DOWLADDA FEDERAALKA SOOMAALIYA

Xafiiska Xisaabiyaha Guud Ee Dowladda

Warbixin Maaliyadeedka iyo Xisaab xirka Sanad Rubac kowaad ee sanad maaliyeedaka ku eg 31-March 2020

DOWLADDA FEDERAALKA SOOMAALIYA-]WASAARADDA XXX]
Warbixin maaliyadeedka iyo Xisaab xirka sanad maaliyadeedka ku eg 31-december, 2019

Tusmada buugga

I. CADDAYNTA WAAJIBAADKA 3

II. MUUQAALKA DAKHLIGA IYO KHARASHAADK 4

III. MUUQAALKA QULQULKA LACAGTA CADDAANKA AH 5

IV. MUUQAALKA ISBARBARDHIGA KUTALAGALKII HORE IYO NATIIJADA DHABTA AH EE MIISAANIYADA 6

IX) WARBIXIN GUUD IYO XEERARKA XISAABEED EE DOWLADDA 7

I. CADDAYNTA WAAJIBAADKA

Iaydoo la txiraacyo sharciga maamulka Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kii, iyo dib ugu noqoshadii wax ka badalka loogu sameeyey isla sharcigaas sanadkii 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 lacagta cadaanka ah ee loo yaqaano International Public Sector Accounting Standards "IPSAS Cash-basis".

Sida ku cad qodobka 1aad ee sharciga Habraaca Maamulka 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 & sedex -bilood ah

Sidaas darteed, anigoo ka duulaya qodobada kor ku xusan, waxaa farxad ii ah in aan idiin soo gudbiyo warbixintaan maaliyadeed iyo xisaab xirka sanad maaliyadeedka Rubaca koowaada ku eg 31,March 2020

……………………………….
Fatuma Cismaan Faarax,
Xisaabiyaha Guud ee Dowladda

II. MUUQAALKA DAKHLIGA IYO KHARASHAADK

	Notes	31-March 2020	31-March2019
		US$	**US$**
DAKHLI			
Canshuur	**2**		
Dakhliga Canshuurtaa	**3 (i)**	35,820,589	36,190,584
Dakhliga aan canshuurta ahayna	**4 (ii)**	23,417,208	17,830,273
DeeqoDibadda	**5**	65,141,322	**5,430,616**
WADARTA DAKHLIGA		**124,379,118**	**59,451,473**
KHARASHAAD			
Mushaarka shaqaalaha	**6**	42,709,237	29,200,920
Isticmaalka agabka iyo adeegga	**7**	9,049,848	10,602,777
Kaharshaad dulsaarka		1,456,679	0
Kharashaad ra'sulmaal	**8**	1,544,387	1,722,302
Deeq	**9**	19,949,919	7,790,900
Kharash Howlagabka	**10**	0	0
Kharashaad kale	**11**	0	38,860
WADARTA KHARASHAADKA		**74,710,070**	**49,355,760**
Dheeriga/(Dhiman) Dhamaadka sanadka		**49,669,048**	**10,095,713**
Haraaga bilowga sanadka	**12**		
Lacaga celin Mashruuca S2s			**-**
Haraaga dhamaadka sanadka	**13**		

Fatumo Cismaan Faarax,
Xisaabiyaha Guud ee Dowladda

III. MUUQAALKA QULQULKA LACAGTA CADDAANKA AH

	Faahfaa hin	**31-Dec 2019**	31-Dec 2018
		US $	**US $**
Qulqulka Kaashka ee Howlfulinta			
Dakhli			
Dakhliga Canshuuraha	**3**	35,820,589	36,190,584
Dakhliga aan canshuurta ahayn	**4 (i)**	23,417,208	17,830,273
Deeqaha Dibedda	**5 (ii)**	65,141,322	**5,430,616**
Wadarta Dakhliga	**3 (iii)**	**124,379,118**	**59,451,473**
	4		
Kharashaadka	**5**		
Mushaarka Shaqalaaha	**6**	42,709,237	29,200,920
Isticmaalka agabka iyo ageega	**7**	9,049,848	10,602,777
Kaharshaad dulsaarka		1,456,679	0
Deeqaha Maamulka gobaleedyadda		19,949,919	7,790,900
Kharashaadka Kale		0	38,860
Wadarta Kharashaadka Howlfulinta		**73,165,683**	**47,633,458**
Saafiga Qulqulka kaashka ee Howl fulineed	**7**	**51,213,435**	**11,818,015**
	8		
Qulqulka Kaashka ee Maalgashiga	**10**	1,544,387	1,722,302
Soo iibsasho Hanti Maguurto	**11**	0	0
Saafiga Qulqulka Kaashkaee Maal gashiga	**13**	1,544,387	1,722,302
Saafiga Qulqulka Kaashka ee Maal galinta			
Saafiga dheeriga/(Dhiman) Kaashka iyo Kaash u dhigmaha		49,669,048	10,095,713
Kaashka iyo kaash udhigmaha dhamaadka rubac 1aad		49,669,048	10,095,713

Fatumo Cismaan Faarax,
Xisaabiyaha Guud ee Dowladda

IV. MUUQAALKA ISBARBARDHIGA KUTALAGALKII HORE IYO NATIIJADA DHABTA AH EE MIISAANIYADA

	Ktalagalkii hore	Kunoqoshada Danbe	KuTalagalkii danbe	Natiijada dhabta ah	Farqiga	Heerka
DAKHLIGA	**US$**	**US$**	**US$**	**US$**	**US$**	**%**
Canshuur Canshuurta	38,875,000	0.00	0.00	35,820,589	(3,054,411)	92%
Aan canshuurta ahyna	19,725,000	0.00	0.00	23,417,208	3,692,208	118.72 %
Deeqaha laba dhinacle ah	7,500,000	0.00	0.00	0.00	(7,500,000)	0%
Deeqaha dhinacyo Badan	50,437,725	0.00	0.00	65,141,322	14,703,597	129.15 %
Wadarta Dakhliga	**116,537,725.5**	**0.00**	**0.00**	**124,379,119**	**7,841,393.5**	106.7%
Kharashaadka Joogtada ah						
Mushaarka Shaqaaalaha	56,815,956	0.00	0.00	42,709,237	(14,106,719)	75%
IsticmaalkaAgeega iyo agabka	30,812,580	0.00	0.00	9,049,848	(21,762,732)	29%
Kharashaadkaad Dulsaarka	1,689,481	0.00	0.00	1,456,679	(232,802)	86%
Deeqha	11,444,477	0.00	0.00	19,949,919	8,505,442	174%
Caawinta Xirfadleyda	1,822,915	0.00	0.00	0.00	(1,822,915)	%
Kharashaadka howl gabka	6,250,000	0.00	0.00	0.00		%
Kharashaadka akle	380,452	0.00	0.00	0.00		%
Wadarta Kharashaadka Joogtada ah						**%**
Kharashaadka R’asulmaalka	9,821,865	-0	-0	1,544,387	8,277,478	15%
Kharashaadka r’asulmaalka	9,821,865	-0	-0	1,544,387	8,277,478	15%
WadartaKharashaadka Ra’sulmaalka	**119,037,726**	0,00	**0.00**	**74710,070**	**44,327,656**	**37%**
Wadarta Kharashaadka	**119,037,726**	0,00	**0.00**	**74710,070**	**44,327,656**	**37%**
Dheeri/ (Dhiman)						

Fatumo **Cismaan Faarax,**
Xisaabiyaha Guud ee Dowladda

IX) WARBIXIN GUUD IYO XEERARKA XISAABEED EE DOWLADDA

(i) Warbixin Guud

Dowladda Federaalka Soomaaliya waxaa sal dhig u ah magaalada Muqdisho oo ah caasimada Jamhuuriyadda Federaalka Soomaaliya.

Wasaaradda Maaliyadda, gaar ahaan Xafiiska Xisaabiyaha Guud oo ah cida uga masuulka ah Dowladda Federaalka Soomaaliya soo saarista warbixin maaliyadeedka sanadlaha ah waxaa ay ku taalaa Degmada Shingaani ee gobolka Banaadir

Sharciyada iyo xeerarka lagu maamulo howlaha maaliyadeed ee dowladda waxaa ka mid ah:

- Sharciga Maaliyadda iyo Xisaabaadka Dowladda ee 1961-kiiiyo 1971-kii
- Xeerka Miizaaniyadda Dalka (Appropriation Act, 2019).

(ii) Xeerarka Xisaabeed ee Muhiimka ah

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 maaliyadeedka sanadlaha ah. bogaga soo socda waxaa ku qoran xeerarka xisaabeed ee loo cuskaday diyaarinta xisaab xirka iyo warbixinada maaliyadeedka la socda. Xeer kasta oo halkaan lagu xuso waa habka saxda ah ee si joogto ah loogu isticmaalo mucaamalaadka malaiyadeed ee dalka. Xeerarkaas xisaabeed waxaa ka mid ah;

(a) Qiraalka Waafaqsanaanta Warbixinta Maaliyadeed, Xeerarka Xisaabeed iyo Hab diyaarinta Xisaasb 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 sameeyey sharcigaas 1971-kii (Decree 29-12-1961 No.2). Shaacinta xisaab xirka waxaa ogolaaday Xisaabiyaha Guud Ee Dowladda **15**Aprill 2019.

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 2019-ka. Habka soo bandhigista xisaab xirka iyo kala saarsaarista mucaamalaadka maaliyadeed waxba iskama badalaan sanad kasta si loo hubsado in la isku barbardhigi karo xogta kusoo baxda xisaab xirka sanad walba.

Sida ay dhigayaan qodobada156aad (a) iyo (h) ee sharciga habraaca maaliyadda iyo Xisaabaadka Dowladdaee 1961-kii wuxuu uu farayaa Xafiiska Xisaabiyaha Guud in uu soo jeediyo hanaan xisaabeedkaloo marayo dhigista iyo shaacinta xisaab xirada dowladda. Sidaas darteed Xisaabiyaha Guud waxa uu soo jeediyey in xisaab xirka la waafajiyo habka uu farayo hanaanka caalamiga ah ee aqoonsiga kaashka 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)*", marka la

diiwaan galinayo mucaamalad maaliyadeed. Sidaas darteed waxaa la dabaqay nidaamkaas markii ugu horeeysay sanad maliyadeedka 2018 iyadoo si joogto ah loo sii joogteeyn doono sanadaha soo socda. Sidoo kale warbixintan waxa la waafajiyey tilmaamaha xeerka Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee soo baxay 196-kii iyo sharcigii ka danbeeyey ee wax looga badalay kii hore ee sanadkii 1971-kii

(b) Hay'adda warbixinta soo Gudbisay

Sida uu qabo SharcigaHabraaca Maaliyadda iyoXisaabaadka Dowladda ee 1961-kii, Xafiiska Xisaabiyaha Guud ee Dowladda ayaa ah hay'adda soo diyaarisa xisaab xirka Dowladda Federaalka Soomaaliya. Sidaas darteed Xisaab xirkan waxaa soo diyaariyey soona gudbiyey Xafiiska Xisaabiyaha Guud ee Dowladda.
Xisaab xirkan waxaa ku dhan dhamaan hay'adaha hoos yimaada Dowladda Federaalka Soomaaliya ee ku xusan Sharciga Miisaaniyad sanadeedka dowladda ee sanadka 2019. Liiska hay'adaha xisaab xirkani khuseeyo waxaa laga heli karaa lifaaqa tirsi 1aad.

(c) Lacagta lagu saleeyey Warbixinta

Lacagta sida tooska ah loogu xisaabiyo mucaamalaadka dowladda waa lacagta doolarka maraykanka "USD". Waxaa loo isticmaalaa soo aruurinta dakhliga dowladda sidoo kale waxaa lagu bixiyaa kharashaadka dowladda, sidoo kale dhamaan dakhliga ka yimaada hay'adaha caalamiga ah waxaa lagu qabtaa doolarka maraykanka. Sidaas darteed lacagta warbixintaan lacagaha ku qoran dhamaantood waa doolar.

(d) Mudada ay khusayso xisaab xirka

Sanad Maaliyadeedka Warbxintaan waxa uu ka bilowdaa **1januaray** waxa uu ku egyahay **31-march** sanad kasta.hadaba xisaab xirkani waxa uu khuseeysaa sanadkii dhamaaday ruba kowwad ee 2020.

(e) Lacagaha ay bixiyaan jihooyin kale-lacagaha tooska loo bixiyo

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 intii lagu guda jiray sanad maaliyadeedka 2019 guud ahaan kharashaadka ay bixiyaan jihooyinka kale sida Bangiga Aduunka oo ay sida tooska loola socodsiiyey dowladda ama baaris kale lagu ogaaday aya ku jira xisaab xirkan

(f) 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) isla markaan lagau diwaan gelin Nidaamka maamulka maaliyadda dalka (Fmis-ka)

(g) Kharashaadka

Kharashaadka waxaa uu ka koobanyahay dhamaan kharashaadka ay isticmaaleen wasaaradaha hay'adaha dowladda, ama jiho matashaahi ka bixiso kharashka. Kharashka waxaa la aqoonsadaa kaliya markii si dhab ah loo isticmaalo.

(h) Hantida maguurtada ah, Qalabka iyo Makiinadaha & Ra'sulmaalka nuucyadiisa kale

Hantida ma guurtada ah waxay ka koobanyihiin Dhul, Dhisme, Gawaari, Qalab makiinado I.W.M. oo ay leedaha Dowaladda Federaalka Somaaliaya Hanti nuucaas ah markii ay Dowaldda waxaa lagu daraa kharashaadka sanadka la soo iibsaday qalabka si loo hubiyo in la dabaqay nidaamka ku salysan kaashka ee "Cash-basis IPSAS". Hadaba, si loo hubiyo tirada iyo taklifadii lagu soo iibiyey ama qiimaha hantidaas waxaa lagu diiwaan galiyaa buug gooni ah oo lagu soo bandhigo sanad kasta dhamaadkiisa.

(i) 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.Maa daama sanad maaliyadeedka 2019 uu ahaa sanadkii ugu horeeyey ee si buuxda loo dhaqan galiyey halbeega caalamiga ah ee IPSAS-ka is barbardhiga waxaa kaliya lagu muujiyey lifaaqyada danbe.

(j) Mucaamalaadka Lacagaha Qalaad (sarifka)

Dhamaan lacagaha qalaad 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 Wasaaradda/hay'adda 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.

(k) Lacagaha kaashka ah iyo waxyaabaha kaashka u dhigma

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 Muuqalka Qulqulka Kaashka “cahsflow 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

(l) Mushaarka shaqaalaha

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

(m) Xiliga ogolaanshiyaha Shaacinta Xisaab xirka

Warbixinta iyo xisaab xirkaba waxaa la shaaciyey 28-04-2019 waxaana sidaa ogolaaday DR. Cabdiraxmaan Ducaale Bayle, Wasiirka Wasaaradda Maaliyadda iyo Marwo Faadumo Cismaan Faarax, Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya.

1. 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.

	31March 2020	31March 2019
Somali Shilling	1/22,500	1/22,500
Euros	0.641584	0.641584
British Pound	0.825748	0.825748

3 Dakhliga Canshuuraha

Dakhliga canshuuraha waxa uu u kala baxaa canshuuraha tooska ah iyo canshuuraha dadban oo ay qabato Wasaaradda/hay’adda waxa uuna ka koobanyahay qaybaha hoos ku xusan.

	31March 2020	31March 2019
	US$	US$
Canshuurta Mushaarka Shaqaalaha	2,246,636	1,862,201
Canshuurta Faaidooyinka Ganacsiga	84	137,301
Canshuurta Daaharah	150,460	119568
Canshuurta dheeraadka	-	
Canshuurta Tikidhada	566,202	320,371
Canshuurta Isgaarsiinta	303,705	1,623,840
Canshuurta ShirkadahaKorontada	2,532	
Canshuurta Degista Iyo waxyaabha Soo daga	4,044,953	3,961,445
Canshuurta iibka	3,963	0
Canshuurta Gaar ah – biyaha Sifeysan & cabitaanadda	0	0
Canshuurata Furdooyinka	21,084,754	22,168,153
Canshuurta Jaadka	4,820,282	3,145,761
Canshuurta Moorka	1,660,753	1,868,592
Canshuurta Moorkale	936,265	983,352
Wadarta Dakhliga Canshuuraha	**35,820,589**	**36,190,584**

4) dakhliga aan Canshuurta ahayn "Khidmado"

Dakhliga aan canshuurta ahayn waa dakhliga ka soo xarooda khidmadaha ay dowladdu u fidiso dadweynaha. Ilaha dakhliga aan canshuuraha aheyn waxaa laga dheehan karaa shaxda hoose;

	31 Dec 2019	**31 March 2019**
	US$	US$
Khidmadda Maamulaka	556,393	520,745
Khidmadda Dal Kugalka	2,519,855	1,095,250
Khidmadda Baasaboorka	0	1,238,830
Ruqsadda Ganacsiga iyo Warshadaha	377,624	227,655
Khidmadda Dekada (Shirkada Albeyrak)	7,595,862	5,404,644
Oggolaansha ah Shaqalaha Ajaanibta	252,770	407,448
Khidmadda Garoonka Diyaaradaha – Favori	1,423,340	305,409
Khidmadda Ruqsadda Kallumaysiga	1,687,310	0
Khidmadda Hagaha Isgaarsiinta	0	7,500,000
Khidmadda Duulimaadka Hawadda	7,913,959	0
Khidmadda Dekkada	1,090,095	1,130,293
Wadarta Dakhliga aan Canshuuraha	**23,417,208**	**16,699,980**

5) Deeqaha Dibedda

Hishiisyada maaliyadeed ee laba dhinaclaha 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. Deeqahala 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 2018-ka waxay ku koobanyihiin shaxda hoose;

	31 March 2020	**31 March 2019** Dib U sixid
	US$	US$.
Laba dhinacle		
Dowladda Turkiga	0	0
Dowladda Sacuudiga	0	0
Dowladda Qatar	0	0
Dowladda Algeria	**0**	0
Dhinacyo badan		
Banigga Adduunka	64,541,325	4,074,041
Midowga Yurub		0
Banigga Hormarinta Afrika	599,997	0
Mashuurca Dib u dajinta Degmooyinka (UN)	0	715,985
Ururka Waxbarasha Ee Caalamiga (UN)		
Qaramada Midoobay Sanduuqa Dhismaha Nabadda (UN)	0	640,590
Wadarta Deeqaha	65,141,322	**5,430,616**
Wadarta Kaalmada Dibadeed	**65,141,322**	**5,430,616**

6) Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu ka koobanyahay, mushaar, gunooyin iyo dhamaan kharashaadka kale ee ku baxa shaqaalaha. Shaxda hoose waxa ku kooban dhamaan kharashaadka ku baxa shaqaalaha:

	31 March 2020	31 March2019
	US$	US$
Mushaarka	28,142,388	9,874,221
Gunno	12,849,752	16,778,182
Kharashaad kale ee shaqaalaha	1,717,096	2,159,047
Mushaar Hore	0	389,471
Wadarta kharashaadka Shaqaalaha	**42,709,237**	**29,200,920**

7) Isticmaalka agabka iyo adeegga

Kharashaadka kuu baxay Isticmaalka Agabka iyo Adeegga Dowladda waa sida shaxda hoose ka muuqata;

	31 March 2020	31 March 2019
	US$	US$
Hawlaha Guud	469,708	567,507
Kiro	188,334	328,425
Shidaal & saliid	392,217	670,842
Dayactir & Hagajin	196,294	154,021
Alaabta Xafiiska iyo Agabyada kale	281,247	320,107
Kharashaadka Socdaalka	850,935	629,687
Kharashaadka Waxbarashada	0	30,000
Kharashaadka Tababarada	136,647	45,467
Adeegga Latalinta iyo Xirfadaha	1,399,012	699,377
Adeegga Hanti Dhowraha	0	10,1977
Khidmada bangiga	1,258,928	1,072,092
Lacagaha Caymiska	0	0
Caafimaadka & fayadhowrka	109,364	82,917
Adeegga, Alaabta iyo Qalabka Militariga	312,054	186,000
Alaabaha & Adeegga kale ee Gaarka ah	129,445	179,013
Adeegga Howlgaladda Gaarka ah	999,958	919,132
Kharashaad Kale	2,325,706	4,707,992
Wadarta Adeega iyo Agabka	**9,049,848**	**10,602,777**

8) Kharashaadka Ra’sulmaalka

Kharashaadka kuu baxay Ra’sulmaalka waa sidan;

	31 March 2020	31 March2019
	US$	US$
Qalab xafiiseed	-	
Agab isgaarsiin (ICT)	1,470	0
Borograamyo Kombuyuutar	0	0
Hanti kale oo ma Guurto ah (**Buildings and structures**)	372,662	0
Qalab makiinado kale(**Machinery, furniture and equipment**)	1,310	
Hanti aan la taaban Karin(Rasulmaalka Klae)	1,168,945	1,722,302
Wadarta Kharashaadka	**1,544,387**	**1,722,302**

9)Deeaha Dowaladda dhexe Bixiso

	31 March 2020	31March 2019
	US$	US$
Deeq la siiyey Hay'ado Caalami ah		
Ageegga la dagaalanka lacag Dhaqista	0	
Kharashaad Dulsaarka	**1,456,679**	
Qaaraanka Barlamanka	299,608	**379,735**
Deeq la siiyey Dowlad Goboleedyada	**19,650,311**	**7,411,166**
Wadarta Deeqa la bxiyeey	**19,949,919**	**7,790,0901**

10) Kharashaad kale (Lama filaanka)

Kharashaadka kuu baxay wax yaabaha lama filaanka ah shaxda hoose ka eeg;

	31 March 2020	31March 2019
	US$	US$
Kharashaad kale	0	38,860
Wadarta kharashaadka kale	**0**	**38,860**