykanka.

(f) Sanad maaliyadeedka

Sanad Maaliyadeedka Dowladda Federaalka soomaaliya waxa uu ka bilowdaa 1da Janaayo waxa uuna ku egyahay 31-ka Diseember. Hadba Sanad Maaliyadeedka ay khuseeyso xisaab xirkani waa Sanad Maaliyadeedka ku eg 31-ka Diseembar 2019 oo ay barbar taalo xisaab xirkii Sanad Maaliyadeedkii 2018 si la iskugu barbardhigo

(g) Lacagaha ay bixiyaan hay'ado kale

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Dowladda Federaalka Soomaaliya waxaa badanaa soo gaarta agab ama adeeg kharashka ku baxay ay dhiibaan jihooyin kale “Third parties” inta lagu guda jiro sanad maaliyadeed kasta. Sidaas darteed kharashka ama dakhliga nuucaas ah laguma aqoonsado dakhliga iyo kharashka rasmiga ah ee dowladda ee waxaa loo soo gudbiyaa qaab lifaaq ah si loo muujiyo in aysan ka bixin khasnada dowladda ama aysan kusoo dhicin khasnada dowladda. Warbixinta la xiriirka lacagahaas waxaa la diiwaan galiyaa kaliya markii jihada bixinaysa ay soo gudbisno ama baaris lagu ogaado.

(h) Aqoonsiga Dakhliga

Dakhliga Dowladdu waxa uu ka koobanyahay: Dakhliga Canshuuraha, Dakhliga Khidmadaha iyo Deeqaha dibedda. Dakhliga waxaa la aqoonsanayaa marka lagu soo xareeyo Khasnadda Dowladda (TSA)

(i) Aqoonsiga Kharashaadka

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

(j) Daymaha kharashaadka

Daymaha lagu soo gudbiyey xisaab xirkan waa qayb ka mid ah daymo aad u badnaa oo la sheegay in lagu leeyahay Dowlada. Daymahaas waxaa loo saaray gudi soo xaqiijiya oo ugu danbayntii soo gudbiyey daymaha saxda ah oo lagu qiyaasay US\$ 55,345,096. Sidaas darted, xisaab xirka sanad maaliyadeedka 2019 waxaa lagu shaaciyey faahfaahinta daymaha kharashaadka oo kali ah.

(k) Hantida iyo qalabka ma guurtada ah

Hantida ma guurtada ah waxay ka koobanyihiin Dhul, Dhisme, Gawaari, Qalab makiinado I.W.M. oo ay leedahay Dowladda Federaalka Soomaaliya. Hantida nuucaas ah markii ay dowladdu soo gadato waxaa lagu daraa kharashaadka sanadka la soo iibsaday qalabka si loo hubiyo in la dabaqay nidaamka ku salaysan kaashka ee “Cash-basis IPSAS”. Hadaba, si loo hubiyo tirade dhabta ah iyo qiimaha hantidaas waxaa lagu diiwaan galiyaa buuug gooni ah oo lagu soo bandhigo sanad kasta dhamaadkiisa.

(l) Dakhliga aan ku jirin Miisaaniyada Dowlada

Dhamaan dakhliiyada soo galay Wasaaradaha iyo hay'adaha Dowlada ee aan ku jirin qorshaha miisaaniyada dowlada waxaa si gooni ah loogu shaaciyey xisaab xirkan sidoo kale Wasaaradaha iyo hay'adaha dakhligaasi soo galay magacyadooda waxaa lagu soo gudbiyey si gooni ah waxaana laga heli karaa lifaaqa 2aad.

(m) Sanduuqa Buffer fund-ka ee qaybta ka ah Sanduuqa Midaysan ee Dowladda

Waxa ay Dowladda Federaalka Soomaaliya ka furtay Sanduuqa Mideysan ee Dowladaa (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 dowladda hadii dakhliga gudaha ee dowladu uu hoos u dhac ku yimaado. Bilaha ama xiliyada uu hoos u dhaco si loo sii joogteeyo hawlaha dowladda ee muhiimka ah waxaa laga soo wareejiyaa xisaab bangiyeedka buffer fund-ka hadba intii baahidu ay tahay.

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(n) Dib usoo qorid Xisaab xirki Sanad Maaliyadeedkii Hore

Meelaha qaar oo ka mid ah Xisaabaadkii sanad maaliyadeedkii 2018 ayaa dib u sixis lagu sameeyey si waafaqsan shuruudaha nidaam xisaabeedka ku xisaabtanka lacagta cadaanka ah ee cash basis IPSAS.

(o) Tirooyinka isku dhigma

Dakhliga iyo Kharashaadka Dowladda marka lagu soo bandhigayo xisaab-xirka sanadlaha ah ee Dawladda waa in loo barbardhigaa sanadkii ka horeeyey si loo waafajiyo tilmaamaha xeerarka xisaabeed ee IPSAS. Sidaas darteed xisaab xirkii sanad maaliyadeedka 2019 waxaa loo barbar dhigay xisaabtii sanad maaliyadeedkii 2018, kadib markii la is waafajiyey isla haanshiyaha xisaabaadka labada sano.

(p) Mucaamalaatka lacagaha qalaad

Dhamaan lacagaha qalaad ee soo gala khasnada dowladda waa in loo badalaa doolarka mareekanka iyada oo la isticmaalayo sicirka sarifka ee maalintaas uu marayo. Sidoo kale lacagaha qalaad ee haraaga ku ah khasnada dowladda waa in loo badalaa lacagta doolarka iyada oo la isticmaalayo sicirka sarifka ee dhamaadka sanadka. Isbadalka ku dhaca sicirka sarifka kororsiimo ama hoos u dhac waa in lagu buuxiyaa farqiga u dhexeeya haraaga bilowga sanadka iyo haraaga dhamaadka sanadka. Sidaas oo ay tahay hadana xiliyadan lagu jiro ma dhacdo lacago qalaad oo soo gala xisaabta dowladda oo ahayn mida doolarka.

(q) Lacagaha cadaanka 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 mowqifka maaliyadeed ee dowladda ee loo yaqaano “Balance Sheet”. Sidoo kale waxaa lagu soo bandhigaa Muuqaalka Qulqulka Kaashka “cashflow statement” waxa ayna ka koobnayihiin kaashka cadaanka ah “Cash on Hand” iyo dibaajiyada si fudud loogu badali karo kaash markii loo baahdo iyo sidoo kale daynta bangiga “Overdraft” si loogu maareeyo baahiyaha lacageed ee dowladda.

(r) Mushaarka shaqaalaha

Adeegga shaqaalaha waxa uu iskugu jiraa Mushaar, Gunno shaqaalaha rayidka iyo ciidamada dowladda. Kharashkaas waxaa lagu soo bandhigaa xisaab xirka sanadka kaliya markii kharashkaas si dhab ah loo bixiyo.

(s) Kharash aan la hubin

Daymaha aan la hubin in lagu yeelan doono Dowlada, ama dacwad maxkamadeed ay ku socoto, si gooni ah ayaa loo diiwaan galiyaa sidoo kale xisaab xirka sanad maaliyadeedka ayaa lagu shaacinayaa hadii saadaashu u egtahay in kharash bixin ay suurto gal tahay. Hantida sidaas oo kale aan la hubin, lama shaaciyi lamana aqoonsado.

(t) Isbarbardhiga ku talagalkii hore ee miisaaniyada iyo waxa dhab ahaan u dhacay.

Si la mid ah xisaab xirka dowladda, miisaaniyad sanadeedka dowladda 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 khuseeysaa sanad

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maaliyadeedka ka bilowda ka bilowda 1da Janaayo 2019 kuna eg 31 December 2019. Hay'adaha ku jira miisaaniyada dowlada waxa laga heli karaa **lifaaqa 3aad**.

30-kii December 2018 kal fadhigii tirsi **00013/2019** waxa uu Baarlamaanka Soomaaliya anisixiyey ku talagalkii hore ee miisaaniyada waxa uuna ahaa **\$ 344,199,037**. **2dii Ogoosto 2019**, kal fadhigii 14aad ee Baarlamaanka ee tirsi **00014/2019** waxaa la gudbiyey qoondo dheeri ah si loo kordhiyo miisaaniyada waxa ayna noqotay **\$ 390,157,218**. Dakhliga dheeriga ah ee lagu kordhiyey miisaaniyada waxa uu ka yimid mashruuc cusub oo lagu magacaabo **Somalia Shock-Responsive Social Safety Net Project** oo lagu maal galiyey lacag dhan **\$ 15,853,877**. Ujeedooyinkii iyo xeerarkii lagu saleeyey diyaarinta ku talagalkii hore ee miisaaniyada, ku noqoshadii lagu sameeyey goor danbe iyo saamaynta ay yeelatay farqiga u dhexeeya labada qorshe ayaa falanqayn dheer oo ku saabsan waxtarka miisaaniyada laga sameeyey waxaana laga heli karaa qaybta hore ee warbixinta xisaab xirka 2019.

Si loo hubiyo in aysan jirin hay'ad isticmaasha in ka badan qoondadii miisaaniyadeed ee loogu talagalay, waxaa la abuuray qaybta la socodka iyo kontroolka daymaha "commitment control" dhamaan habka loo marayo isticmaalka miisaaniyadda waxa ay ku diiwaan gashanyihiin Nidaam Maaliyadeedka Dowladda ee SFMIS-ka.

(u) Xiliga la ogolaaday shaacinta Xisaab xirka

Wabixinta iyo Xisaab xirkaba waxaa la shaaciyey **30-^{ka} April 2020**. Waxaana sidaa ogolaaday **DR. Cabdiraxmaan Ducaale Bayle**, Wasiirka Wasaaradda Maaliyadda iyo **Marwo Faadumo Cismaan Faarax**, Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya.

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IX. FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAAB XIRKA

1. Hawlaha shaqo ee Dowlada

Si loogu soo bandhigo buuga xisaab xirka macluumaad la xariira dhanka howlaha ay qabato dowladdu (By Function) waxaa loo soo bandhigayaa qaab waafaqsan sida uu xeerinayo nidaamka Tirokoobka Maaliyadda Dowladda ee “Government Finance Statistics [the GFS-2014]” ee ay diyaariso hay’adda Iskaashiga Dhaqaalaha iyo Horumarka (Organization for Economic Cooperation and Development [the OECD]) kuna soo baxa faafinta rasmiga ah ee Hay’adda Lacagta Addunkuna ee “IMF”.

2. Sicirka Sarifka Lacagaha Qalaad

Maa daama lacagta loo isticmaalo mucaamalaatka maaliyadeed ee dowladda uu yahay lacagta doolarka mareekanka, dhamaan xogta maaliyadeed ee ku xusan xisaab xirkaan waa in lagu soo bandhigaa doolar mareekanka USD. Sidaas darteed dhamaan xogta maaliyadeed ku ku xusan xisaab xirka sanadka 2018 waxaa lagu saleeyey Doolarka Mareekanka USD.

	31 Dec 2019 US \$	31 Dec 2018 US \$
Euros (Euro/\$)	0.885	0.840
Shilin Soomaqli (SOS/\$)	22,500	22,500

3. Dakhliga Canshuuraha

Dakhliga canshuuraha waxaa loo qaadaa qaab toos ah iyo si dadban. Dhamaan dakhliga canshuuraha ee dowlada soo galay waxa uu ahaa;

	31 Dec 2019 US\$	31 Dec 2018 US\$
Canshuurta Mushaarka Shaqaalaha	9,744,929	6,870,543
Canshuurta Faaidooyinka Ganacsiga	1,458,724	1,379,171
Canshuur kale ee dakhli	490,606	386,538
Canshuurta agabka iyo adeega	24,959,917	22,067,983
Canshuurta furdooyinka iyo waxyaabaha soo daga	90,458,623	86,976,837
Canshuur kale ee ganacsiga iyo mucaamaaltka dibeda	16,569,175	13,357,545
Canshuurta ganacsiga	11,062,629	7,906,971
Wadarta Dakhliga Canshuuraha	154,744,603	138,945,588

4. Dakhliga aan Canshuuraha ahayn-Khidmad

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

	31 Dec 2019 US\$	31 Dec 2018 US\$
Khidmadda Maamulaka	70,492,976	44,004,157
Khidmadda Dekkada	4,446,180	469,078
Wadarta Dakhliga aan Canshuuraha	74,939,156	44,473,235

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5. Deeqaha Dibeda

Hishiisyada maaliyadeed ee laba dhinac ah iyo kuwa dhinacyo badanta ah ee Dowladda Federaalka Soomaaliya ay la gasho dowladaha 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 eek u xusan xisaab xirka waxaa la diiwaan galiyay markii kaash ahaan loo helay oo lagu shubay khasnada dhexe ee dowladda. Guud ahaan deeqaha la helay intii lagu guda jiray sanad maaliyadeedka 2019-ka waxay ku koobanyihiin shaxda hoose;

	31 Dec 2019	31 Dec 2018	31 Dec 2018
	US\$	US \$ (Original)	US\$. (As restated)
Deeqaha la helay intii lagu guda jiray sanadka			
Laba Dhinacle	36,416,829	29,533,127	43,593,127
Dowlada Turkiga	15,000,000	20,000,000	20,000,000
Boqortooyada Sacuudi Carabiya	-	6,070,868	20,130,868
Dowlada Qadar	21,316,829	3,462,259	3,462,259
Algeria Government	100,000	-	-
Dhinacya badan	72,188,466	63,344,285	68,332,331
Bangiga Aduunka	37,493,686	49,056,205	49,056,205
Midowga Yurub-(Kabka Miisaaniyada iyo Mushaarka Booliska)	29,078,979	13,26,668	18,244,080
Bangiga Hormarinta Afrika	1,926,485	486,120	486,120
UNOPS (Mashruuca Xasilinta)	1,670,632	535,292	535,292
Qaramada Midoobay – Sanduuqa Dib u dhiska Nabada)	640,590	-	-
Global Partnership for Education	889,943	-	-
Wadarta Guud ee Deeqaha Dibeda	108,117,144	92,877,412	111,914,824

Jabin ama fulin waa qodob hishiis:

Intii lagu guda jiray sanad maaliyadeedkaan, ma jirin wax hishiis deeq dibadeed ah oo dowladu ay jabisay qodob ka mid ahaa hishiiska, ama shuruud ku xirnayd oo la fulin kari waayey, taas oo sababtay in la hakiyo ama la joojiyo deeq la siin lahaa dowlada, ama khasabtay in dib loo celiyo deeq horay loo siiyey dowlada.

6. Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu iskugu jiraa sida soo socota;

	31 Dec 2019	31 Dec 2018
	US\$	US\$
Mushaarka shaqaalaha	44,470,683	40,669,108
Guno shaqaale	105,662,362	95,914,051
Qoondada kaalmada arimaha bulshada	-	306,060
Kharashaad kale ee shaqaalaha	11,402,763	6,182,568
Daymo hore-Mushaar iyo Guno	1,326,590	-
Wadarta Mushaarka Shaqaalaha	162,862,398	143,071,787

Kharashaadka kale ee shaqaalaha waxaa loola jeedaa mushaarka shaqaalaha mashruuca Mashruuca Kor u qaadista Aqoonta shaqaalaha.

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

	31 Dec 2019	31 Dec 2018
	US\$	US\$
Hawloguud	6,200,097	4,880,259
Kiro	1,781,418	1,395,829
Shidaal & saliid	5,253,989	4,690,179
Dayactir & Hagajin	2,264,793	1,274,232
Alaabta xafiiska iyo agabyo kale	3,178,163	2,658,348
Kharashaadka Socdaalka	8,737,764	4,175,160
Kharashaadka Waxbarashada	1,281,277	829,514
Kharashaadka Tababarada	1,140,522	680,067
Adeegga latalinta iyo xirfadaha	8,144,302	8,313,192
Adeegga Hanti Dhowraha	73,937	373,275
Khidmada bangiga	6,091,644	4,862,910
Khidmad caymis	-	5,320
Caafimaadka & fayadhowrka	933,242	1,117,549
Adeegga alaabta iyo qalab milateri	628,818	1,746,000
Alaabaha iyo adeegga kale ee gaarka ah	3,047,185	1,276,360
Adeegga hawl-galada gaarka ah	8,204,769	4,406,845
Kharashaad Kale	35,431,266	37,950,568
Wadarta Adeega iyo Agabka	92,393,186	80,635,607

8. Kharashaad Ra'sulmaal – Isticmaalka Hanti Ma Guurto ah

Sida qodobka (i) ee xeerka xisaabaadka eek or lagu soo sheegay, dhamaan kharashka ku baxa soo iibsasho hanti ama qalab ma guurto ah waxaa lagu daraa kharashaadka sanadka la bixiyey lacagta. Qiimaha ku baxay soo iibsasho qalab amah anti ma guurto ah sanadkaan waxa ay ahayd;

	31 Dec 2019	31 Dec 2018
	US\$	US\$
Dhisme aan deegaan ahayn	682,500	-
Qalab isgaarsiin (ICT)	428,366	99,283
Hanti kale oo ma Guurto ah	13,560,223	280,176
Qalab Gaadiid	1,950	8,908,907
Qalab makiinado kale	35,030	-
Hanti aan la taaban Karin	84,727	581,499
Wadarta Kharashaadka Ra'sulmaal	14,792,796	9,869,867

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

9. Deeq Dowladu Bixisay

Dowlada Federaalka Soomaaliya deeqaha ay bixisay intii lagu guda jiray sanad maaliyadeedkan waxa ay ahayd:

	31 Dec 2019	31 Dec 2018
	US\$	US\$
Dowlado shisheeye	-	608,099
Hay'ado calami ah	1,444,631	116,000
Deeq loo diray Maamul Goboleedyada iyo Dowlada Hoose		
Soomalilaan	200,000	-
Maamul Goboleedka Buntlaan	6,806,439	4,674,129
Maamul Goboleedka Jubalaan	4,419,223	2,204,151
Maamul Goboleedka Koofur Galbeed	6,418,014	3,397,591
Maamul Goboleedka Galmudug	4,510,815	1,809,111
Maamul Goboleedka Hirshabeele	5,198,095	2,988,423
Gobolka Banaadir	16,010,262	15,040,33
Wadarta Deeqaha Dowladu Bixisay	45,007,479	30,837,538

Deeqaha la siiyey Maamul Goboleedyada waxaa loogu tala galay in lagu kabo miisaaniyadooda waxaana u ansixiyey Baarlamanaaka Soomaliya.

10. Kharashaad kale (Lama filaan)

	31 Dec 2018	31 Dec 2017
	US\$	US\$
Kharashaad kale [Lama filaan]	412,140	4,106,725
Kharashaad kale [Dib u celin]	170,362	-
Wadarta Kharashaadka kale	582,502	4,106,725

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

Lacagaha kaashka ah waxay ka koobanyihiin haraaga xisaabaadka dowladda (Khasnada TSA) ku haraay dhamaadka sanadka ee Bangiga Dhexe, haraaga akoonada hay'adaha dowlada ee hoos yimaada Khasnada dhexe (TSA) iyo haraaga akoonada mashaariicda. Waxaa kaloo ku jira akoonada dibaajiga "deposit" haraaga akoonada dalkhliga lagu qabto ee ka furan bangiyada ganacsiga iyo haraaga lacagaha yaryar ee "Petty Cash" la siiyo Wasaaradaha, iyo Hay'adaha Dowladda dhamaadka sanad maaliyadeedka 2019.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

	31 Dece 2019	31 Dec 2018
	US\$	US\$ (Ku celis)
Sanduuqa Mideysan ee Dowlada iyo Akoonada hoos yimaada		
Khasnada dowlada	1,558,226	156,357
Bangiga Hormarinta Afrika Wajiga Ilaad	5,044	333,060
Mashruuca kabka Awooda Shaqaalaha	40	157,252
ICT Phase 2	503,231	564,114
ICT – Puntland	48,957	212,120
PFM Phase 2 Scaled up	108,038	271,295
RCRF Phase 2 FGS Bank	1,773,157	3,046,174
RCRF Phase 2 Regions	2,482,766	741,753
RCRF Surge Support	1,877,181	7,059,724
SCORE Project	137,346	75,091
SFF-LD Project UN	520,318	97,303
SFF-LD World Bank	93,611	330,198
SURP Project	191,863	129,793
Support to Stabilization Project (S2S)	-	241,292
Support to Stabilization Project (S2S) – Phase II	655,056	-
EU Buffer Funds	12,0069,969	4,977,412
Kingdom of Saudi Arabia (KSA) Buffer Funds	7,885,300	14,060,000
SCALED – UP	633,807	-
Civi Aviation External	10,206,425	-
Armed Forces	3,257	-
Police	12,769	-
Education Sector Program Implementation Grant	111,401	-
SEAP Project	50,082	-
SIEPMID Project	365,456	-
Somalia Petroleum Technical Assistance Project	1,893	-
SUIPP -AF Project	25,164	-
Qatar Buffer Funds	13,358,012	-
Wadarta lacagaha cadaanka ah iyo waxyaabaha u dhigma	54,615,371	32,452 938

Shaxda hoose waxa ay muujinaysaa dulmar guud ee lacagaha mashaariid iyo sanduuqa Buffer-ka loogu talagalay ee aan loo isticmaali Karin hawlo kale aan ahayn hawlihii loogu talagalay (Restricted cash balance)

Faahfaahin	31 December 2019 USD	31 December 2018 USD
Sanduuqa Buffer-ka	33,250,281	19,037,412
Mashaariidca dibeda lagama maalgaliyo	9,584,401	13,259,169
Wadarta lacagaha xayiran ee Dhamaadka sanadka	42,834,682	32,296,581

DOWLADDA FEDERAALKA SOOMAALIYA**Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.****12. Daymaha aan la bixin**

Waxa ay ka koobanyihiin sida soo socota:

	31 Dec 2019	31 Dec 2018
	US\$	US\$
Daymo Gudaha Dalka ah		
Daynta Mushaaraadka shaqaalaha	53,620,274	54,946,864
Wadarta Daymaha Gudaha Dalka ah	53,620,274	54,946,864
Daymaha Shisheeyaha		
Daymo kale oo aan la bixin	-	-
Wadarta Daymaha	53,620,274	54,946,864

13. Haraa Aruuray

Haraayada aruuray oo dheeri ama (dhiman) ah ee sanadkaan waxa ay noqdeen sida soo socota;

Haraa Aruuray Dheeri/(dhiman)	31 Dec 2019	31 Dec 2018
	US\$.	US\$ (kucelis)
Haraaga bilowga sanadka	(22,483,293)	5,640,814
Dheeriga dhamaadka sanadka 2019	22,162,433	26,812,124
Daymo Mushaar	1,326,590	(54,946,864)
Haraaga dhamaadka sanadka ku eg 31^{ka} December 2019	995,097	(22,493,926)

14. Wax ka badalka Sanadkii hore**14.1. Saameenta wax ka badalka ee Muuqaalka Dakhliga iyo Kharashaadka SM2018**

Faahfaahin	Wax-ka-badalka kahor 31-ki December 2018	Wax-ka- badal	Wax-ka-badalka kadib 31-December 2018
Dakhli	US \$	US \$	US \$
Dakhliga Canshuuraha	138,945,588	-	138,945,588
Dakhliga aan Canshuurta ahayn	44,473,235	-	44,473,235
Deeqaga Dibedda	92,877,412	19,037,412	111,914,824
Wadarta Dakhliga	276,296,235	19,037,412	295,333,647
Kharashaadka			
Mushaarka shaqaalaha	143,071,787	-	143,071,787
Isticmaalka agabka iyo adeega	80,635,606	-	80,635,606
Kharashaadka Ra'sulmaalka	9,869,867	-	9,869,867
Deeqaha	30,837,538	-	30,837,538
Kharashaad kale (lama filaan)	4,106,725	-	4,106,725
Wadarta Kharashaadka	268,521,523	-	268,521,523
Dheeri/(dhiman) dhamaadka sanadka	7,774,711	19,037,412	26,812,124
Haraaga bilowga sanadka	5,640,814	-	5,640,814
Haraaga dhamaadka sanadka	13, 415,525	19,037,412	32,452,938

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

14.2. Saameenta wax ka badalka ee Muuqaalka Qulqulka lacagaha cadaanka ah ee Sanad Maaliyadeedka 2018.

Faahfaahin	Wax-ka-badalka ka hor 31-ki December 2018	Wax-ka-badal	Wax-ka-badalka kadib-31-December 2018
Dakhli			
Dakhliga Canshuuraha	138,945,588		138,945,588
Dakhliga aan Canshuur ahayn	44,473,235		44,473,235
Deeq dibadeed	92,877,412	19,037,412	111,914,824
Wadarta dakhliga ee Hawlfulinta	276,296,235	19,037,412	295,333,647
Kharashaadka			
Mushaarka shaqaalaha	143,071,787		143,071,787
Isticmaalka agabka iyo adeega	80,635,607		80,635,606
Deeq la bixiyey	30,837,538		30,837,538
Kharashaad kale (lama filaan)	4,106,725		4,106,725
Wadarta kharashaadka ee hawlfulinta	258,651,656		258,651,656
Saafiga qulqulka kaashka ee hawlfulinta	17,644,579	19,037,412	36,692,625
Ququlka kaashka ee maalgalinta			
Soo iibin hanti ma guurto ah	(14,792,796)		(9,869,867)
Saafiga qulqulka kaashka ee maalgalinta	(14,792,796)		(9,869,867)
Ququlka kaashka ee maalgashiga			
Soo daynsasho/dib u bixin deymo	0	0	0
Saafiga qulqulka kaashka ee maalgashiga	0	0	0
Saafiga haraaga dheeri/(dhiiman)	7,774,712	19,037,412	26,812,124
Haraaga bilowga sanadka	5,640,814		5,640,814
Saafiga dheeriga/(dhiiman) ee haraaga	7,774,712	19,037,412	26,812,124
Haraaga kaashka ee dhaadka sanadka-31-December 2018	13,415,526	19,037,412	32,452,938

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

Faahfaahinta waxyaabaha keenay wax ka badalka xisaab xirkii SM2018.

14.3. Deeqda Midowga Yurub

Lacag deeq ah oo gaaraysa \$4,977,412 oo ahayd deeq dibadeed oo laga helay Midowga Yurub sanadkii hore ee 2018 ayaa la dhigay xisaab bangiyeed uu leeyahay Bangiga Dhexe ee Soomaaliya oo ka furan Bangiga Ziraat ee ku yaala magaalada Istanbul wadanka Turkiga, si loogu fuliyo hishiiskii lala galay Hay'ada lacagta Aduunka ee IMF. Hishiiskaas waxa uu dhigayey in dowladu yeelato xisaab bangiyeed lagu keydiyo qayb ka mid ah dakhliga dowlada si lo isticmaalo markii ay dhacdo dakhli yari ama dakhligu hoos u dhaco. Sidaas darteed, waxaa dib loo aqoonsaday lacagta \$4,977,412 ee Midowga Yurub laga helay intii lagu guda jiray SM2018.

14.4. Deeqda Boqortooyada Sacuudi Carabiya

Deeq lacageed oo gaaraysa \$ 14,060,000 oo laga helay Boqortooyada Sacuudi Carabiya ee la helay sanad maaliyadeedkii hore ee 2018 qaybna ka ahayd haraaga Sanduuqa Badbaadada "Buffer fund" ee lagu kaydiyey Bangiga Zirraat. Si lacagtaas deeqda ah ee laga helay Boqortooyada Sacuudi Carabiya ee dhan \$ 14,060,000 oo lagu wareejiyey Sanduuqa Badbaadada ee "Buffer-Fund" loo aqoonsado ayaa wax ka badal lagu sameeyey xisaab xirkii SM 2018.

14.5. Hawlgalinta Buffer Fund-ka ee ka midka ah Sanduuqa Mideysan ee Dowladda (TSA)

Sanduuqa buffer fundka ee ka midka ah xisaab bangiyeedka Sanduuqa Mideysan Dowladda (TSA) waxa uu ka dhashay tala bixinta hay'ada lacagta addunka ee IMF ay siisay Dowladda Federaalka Soomaaliya kaas oo qayb ka ah hanaanka dayn cafinta si loo xaqiijiyo in kharashaadka daruuriga ah ee dowladdu aysan hakad u galin markii uu hoos u dhac ku yimaado dakhliga dowladda. Hadaba markii la isla arko baahida loo qabo lacagtaas waxaa laga soo wareejiyaa xisaab bangiyeedka sanduuqa iyadoo lagu kabo miisaaniyadda dowladda. Xisaab bangiyeedka Sanduuqa waxaa maamula Wasiirka Wasaaradda Maaliyadda, Agaasimaha Guud ee Wasaaradda Maaliyadda iyo Xisaabiyaha Guud ee Dowladda. Sanduuqa waxaa loo dajiyay hanaan maamul iyo mid isla xisaabtan si loo hubiyo hufnaanta sanduuqa.

Hadaba waxaa la sameeyey dib u eegis xisaab xirkii sanad maaliyadeedkii 2018 si loo saxo lacag ka dhimanee.

- I) Waxaa la aqoonsady lacag dhan US \$ 4,977,412 taasoo laga helay Midowga Yurub sanad maaliyadeedkii 2018 taasoo loo wareejiyey sanduuqa Buffer-ka
- II) Waxaa la aqoonsaday lacag dhan US \$ 14,060,000 oo laga helay Boqortooyada Sacuudi Carabiya isla sanad maaliyadeedkii 2018 taasoo iyada lagu shubay Sanduuqa Buffer-ka
- III) Waxaa la aqoonsaday lacag daymo mushar shaqaale oo dhan \$54,946,864 taasoo la xiriirtay sanad maaliyadeedkii 2018 iyo sanadihii ka si horeeyey.

14.6. Daymaha Kharashaadka mushaarka shaqaalaha

Sidoo kale waxaa dib loogu daray xisaab xirka 2018 daymaha kharashaadka mushaaraadka shaqaalaha ee ka soo gudbay sanadihiihore. Daymahaas waxa ay gaarayaan US \$ 54,946,864.

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

15. Dhacdooyin kale oo mudan in la shaaciyo

15.1. Diyaarinta warbixinta iyo xisaab xirka lacagaha hawlaha gaarka ah loogu tala galay

Qodobka 154aad faqrada 3aad ee Xeerka habraaca Maaliyada iyo Xisaabaadka Dowlada ee 1961-kii iyo dib ugu noqoshadii lagu sameeyey 1971-kii waxa uu farayaa Xisaabiyaha Guud ee Dowlada in uu ka soo diyaariyo warbixin iyo xisaab xir sanad le ah dhamaan lacagaha loogu talagalay in hawlo gaar ah lagu fuliyo si loogu gudbiyo Hantidhowraha si loo xaqiijiyo.

Hadaba, intii lagu guda jiray sanad maaliyadeedka 2019 Dowlada Federaalka Soomaaliya waxa ay hawl galisay Xisaab bangiyeed hoos yimaada Sanduuqa mideysan ee Dowladda ee TSA kaas oo lagu magacaabay sanduuq loogu yeero Sanduuqa “Buffer Fund”.

15.2. Xiliga Xisaabta la Xiray kadib Waxyaabihii Dhacay

Dowlada Federaalka Soomaaliya waxa ay dadaal dheer galisay sidii daymaha ay ku leeyihiin shisheeyuhu looga cafin lahaa iyada oo laga faa'iideysanayo barnaamijka daymaha looga cafiyo wadamada u qaamaysan daymaha lagu leeshay ee aadka u badan. Dowladu waxa ay barnaamijkaas kala shaqaynaysay hay'adaha ka shaqeeya maaliyada aduunka sida Bangiga Aduunka, Hay'ada Lacagta Adduunka ee IMF, Bangiga Hormarinta Afrika iyo dhamaan jihooyinka daymaha ku leh Soomaaliya oo iskugu jiro dowlado, iyo hay'ado kaleba. Dadaal dheer kadib, Dowlada Federaalka Soomaaliya waxaa u suurto gashay in ay guul ka gaarto dadaalka dayn cafinta iyada oo ku guulaysatay in dowladaha iyo hay'adaha shisheeye ee daymaha ku lahaa ay ka cafiyaan dayn gaaraysa \$2.2Bilyan oo doolar. Faahfaahinta daymaha la cafiyey iyo sida loo maaraynayo daymaha wali harsan waxaa lagu soo gudbin doonaa warbixinta iyo Xisaab xirka sanad maaliyadeedka 2020.

15.3. Daymaha Dowlada lagu leeyahay (Public Debt)

In modo ah Dowlada Federaalka Soomaaliya waxa ay ku hawlaneed in ay xaqiijiso cadada daymaha lagu sheegtay dowlada in lagu leeyahay. Baaritaan dheer kadib, daymaha dhabta ah ee lagu leeyahay dowlada waxaa lagu qiyaasay in ay gaarayso US\$5.3 bilyan. Tiradaas waxaa ku jira \$5.1 bilyan oo daymo kharashaad aruuray ah. Daymaha ay leeyihiin hay'adaha dhinacya badanta ahi waxa ay ka tahay 29% daymaha guud. Wadamada ku midoobay dalada PARIS Club oo ay ugu wayntahay Dowlada mareykanka daymaha ay yeesheen waxa ay gaaraysaa 58% ka mid ah daymaha guud ee la xaqiijiyey. Wadamada kale ee aan ku jirin dalada Paris Club sida Dowladaha Aljeeriya, Bulgaariya, Ciraaq, Sanduuqa Kuweyt ee Hormarinta Dhaqaalaha Carabta, Seerbiya, Liibiya, Romaaniya, Sanduuqa Hormarinta Sacuudiga, iyo Isku taga Imaaraadtka Carabta waxaa lagu qiyaasay in ay leeyihiin 13% ka mid ah daymaha guud. Guud ahaan 96% daymahaas waxaa loo aqoonsaday in ay yihiin daymaha dibeda looga leeyahay dowlada waxa noqonayaan curaar aruurtay, sidaas ayaana loogu soo bandhigayaa warbixin maaliyadeedka iyo xisaab xirka sanadka 2019.

Jaantuskan hoose waxaa laga dheehan karaa qaybaha ay ka koobantahay daymaha dibeda looga leeyahay Dowlada Federaalka Soomaaliya.

Dhamaan lacagta ku qoran halkaan waa Billion USD\$

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

16. LIISKA HAY'ADAHA KU JIRA MIISAANIYADA EE LA XISAAB XIRAY

(a) Ministries, Departments and Agencies

Koodka Qaybta	Magaca Qaybta	Ha'yada uu hoos yimaado	Hay'ada la xisaab xiray (MDA)
100	Maamulka		
	101	Xafiiska Madaxweynaha	
		10101	Xafiiska Mdaxweynaha
	102	Barlamaanka	
		10201	Xafiiska Barlamaanka (People's House)
		10202	Xubanaha Barlamaanka (People's House)
		10203	Aqalka Sare (Upper House Senate)
	103	Ra'iisulwasaaraha	
		10301	Xafiiska Ra'iisulwasaaraha
	104	Wasaraadda Arrimaha Dibadda	
		10401	Wasaaradda Arrimaha Dibadda
		10402	Safaaradaha
	105	Wasaaaradda Maaliydda	
		10501	Wasaaradda Maaliydda
		10502	Xafiiska Xisaabiyaha Guud
		10503	Howalaha Maamulka
		10504	Agaasinka Warbixinadda Maaliyadda
	106	Wasaaradda Qorsheynta Iyo Hormarinta Dhaqalaaha	
		10601	Wasaaradda Qorsheynta Iyo Hormarinta Dhaqalaaha
		10602	Waaxda Tira koobka Qaranka
	107	Wasaraadda Arrimah Gudaha iyo Federaalka	
		10701	Wasaaradda Arrimah Gudaha iyo Federaalka
		10702	Hay'adda Qaxootiga Qaranka
	108	Wasaaradda Arrimaha Diinta	
		10801	Wasaaradda Arrimah diinta
	109	Wasaaradda Cadaaladda	
		10901	Wasaaradda Cadaaladda
		10902	Ciidanka Asluubta
	110	Maxkamaddaha Dalka	
		11001	Maxkamadda Sare
		11002	Maxkamadda Gobalka Banaadir
		11003	Maxkamadda Racfaanka
		11004	Maxkamada Dastuuriga
		11005	Guddiga Ageega Garsoorka
	111	Xafiiska Garyaqaanka Guud	
		11101	Garyaqaanka Guud
	112	Xafiiska Xeer ilaaliyah Guud	

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Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

		11201	Xeer ilaalyaha
	113	Xafiiska Hanti dhawraha Guud	
		11301	Hanti dhawraha
	114	Wasaaradda Maareynta Masiibooyinka	
		11401	Wasaaradda Maareynta Masiibooyinka
	115	Wasaaradda Dastuurka	
		11501	Wasaaradda Dastuurka
	116	Guddiyada Gaar ah	
		11601	Guddiga Xaduudaha iyo federaalka
		11602	Guddiga dib u heshiisiinta
		11603	Guddiga Madax banana ee dooroshooyinka
		11604	Guddiga Xaquulqul insaanka
		11605	Guddiga dib u eegista iyo hergelinta Dastuurka
		11606	Guddiga Shqalaaha Ra'yidda
		11607	Guddiga La dagaalanka musuqmaasuqa
200	Adeega Difaaca		
	201	Wasaaradda Difaaca	
		20101	Wasaaradda Difaaca
		20102	Ciidanka Xooga Dalka
		20103	Maxkamadda Ciidamad Qalabka sida
		20104	Agoonta Ciidanka
	202	Wasaaradda Amniga Qaranka	
		20201	Wasaaradda Amniga Qaranka
		20202	Ciidanka Booliska
		20203	Hay,dda Sirdoonka Qaranka
		20204	Hogaanka Socdaalka iyo jinsiyadaha
300	Adeega Dhaqaalaha		
	301	Wasaaradda Biyaha iyo korontadda	
		30101	Wasaaradda Biyaha Korontadda
	302	Wasaaradda Tamarta	
		30201	Wasaaradda Tamarta
	303	Wasaaradda Beeraha	
		30301	Wasaaradda beeraha
	304	Wasaaradda Xanaadda Xoolaha Dhirta iyo Daaqa	
		30401	Wasaaradda Xanaadda Xoolaha Dhirta iyo Daaqa
	305	Wasaaradda Kaluunka iyo Kheyraadka Badda	
		30501	Wasaaradda Kaluunka iyo Kheyraadka Badda
		30502	Hay,dda Cilmi Baarista Badda
		30503	Mashuurca ilaalinta Xeebaha
	306	Wasaaradda Warfaafinta	
		30601	Wasaaradda Warfaafinta
	307	Wasaaradda Postadda iyo Isgaarsiinta	
		30701	Wasaaradda Postadda iyo Isgaarsiinta
		30702	Hay,adda Isgaarsiinta Qaranka Somalia
	308	Wasaaradda Howalaha Guud	
		30801	Wasaaradda Howalaha Guud

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

	309	Wasaaradda Gaadiid iyo duulista Hawadda
	30901	Wasaaradda Gaadiid iyo duulista Hawadda
	30902	Hay,adda Saadaasha hawadda
	310	Wasaaradda Gaadiidka Badda
	31001	Wasaaradda Gaadiidka Badda
	31002	Dekedda
	311	Wasaaradda Ganacsiga Iyo Warshdaha
	31101	Wasaaradda Ganacsiga Iyo Warshdaha
400	Adeega Bulshada	
	401	Wasaaradda Cafimaadka
	40101	Wasaaradda Cafimaadka
	402	Wasaaradda Waxbarshadda Hidaha iyo Tacliinta Sare
	40201	Wasaaradda Waxbarshadda Hidaha iyo Tacliinta Sare
	403	Wasaaradda Shaqadda Iyo Arrimah Bulshadda
	40301	Wasaaradda Shaqadda Iyo Arrimah Bulshadda
	404	Wasaaradda Dhalinyaradda iyo Isboortiska
	40401	Wasaaradda Dhalinyaradda iyo Isboortiska
	405	Wasaaradda Haweenka iyo Xuquul insaanka
	40501	Wasaaradda Haweenka iyo Xuquul insaanka.

(b) Mashaariicda Gaarka ah

Tix.	MDA Code	Magaca MDA uu hoos tago mashruuca	Magaca Mashruuca
500		Special Projects	
	10301	Xafiiska ra'isal wasaaraha - Special Projects	
		70901	Capacity Injection and Institutional Strengthening Project
	10501	Wasaarada Maaliyada - Special Projects	
		70902	Special Financing Facility (MPTF and UN)
		70903	Public Financial Management Reform Project
		70904	Economic and Financial Governance Institutional Support Project
		70905	Recurrent Cost & Reform Financing Facility
		70906	Somali Core Economic Institutions and Opp. Prg (SCORE)
		70914	Somalia Shock-Responsive Social Safety Net Project Project
		70915	SCALED - UP PROJECT
		70919	Technical Assistance and Capacity Building for Setting up the Regulatory Authority for Energy Sector.
	10601	Wasaarada Qorsheynta	

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

		70920	WATER FOR AGRO-PASTORAL PRODUCTIVITY AND RESILIENCE OR THE "BIYOOLE" PROJECT
	10701	Wasaarada Arimaha Gudaha- Special Projects	
		70907	Support Stabilization Project (S2)
		70908	Somali Urban Investment Planning Project (UN)
		70913	Somali Urban Investment Planning Project - Additional Financing
		70918	Somalia Urban Resilience Project PH2
	30101	Ministry of Water and Energy	
		70911	Somali Electricity Access Pproject (SEAP)
	30201	Wasaarada Macdanta - Special Projects	
		70909	SOPTAP (Petroleum)
	30801	Wasaarada Boostada iyo Isgaarsiinta - Special Projects	
		70210	ICT Sector Support
	40101	Wasaarada Caafimaadka	
		70905	Recurrent Cost & Reform Financing Facility
	40201	Wasaarada Waxbarashada iyo tacliinta sare	
		70912	Education Sector Program Implementation Grant (ESPIG)
		70905	Recurrent Cost & Reform Financing Facility
	40301	Wasaarada shaqaalaha iyo arimaha bulshada	
		70916	Somalia Shock-Responsive Social Safety Net Project Project

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

Lifaaqa 1aad – Muuqaalka Hantida iyo Daymaha maaliyadeed (Ku meel gaar)

	Faahfahin	31-Dec 2019	31-Dec 2018
		US\$.	U\$. (Ku celis)
Hantida maaliyadeed			
Lacag cadaan ah ama wax u dhigma	11	54,615,371	32,452,938
Wadarta Hantida maaliyadeed		54,615,371	32,452,938
Daymaha Maaliyadeed			
Daymaha kharashaadka – Mushaarka shaqalaha	12	53,620,274	54,946,864
Wadarta Daymaha		53,620,274	54,946,864
Saafiga hantida (daymaha) maaliyadeed		995,097	(22,493,926)
Waxa ay ka koobantahay:			
Haraaga dheeri/(dhiman) aruuray ee sanadihii hore		(22,493,926)	(49,295,417)
Daymo mushaar shaqaale	12	1,326,590	
Saafiga Dheeri/(Dhiman) ee sanadka		22,162,433	26,812,124
Wadarta Haraaga dhamaadka sanadka/mowqifka maaliyadeed	13	995,097	(22,493,926)

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

[illegible]

No	Magaca Hey'adda	April	May	June	July	August	September	October	November	December	Total
1	Ciidanka Xooga						1,779,100.00	1,779,100.00	1,779,100.00	1,779,100.00	7,116,400.00
2	Ciidanka Ashuubta						216,500.00	216,500.00	216,500.00	216,500.00	866,000.00
3	H. Nabadsugidda									457,333.33	457,333.33
4	Shaqaalaha Bankiga								2,117,678.00	2,117,678.00	4,235,356.00
5	Shaqaalaha Gudaha								1,031,067.00	1,031,067.00	2,062,134.00
				Total Guud			1,995,600.00	1,995,600.00	5,144,345.00	5,601,678.33	14,737,223.33

[illegible]

DOWLADDA FEDERAALKA SOOMAALIYA
Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

LIFAAQA 3AAD – MUUQAALKA DAKHLIGA AAN KU JIRIN MIISAANIYADA DOWLADA

(a) Muuqaalka Dakhliga iyo Kharashaadka

	Fahfa hin	Dakhli ka horeeyey 2018	SM 2019 Rubacyadii hore	SM 2019 Rubaca lagu jiro	SM 2019 Wadarta	Dakhliga aruuray
		US\$	US\$	US\$	US\$	US\$
Isha dakhliga		(a)	(b)	(c)	(b)+(c)=(d)	(a)+(d)=(e)
Dakhliga u gaarka ah jaamacada Umada			771,483.61	324,766.00	1,096,249.61	1,096,249.61
Deeq Dibeda ay ka hesho Dekeda Muqdisho-Adeeg la talin			0.00	354,193	354,193	354,193
Mashruuca Dryland (Islamic Development Bank)		974,133.00	487,136.93	494,204	981,341	1,955,474
Deeq ay ka hesho Wasaarada Tamarta iyo biyaha hay'adaha UNICEF/Save the Children/FAO/IOM			351,630.00	288,480.00	640,110.00	640,110.00
Wadarta Dakhliga		974,133.00	1,610,250.54	1,461,643.26	3,071,893.80	4,046,026.80
Kharashaadka						
Mushaar shaqaale		537,916.50	320,483.00	439,090.00	759,573.00	1,297,489.50
Isticmaalka agabka iyo adeega		420,875.43	1,142,278.00	166,947.31	1,309,225.31	1,730,100.74
Kharashaad ra'sulmaal		24,892.00	158,268.30	194,448.01	352,716.31	377,608.31
Wadarta kharashaadka		983,683.93	1,621,029.30	800,485.32	2,421,514.62	3,405,198.55
Dheeri(Dhiman)					650,379.18	650,379.18
Haraaga bilowga sanadka					146,555.26	159,396.83
Lacag dib loogu celiyey deeq bixiye		22,392.50				22,392.50
Haraaga dhamaadka sanadka					796,934.44	832,168.51

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-^{ka} December, 2019.

(b) Haraaga Hantida iyo Daymaha

Lacagaha ku jira xisaab bangiyeedka				
		Haraaga bilowga sanadka US\$	Isbadalka gudaha sanadka (US\$)	Haraaga dhamaadka sanadka US\$
Pettycash balance		1,743.60	547	1,565.60
Salaam bank		92,520.39	574,492.99	70,616.73
Dahabshiil Local		1,645	323,370.12	58,394.62
Premier Bank		6,849	78,625	18,157
Dahabshiil Int.		37,960.77	173,617.50	169,120.41
Amal Bank		3,947.50	30,605	3,172.50
Salaam XDX		1,889	36,918	1,512.50
Mashruuca Dryland		12,841.57	474,395.53	487,237.10
Wadarta lacagta cadaanka ah iyo lacagta ku hartay xisaab bangiyeedka				809,776.46
Daymo maqan		-	-	-
Daymo lagu leeyahay (Agab iyo adeeg)		61,316.65	69,465	82,991.64
Daymo lagu leeyahay (Mushaar)		235,526.00		235,526.00

DOWLADDA FEDERAALKA SOOMAALIYA**Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.****(c) Shaxda Daymaha aan wali la bixin.**

Shaxda hoose daymaha kharashaadka ee ku qoran waa daymo ay soo gudbisay Wasaarada Tamarta iyo Biyaha ee aan ku jirin miisaaniyada;

Magaca Adeeg bixiyaha	Haraaga bilowga sanadka (US\$) 2018	Inta ku Korortay sanadka (US\$)	Inta la bixiyey (US\$)	Haraaga dhamaadka sanadka 2019
Kheyre Oil Company	18752.28	0	14,470.46	14,470.46
Farook International Stationary	5504.1	4,509.44	8,693.78	8,693.78
BECO	1626.16	2,728.17	4,310.00	4,310.00
Hormud	3810	0	2,425.00	2,425.00
Hormud	3,600.00	2,800.00	2,400.00	2,400.00
	1,821.50	731	2,266.76	2,266.76
Wadarta	35,114.04	10,768.61	34,566.00	11,316.65

(d) Hay'ada soo gudbiyey Warbixinta Dakhliga aan ku jirin miisaaniyada.

Wasaaradaha soo gudbiyey waxa ay kala yihiin:

#	Magaca Wasaarada (MDA/Projects)	Ha'yada ay hoos timaado
1.	Wasaarada Tamarta iyo Biyaha	Wasaarada Tamarta iyo Biyaha
2.	Jaamacada Umada	Wasaarada Waxbarashada
3.	Dekeda Xamar	Wasaarada Dekedaha
4.	Mashruuca Dryland	Wasaarada Maaliyada

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31-ka December, 2019.

LIFAAQA 4AAD – MUUQAALKA DAYMAHA DIBEDA SANADKA MAALIYADEEDKA KU EG 31.12. 2019

Credior/ Loan Account	Muuqaalka daymaha ee sanad maaliyadeedka ku eg December 31, 2019					
	Nominal Debt Value	Percentage of Total	DOD Excluding Arrears	Principal Arrears	Interest Arrears	Penalties Accumulated
Total Public and Publicly Guaranteed Debt (PPG)	5,310.85	100%	199.56	2,008.84	1,360.49	1,741.96
Multilateral Creditors (MC)	1,529.62	28.8%	179.27	689.22	425.82	235.31
AfDB Group	139.11	2.6%	28.60	70.01	40.50	-
International Monetary Fund	336.13	6.3%	-	154.25	181.87	-
World Bank	499.97	9.4%	146.22	266.27	67.23	20.26
Arab Fund for Economic and Social Development	184.26	3.5%	-	75.76	108.44	0.05
International Fund for Agricultural Development	30.94	0.6%	4.46	19.46	7.00	0.02
Islamic Development Bank	12.98	0.2%	-	11.88	1.11	-
OPEC Fund for International Development	35.65	0.7%	-	29.87	5.19	0.59
Arab Monetary Fund	290.58	5.5%	-	61.72	14.48	214.38
Total Bilateral (PC-NPC)	3,781.23	57.9%	20.29	1,319.62	934.67	1,506.65
Paris Club Bilateral Creditors (BC-PC)	3,072.20	57.8%	17.26	1,036.89	614.04	1,404.01
Denmark	8.50	0.2%	-	1.21	0.16	7.13
France	433.39	8.2%	-	35.89	47.16	350.35
Italy	625.63	11.8%	-	271.23	45.86	308.55
Japan	125.61	2.4%	-	59.28	12.89	53.44
Netherlands	6.68	0.1%	-	1.15	0.93	4.60
Norway	1.85	0.0%	-	0.63	-	1.22
Spain	40.46	0.8%	-	20.00	5.93	14.53
United Kingdom (UK)	85.21	1.6%	-	25.44	13.51	46.25
United States	1,048.82	19.7%	16.89	232.48	181.60	617.85
Russia	694.50	13.1%	-	388.74	305.76	-
EEC IDA Administered Loans 2/	1.55	0.0%	0.37	0.85	0.23	0.09
Belgium	0.06	0.0%	0.01	0.04	0.01	0.00
Denmark	0.09	0.0%	0.07	0.02	0.00	0.00
France	0.19	0.0%	0.04	0.11	0.03	0.01
Germany	0.61	0.0%	0.13	0.35	0.10	0.04
Italy	0.08	0.0%	0.02	0.04	0.01	0.00
Netherlands	0.15	0.0%	0.03	0.09	0.02	0.01
United Kingdom (UK)	0.36	0.0%	0.07	0.20	0.06	0.02
Non Paris Club bilateral creditors (BC-NPC)	709.03	13.4%	3.02	282.73	320.63	102.65

DOWLADDA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka sanad maaliyadeedka ku eg 31^{ka} December, 2019.

Algeria 3/	1.56	0.0%	-	0.90	0.13	0.52
Bulgaria	10.58	0.2%	-	5.53	5.05	-
Iraq	186.80	3.5%	-	31.22	60.64	94.93
Kuwait (Kuwait Fund for Arab Development)	119.69	2.3%	-	82.96	36.72	-
Libya	32.22	0.6%	-	8.25	16.78	7.19
Romania	2.53	0.0%	-	2.27	0.25	-
Saudi Arabia (Saudi Fund for Development)	111.12	2.1%	3.02	55.85	52.24	-
Serbia	2.33	0.0%	-	1.51	0.82	-
United Arab Emirates (Abu Dhabi Fund for Develop	242.21	4.6%	-	94.22	147.99	-

Fiiro gaar ah:

- Si loo helo tirada doolarka ah “USD” waxaa la isticmaalay sicirka sarifka lacagaha qalaad ee dhamaadka sanadka ee World Economic Outlook (WEO).
- Special Action Credits-ka (SAC) ay soo gudbiyeen wadamada ku midoobay “the European Economic Community (EEC)” iyaga oo ka duulaya go’aan tirsii n°79/195 EEC ee uu golohoodu uu gaaray 21/12/1978 waxa uu sheegeen in uu ahaa daymo laba dhinacle ah oo ay maamulaysay hay’ada IDA. Bishii November 2005 dhamaan dowladaha ku midoobay dalada Paris Club oo kala ah (Belgium, Denmark, Germany, France, Italy, The Netherlands and the United-Kingdom) waxa ay go’aamiyeen in dhamaan dayamahaas loo aqoonsaday daymo laba dhinacle ah sidaas darteedna la cafin doono markii go’aan laga gaaro.
- Daynta Dowlada Aljeeriya waxaa laga qiyas qaatay warbixin Bangiga Aduunku uu soo saaray 2014-kii, markii la helo tiro sax ah ayaa dib loo eegi doonaa lana sixi doonaa.