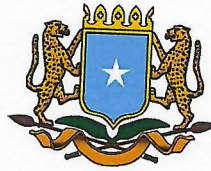




**WARBIXINTA IYO XISAAB XIRKA DOWLADDA FEDERAALKA
SOOMAALIYA EE SANAD MAALIYADEEDKA KU DHAMAADAY
31^{DA} DECEMBER 2020**



REF: XXG/ 096 /2021

Date: 29/04/2021

KU: Hanti Dhawraha Guud Ee Qaranka
OG: Wasiirka Wasaaradda Maaliyadda
OG: Wasiir Dowalaha Wasaaradda Maaliyadda
OG: Wasiirku Xigeenka Wasaaradda Maaliyadda
OG: Agaasimaha Guud ee W. Maaaliyadda
OG: Gudigga Maaliydda Golaha Shacabka
OG: Gudiga Maaliydda Aqalka Sare
OG: Rai'sul Wasaaraha XFS
OG: Gudoonka Golaha Shacabka
OG: Gudoonka aqalka Sare
OG: Madaxweynaa JFS

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Ujeddó: Soo Gudbin Xisaab Xirka Sanad Maaliyadeedka ku eg 31-ka December 2020

Iyada oo la xeerinaayo Sharciga Maamulka Maaliyadda, sida uu qabo qodobaka 45 aad ee soo baxay 2019kii iyo qodobaka 103aad ee Xeer Maamulka Maaliyadda ee soo baxay 2020kii. Waxaa farxad ii ah in aan Xafiiska Hanti Dhawraha Guud ee Dowladda u soo gudbiyo Xisaab Xirka Dowlada Federaalka Soomaaliya DFS ee Sanad Maaliyadeedka 2020 si waafaqsan sharciga.

Wada Shaqayn Wacan.

Faatumu Cisman Faarax
Xisaabiyaha Guud ee Dowladda





The Federal Republic of Somalia
Office of the Prime Minister

Tixraac:XRW/0294 /12/2021

Tariikh: 30/12/2021

Ku: Guddoomiyaha Golaha Shacabka JFS

=Muqdisho=

Og: Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya

=Muqdisho=

Ujeeddo: - Soo Gudbin Xisaab-xirka Miisaaniyadda 2020-ka

Mudane Guddoomiye,

Iyada oo la tix-raacayo Go'aanka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.132.12.21 ee 30/12/2021, kuna saabsanaa ansixinta "Xisaab-xirka Miisaaniyadda 2020" oo uu Goluhu cod buuxa ku ansixiyey.

Sidaa awgeed, Mudane Guddoomiye, waxa aan halkan idin-kugu soo gudbinaynaa Xisaab-xirka Miisaaniyadda 2020, si aad uga gudataan waajibaadkiina Dastuuriga ah; waxaan idinka codsanaynaa in aad fududeysaan ansixinta "Xisaab-xirka Miisaaniyadda 2020" maadaama baahi weyn loo qabo dhaqan-gelinteeda.

Naga Guddooma Salaan Diirran iyo Qaddarin



Mudane Maxamed Xuseen Rooble
Ra'iisul Wasaaraha Xukuumadda JFS



The Federal Republic of Somalia
Office of the Prime Minister

Tixraac:XRW/ 359 /12/2021

Tariikh: 30/12/2021

Ku: Dhammaan Xubnaha Golaha Wasiirrada
Og: Guddoonka Golaha Shacabka JFS
Og: Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya

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Ujeeddo: - Go'aan Gole-Ansaxinta Xisaab-xirka Miisaaniyadda 2020

Ra'iisul Wasaaraha Xukuumadda JFS;

- Markuu arkay: Qodobka 99^{aad} xarfaha (a), (b) iyo (d) ee Dastuurka KMG.
- Markuu arkay: Qodobka 100^{aad} xarfaha (a) iyo (d) ee Dastuurka KMG.
- Markuu arkay: Soo jeedinta Wasaaradda Maaliyadda.
- Markuu arkay: Go'aanka Shirka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.132.12.21 ee 30/12/2021, kuna saabsan ansixinta "Xisaab-xirka Miisaaniyaddii 2020" oo uu Goluhu cod buuxa ku ansixiyey.
- Markuu tixgeliyey: Muhiimadda Xisaab-xirka Miisaaniyaddii 2020.

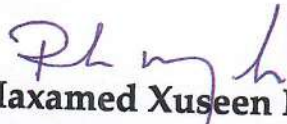
Wuxuu Meel-mariyey:

Qodobka 1^{aad}

Go'aanka Shirka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.132.12.21 ee 30/12/2021, kuna saabsan ansixinta "Xisaab-xirka Miisaaniyaddii 2020" oo uu Goluhu cod buuxa ku ansixiyey.

Qodobka 2^{aad}

In "Xisaab-xirka Miisaaniyadda 2020" si deg deg ah loogu gudbiyo Golaha Shacabka, si ay uga gutaan waajibaadkooda Dastuuriga ah.


Mudane Maxamed Xuseen Rooble
Ra'iisul Wasaaraha Xukuumadda JFS



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I. KALIMADA WASIIRKA WASAARADDA MAALIYADDA

Soomaaliya waxa ay dhowaan dhaqan galisay Qorshaha Hormarinta Dalka ee (2020-2024) kaasoo si wacan u qeexaya qorshayaasha hortabinta u leh horumarka dalka, sida dhimista heerka saboolnimada iyo kobcinta dhaqaalaha¹. Meelaha diirada lagu saaray qorshahaan waxaa ka mid ah; adkaynta horumarka dadka, kor u qaadista soo kabashada dhaqaalaha, adkaynta maamulka, hormarinta nadaba iyo amniga iyo xaqiijinta in la helo siyaasad loo dhanyahay. Si hadaba loo fuliyo qorshayaashaas waxa ay u baahantahay in la helo dhaqaale ku filan, nidaam maamul maaliyadeed oo hufan, adkaynta xiriirka maamul goboleedyada ka jira dalka iyo in la helo nidmaam dowladeed oo ka jawaaba baahida umada.

Dowlada Soomaaliyada iyada oo kaashanaysa saaxiibadeeda horumarineed, waxa ay sanadkaana halkeedii ka sii waday dadaalkeedii horay usii socday ee ku aadanaa dib u habaynta habka maamulka maaliyadda dalka, taas oo tiir dhexaad u ah qorshayaasha mudnaanta u leh horumarinta Dalka iyo xaqiijinta xasilooni dhaqaale. Waxa ay sidoo kale lagu guulaystay kordhinta dakhli uruurinta, xakamaynta kharashaadka iyo horumarinta isla xisaabtanku ee ka dhaqan gashay dalkoo dhan..

Dhanka dadaalada dib u habaynta dakhli uruurinta ay Dowladdu xooga saartay markii la eego waxaa la arki karaa in saadaasha dakhliga gudaha dalka laga helo uu gaarayay \$234milyan sanadka oo dhan, balse caqabado is barkaday oo ka dhashay cudurka COVID-19, Ayaxa halakeeyey dhul beereed aad u balaaran, abaaro iyo fatahaado aan horay loo sii saadaalin awgood ayuu dakhligii hoos ugu dhacay boqolkii 10% (US\$211m). Rubicii ugu horeeyey sanadka kaliya waxa ay aruurisay Dowladdu dakhli gaaraya \$60 milyan taas oo ku tusinaysaa hadii uusan bilaaban lahayn cudurka Covid-19 waxaa hubaal ahayd in dakhligii la saadaaliyey ee ahaa \$240 milyan in lagu guulaysan lahaa in la soo xereeyo dhamaadka sanad maaliyadeedka 2020.

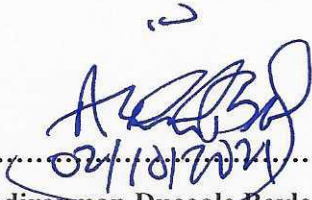
Soomaaliya oo ka mid ah wadamada ku jira liiska wadamada daymaha aadka u culus lagu leeyahay ee ka faaiidayanaya barnaamijka dayn cafinta ee ay hogaaminayso Hay'ada Lacagta Addunka ee IMF ayaa ayaa Bishii Maarso 2020 waxaa la shaaciyey in Soomaaliya ugu horeeyso wadamadii ugu horeeyey ee soo gaara heerka go'aan qaadashada. Arrintaas waxa ay ku soorto gashay in wada xaajood ay la gashay Soomaaliya wadamada caalamka iyo aad looga shaqeeyey hagaajinta nidaamka maamulka maaliyadda dalka oo ay hurmuud ka ahayd Wasaaradda Maaliyadda iyadoo loo maray fulinta barnaamijka SMP-ga. Soomaaliya hada waxa ay ku guulaysatay in ay aad u dhinto culayska daymaha lagu leeyahay oo ahaa markii hore \$5.2bilyan tan iyo 2018-kii, iyadoo qorshuhu yahay in la gaarsiin doono \$557milyan marka la gaaro dhamaadka hanaanka dayn cafinta. Ma jirto wax uga wanaagsan dib u soo kabashada dhaqaalaha dalka in dib loo soo celiyo lana soo nooleeyo xiriirkii wanaagsanaa ee aynu la lahayn hay'adaha lacagta aduunka. Warbixin tirsi 20/85 ee ka soo baxday Hay'ada Lacagta Adduunka ee IMF bishii Maarso waxaa lagu sheegay sidatan;

“Soomaaliya waxa ay gaartay heerka go'aan qaadashada ee HIPC taasoo ay sabab u ahayd go'aanka adage ee ay madaxda Soomaalidu ku qaadatay in ay hagaajiyaan habka Maamulka Maaliyadda Dalka iyadoo la ogsoonyahay caqabadaha waawayn ee isugu jira mid amni, mid siyaasadeed iyo isbadalka cimiladaba. Siyaasadaha cad cad ee ay jaangooyeen madaxda dalku waxa ay suurto galisay in dhidibada loo aaso nidaamka maamulka maaliyadda iyo guud ahaan xasiloonida qidaaca maaliyadeed iyo kan dhaqaale ee dalka.

Waxaa laga gudbay caqabado kale oo ay ka mid yihiin isticmaalka nidaamka maaliyadeed ee dalka oo ahaa caqabad wayn oo hortaagnayd in Hay'adaha Deeq Bixiyayaasha Caalamku ay toos usoo mariyaan deeqahooda gacanta Dowladda. Kadib markii la meel mariyey Sharciga Maamulka Maaliyadda Dowladda ee 2019 waxa uu waajib ka dhigay in hay'ad kastaahi mariso deeqda ay bixineyso nidaamka maaliyada dalka oo ay qayb ka noqdaan deeqahaasi miisaaniyadda dalka iyo khasnada Dowladda. Sidoo kale Sharciga Maamulka Maaliyadda Dowladu waxa uu farayaa dhamaan hishiisyada deeq bixiyayaashu Dowladda Federaalka ah la saxiixdaan, in uu saxiixo Wasiirka Wasaaradda Maaliyada lagan diiwaan galiyo Xafiiska Hanti dhowraha Guud. Waxaa la diyaariyey qorshihii hagi lahaa dhamaan hay'adaha deeqaha siiya Soomaaliya si ay gacan u ga gaystaan ka miro dhalinta ujeedooyinka dib u dhiska dalka. Intii lagu guda jiray sanadkaan waxaa wadahal u bilaabmay Dowlada Federaalka ah iyo Hay'ada Qaramada Midoobay iyo hay'adaha hoos yimaada si dhamaan deeqaha ay bixiyaan loogu dari lahaa qorshaha miisaaniyada dalka lana soo marin lahaa khasnada dowladda.

¹ <http://mop.gov.so/wp-content/uploads/2019/12/NDP-9-2020-2024.pdf>

Ugu danbayntii, iyada oo ay wali sii jirto saamayntii uu laga dhaxlay cudurka faafa ee COVID-19, hadana dowladda federaalka Soomaaliya waxaa ka go'an in ay sii wado ka gun gaarista hawlaha dib u habaynta maaliyadeed iyo sidoo kale in awooda la isugu geeyo sidii dhaqaalaha dalka loogu isticmaali lahaa fulinta ujeedooyinka Qorshaha horumarinta Dalka. Ee NDP.


02/10/2021

Dr. Abdiraxman Ducaale Beyle

Wasiirka Wasaaradda Maaliyadda



II. CADAYNTA WAAJIBAADKA

Xisaab xirka ku qoran bogga 19aad kuna eg bogga 44aad waxaa loo soo diyaariyey hab waafaqsan Sharciga Maamulka Maaliyadda Dowladda ee 2019 (PFM Act-2019) iyo sidoo kale si waafaqsan Xeerarka

Qodobka 45aad faqradiisa 3aad ee Sharciga Maamulka Maaliyaddu waxa uu farayaa Xafiisk Hantidhowraha Guud ee Dowladdu in uu xaqiijin ku sameeyo Xisaab xirka iyo warbixinta Maaliyadeed ee sanadlaha ah kadibna ku soo lifaaqo Warbixinta Xaqiijinta Hantidhowraha una gudbiyo Golaha Baarlamaanka muddo ku siman laba bilood kana soo bilaabata markii Xafiiska Xisaabiyaha Guud uu soo gudbiyey Xisaab xirka. Waxa sidoo kale uu qodobka 43aad faqradiisa 1aad farayaa Xisaabiyaha Guud ee Dowladdu in uu wargaliyo Golaha Wasiirada xeerarka Xisaabeed ee laga doonayo in laga dhaqan galiyo Wasaaradaha. Sidoo kale Xisaabayaha Guud waa in uu talo ka siiyaa Wasiirka Wasaaradda Maaliyadda meelaha daldaloolada uu ka jiro una baahan in la saxo. Isla qodobkaasi waxa uu u farayaa Xisaabiyaha Guud ee Dowladdu in uu caddeeyo in uu ku dabaqay nidaam xisaabeedka dowladda dhamaan xeerarka waafaqsan Nidaamyada xisaabeed ee Caalamiga ah ee la isla aqoonsanyahay gaar ahaan Nidaamka. Ku xisaabtanka Lacagta Caddanka ah ee Cahs Basis IPSAS marka uu diyaarinaayo Xisaab xirka Dowladda.

Sidaas daraadeed, anigoo tixraacaya qodobka 45aad faqradiisa 1aad ee Sharciga Maamulka Maaliyadda ee 2019, Waxaan ku faraxsanahay inaan soo gudbiyo Xisaab xirka Dowladda Federaalka Soomaaliya ee Sanad Maaliyadeedka dhamaaday 31 Decdmber 2020.

Xafiiska Xisaabiyaha Guud waxa uu markasta soo diyaariyaa xisaab xirka Dowladda anigoo ku soo bandhiga dhamaan macluumaadka iyo faahfaahinada daruuriga u ah fahanka bayaanaatka maaliyadeed ee koobaya dhaqdhaqaaqa maaliyadeed ee dowladda. Hadaba waxaan halkaan ka cadeenayaa in dhamaan xisaabaadka ku qoran bayaanaatka maaliyadeed ay waafaqsanyihiin xisaabaadka ku qoran buugaagta iyo diiwaanka maaliyadeed ee dowladda.

Waxaan sidoo kale qirayaa in Xisaab xirka Dowladda Federaalka Soomaaliya ee sanad maaliyadeedka ku dhamaaday 31 December 2020 loo soo diyaariyey si waafaqsan Sharciga Maamulka Maaliyadda Dowladda ee 2019 iyo sidoo kale Nidaamka Caalamiga ah ee Ku. Xisaabtanka Lacagta Caddaanka ah ee loo yaqaano Cash Basis IPSAS ee 2017.



Faatuma Cismaan Faarax,
Xisaabiyaha Guud ee Dowlada

III. FAALO GUUD

1) 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 2020 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.

Xisaab xirka sanad maaliyadeedka 2020 waxaa lagu soo gudbiyey oo lagu soo koobay kaliya ka warbixinta hawlaha dowladda ee ku jira qorshaha miisaaniyadda guud ee dowladda ee sanadka 2020 ee uu horay u ansixiyey Golaha Baarlamaanka Soomaaliyeed. *Sidaas darteed iyada oo la eegayo qodobka 1.4.8 ee Nidaamka ku xisaabtanka lacagaha cadaanka ah ee IPSAS, xisaab xirkani waxaa uu quseeyaa kaliya ka warbixinta Dakhliga iyo Kharashaadka ku jiray qorshaha Miisaaniyadda Dowladda ee sanad maaliyadeedka 2020, sidoo kale waxaan ku jirin oo aan warbixintaan lagu soo darin Dakhliga iyo kharashaadka aan ku jirin Miisaaniyadda ee ay isticmaaleen Wasaaradaha iyo Hay'adaha Dowladda intii lagu guda jiray isla sanad maaliyadeedka kor ku xusan.*

Guud ahaan, saadaasha miisaaniyadda iyo ka warbixinta dhaqaalaha dhabta u soo galay dowladda iyo sidoo kale kharashaadka sida dhabta ah ugu baxay hawlaha dowladda waxaa loo soo bandhigaa sidii ay ugu suurto galin lahayd Dowladda Federaalka Soomaaliya in ay qaadato go'aanada muhiimka u ah horumarinta danaha dhaqaale iyo guud ahaan istiraatiijiyadaha fog ee qaranka. danaha iyo istiraatiijiyadaha 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. Hay'adaha Dowladda ee ku jiray qoondada Dowladda ka eeg faahfaahin tirsi 1.2 (c) ee warbixintaan.

Waxaa lifaaqa danbe si gooni ah loogu soo bandhigay warbixin gaar ah oo la xiriirta qayb ka mid ah dakhliga ay Wasaaradaha iyo Hay'adaha Dowladu ka heleen ilo ka baxsan miisaaniyadda Dowlada, gaar ahaan qaybtii ay usoo gudbiyeen Xafiiska Xisaabiyaha Guud ee Dowladda.

2) Qaabka iyo Muuqaalada uu ka Koobanyahay Xisaab Xirka.

Warbixinta iyo Xisaab xirkani waxaa loo soo diyaariyey iyada oo la raacayo 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. Hadaba xisaabirka waxaa loo soo gudbiyey sida uu ay qabto qaybta laad ee isla Nidaamka ku Xisaabtanka Lacagta cadaanka ah ee IPSAS taasoo waajibinaysa in macluumaadka soo socda la shaaciyey:

- *Muuqaalka Dakhliga iyo Kharashaadka*

Sida uu qabo Nidaamka ku Xisaabtanka lacagaha Cadaanka gaar ahaan faqrada kala ah 1.3.12 iyo 2.3.13, muuqaalka Dakhliga iyo Kharashaadka waa in lagu soo gudbiyaa Wadarta Dakhliga soo galay Dowladda iyo Kharashaadkii ka baxay Dowladda. Sidoo kale waxaa lagu bandhigaa farqiga u dhexeeya dakhliga iyo kharashaadka sanadka si loo soo muujiyo haraaga soo haray (Dheeri/(Dhiman) khasnada dowladda. Waxaa kale oo lagu soo bandhigaa ilaha dakhliga ka soo galo dowladda iyo meelaha lagu kharash gareeyo dakhligaas.

- *Muuqaalka Isbarbardhigga Kutalagalka iyo Dhabta miisaaniyadda*

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.

- *Muuqaalka Kharashaadka ee Hawlaha Dowladda*

Warbixintaan oo ah mid ikhtiyaari ah in la soo bandhigo markii loo eegu shuruudaha Nidaamka Caalamiga ah eek u xisaabtanka lacagaha caddaanka ah ee Cash Basis IPSAS 2017, hadna waxaa lagu soo daray warbixinta iyo xisaab xirka sanad maaliyadeedka 2020 si faahfaahin dheeri ah looga sii bixiyo dakhliga guud ee dowladda iyo sida loo isticmaalay iyadoo loo barbardhigay ku tala galkii hore siduu ahaa iyo dhab ahaan sida wax u dhaceen. Warbixintaan waxa ay soo bandhigaysaa Hawlaha Guud ee Dowladda iyo sida iyo ujeedooyinka loo isticmaalay dakhligii la soo xereyey.

- *Xeerarka Xisaabeed*

Waa xeerarka, axdiyada, mabaadi'da, shuruudaha u gaarka ah Dowladda Federaalka Soomaaliya lana dabaqay intii lagu guda jiray diyaarinta iyo soo gudbinta Xisaab xirka Dowladda.

- *Faahfaahinada iyo Sharaxaada Xisaab xirka*

Faahfaahinada la socda Xisaab xirka waxa ay ka caawinayaan akhristaha in qoto dheer loo fahmo macluumaadka ku xusan Xisaab xirka. Sidoo kale waxa ay qayb muhiim ah ka yihiin Xisaab xirka.

3) Faahfaahino Dheeri ah

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 cadaaynta in la dhaqan galiyey shuruudaha ku xusan nidaamka ku xisaabtanka lacagta cadaanka ah ee cash basis-IPSAS.

- *Muuqaalka Qulqulka lacagta Cadaanka ah*

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 Mowqifka Maaliyadeed ee Dowladda (Balance Sheet)*

Muuqaalka mowqifka maaliyadeed ee Dowlada “horayna loogu yaqaanan Muuqaalka Hantida iyo Daymaha Dowladda” waxaa lagu soo gudbiyey faahfaahin ku saabsan Hantida iyo Daymaha Dowladda oo muujinaaya saafiga hantieed ee Dowladda oo ah (Farqiga u dhexeeya Hantida iyo Daymaha Dowladda). Hadda Muuqaalka Hantida iyo Daymaha Dowladdu kaliya waxa uu soo bandhigayaa Hantida Maaliyadeed iyo qaar ka mid ah Daymaha Maaliyadeed ee Dowladda.

- *Shaxda Lacagaha Ka maqan iyo Midda lagu Leeyahay Dowladda*

Lacagaha ka maqan Dowladda waa lacagaha aan wali u soo xeroon Dowladda lagana helo Khidmadaha ay Dowladdu u fuliso dadwaynaha. Dhamaan daymahaas maqani waxa lagu so bandhigaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda.

Sidoo kale, Daymaha Dowladdu waa daymaha adeeg bixiyeyaashu ku leeyahay Dowladda ee aan la bixin dhamaadka sanadka. Daymahaas waxaa lagu soo bandhigaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda dhamaadka sanad maaliyadeedka.

- *Muuqaalka Kharashaadka Daymaha (Mushaar)*

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*

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 dhinacle 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.

- *Muuqaalka Dakhliga aan ku jirin Miisaaniyadda*

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.

- *Macluumaad ku saabsan Shirkada ay Dowladdu leedahay oo ay tooska u Maamusho.*

Sida uu qabo qodobka 3aad ee Sharciga Maamulka Maaliyadda ee 2019, Shirkadaha Dowladdu ay leedahay hadana ay maamusho waxa ay qaadanayaan oo ay ku sharci yihiin Shirkadaha Dowladdaha eek u tilmaaman Xeerarka Tirokoob ee la wada aqoonsanyahay ee ku qeexaya sidatan “ *waa hay'ad leh shakhsiyad qaamuuni ah oo ay maamusho Dowladdu soona saarta agab ama adeeg si loogu iib geeyo suuqa lehna sicir dhaqaale oo muuqda*” Dhaman Shirkadahani waxa ay xubin ka noqon karaan shirkadaha kheyriga ah ama shirkadaha faa'iido doonka ah”.

Hadaba, waxaa loo baahanyahay in sahan lagu sameeyo tirada dhabta ah ee Shirkadaha Dowladdu leedahay si loo hubiyo in la buuxiyey dhamaan shuruudaha ku xiran in shirkadahaasu soo gudbiyaan warbixin iyo Xisaab xir si waafaqsan Sharciga Maamulka Maaliyadda ee 2019.

4) Dulmar Guud iyo Falanqayn Kooban ee Xisaab xirka sanadka 2020

Shaxda 1aad Warbixinta Maaliyadeed oo Kooban

Waxqabadka Maaliyadeed	2020 USDS	2019 USDS	2018 USDS
Dakhli	496,826,962	337,800,903	295,333,647
Kharashaad	485,287,246	315,654,346	268,521,523
Dheeri	11,539,716	22,146,557	26,812,124
% Isbadal	53.7%	17.6%	19.5%
Kutalagalkii Hore	476,150,905	344,199,037	274,630,191
Ku noqoshada Miisaaniyadda	685,270,734	390,158,833	297,072,158
Kharashaadka Dhabta ah	485,287,246	315,654,346	268,521,523
Haraaga an la isticmaalin	(199,983,488)	(74,520,363)	(28,550,635)
% Isbadalka	29%	19%	14%
Kunoqoshada miisaaniyadda dhanka Dakhliga iyo Deeqaha	685,270,734	390,158,833	297,072,158
Dakhliga Dhabta ah	496,826,962	337,800,903	295,333,647
Dakhliga aan soo xeroon	(188,443,772)	(52,357,930)	(1,738,511)
% Isbadal	27.5%	13%	0.59%

5) Falanqaynta Dakhliga

Dakhliga soo galay Dowladda Federaalka Soomaaliya intii lagu guda jiray sanad maaliyadeedka 2020 waxa uu aad uga kordhay dakhligii sanadkii ka horeeyey ee 2019. Dakhligu sanadkaan waxa uu gaaray \$496.9 milyan marka loo barbardhigo \$337.8 milyan ee sanad maaliyadeedkii hore ee 2019. Kobacaas waxa uu u dhigmaa 47% oo ah (\$159.1M). 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.

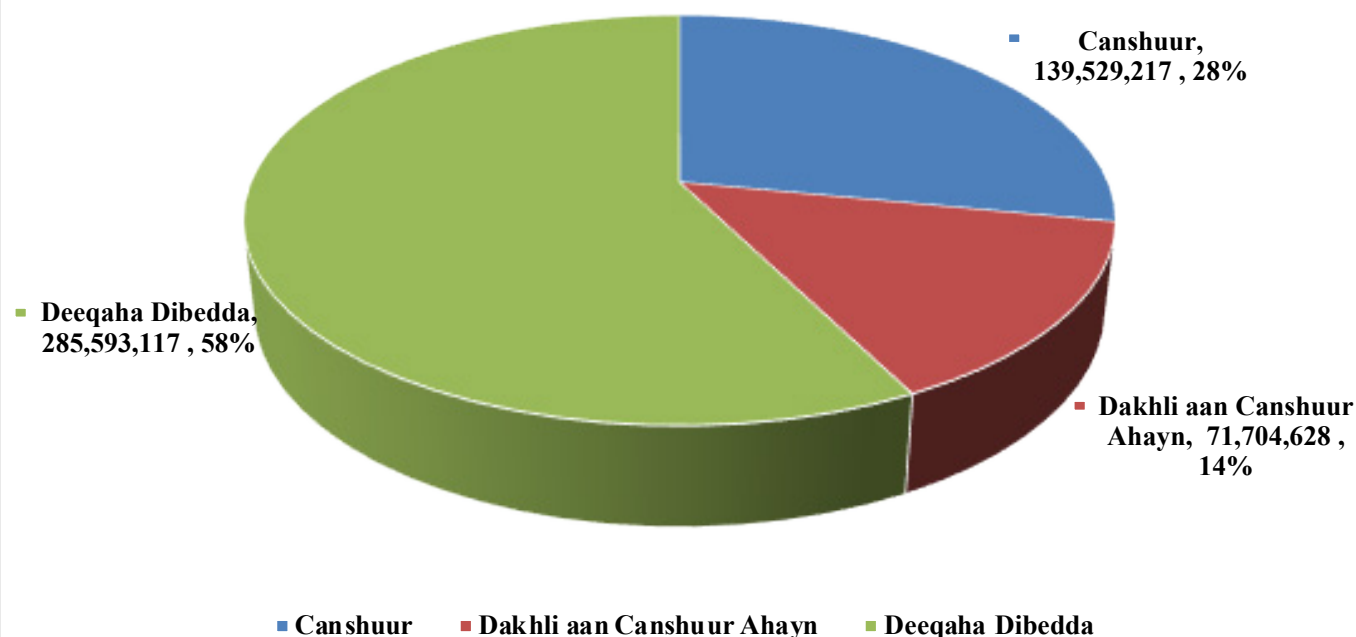
Dakhliga casnuuraha iyo khidmadaha kaliya ka so xerooday waxa uu gaaray sanadkaan 2020 \$211.2M, oo u dhiganta 42% dakhliga guud ah. Halka uu ka ahaa sanadkii hore ee 2019 \$229.7M oo u dhigantay 68% markii loo eego dakhliga guud ee ahaa (337.8milyan).

Shaxda 2aad Dakhliga oo Kooban

Dakhliga	2020	2019	2018
Canshuuraha	139,529,217	154,744,603	138,945,588
Dakhliga aan Canshuurta ahayn	71,704,628	74,939,156	44,473,235
Deeqaha Dibedda	285,593,117	108,117,144	111,914,824
Wadarta Dakhliga	496,826,962	337,800,903	295,333,647

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 oo sanadkaan gaaray 58% ka mid ah dakhliga guud.

Isbarbardhigga Ilaha Kala duwan ee Dakhliga Dowladda



Wadarta dakhliga gudaha ee soo xerooday sanadka 2019 waxa uu ka noqday dakhliga guud 68%

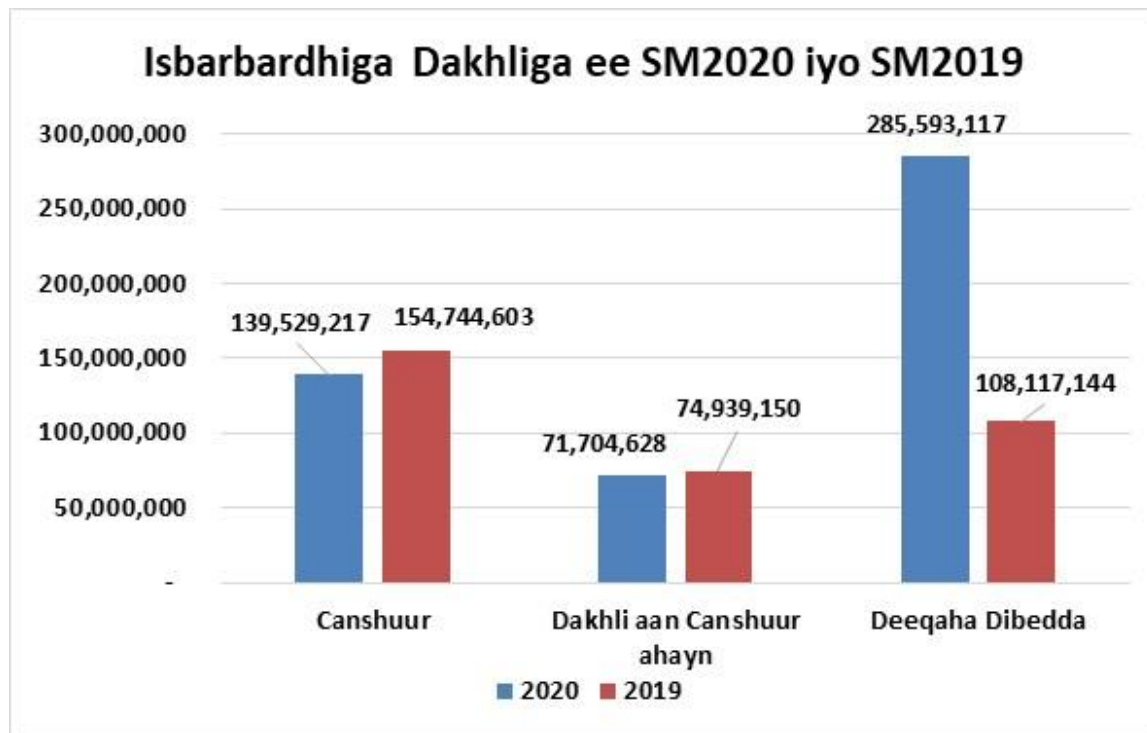
Jaantuska 1aad Isbarbardhigga Ilaha Dakhliga

(\$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.

Dakhliga aan Canshuuraha ahayn.

Sanad Maaliyadeedka 2020 dakhliga aan canshuurta ahayn ee laga helay khidmadaha dowladdu u fuliso bulshada waxa uu hoos u dhacay adduun gaaraya \$15.2 milyan markii loo barbardhigo sanad maaliyadeedka hore ee 2019 sida ka muuqata shaxda 2aad. Dakhliga aan canshuuraha ahayn waxa uu gaaray \$71.7milyan sanad maaliyadeedka 2020, halka uu ka ahaa \$74.9 milyan sanad maaliyadeedkii hore ee 2019 hoos u dhacaas oo gaarayaya 3.0 milyan waxaa sababay dakhligii laga heli jiray Passports ka oo aan sanadkaan la helin sababo la xiriira kadib markii safaradii la joojiyey Cudurka COVID-19 dartiis. Sida ka muuqata Jaantuska 1aad Dakhliga aan Canshuuraha ahayn waxa uu ka yahay 14% dakhliga guud.

Jaantuska 2aad Isbarbardhiga Dakhliha ee SM2020-SM2019



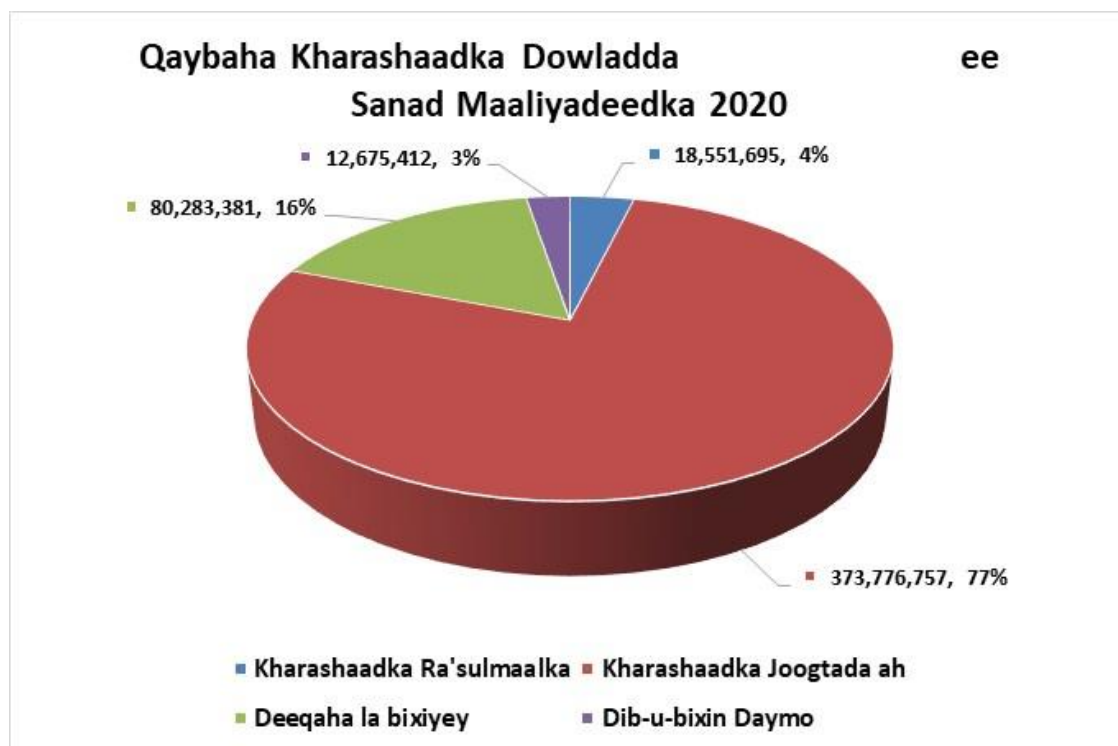
Deeqaha Dibedda

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 u kordhay deeqaha laba dhinac laha iyo kuwa dhinacya badanta ah ee dowladda soo gaaray intii lagu guda jiray sanad maaliyadeedka 2020. Wadarta deeqaha dibedda waxa ay gaareen 285.6 milyan oo u dhiganta 58% dakhliga guud ee dowladda markii loo eego sanadkii hore ee 2019 oo deequhu ahaayeen 108.1 milyan. Wadarta kororku waxa uu gaaray 177.5 milyan (164%). Arrintaan waxaa sabab u ahaa kororka tirade mashaariicda iyo deeqaha loo helay si looga hortago cudurka faafa ee COVID-19.

6) Falanqaynta Kharashaadka

Guud ahaan kharashaadka dowlada waxa ay u qaybsamaan afar qaybood oo kala ah, Kharashaadka joogtada ah, Kharashaadka Ra'sulmaalka, Kharashaadka Deeqaha ee ay dowladu siiso Maamul Goboleedyada iyo Dowladaha Hoose iyo kharashaadka dib u bixinta daymaha. Jaantuska 3aad waxa uu soo koobayaa qaybaha ugu waaweyn ee kharashaadka Dowladda Federaalka Soomaaliya.

Jaantuska 3aad Qaybaha Kharashaadka



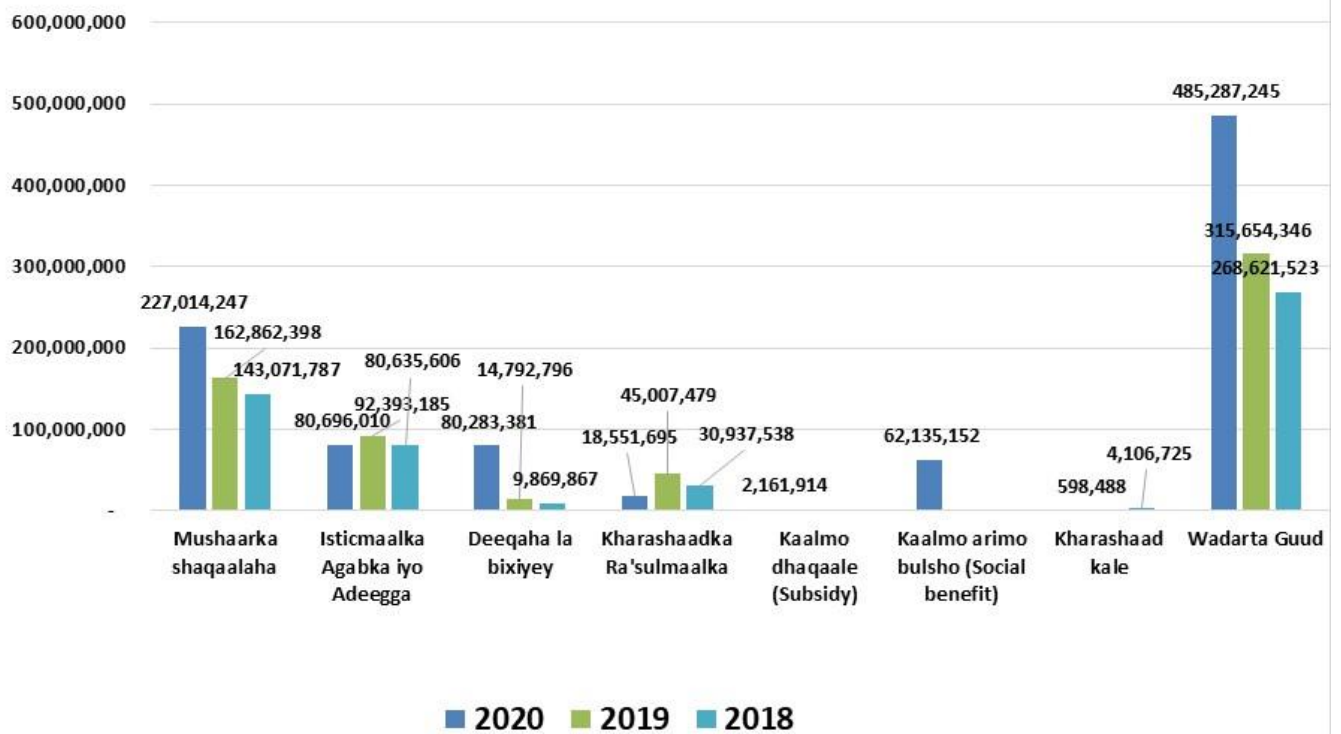
Kharashaadka Joogtada ah waa kharashaad intooda badan ku baxa arimaha mushaaraadka shaqaalaha iyo soo iibsiga agab ama adeega hawl maalmeedka dowlada muhiimka u ah. Kharashaadka joogtada ah waxaa kale oo ka mid ah bixinta dulsaarka iyo khidmado kale. Jaantuska hoose waxa uu soo koobaya meelaha uu ku baxo dakhliga soo gala dowladda. Wadarta kharashaadka baxay sanad maaliyadeedka 2020 waxa uu ahaa \$485.3 milyan markii loo barbardhigo sanadkii ka horeeyey ee 2019 kaas oo kharashaadku ahaayeen 315.6milyan. guud ahaan Dowladda Federaalka Soomaaliya waxa ay ku kordhisay kharashaadka \$170milyan oo u dhiganta (53.8%), Kharashaadka ugu badan waxa ay ku baxeen mushaarka shaqaalaha, markii loo barbardhigo sanadkii hore waxa uu mushaarka shaqaaluhu ka badanyahay \$64.2milyan, halka kharashaadka kaalmada arrimaha bulshada ku baxay oo aan sanadkii hore la bixin ayaa sanadkaan gaaray \$62.1 milyan.

Shaxda 3aad ee hoos ka muuqata waxaa ku faahfaahsan qaybaha ugu waaweeyn ee kharashaadka dowladda sanad maaliyadeedka 2020 oo loo barbardhigay sanadihii ka horeeyey ee 2019, 2018.

Shaxda 3aad Kharashaadka oo kooban

	2020	2019	2018
Kharashaadka			
Mushaarka Shaqaalaha	227,014,247	162,862,398	143,071,787
Isticmaalka agabka iyo adeegga	80,696,010	92,393,185	80,635,606
Deeqaha la bixiyey	80,283,381	45,007,479	30,837,538
Kharashaadka Ra'sulmaalka	18,551,695	14,792,796	9,869,867
Bixinta Dulsaaro iyo khidmada kale	14,444,846		
Kaalmo dhaqaale	2,161,914		
Kaalmo arrimo Bulsho	62,135,152		
Kharashaad kale		582,612	4,106,725
Wadarta	485,287,246	315,638,470	268,521,523
% Isbadalka	54%	17.5%	14%

Isbarbardhiga Kharashaadka ee 2018 - 2020



7) Kharashaadka Ra'sulmaalka

Sanad maaliyadeedka 2020 kharashka ku baxay ra'sulmaalka waxa uu gaaray \$18.6milyan waxa uuna ka sare maray 3.8milyan oo u dhiganta (25.4%) kharashkii ku baxay ra'sulmaalka sanadkii tagay ee 2019 oo ahaa 14.8milyan. waxyaabaha. Ugu badan oo kharashaadka ra'sulmaalku ku baxay waxa ay kala yihiin, kharashaadka ra'sulmaal kale oo isugu jira soo iibsasho qalabyo kala duwan, waxaa kusoo xiga qalabka isgaarsiinta. 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 kharshku baxay.

Shaxda 4aad Kharashaadka Ra'sulmaalka

Capital Expenditure	2020 USDS	2019 USDS
Dhisme aand Deegaana ahayn	546,050	682,500
Qalabka ICT-da, iyo qalabyo kale	6,370,451	428,366
Qalab Ra'sulmaal kale	10,280,331	13,560,223
Qalab gaadiid	320	1,950
Makinado iyo Qalab kale	218,444	35,030
Hanti aan la taaban karin	617,199	84,727
Software application	464,135	
Qalab xafiiseed	54,765	
Total Capital expenditure	18,551,695	14,792,796

8) 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 baahnaan doono iyo ilaha laga heli doono dakhligii lagu maalgelin lahaaba. Hadaba qorshihii ku talagalka kharashaadka waxa uu ahaa \$476.2 milyan. saadaashaad waxaa dib loogu noqday 1-dii Agoosto 2020 waxaana la gaarsiiyey \$685.3 milyan iyadoo la kordhiyey 43.9%. miisaaniyada waxaa loo kordhiyey kharashaadka deeqaha la siiyo maamul goboleedyada, , kharashaadka kaalmada arimaha bulshada iyo kharashaadka isticmaalka Agabka iyo Adeegga, halka miisaaniyada laga yareeyey kharashaadka kabka dhaqaalaha kadib markii qorshayaasha hortabinta u leh kharashaadka dowladda dib u habayn lagu sameeyey sababo la xiriiira cudurka faafa ee COVID-19 dartiis si looga hortagana loo qoondeeyey deeq gaaraysa gaaraysa \$166.8 milyan halka dakhligii la filanaayay uu hoos u dhac gaaraya \$66.7milyan oo uu sababay cudurka COVID-19 uu ku yimi.

Shaxda hoose waxa ay tusinaysaa miisaaniyadii hore iyo kharashaadka sida dhabta ah u baxay

Shaxda 4aad Isbarbardhigga Kutalagalka iyo Natiijada Dhabta ah ee Kharashaadka

Qaybaha Kharashaadka	2020		Farqiga (Inta aan la isticmali n) USD\$
	Kutalagal USD\$	Dhab USD\$	
Mushaarka Shaqaalaha	235,262,920	227,014,247	-4%
Isticmaalka agabka iyo adeegga	154,010,694	80,696,010	-48%
Deeqaha la bixiyey	143,048,110	80,283,381	-44%
Kharashaadka Ra'sulmaalka	41,918,594	18,551,695	-56%
Bixinta Dulsaaro iyo khidmada kale	14,563,584	14,444,846	-1%
Kaalmo dhaqaale	2,210,000	2,161,914	-2%
Kaalmo arrimo Bulsho	93,435,025	62,135,152	-33%
Kharashaad kale	821,807		
Wadarta Kharashaadka	685,270,734	485,287,246	-187.2%

9) Hawlaha Dowladda

Kharashaadka ku baxa hawlaha Dowladda ee loo yaqaano (COFOG) waxa uu muujinayaa sida loo isticmaalay dakhligii dawladda soo galay. Dhaman kharashaadka ku baxay howlaha Dowladda ayaa shaxda hoose lagu soo koobay.

Shaxda 5aad Kharashaadka Hawlaha Dowladda

Qaybaha Hawlaha Dowladda (COFOG)	2020 USD\$	2019 USD\$
Hawlaha Adeegga Guud	201,227,385	136,030,319.0
Difaaca	83,704,942	59,019,490.0
Amniga iyo Kala danbayta	89,974,889	74,813,485.0
Dhaqaalaha	86,690,260	22,761,662.0
Caafimaadka	6,235,712	2,681,401.0
Waxbarashada	14,512,290	13,616,218.0
Arrimaha Bulshada	1,338,523	4,269,060.0
Arrimaha Diinta, Dhaqanka iyo hiddaha	1,603,244	2,276,364.0
Dib-u-celin lacag Mashruuc s2s		170,362.0
Wadarta Kharashaadka Hawlaha Dowladda	485,287,246	315,638,361

10) Muuqaalka Mowqifka Maaliyadeed (Muuqaalka Hantida iyo Daymaha Maaliyadeed).

Waxaa halkaan lagu soo bandhigay Muuqaalka Hantida Maaliyadeed ee Dowladda. Maadaama ay Dowladda Federaalka Soomaaliya ay ku dhaqantaa Nidaamka ku Xisaabtanka Lacagaha Caddaanka ah. Sidaas daraadeed Muuqaalka Mowqifka Maaliyadeed ma soo wada bandhigayo dhamaan handitd aiyo daymaha maaliyadeed ee dowladda.

Shaxda hoose waxa ay muujinaysaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda

Figure 6aad Mowqifka Maaliyadeed ee Dowladda

	12/31/20	12/31/19	%
Description	USD\$	USD\$	Isbadalka
Kaashka iyo kaash u dhigmaha	66,139,211	54,599,495	21%
Daymo maqan			
Wadarta Hantida			
Daymaha taagan			
Daymaha Kharashaadka	52,795,274	53,620,274	1.5%
Wadarta Daymaha	52,795,274	53,620,274	
Saafiga Hantida Maaliyadeed	13,343,937	979,221	12.6%

(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.

Daymaha Dowlada lagu leeyahay (Public Debt)

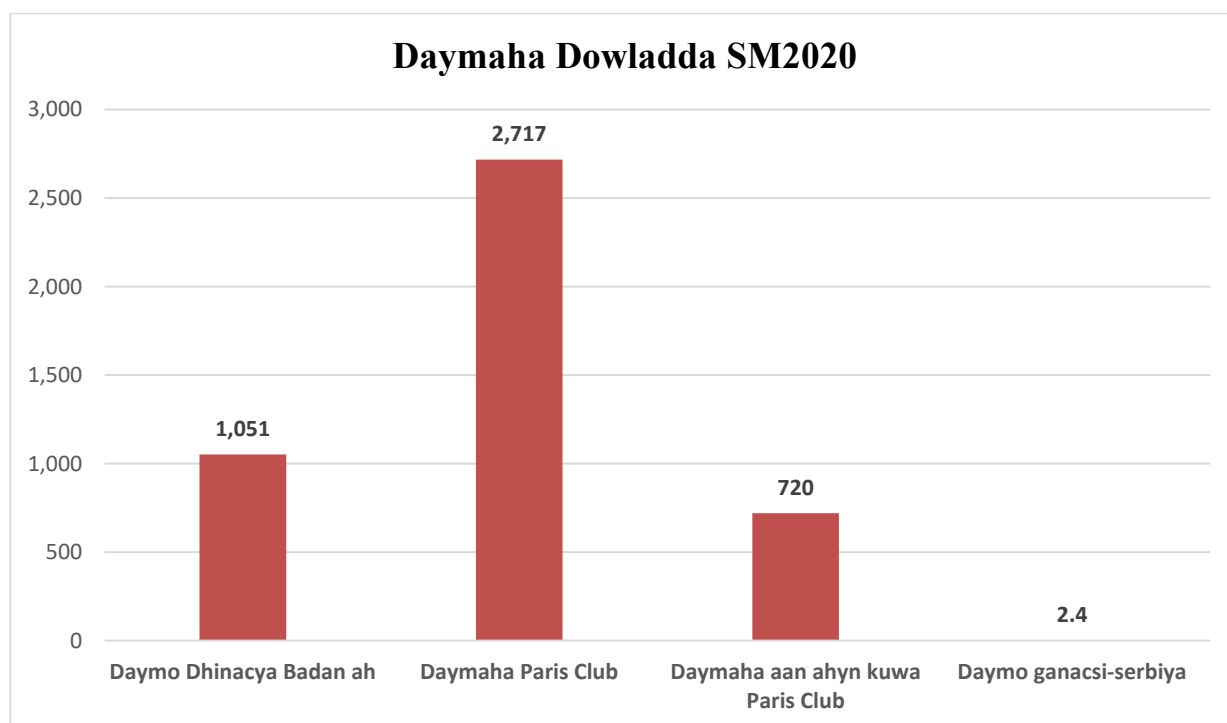
Daymaha Dowladda lagu leeyahay, Daymo Dhinacya Badan ah, Daymaha hay'adaha ku Jira Paris Club-ka, iyo Daymaha Wadama kale ku leeyihiin Dowladda Federaalka soomaaliya. Daymaha Dhionacya badanta ahi waxa ay isugu jiraan daymo ay leeyihiin hay'adaha maaliyadeed ee caalamiga ah sida Hay'adda Lacagta Addunka ee IMF, Bangiga Addunka. Daymaha hay'adaha ku bahoobay Paris Club-ku waxa ay isugu jiraan wadamo daymo ku leh dalka oo doonaya in la helo wadiiqo saxan oo xal loogu heli karo daymaha aadka u culus ay ay wadamada daymaha qaatay.

Wadarta daymaha dowladda ee dhamaadka sanad maaliyadeedka 2020 waxa uu yahay \$4.5 bilyan. Daymaha Dhinacya badanta ahi waxa ay ka yihiin wadartaas 25% (1.0 billion). Daynlayda ugu waawayn waxa ku jira IMF-ta, AFESD iyo IDA. Daymaha laba dhinac ah ah waxa weeye \$3.4 bilyan. Hay'adaha ku jira dalada Paris Club waxa ay leeyihiin 80% daymaha laba dhinac ah. Daynlayda laba dhinac ah ah waxaa ka mid ah Ruushka, Mareekanka, Talyaaniga iyo Faransiiska. Hay'adaha an ku jirin dallada Paris Club iyaguna waxa ay leeyihiin \$0.7 bilyan. Waxa iyagana ugu waaweyn Sanduuqa Abu Dhabi, wadmada Ciraaq, Boqortooyada Sacuudiga iyo sanduuqa Kuweyd.

Shaxda iyo Jaantuskaan hoose waxaa laga dheehan karaa qaybaha ay ka koobantahay daymaha dibeda looga leeyahay Dowlada Federaalka Soomaaliya. Dhamaan lacagta ku qoran halkaan waa Billion USD.

Shaxda 7aad Daymaha Dowladda

	12/31/20	12/31/19	%
Daymaha	USD\$	USD\$	Isbadalka
Daymaha Dhinacya badanta ah	1,051	1,529.62	-0.31
Daymaha Paris Club	2,717	3,072.20	-0.12
Daymaha aan ahayn Paris Club	720	709.03	0.02
Daymaha Ganacsiga-Serbiya	2		
Wadarta Daymaha	4,490	5,311	-0.41



IV. MUUQAALKA DAKHLIGA IYO KHARASHAADKA

Muuqaalka Dakhliga iyo Kharashaadka

Ee Sanadka Ku Dhamaaday 31 december 2020

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

	Faahfahin	2020 USDS	2019 USDS
DAKHLIGA			
Dakhliga Canshuuraha	1	139,529,217	154,744,603
Dakhliga aan Canshuuraha ahayn	2	71,704,628	74,939,156
Deeqaha Dibedda	3	285,593,117	108,117,144
WADARTA DAKHLIGA		496,826,962	337,800,903

KHARASHAAD

Mushaarka Shaqaalaha	4	227,014,247	162,862,398
Isticmaalka agabka iyo adeegga	5	80,696,011	92,393,185
Kharashaadka Ra'sulmaalka	6	18,551,695	14,792,796
Deeqaha la bixiyey	7	80,283,381	45,007,479
Dulsaar iyo Khimado kale	9	14,444,846	
Kaalmo dhaqaale	10	2,161,914	
Kaalmo arimo bulsho	8	62,135,152	
Kharashaad kale	11	-	598,488

WADARTA KHARASHAADKA		485,287,246	315,654,346
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Haraaga Dheeri/(dhiman) Dhamaadka sanadka		11,539,716	22,146,557
Haraaga bilowga sanadka	12	54,599,495	32,452,938
Dheeri/(Dhiman) Dhamaadka sanadka		11,539,716	22,146,577
Haraaga Dhamaadka Sanadka	12	66,139,211	54,599,495

- Sida ku cad faahfaahinta tirsii 12aad lacag gaaraysa US\$46,559,656 (SM2019: US\$42,834,668) oo ku jirta muuqaalka haraayada bangiga ku haray dhamaadka sanadkaan waxa ay gaar u tahay mashaariicda dibedda laga maalgaliyo iyo bangi xisaabeedka buffer fund-ka. lacagtaas looma isticmaali karo wax aan ahayn labadaas ujeedo.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 20aad ilaa boga 45aad waxa ay qayb ka tahay xisaab xirka ee yihiin warbixinta iyo xisaab xirka.

Faatuma Cismaan Faarax,

Xisaabiyaha Guud ee Dowlada



V. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIJJADA DHABTA AH
Dowladda Federaalka Soomaaliya

Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natijada Dhabta ah
Ee Sanadka Ku Dhamaaday 31 december 2020

Miisaaniyad ku dhisan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah

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

Dakhliga	Faahfaahin	Kutalaglkii hore USD\$	Waxka badalka Miisaaniyada USD\$	Miisaaniyadii Danbe USD\$	Dhabta USD\$	Farqiga u dhexeeya Kutalaglkii iyo Dhabta Miisaaniyadda USD\$	% Farqiga
Dakhli							
Dakhliga Canshuuraha	1	155,500,000	48,451,930	107,048,070	139,529,217	32,492,519	30%
Dakhliga aan Canshuurta ahayn	2	78,900,000	- 18,428,343	60,471,657	71,704,628	11,232,971	19%
Deeqaha Hal-dhinac laha ah-Deeq	3	30,000,000	-	30,000,000	15,000,000	- 15,000,000	-50%
Deeqaha dhinacya badanta ah-Ra'sulmaal	3		12,000,000	12,000,000			0%
Deeqaha dhinacya badanta ah	3	201,750,902	166,833,606	368,584,508	270,593,117	- 97,991,451	-27%
Wadarta Dakhliga		466,150,902	111,953,333	578,104,235	496,826,962	- 69,265,961	-28%
Kharashaadka							
Mushaarka shaqaalaha	4	223,591,491	11,671,429	235,262,920	227,014,247	8,248,673	4%
Isticmaalka agabka iyo adeegga	5	131,457,121	22,553,573	154,010,694	80,696,011	73,333,222	48%
Subsidies	10	10,050,000	- 7,840,000	2,210,000	2,161,914	48,086	2%
Deeqaha	7	42,646,869	100,401,241	143,048,110	80,283,381	62,764,729	44%
Social benefits	8	276,000	14,287,584	14,563,584	14,444,846	118,738	1%
Dayn celin	9	25,000,000	68,435,025	93,435,025	62,135,152	31,299,873	33%
Kharashaad kale	11	2,500,000	- 1,678,193	821,807	-	-	0%
Wadarta Kharashaadka		435,521,481	207,830,659	643,352,140	466,735,551	175,813,321	131%
Kharashaadka Ra'sulmaal							
Kharashaad Ra'sulmaal	6	40,629,424	1,289,170	41,918,594	18,551,695	- 23,366,899	-56%
Wadarta Kharashaadka Ra'sulmaal		40,629,424	1,289,170	41,918,594	-	- 23,366,899	-56%
Wadarta Kharashaadka		476,150,905	209,119,829	685,270,734	485,287,246	152,446,422	22%
Saafiqa Qulqulka Kaashka		- 10,000,003	- 97,166,496	- 107,166,499	11,539,716	- 221,712,383	-50%

Sababta ugu wayn ee keentay in dib loogu noqdo saadaasha kutalagalka miisaaniyadda dowladda waxa ay ahayd filasho laga qabay in uu kordhaan deeqaha dhinacya badanta ah ee dibedda laga helo iyo uu hoos u dhici doono dakhliga gudaha laga aruuriyo sababo la xiriiira caqabadaha lagala kulmay cudurka faafa ee COVID-19 kaasoo aad u saameeyey hawladii dowladda ee dhanka dakhli aruurinta.

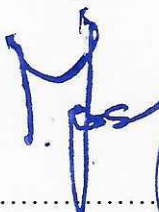
Sidoo kale dhanka kharashaadka waxaa la dhimay inta badan kharashaadkii loogu talagalay soo iibsiga Agabka iyo Adeegga, bixinta deeqaha iyo Kharashaadka Ra'sulmaal ka iyada

oo la raacayo nidaamka kala horaysiinta kharash bixinta ee ku cad Sharciga Miisaaniyadda Dowladda. Arintaasi waxa ay sababtay in aan la gaarin saadaashii miisaaniyadda lana arko farqiyada 52%, 56% iyo 44% ee shaxda kore ka muuqda ee u dhexeeya kutalagalkii hore iyo natiijada dhabta ah ee dhamaadka sanadka.

Ku tala galkii kharashaadka kabka arimaha bulsho halkii loogu talagalay ma gaarin oo 67% ayaan labixin waxaana u sabab ah mashruuca ka hortagga ayaxa oo bilowday ku dhowaad dhamaadka sanadka (September 2020).

Lacagta mashruucaan ee loogu talagalay arrimaha kaalmada arimaha bulsho waxa ay ahayd US\$39 Milyan, waxaa laga isticmaalay kaliya US\$7,700,128 oo u dhiganta 20%.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 20aad ilaa boga 45aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.


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Faatuma Cismaan Faarax,
Xisaabiyaha Guud ee Dowladda



VI. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA

Dowladda Federaalka Soomaaliya

Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natijada Dhabta ah

Ee Sanadka Ku Dhamaaday 31 december 2020

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

<i>Hawlaha Dowladda Ee Habka Kala sooca GFS 14-ka</i>	Kutalagalka Miisaaniyadda 2020 US \$	Natijada Dhabta ah 2020 US \$	Natijada Dhabta ah 2019 US \$
Kharashaadka Joogtada ah			
Adeegga Guud ee Dowladda	269,436,557	191,809,423	124,923,136
Adeegga Difaaca	87,017,853	83,704,942	58,959,490
Aminiga iyo kala danbaynta	110,708,938	87,918,729	73,479,564
Arimaha Dhaqaalaha	127,172,066	82,017,179	21,615,911
Adeeg Caafimaad	24,092,002	3,940,402	2,681,401
Adeeg waxbarasho	21,556,737	14,403,110	12,482,277
Adeega Arimaha Bulshada	1,610,893	1,338,523	4,257,060
Arimaha Diinta, Dhaqanka iyo Dalxiiska	1,757,095	1,603,244	2,276,364
Wadarta Kharashaadka Joogtada ah	643,352,141	466,735,552	300,675,203
Kharashaadka Rasulmaalka			
Adeegga Guud ee Dowladda	16,801,040	9,411,963	11,107,183
Adeegga Difaaca	0	-	12,000
Aminiga iyo kala danbaynta	7,249,029	2,056,161	60,000
Arimaha Dhaqaalaha	8,979,501	4,673,081	1,145,751
Adeeg Caafimaad	6,753,900	2,295,310	0
Adeeg waxbarasho	2,135,124	109,180	1,133,941
Adeega Arimaha Bulshada	0	0	1,333,921
Arimaha Diinta, Dhaqanka	0	0	0
Wadarta Kharashaadka Rasulmaalka	41,918,594	18,551,695	14,792,796
Dib u celin lacag mashruuca s2s			170,362
Wadarta Kharashaadka	685,270,734	485,287,246	315,638,361

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 20aad ilaa boga 45aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

Faatuma Cismaan Faarax,

Xisaabiyaha Guud ee Dowladda



VII. MUUQAALKA QULQULKA LACAGTA CADAANKA AH

Dowladda Federaalka Soomaaliya

Muuqaalka Qulqulka Lacagta Caddaanka ah

Ee Sanadka Ku Dhamaaday 31 december 2020

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

	Faahfahin	2020	2019
Qulqulka Kaasha ee Hawlaha			
Dakhliga Hawlfulinta			
Dakhliga Canshuuraha	1	139,529,217	154,744,603
Dakhliga aan Canshuuraha ahayn	2	71,704,628	74,939,156
Deeqaha Dibedda	3	285,593,117	108,117,144
		496,826,962	337,800,903
Kharashaadka Hawlfulinta			
Mushaarka Shaqaalaha	4	227,014,247	162,862,398
Isticmaalka agabka iyo adeegga	5	80,696,010	92,393,185
Deeqaha la bixiyey	7	80,283,381	45,007,479
Kaalmo dhaqaale	10	2,161,914	-
Kaalmo arimo bulsho	8	62,135,152	
Dulsaar	9	1,769,434	
Kharashaad kale	13	-	582,612
Wadarta Kharashaadka Hawlfulineed		454,060,138	300,845,674
Saafiga qulqulka kaashka ee Hawlfulineed		42,766,824	36,955,229
Qulqulka kaashka ee Maal gashiga			
Soo iibsasho qalab ra'sulmaal	6	(18,551,695)	14,792,796
Saafiga qulqulka kaashka ee Maalgashiga		(18,551,695)	14,792,796
Qulqulka Kaasha ee Maalingalinta			
Bixin amaah	9	(12,675,412)	-
Saafiga qulqulka kaashka ee Maalgalinta		(12,675,412)	-
Saafiga kororka Kaashka iyo Kaash u dhigmaha		11,539,716	22,146,557
Kaashka iyo Kaash u dhigmaha			
bilowga 1 Janaayo	12	54,599,495	32,452,938
Kaashka iyo Kaash u dhigmaha dhamaadka 31 December	12	66,139,211	54,599,495

❖ Sida ku cad faahfaahinta tirsi 12aad lacag gaaraysa US\$46,559,656 (SM2019: US\$42,834,668) oo ku jirta muuqaalka haraayada bangiga ku haray dhamaadka sanadkaan waxa ay gaar u tahay mashaariicda dibedda laga maalgaliyo iyo bangi xisaabeedka buffer fund-ka. lacagtaas looma isticmaali karo wax aan ahayn labadaas ujeedo.

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 20aad ilaa boga 46aad waxa ay ka yihiin warbixinta iyo xisaab xirka.

Faatuma Cismaan Faarax,

Xisaabiyaha Guud ee Dowladda



I. MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DOWLADA

I. Xeerarka xisaabeed

1.1.Warbixin Guud

Xarunta ugu wayn ee ay ku shaqayso xiligaan Dowlada Federaalka Soomaaliya waa magaalada Muqdisho oo isla markaasna ah magaalada madaxda dalka. Hay'ada soo gudbisay Xisaab xirkaan 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; :-

- Sharciga Qoondada Miisaaniyada ee 2020; Iyo
- Sharciga Maamulka Maaliyadda (2019) iyo;
- Sharciga wax iibsiga Dowladda ee (Procurement Act)

Desember 2019 Baarlamaanka Dowladda Federaalka Soomaaliya waxa uu ansixiyey Sharciga Maamulka Maaliyadda Dalka. Sharciga cusub ee Maamulka Maaliyaddu waxa uu badali doonaa Sharcigii hore ee Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee 1961 ee markii danbe 1971 wax looga badalay

1.2.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) Xeerarka lagu saleeyey Diyaarinta Xisaab xirka
Xisaab xirka waxaa uu waafaqsanyahay shuruucda soo socota;

- Sharciga Maamulka Maaliyada Dalka ee 2019
- Xeerarka Xisaabeed ee Caalamiga ah ee (IPSAS) gaar ahaan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah ee 2017.

Si waafaqsan tuduca 1aad iyo qodobka 43aad faqradiisa 2aad ee Sharciga PFM-ka, xisaab xirkani waxa loo soo diyaariyey hab w aafaqsan dhamaan Xeerarka Xisaabeed ee Caalamiga ah ee la isla garanaayo ee loo yaqaano International Public Sector Accounting Standards ama (IPSAS), gaar ahaan Nidaamka ku xisaabtanka Lacagta Caddaanka ah ee 2017 ee uu soo saaray Dallada Caalamiga ah ee Dajinta Xeerarka xisaabeed ee Dowladaha ee (IPSASB) ee hoos yimaada Hay'adda Caalamiga ah ee Xisaabaadka ee (IFA) sida ku cad qodobka faahinta xeerarka xisaabeed ee hoos ku xusan.

Marka la dhaqan galiyo shuuucda nidaamka ku xisaabtanka lacagaha caddaanka ah kaliya ee IPSAS warbixinada ugu muhiimsan waxaa ka mid ah kuwan soo socda;

- a) Muuqaalka Dakhliga iyo Kharashaadka
- b) Muuqaalka isbarbardhiga Kutalagalka miisaaniyadda iyo Natijada dhabta ah;
- c) Muuqaalka Qulqulka lacagaha Caddaanka ah;
- d) Muuqaalka Kharashaadka Howlaha Dowladda;
- e) Xeerarka xisaabeed iyo faahfaahinada la socda;

Warbixinada asaasiga ah ee kor ku xusan waxaa lala soo gudbiyay faahfaahino iyo macluumaad kale oo muhiim tahay in la shaaciyo sida uu qabo Xeeridaamiyaha Sharciga Maamulka Maaliyadda ee 2020 qodobkiisa 103aad faqrada 2aad waxaana ka mid ah macluumaadkaas;

- a) Muuqaalka Mowqifka Maaliyadeed ee Dowladda (Balance sheet)
- b) Warbixinta Dakhliga iyo Kharashaadka aan ku jirin Miisaaniyadda Dowladda;
- c) Warbixinta Daymaha kharashaadka;
- d) Warbixinta Daymaha Dibedda looga leeyahay Dowladda.

(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) Hay'ada warbixinta soo gudbisay

Sida uu qabo Sharciga Maamulka Maaliyadda ee 2019 qodobkiisa 45aad faqradiisa 1aad ee awooda u siinaya Xisaabiyaha Guud ee Dowladdu in uu soo diyaariyo xisaab xirka. Hadaba Xisaabxirkan waxaa soo diyaariyey Xafiiska Xisaabiyaha guud ee Dowladda, 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.

Si waafaqsan qodobka 1.4.8 ee Nidaamka ku xisaabtanka lacagaha Caddaanka ah ee cash basis IPSAS. Xisaab xirkani waxaa lagu soo gudbiyay dhamaan mucaamalaatkii maaliyadeed ee dhamaan hay'adaha Dowlada Federaalka Soomaaliya eek u jira miisaaniyadda Dowladda 2020. Liiska hoose waxaa ku xusan dhamaan hay'adaha dowladda ee ku jiray qoondada miisaaniyadda ee xisaab xirkaani khuseeyo.

Reporting Entity (MDA)

1. Xafiiska Madaxwaynaha
2. Baarlamaanka
3. Xafiiska Ra'iisal wasaaraha
4. Wasaaradda Arrimaha Dibedda
5. Wasaaradda Maaliyadda
6. Wasaaradda Qorshaynta iyo Horumarinta Dhaqaalaha
7. Wasaaradda Arrimaha Gudaha iyo Federaalka
8. Wasaaradda Awqafta iyo Arrimaha Diinta
9. Wasaaradda Cadaaladda
10. Maxkamadaha
11. Xeer ilaaliyaha
12. Garyqaanka Dowlada
13. Hanti dhowraha Guud
14. Wasaaradda Gargaarka
15. Wasaaradda Dastuurka
16. Wasaaradda Difaaca
17. Wasaaradda Aminiga Gudaha
18. Wasaaradda Tamarta iyo Biyaha
19. Wasaaradda Macdanta
20. Wasaaradda Beeraha
21. Wasaarada Xanaanada Xowlaha
22. Wasaaradda Kaluumaysiga iyo Khayraadka Badda
23. Wasaaradda warfaafinta
24. Wasaaradda Boostada iyo Isgaarsiinta
25. Wasaaradda Hawlaha Guud iyo Dib u dhiska
26. Wasaaradda Gaadiidka iyo Duulista Hawada
27. Wasaaradda dekedaha
28. Wasaaradda Ganacsiga
29. Wasaaradda Caafimaadka
30. Wasaaradda Waxbarashada
31. Wasaarada Shaqada iyo Shaqaalaha
32. Wasaaradda Ciyaaraha iyo Dhalinyarada
33. Wasaarada horumarinta Haweenka
34. Gudiga Xuduudaha
35. Gudiga Dib u hishiisiinta
36. Gudiga Doorashooyinka Qaranka

37. Gudiga Xuquuqul aadanaha
38. Gudiga dib u eegista Dastuurka
39. Gudiga Shaqalaha Rayidka ah
40. Gudiga Madaxa banaan ee Musuqmaasuqa

(d) 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.

(e) 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-kaDiseembar 2020 oo ay barbar taalo xisaab xirkii Sanad Maaliyadeedkii 2019 si la iskugu barbardhigo

(f) Aqoonsiga Dakhliga

Dakhliga waxa uu ka koobanyahay dhamaan lacagaha soo gala Dowladda Federaalka Soomaaliya intii lagu guda jiray sanad maaliyadeedka waxa ayna usii kala baxaan, Dakhliga Canshuuraha, Dakhliga aan Canshuurta ahayn iyo Deeqaha Dibedda ka yimaada. Dakhliyadaas waxa loo aqoonsadaa dakhli ahan markii lacagahaas dhab ahaan usoo galaan khasnada dowladda.

a) Dakhliga Canshuuraha

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. Dakhliga aan Canshuuraha ahayn

waa dakhliyada laga helo khidmadaha Dowladdu u fuliso dad waynaha ee aan canshuurta ahayn, waxaana dakhli ahaan loo aqoonsadaa markii dhab ahaan usoo xerooto.

ii. Deeqaha Dibedda

Dakhligaan waa hishiis ay ku qeexantahay ujeedka loo isticmaali doono dakhligaan ama deeq maaliyadeed ee dowladdu ka hesho hay’ado iyo wadamo shisheeye oo ah mid dhinacya badan ah ama mid laba dhinac le ah. Dakhligaan waxaa la aqoonsadaa kaliya marki uu soo galo khasnada dowladda

g) 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)

b) Mushaarka Shaqaalaha

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

c) Isticmaalka Agabka iyo Adeegga

Waxaa loo aqoonsadaa kharash ahaan markii adeega ama agabka dhab ahaan loo bixiyo ama loo helo. Hadii aan lagu bixin intii lagu guda jiray mudadii agabka la isticmaalay ama adeega la fuliyay, waxaa dayn ahaan loogu xifdiyaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda wadarta daymahaas iyo cadayntoodaba.

d) Hanti, Qalab iyo Hanti kale oo Ma guurto ah

Waxa ay iskugu jiraan hantidaani, dhul, warshado, gawaari, qalab iyo wax kasta oo hanti ma guurto ah ee ay dowladdu leedahay. Nidaamka ku xisaabtanka lacagaha cadaanka ah marka lagu dhaqmayo, markii la soo iibsado qalabkaas kor ku xusan waxaa loo aqoonsadaa kharashaad baxay intii lagu guda jiray sanad maaliyadeedka. Sidaas ay tahay hadana waxa ay dowladdu leedahay diiwaan lagu diiwaan galiyo dhamaan wixii hanti ma guurto ah.

h) Kaalmo arrimo Bulsho.

Sida uu qabo hishiiska IDA ee uu maalgaliyo Bangiga Aduunka, lacag kaalmo arrimo bulsho ah ayaa la bixiyey intii lagu guda jiray sanad maaliyadeedka iyadoo ujeedadu ahayd;

- i. In la siiyo qoysaska dhaqaale ahaan jilicsan lacago cadaan ah sidoo kale in la dhisho hab qaran oo looga gaashaaman karo loogana soo kaban karo aafuoyinki ay sababeen musiiibooyinka dalka ka jira
- ii. In laga hortago dhibaataada uu sababay ayaxa ku habsaday meelo badan korna loo qaado heerka diyaargarowga;
- iii. In gacan laga gaysto sidii looga soo kaban lahaa dhibaatooyinka hada jia loona gaari lahaa u adkaysiga dhibaatooyinka dabiiciga ah iyo dhibaatooyinka aadanuhu sababteeda leeyahay ee mudada fog.

i) Kaalmo dhaqaale (subsidy).

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

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

j) 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.

Waxaa sidoo kale ku jira dhamaan haraayada kaashka ah iyo haraayada xisaab bangiyeedyada Dowlada iyo kuwa mashaariicda ee hoos yimaada Khasnada Mideysan ee Dowladda ee ka furan Bangiga Dhexe ee Soomaalia.

k) 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.

l) Lacagaha Xaniban

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

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

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 maaliyadeedka ka bilowda ka bilowda 1da Janaayo 2020 kuna eg 31 December 2020.

31-kii December 2019 waxa uu Baarlamaanka Soomaaliya ansixiyey ku talagalkii hore ee miisaaniyada waxa uuna ahaa \$ 476,150,905. Waxaa sidoo kale 31-kii Agoosto 2020 Sharci tirsi 00007/2020 lagu noqday miisaaniyada laguna kordhiyey qoondo dheeri ah waxa ayna noqotay \$ 685,270,735.

Ujeedooyinkii miisaaniyadii hore, ku noqoshadii miisaaniyaddi iyo dhamaan wixii farqi ah oo u dhexeeya kutalagalkii hore iyo natijada dhabta ah ee sanad maaliyadeedka waxaa lagu faahfaahiyey qaybta faalada guud ee xaga hore uga qoran buuga xisaab xirkaan.

n) 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.

o) 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.

	2020	2019
	USD\$	USD
Euros (Euro €)	0.885	0.84
Somali Shilling (SOS \$)	22,500	22,500

p) 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”

q) 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 shaaciyo lamana aqoonsado.

r) Balan-qaad kharash bixin (Commitments)

Sida ku cad Sharciga Maamulka Maaliyadda ee soobaxay 2019-kii, waxa waajib ah in la bixiyo kharash hadii jiho kale (ganacsade) loo balan qaado in la siinayo wixii kharash ah oo laga qabo hadii uu adeeg ama agab ka iibiyo hay’ad Dowladeed. Dhamaadka sanad maaliyadeedka 2020 dhamaan balanqaadyadii kharash bixinta waa la oofiyey.

s) Dakhliga aan ku jirin Miisaaniyada Dowlada

Dhamaan dakhliyada 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 gudibiyey si gooni ah waxaana laga heli karaa **lifaafa B.**

t) Daymaha kharashaadka

Daymaha Kharashaadka waa qayb ka mid ah daymaha dowladda ee aan wali la bixin. Daymaha kharashaadka ee la soo hubiyey sax ahaanshiyahooda waxa lagu soo bandhigay Muuqaalka Mowqifka Maaliyadeed ee Dowladda.

u) Lacagaha y bixiyeen Hay'ado Kale

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

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

Lacagaha sida tooska ah loo siiyo hay'adahaas ama adeeg bixiyeyaasha aan ku jirin diiwaanka dowladda looma aqoonsado dakhli soo galay dowladda balse waxaa lagu shaaciyaa xisaab xirka kaliya markii si dhab ah loo xaqiiqsan karo tirade lacageed ama adeega u dhigma ee dowladda la siiyey. Ma jirin wax lacag toos loo bixiyey intii lagu guda jiray sanad maaliyadeedka 2020.

v) Dib-ugu-soocelin xisaab xirkii sanad maaliyadeedkii hore ee 2019

Waxaa saxid kooban lagu sameeyey qaar ka mid ah xisaab xirkii sanad maaliyadeedkii 2019 si waafaqsan shuruudka nidaamka ku xisaabtanka lacagaha cadaanka ah ee Cash basis IPSAS.

w) Xiliga la ogolaaday shaacinta Xisaab xirka

Wabixinta iyo Xisaab xirkaba waxaa la shaaciyey **30^{ka} April 2021.** Waxaana ansixiyey **DR. Cabdiraxmaan Ducaale Bayle**, Wasiirka Wasaaradda Maaliyadda iyo **Marwo Faadumo Cismaan Faarax**, Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya.

II. FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAAB XIRKA

1) Dakhliga Canshuuraha

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

	2020 US \$	2019 US \$
Canshuurta Mushaarka Shaqaalaha	12,415,562	9,744,929
Canshuurta Faaidooyinka Ganacsiga	3,181,771	1,458,724
Canshuuro kale	556,905	490,606
Canshuurta Agabka iyo Adeegga	21,293,612	24,959,917
Canshuurta Furdooyinka iyo Waxyaabaha soo daga	91,054,110	90,458,623
Canshuur kale ee Ganacsiga iyo mucaamalaatka dibedda		16,569,175
Canshuurta Ganacsiga	11,027,257	11,062,629
Wadarta Dakhliga Canshuurta	139,529,217	154,744,603

Dakhliga guud ee canshuuraha ee la saadaaliyey in la helo sanad maaliyadeedka 2020 waxa uu ahaa US\$107,048,070 halka dalkiga dhab ahaan loo helay canshuuraha uu noqday US\$139,529,217 taasoo ka dhigan in dakhligu canshuuruhu ay ku korortay US\$32,481,147 oo u dhiganta (30%). Dakhliga canshuurhu waxa uu ka yahay dakhliga guud 28%.

2) Dakhliga aan Canshuuraha ahayn-Khidmad

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

	2020 US \$	2019 US \$
Khidmada Maamulka	67,170,229	70,492,976
Khidmada Dekedda	4,534,399	4,446,180
Wadarta Dakhliga aan Canshuurta ahayn	71,704,628	74,939,156

Wadarta dakhliga aan cashuuraha ahayn ee la saadaaliyey in la helayo sanad maaliyadeedka 2020 waxa uu ahaa US\$60,471,657 balse dakhliga dhab ahaan loo helay sanad maaliyadeedka 2020 waxa uu noqday US\$71,704,628 iyadoo ay ku korortay US\$11,232,971 oo u dhiganta (19%). Dakhliga dhab ahaan loo aruuriyay waxa uu ka noqday 14% guud ahaan dakhliga guud.

3) Deeqaha Dibeda

Hishiisyada maaliyadeed ee laba dhinac ah ay 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 hishiyey. 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;

	2020 US \$	2019 US \$
Deeqaha la helay intii lgu guda jiray Sanadka		
Deeqo Laba Dhinacle ah		
Dowlada Turkiga	15,000,000	15,000,000
Dowlada Qadar		21,316,829
Dowlada Aljeyriya		100,000
Total		36,416,829
Deeqo Dhinacya Badan ah		
Bangiga Addunka	178,092,821	37,493,686
IGAD	100,000	
Bangiga Hormarinta Afrika	27,798,672	1,926,485
Midowga Yurub (EU) Kabka miisaaniyada	7,664,241	29,078,979
Qaramada Midoobay	2,477,962	640,590
Iskaashiga Aduunka ee Waxbarashada	1,438,636	889,943
UNOPS(Mashruuca Xasilinta)		1,670,632
Urban Investment Planning (SUIIP)	2,396,942	
Somalia Shock Responsive and Safety Net	50,623,843	0
Wadarta Deeqaha dhinacya badanta ah	270,593,117	34,206,629
Wadarta Deeqaha Dibedda	285,593,117	70,623,458

Dakhliga guud ee la saadaaliyey in laga heli doono dhanka deeqaha dibadda sanad maaliyadeedka 2020 waxa uu ahaa US\$410,584,508 balse dhab ahaan waxaa loo helay deeq intaas ka yar oo gaartay US\$285,593,117. Farqiga deeqaha aan la helin waxa uu noqday US\$124,991,391 oo u dhiganta (30%). Deeqaha dibedu waxa ay ka noqdeen guud ahaan dakhliga guud ee dowladda 58%.

Jabin ama fulin waa qodobbo hishiis:

Intii lagu guda jiray sanad maaliyadeedkaan, ma jirin wax hishiis deeq dibadeed ah oo dowladu ay jabisay qodobbo 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.

4) Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu iskugu jiraa sida soo socota;

	2020 US \$	2019 US \$
Mushaarka Shaqaalaha	140,155,460	44,470,683
Gunno Shaqaale	72,092,051	105,662,362
Kaalmada arrimaha bulshada	-	
Kharashaad kale ee Shaqaalaha	13,941,736	11,402,763
Daymo hore-Mushaar iyo Gunno	825,000	1,326,590
Wadarta Kharashaadka Shaqaalaha	227,014,247	162,862,398

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

5) Isticmaalka agabka iyo adeega

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

	2020 US \$	2019 US \$
Hawlaha guud	4,334,479	6,200,097
Kiro	1,955,537	1,781,418
Dayactir iyo Hagaajin	2,345,356	2,264,793
Alaab xafiiseed iyo agabyo kale	3,063,533	3,178,163
Kharashaadka Socdaalka	6,386,033	8,737,764
Kharashaadka waxbarashada	1,624,774	1,281,277
Kharashaadka Tababarada	1,172,144	1,140,522
Adeega la talinta iyo xirfadaha	13,211,505	8,144,302
Shidaal	5,274,171	5,253,989
Adeeg Hantidhowr	62,023	73,937
Khidmada Bangiga	6,361,183	6,091,644
Caafimaadka iyo Fayadhowrka	775,739	933,242
Adeegga Caymiska	16,150	
Adeegga alaabta iyo qalab milateri	633,049	628,818
alaabaha iyo adeega kale ee gaarka ah	1,972,022	3,047,185
Adeegga Hawl-gallada gaarka ah	7,112,726	8,204,769
Kharashaad kale	24,395,587	35,431,266
Wadarta Agabka iyo Adeegga	80,696,011	92,393,186

Wadarta guud ee kharashaadka loogu tala galay in ay ku baxdo isticmaalka agabka iyo adeegga dowladda waxa lagu qiyaasay inuu noqon doono sanad maaliyadeedka 2020 US\$154,010,694 balse waxaa dhab ahaan loo bixiyey US\$80,696,011 taas oo ka dhigan in kharashaadka agabka iyo adeega la bixiyey ay ka yarayd saadaasha US\$73,314,683 oo u dhiganta 47%.

6) 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;

	2020 US \$	2019 US \$
Dhisme deegaan ahayn	546,050	682,500
Qalab Gaadiid	320	1,950
Qalab makiinado kale	218,444	35,030
Qalab Xafiiseed	54,765	0
Qalab isgaarsiin (ICT)	6,370,451	428,366
Ablikeeshino kombuyuutar	464,135	0
Hanti kale oo maguurto ah	10,280,331	13,560,223
Hanti aan la taaban karin (Intangible asset)	617,199	84,727
Wadarta Kharashaadka Ra'sulmaal	18,551,695	14,792,796

Saadaasha kharashaadka ra'sulmaal ee sanad maaliyadeedka 2020 waxa uu ahaa US\$41,918,594 balse waxaa dhab ahaan loo bixiyey US\$18,551,695 taas oo ka yar saadaashii US\$23,366,899 oo u dhiganta (56%).

7) Deeq Dowladu Bixisay

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

	2020 US \$	2019 US \$
Deeq la siiyey Dowladu Shisheeye		0
Kharash ka mid noqosho Hay'ado Caalami ah	619,908	1,444,631
Deeqo loo diray Maamul Goboleedyada iyo Dowladda Hoose iyo Hay'ado kale		
Soomaalilaan	1,003,271	200,000
Maamul Goboleedka Buntlaan	17,355,991	6,806,439
Maamul Goboleedka Jubalaan	8,020,557	4,419,223
Maamul Goboleedka Koofur Galbeed	10,602,600	6,418,014

Maamul Goboleedka Galmudug	12,220,554	4,510,815
Maamul Goboleedka Hirshabeelle	9,597,196	5,198,095
Maamulka Gobolka Banaadir	20,094,824	16,010,262
Rugta Ganacsiga	384,241	
Bangiga Horumarinta Soomaaliya	384,241	
Wadarta Deeqaha	80,283,383	45,007,479

Deeqaha la siiyey Maamul Goboleedyada waxaa loogu tala galay in lagu kabo miisaaniyadooda waxaana u ansixiyey Baarlamanaaka Soomaliya. Wadarta deeqaha la saadaaliyey in la bixiyo sanad maaliyadeedka 2020 waxa uu ahaa US\$143,048,110 balse waxa dhab ahaan loo bixiyey US\$80,283,383 taas oo ka yar saadaashii US\$62,764,729 oo u dhiganta (44%)

8) Kharashaadka Arrimaha Bulshada

	2020	2019
	US \$	US \$
Kaalmo Bulsho (Social security benefits)	46,850,834	0
Caawinaad Bulsho (Social Assistance benefits)	15,284,318	0
Wadarta Kaalmada Bulsho	62,135,152	0

Wadarta kharashaadka arrimaha bulshada ee la saadaaliyey sanad maaliyadeedka 2020 in la bixiyo waxa ay ahayd US\$93,435,025 balse dhab ahaan waxaa loo bixiyey US\$62,135,152 oo ka yar saadaashii US\$31,299,873 milyan oo u dhiganta (33%).

9) Kharashaadka Bixinta Dulsaar Daymo

	2020	2019
	US \$	US \$
Dulsaar Daymo-Laba-dhinacle ah	1,769,434	-
Daymo la bixiyey	12,675,412	-
Wadarta Adeegga Dulsaarka	14,444,846	-

Wadarta kharashaadka bixinta dulsaar iyo khidmado kale ee la saadaaliyey sanad maaliyadeedka 2020 in la bixiyo waxa ay ahayd US\$14,563,584 balse dhab ahaan waxaa loo bixiyey US\$14,444,846 oo ka yar saadaashii US\$118,738 kun oo u dhiganta (1%).

10) Kharashaadka Kabka Dhaqaalaha

	2020 US \$	2019 US \$
Kaalmo shirkadaha Gaarka loo leeyahay (To non-financial private enterprises)	2,161,914	-
Wadarta	2,161,914	-

Wadarta kharashaadka kabka dhaqaalaha ee la saadaaliyey sanad maaliyadeedka 2020 in la bixiyo waxa ay ahayd US\$2,210,000 balse dhab ahaan waxaa loo bixiyey US\$2,161,914 oo ka yar saadaashii US\$48,086kun oo u dhiganta (2%).

11) Kharashaad kale (Lama filaan)

	2020 US \$	2019 US \$
Kharashaad kale[Lama filaanka]	-	412,140
Kharashaad kale[Dibu celin Haraa]	-	170,472
Wax ka badalka haraaga sanadkii hore	-	15,876
Wadarta Kharashaadka Kale	-	598,488

Wadarta kharashaadka kale ama kharashaadka lama filaanka ah ee la saadaaliyey sanad maaliyadeedka 2020 in la bixiyo waxa ay ahayd US\$821,807 balse dhab ahaan waxa kharashaad kale ah oo la bixiyey sanad maaliyadeedka 2020 ma jirin.

12) 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.

	2020	2019
	US \$	US \$
Sanduuqa Mideysan ee Dowlada iyo Akoonada hoos yimaada		
Khasnada dowlada	523,222	1,558,226
Bangiga Hormarinta Afrika Wajiga Ilaad	199	5,044
Mashruuca kabka Awooda Shaqaalaha	133,684	40
ICT-Phase 2	54,485	503,231
ICT-Puntland	2,302	48,957
PFM- Phase 2 scaled up	387,554	108,038
RCRF Phase 2 FGS Bank	297,166	1,773,157
RCRF Phase 2 Regions	1,342,059	2,482,766
RCRF Surge Support	894,711	1,877,181
SCORE Project	0	137,346
SFF-LD Project UN	1,499,881	520,318
SFF-LD World Bank	104	93,611
SURP `project	108,469	191,863
Support to stabilization Project (S2S)		
Support to stabilization Project (S2S)-Phase II	425,114	655,056
EU Buffer Fund		12,006,969
Kingdom of Saudi Arabia (KSA) Buffer Fund		7,885,300
SCALED-UP	192,730	633,807
Civil Aviation External		10,206,425
Armed Forces	0	-
Police	0	-
Education Sector Program Implementation Grant	470,022	111,401
SEAP Project	50,827	50,082
SIEPMID PROJECT	66,379	365,456
Somali Petroleum Technical Assistance Project	5	1,893
SUIPP-AF Project	22,182	25,164
Qatar Buffer Fund		13,358,012
Gargaara Company Ltd.	1,329,457	
Road Infrastructure Programme (ADF Grant)	27,704	
Road Infrastructure Programme (TSF Grant)	68,920	
Shock Responsive Safety Net for Human Capital	289,809	
SCAA	187	
Water For Agro-Pastoral Productivity and Resilience (Biyoole) - A	129,787	
DPO	17,726,875	

SISEPCB Project	800,642	
Somali Urban Resilience Proj- Ph-2	3,397	
Buffer Acc.	13,500,000	
TSF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact	2,241,780	
ADF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact	12,725,239	
Somali Crisis Recovery	9,610,858	
Somalia Urban Resilience Project	1,213,461	
Wadarta Kaashka iyo Kaash u dhigmaha	66,139,210	54,599,495

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

	31-Dec-20	31-Dec-19
	US \$	US \$
Haraaga Buffer Fund	13,500,000	33,250,281
Haraaga Mashaariicda	33,059,656	9,584,401
Wadarta Haraaga Lacaga Xaniban ee Dhamaadka Sanadka	46,559,656	42,834,682

13) Faahfaahinta dhaqdhaqaaqa Xisaab-bangiyeedka Buffer Fund-ka

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

Shaxda hoose waxay soo koobaysaa dhaqdhaqaaqa Xisaab bangiyeedka Buffer fund-ka laga soo bilaabo sanadkii 2018;

	Haraaga bilwoga sanadka 1 Jan 2018	Dakhli	Lacagaha loo wareejiyey in miisaaniyada lagu kabo	Haraaga dhamaadka sanadka 31 Dec. 2018
Isha dakhliga				
Boqortooyada Sacuudiga	-	20,130,868	6,070,868	14,060,000
Midowga Yurub	-	17,056,485	12,068,439	4,988,046
UNOPS	-	1,254,713	1,254,713	-
Wadarta	-	38,442,066	19,394,020	19,048,046

Intii lagu guda jiray sanadkii 2019, waxaa jiray xisaab bangiyeedyo kala gadisan oo loo isticmaalayay Xisaab bangiyeedka Buffer fund-ka dhamaan lacagaha laga wareejiyey waxaa la marsiiyey Khasnada Midaysan ee Dowladda “TSA”. Shaxda hoose waxa ay muujinaysaa dhaqdhaqaaqii Xisaab bangiyeedka Buffer fund-ka ee sanad maaliyadeedkii 2019.

Isha dakhliga	Haraaga bilwoga sanadka 1 Jan 2019	Dakhli	Lacagaha loo wareejiyey in miisaaniyada lagu kabo	Haraaga dhamaadka sanadka 31 Dec. 2019
Boqortooyada Sacuudiga	14,060,000	-	6,174,700	7,885,300
Midowga Yurub	4,988,046	29,567,130	22,548,207	12,006,969
Dowlada Qadar	-	21,316,829	7,958,817	13,358,012
Wadarta	19,048,046	50,883,959	36,681,724	33,250,281

Ugu danbayntii, intii lagu guda jiray sanad maaliyadeedka 2020 waxaa laga furay Bangiga Dhexe Xisaab bangiyeedka 311151 ee ku xiran Khasnada Mideysan ee TSA-da oo uu leeyahay Buffer fundka.

Hadaba waxaa lagu shubay Xisaab bangiyeedka Buffer fund-ka lacag dhan US\$13,500,000 oo laga soo wareejiyey dakhliga laga helay canshuurta duulista hawada ee ay aruurisay Hay'ada Rayidka ah ee Duulista Hawada (SCAA). Sidoo kale waxaa lagu shubay lacag laga helay Midowga Yurub oo gaaraysay US\$7,664,241 oo ah kabka miisaaniyadda ee ay bixiyaan Midowga Yurub. Wadarta lacagta laga wareejiyey Xisaab bangiyeedka Buffer fundka inti lagu guda jiray sanad maaliyadeedka 2020 waxa uu ahaa US\$40,914,522 si loogu isticmaalo bixinta kharashaadka daruuriga ah ee Dowladda.

Shaxda hoose waxa ay muujinaysaa dhaqdhaqaaqii Xisaab bangiyeedka Buffer fund-ka ee sanad maaliyadeedka 2020 oo loo barbardhigay sanad maaliyadeedkii 2019.

Buffer Fund-ka	2020 USDS	2019 USDS
Haraaga- 1 January 2020	33,250,282	19,048,046
Dakhli-SCAA	13,500,000	
Dakhli-Midowga Yurub		31,567,130
Dakhli-Sacuudi Carabiya	7,664,241	
Dakhli-Qadar	0	21,316,829
Wadarta Dakhliga	21,164,241	52,883,959
Wareejinno		
Sacuudi carabiya	7,885,300	6,174,700
Midowga Yurub	19,671,210	24,548,206
Dowladda Qadar	13358012	7,958,817
Wadarta Wareejimaha	40,914,522	38,681,723
Net Movement of the Buffer Fund	- 19,750,281	14,202,236
Haraaga - 31 December 2020	13,500,000	33,250,282

Faahfaahint Buffer Fund-ka	Haraaga Bilowga Sanadka 1 January 2020	Dakhli	Wareejin	Haraaga Dhamaadka Sanadka 31 December 2020
Sacuudi				
Carabiya	7,885,300		7,885,300	-
Midowga Yurub	12,006,969	7,664,241	19,671,210	-
Dawladda Qadar	13,358,012	-	13,358,012	-
Hay'ada	-			
Saadaasha				
Hawada		13,500,000	-	13,500,000
Wadarta Buffer Fund	33,250,282	21,164,241	40,914,522	13,500,000

14) Dib-ugu-soocelin Xisaab xirkii Sanad Maaliyadeedka 2019

a) Farqi dhanka tiro-buuxinta (rounding Up Difference).

Kadib dib u eegis lagu sameeyey qaar ka mid ah haraayadii xisaab bangiyeedyada ayaa gadaal laga ogaaday in ay jirto farqi US\$150 ah oo ay sababtay markii tirooyinka qaar la isku buuxinaayay.

b) Wax- ka- Badalka Haraaga labo Xisaab Bangiyeed

Wax ka badal lacageed oo gaaraya \$16,026 oo saameeyey laba xisaab bangiyeed oo kala ah Xisaab Bangiyeedka Ciidamada Qalab Sida oo ay u diiwaan gashaneed (US\$3,257) iyo Xisaab Bangiyeedka Ciidamada Booliska oo asna u diiwaan gashaneed (US\$12,769). Labadaas Xisaab Bangiyeed ayaa la xiray sanad maaliyadeedka 2020. Sanadkii 2018, Dowladdu waxa ay go'aansatay in la xiro dhamaan Xisaab Bangiyeedyada u furan hay'adaha iyo wasaaradaha dowladda lana hoos keeno khasnada mideysan ee dowladda ee uu maamulo Xafiiska Xisaabiyaha Guud ee Dowladdu. Hase ahaate sided (8) Xisaab Bangiyeed ayaa wali furnaa oo ay ka mid yihiin kuwa Ciidamada Qalabka Sida iyo Booliska Soomaaliyeed. Ujeedkuna waxa uu ahaa in iyagana la hoos keeno khasnada dhexe ee Dowladda. Intii lagu guda jiray mudadaas ku meel gaarka ahayd lacag gaartay \$16,026 ayaa ku jirtay labadaas xisaabood kuna diiwaan gashanaa Diiwaanka Maaliyadda Dowladda ee (SFMIS) iyadoo haraagaas ay mar hore ay isticmaaleen hay'adihii lahaa. Sidaas daraateed waxaa maamulku go'aansadeen in haraayadaas laga masaxo diiwaanka iyadoo dib-u-sixid lagu sameenayo haraaga dhamaadka Sanadka 2019.

c) Dib-ugu-soocelin Muuqaalka Dakhliga iyo Kharashaadka SM2019.

	X/xirkii hore ee 31 Dec. 2019	Wax-ka-badalka	Sixida kadib 31 Dec. 2019
	US\$	US\$	US\$
Dakhli			
Dakhliga Canshuuraha	154,744,603		154,744,603
Dakhliga aan Canshuuraha ahayn	74,939,156		74,939,156
Deeqaha Dibedda	108,117,144		108,117,144
WADARTA DAKHLIGA	337,800,903		337,800,903
KHARSHAAD			
Mushaarka Shaqaalaha	162,862,398		162,862,398
Isticmaalka agabka iyo adeegga	92,393,185		92,393,185
Kharashaadka Ra'sulmaalka	14,792,796		14,792,796
Deeqaha la bixiyey	45,007,479		45,007,479

Kharashaad kale	582,612	15,876 ²	598,488
WADARTA KHARASHAADKA	315,654,346		315,654,346
Haraaga Dheeri/(dhiiman) Dhamaadka sanadka	22,162,433	(15,876)	22,146,557
Haraaga bilowga sanadka	32,452,938		32,452,938
Dheeri/(Dhiiman) Dhamaadka sanadka	22,162,433	15,876	22,146,557
Haraaga Dhamaadka Sanadka	54,615,371	15,876	54,599,495

d) Dib-ugu-soo celin tirooyinkii Muuqaalka Qulqulka Lacagaha Cadaanka ah

	X/xirkii hore ee 31 Dec. 2019	Wax-ka-badalka	Sixida kadib 31 Dec. 2019
	US\$	US\$	US\$
Dakhli			
Dakhliga Canshuuraha	154,744,603		154,744,603
Dakhliga aan Canshuuraha ahayn	74,939,156		74,939,156
Deeqaha Dibedda	108,117,144		108,117,144
WADARTA DAKHLIGA	337,800,903		337,800,903
KHARSHAAD			
Mushaarka Shaqaalaha	162,862,398		162,862,398
Isticmaalka agabka iyo adeegga	92,393,185		92,393,185
Deeqaha la bixiyey	45,007,479		45,007,479

² Waxa ay ka koobantahay laba haraa ee sm2019 oo kala ah US\$16,026 iyo farqi ku yimid tiro-buuxin dhan US\$150 (16,026-150)

Kharashaad kale	582,612	15,876 ³	598,488
Wadarta Kharashaadka Hawlfuulinta	300,845,674		300,861,550
Saafiga qulqulka hawlfuulinta	36,955,229	(15,876)	36,939,353
Qulqulka kaashka ee hawlaha maalgashiga			
Soo iibsasho hanti ma guurto ah	14,792,796		14,792,796
Saafiga kaashka ee hawlaha maalgalinta	(14,792,796)		(14,792,796)
Qulqulka kaashka ee hawlaha maalgalita			
Dib-u-bixin daymo	-	-	-
Saafiga kaashka ee hawlaha maalgalinta	-	-	-
Saafiga haraaga Dheeri/(dhiman)	22,162,433	(15,876)	22,146,557
Haraaga bilowga sanadka 1 Jan	32,452,938		32,452,938
Saafiga haraaga Dheeri/(dhiman)	22,162,433	(15,876)	22,146,557
Haraaga Dhmaadka Sanadka 31- Dec	54,615,371	(15,876)	54,599,495

³ Waxa ay ka koobantahay laba haraa ee sm2019 oo kala ah US\$16,026 iyo farqi ku yimid tiro-buuxin dhan US\$150 (16,026-150)

III. Macluumaad Dheeri ah oo Mudan in la Shaaciyo

1. Mashaariicda

Hay'adaha	Mashruuca	Deeqbixiye	Cadada USD
Xafiiska Ra'iisal wasaaraha	Capacity Injection	World Bank	1,250,842
Wasaaradda Maaliyadda	Special Financing Facility	World Bank	-
	Public Financial management		3,221,361
	SCORE	World Bank	3,749,699
	RCRF - Budget support	World Bank	30,368,404
	Somalia Crisis Recovery Project	World Bank UN African	19,359,093
Wasaarada Hawlaha Guud iyo Dibudhiska	Special financial facility (UN)	Development Bank	1,761,977
	Economic and Financial	World Bank African	27,698,693
	SCALED-UP PROJECT	World Bank	5,219,506
	Road Infrastructure Program	African Development Bank	169,949
Wasaarada Boostada iyo isgaarsiinta	ICT Sector Support	World Bank	40,117
Wasaaradda Macdanta	SOPTAP Project	World Bank	218,932
Wasaaradda Arrimaha Gudaha	(S2S) Project	UN	715,985
Gobolka Banaadir	(SUIIP)project	World Bank	2,396,942
Wasaaradda Waxbarashada	Global Partnership for Education	World Bank	1,438,636

Wasaaradda Qorshaynta	BIYOOLE” PROJECT	World Bank	2,668,305
Gobolka Banaadir	SUIP PROJECT	World Bank	660,926
Gobolka Banaadir	SURP PROJECT	World Bank	1,650,690
Wasaaradda Shaqada	Somalia Emergency Lo cust Response Project	World Bank	7,700,127
Wasaaradda Shaqada	Shock Responsive Safety Net for Human Capital	World Bank	50,623,840
Wasaaradda Qorshaynta	Somali Integrated Statis tics and Economic	World Bank	850,000
Wasaarada Tamarta iyo Biyaha	SEAPPROJECT	World Bank	677,595.41
	European Union - Budg et support	EU	7,664,241

LIFAAQA A– Muuqaalka Hantida iyo Daymaha maaliyadeed (Ku meel gaar)

Dowladda Federaalka Soomaaliya
Bayaanka Mawqifka Maaliyadeed ee Dowladda (Balance sheet)
Ee Sanad Maaliyadeedka ku dhamaaday 31 December 2020

	Fahfahin	2020 USDS	2019 USDS
HANTI			
Hantida Mudada dhow			
Lacagaha cadaanka ah iyo waxa u dhigma			
Haraa Bangi	12	66,139,211	54,599,495
Lacago yaryarood ah		-	-
Wadarta lacagta cadaanka ah iyo waxa u dhigmaha		66,139,211	54,599,495
Hantida Mudada Fog			
Hanti maguurto ah			
Hanti, Warshado & Qalab			
Wadarta Hantida Maguurtada ah		-	-
Wadarta Hantida Guud		-	-
		66,139,211	54,599,495
DAYMAHA			
Daymaha Mudada dhow			
Daymo			
Daymaha Kharashaadka	1	52,795,274	53,620,274
Wadarta Daymaha Mudada dhow		52,795,274	53,620,274
Daymaha Mudada fog			
Daymaha Dowladda	2		
Wadrata Daymaha Mudada Fog		-	-
		-	-

Wadarta Daymaha Guud		<u>52,795,274</u>	<u>53,620,274</u>
HANTIDA SAAFIGA AH		<u>13,343,937</u>	<u>979,221</u>
WAXA UU KA KOOBANYAHAY SAAFIGA HANTIDA			
haraa kasoo wareegay sanadkii hore	Lifaaq A-2	979,221	- 22,493,926
Dheeri/(Dhiman) sanadkaan	Lifaaq A-2	11,539,716	22,146,557
Daymo kharashaad	Lifaaqa A-2	<u>825,000</u>	<u>1,326,590</u>
WADARTA HANTIDA SAAFIGA AH		<u>13,343,937</u>	<u>979,221</u>

LIFAAQA A. 1. Faahfaahino la xiriira Muuqaalka Mowqifka Maaliyadeed

1. Daymaha

	December 31st 2020 USD	December 31st 2019 USD
Daymaha Gudaha		
Daymaha Kharashaadka-Lifaaqa 1aad	52,795,274	53,620,274
Wadarta Daymaha Gudaha	52,795,274	53,620,274
Wadarta	<u>52,795,274</u>	<u>53,620,274</u>

2. Haraayada Aruuray

	December 31 st 2020 USD	December 31 st 2019 USD
Haraaga Bilowga		-
Sanadka- 1 Jan 2020	979,221	22,493,926
Dheeri/(Dhiman) dhamaadka sanadka	11,539,716	22,146,557
Daymaha Mushaarka	825,000	1,326,590
Wadarta	13,343,937	979,221

3. Daymaha Kharashaadka mushaarka shaqaalaha

Daymaha Mushaarka Shaqaalaha sanadkaan ku dhamaaday 31-ka December 2020 ee la xaqiijiyey waa US\$52,795,274. Dayn mushaar shaqaale oo gaaraysa US\$825,000 ayaa la bixiyey. Waxaa wali waxaa sii socda hawlaha xaqiijinta dhab ahaanshiyaha daymaha mushaarka ee lagu leeyahay dowladda.

4. Hantida-maguurtada ah, Dhismeyaasha iyo Qalabka waawayn.

Dowladda Federaalka Soomaaliya waxa ay qorshaynaysaa in dhamaan hantida ma guurtada ah ee ay leedahay lagu diiwaan galiyo Diiwaanka Maaliyadda Dowladda ee SFMIS-ka. Si arrintaas looga gun gaaro waxaa la faray in ay kaydiyaan xogta hantida maguurtada ah ee hoos timaada Wasaarad iyo Hay'ad kasta kuna soo gudbiyaan xisaab xirkooda sanadlaha ah si loogu shaaciyao xisaab xirka guud ee dowladda.

Dowladdu waxa ay sidoo kale qorshaynaysaa in ay soo saarto Xeer iyo siyaasad guud oo ku aadan hantida ma guurtada ah taasoo hagi doonta dhamaan hay'adaha dowladda si ay ugu suurto gasho inay kala soocsoocaan, qiimeeyaana, sumadeeyaan hantida maguurtada ah. Hantida ma guurtada ah waxa ay tahay in lagu soo bandhigo Muuqaalka Mowqifka Maaliyadeed ee Dowladda dhamaadka sanad kasta markii la helo xog rasmi ah oo ku saabsan hantida ma guurtada ah.

5. Daymaha Dowlada lagu leeyahay (Public Debt)

Daymaha lagu leeyahay Dowladda dhamaadka sanad maaliyadeedka ku dhamaaday 31-ka December 2020 waa US\$4.5 bilyan, daymaha dhinacya badanta ah waxa ka yihiin daymaha guud 25% oo u dhiganta US\$1.0 bilyan. Hay'adaha ugu badan oo daynta ku leh Soomaaliya waa IMF-ta, AFESD iyo IDA. Daymaha laba dhinac ah ah waa US\$3.5 bilyan qaybta ugu badana ay. Leeyihiin hay'adaha ku jira dallada Paris Club(80%). Wadamada leh daymaha ugu badan waxa ay kala yihiin Ruushka, Mareekanka, Talyaaniga iyo Faransiiska. Wadamada aan ku jirin dallada Paris Club waxa ay iyaguna leeyihiin US\$0.7 bilyan, waxaana leh qaybta ugu badan Sanduuqa Abu Dhabi, Dowlada Ciraaq, Boqortooyada Sacuudi Carabiya iyo Sanduuqa Kuweyt.

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

LIFAAQA B- Warbixinta Lacagaha aan ku jirin Qoondada Dowladda

Dowladda Federaalka Soomaaliya Muuqaalka Dakhliga iyo Kharashaadka aan ku jirin Miisaaniyadda Dowladda Ee Sanad Maaliyadeedka ku dhamaaday 31 December 2020 (waxaa loo kala soocay habka kala sooca Dhaqaalaha ee GFS-ka)

	Faahfahin	2020 USDS	2019 USDS
Dakhliga (Ilaha Dakhliga)			
Dakhliga Jaamacada Umadda	1	1,287,305	1,096,250
Adeeg la talin-Deeq Dekedda Xamar	2		354,193
Deeq Wasaaradda Tamarta iyo Biyaha ka heshay UNICEF, Save the Children/FAO/IOM	3	1,427,590	640,110
Mashruuca Dry land (Bangiga Horumarinta Islamka)	4	979,206	981,341
Wadarta Dakhliga		3,694,101	3,071,894
Kharashaadka			
Mushaarka Shaqaalaha	5	1,076,747	759,573
Isticmaalka agabka iyo adeegga	6	2,645,259	1,309,225
kharashaad Ra'sulmaal	7	579,824	352,716
Wadarta Kharashaadka		4,301,830	2,421,514
Dheeri/(Dhiman)		(607,728)	650,380
Haraaga bilowga sanadka		809,776	159,396
Haraaga Dhamaadka sanadka	8	202,048	809,776

1. Faahfaahino la xiriira Dakhliga iyo Kharashaadka aan ku jirin Miisaaniyadda Dowladda

1.1. Jaamacadda Umadda Soomaaliyeed

Dakhliga soo galau hay'adaha Dowladda ee sanad maaliyadeedka 2020 waa US\$1,427,590 (US\$640,110 sanadkii hore ee 2019). Ilaha dakhliga ayaa halkaan hoose ku faahfaahsan;

	2020 USD\$	2019 USD\$
Adeega ardada	1,084,157	714,092
Khidmada ardayda Social Work-ga		206,998
Khidmada ardada Saxaafada		11,207
Dakhliga Hawlaha Gaarka ah	500	11,250
Dakhli kale	293	1,016
Dakhliga Tababarada	192,793	90,152
Dakhliga Cilmi baarista	4,263	0
Deeqaha	5,300	61,536
Wadarta	1,287,306	1,096,250

1.2. Wasaaradda Tamarta iyo Biyaha

	2020 USD\$	2019 USD\$
Deeq-bixiyaha		
UNICEF, SAVE	1,422,590	640,110
Wadarta	1,422,590	640,110

1.3.Wasaaradda Maaliyadda- Mashruuca Dry land

Mashuurcan waxaa maal galiya Bangiga Horumarinta Islaamka. Ujeedooyinka mashruucaan waxaa ka mid ah

- a) Xoojinta awooda nidaamka beerashada iyo xoolaha nool ee dhulka aan biyaha lahayn
- b) In la abuurro habab qiime loogu kordhin karo wax soo saarkooda
- c) In kordhiyo helitaanka adeega bulsho ee muhiimka u ah

Wasaaradda Maaliyadda ayaa maamusha oo fulisa mashruucaan. Dakhliga sanadkaan 2020 mashruucaan helay waa USD\$981,341.

2. Kharashaadka

2.1. Mushaarka Shaqaalaha

Wax ka badalka sanadkii hore.

Kharashka Mushaarka shaqaalaha ee lagu soo gudbiyey xisaab xirkii sanadkii hore ee 2019 waxaa loo soo gudbiyey qaab aan saxnayn maadaama aan lagu darin kharashaadkii mushaarka shaqaalaha ee Wasaaradda Maaliyadda markii la isku gaynaayey. Hadaba kharashka 2019 dib ayaa loo soo qoray isagoo saxan si loogu barbardhigo sanadkaan 2020. Shaxda hoose waxa ay muujinaysaa saamayna saxista lagu sameeyey si loo saxo qaladkaas.

	2020 USD\$	2019 USD\$ (sixid)	2019 USD\$
Mushaarka Shaqaalaha	1,076,747	759,573	623,863

Wadarta guud ee Mushaarka shaqaalaha USD\$1,076,747 ayaa loo barbardhigay USD\$759,573 oo aha sanadkii hore. Koroka waxa uu ka yimid kharashka Wasaaradda Maaliyadda ee Mashruuca Dry land oo ahaa USD\$542,480. Faahfaahinta kharashaadka oo dhan shaxda hoose ayaa laga arki karaa.

2.1. Mushaarka Shaqaalaha

Jaamacada Umadda Soomaaliyeed	2020 USD\$	2019 USD\$
Gunno	266,917	156,405
Wadarta	266,917	156,405

Wasaaradda Tamarta iyo Biyaha	2020 USD\$	2019 USD\$
Mushaar	131,640	113,265
Wadarta	131,640	113,265

Wasaaradda Maaliyadda- Dry land Project	2020 USD\$	2019 USD\$
Mushaarka shaqaalaha	678,190	135,710
Wadarta	678,190	135,710

	2020 USD\$	2019 USD\$
Dekedda Xamar		
Mushaarka shaqaalaha	-	354,194
Wadarta	0	354,194

2.2.Isticmaalka Agabka iyo Adeegga

Wax ka badalka sanadkii hore

Kharashaadka Isticmaalka Agabka iyo Adeegga eek u qoran xisaab xirkii sanadkii hore 2019 ma dhamaystirneen waxaana sababay markii aan lagu darin kharashaadka Wasaaradda Maaliyadda. Hadaba kharashka 2019 dib ayaa loo soo qoray isagoo saxan si loogu barbardhigo sanadkaan 2020. Shaxda hoose waxa ay muujinaysaa saamayna saxista lagu sameeyey si loo saxo qaladkaas. Shaxda hoose waxa ay muujinaysaa saamayna saxista lagu sameeyey si loo saxo qaladkaas.

	2020 USD\$	2019 USD\$ (sixid)	2019 USD\$
Isticmaalka agabka iyo adeegga	2,645,259	1,309,225	937,989

Wadarta guud Kharashaadka Agabka iyo Adeega waa USD\$2,645,259 marki loo barbardhigo sanadkii hore 2019 oo uu ahaa USD\$1,309,225. Kororka dhan \$1,336,034 waxaa sababay kororka ku yimid kharashaadka Wasaaradda Maaliyadda mashruuca Dry land oo ahaa USD\$383,326 iyo Wasaaradda Tamarta iyo Biyaha oo ahaa USD\$1,048,461 iyo hoos u dhaca ka jira dhanka Jaamacada Umadda oo ahaa USD\$95,753. Shaxda hoose waxa ay muujinaysaa saamayna Kharashaadka Agabka iyo Adeegga.

Jaamacadda Umadda	2020 USDS	2019 USDS
Kharashaadka taba barada		91,356
Kharashaadka hawlaha guud	236,438	100,268
Kiro	18,390	
Shidaal iyo saliid	29,690	11,316
Dayactir iyo Hagaajin	73,221	57,154
Qalabka isticmlalka xafiisyada	47,056	16,233
Kharashaadka socdaalka	32,523	59,251
Kharashaadka xafladaha		37,742
Kaalmo arrimo bulsho		11,374
Kharashka Ardayda		50,092
Mashaariic		13,200
Kharashaadka hawlaha gaar ah		28,214
Kharashaadka JUS-Galmudug		56,872
Wadarta	437,318	533,072

Wasaaradda Maaliyadda-Dry land Project	2020 USD\$	2019 USD\$
Isticmaalka agabka iyo adeegga	739,824	371,236
Khidmada bangiga	14,738	0
Wadarta	754,562	371,236
Wasaaradda Tamarta iyo Biyaha	2020 USD\$	2019 USD\$
Isticmaalka agabka iyo adeegga	1,453,380	404,919
Wadarta	1,453,380	404,919
Wadarta Guud	2,645,259	1,309,225

2.3.Kharashaadka Ra'sulmaalka

Kharashaadka soo iibsiga Ra'sulmaalka ee sanadkaan 2020 waxa uu gaaray USD\$579,824 markii loo barbardhigo sanadkii hore ee 2019 oo uu ahaa USD\$352,716. Waxaa ku siyaaday USD\$227,108. Faahfaahinta kharashaadka Ra'sulmaalka ayaa halkaas hoose lagu soo bandhigay.

Jaamacada Umadda	2020 USD\$	2019 USD\$
Kharashaadka ra'sulmaalka	550,324	352,716
Wadarta	550,324	352,716

Wasaaradda Maaliyadda- Dry lan Project

	2020	2019
	USD\$	USD\$
Qalab Xafiiseed	29,500	0
Wadarta	29,500	0
Wadarta Guud	579,824	352,716

3. Haraaga Bangiga

Wax ka badalka sanadkii hore

Wax ka badalkaan waxa weeye farqiga u dhexeeya Haraaga Bilowga Sanadka 2020 iyo Haraaga Dhamaadka Sanadka 2019 ee lagu soo bandhigay xisaab xirkii hore. Waxaa jira farqi gaaraya USD\$12,842 oo aan lagu darin xisaab xirkii hore ee Haraaga Bilowga Sanadka ee Xisaab bangiyeedka ee IDB-Dryland. Cadadka lacageed ee lagu soo gudbiyey xisaab xirkii hore waxa uu ahaa USD\$796,934. Haraaga Bilowga Sanadka ee 2020 dib ayaa loo saxay waxayna noqotay USD\$809,776 si loo soo muujiyo haraaga saxda ah ee lacagaha petty cash-ka iyo haraaga xisaab Bangiyeedka CBS bank.

	2020	2019
	USD\$	USD\$
Haraaga Dhamaadka Sanadka (31/12/2019)	202,048	809,776

Kaashka iyo Haraayada Bangiga

	2020	2019
	USD\$	USD\$
Petty cash balance	2,530	1,066
Salaam bank	49,329	70,617
Dahabshiil Local	57,104	58,395
Premier Bank	31,243	18,157
Dahabshil Int.	55,031	169,120
Amal Bank	1,412	3,173
Salaam XDX	692	1,513
CBS	500	500
IBS	16	
IDB - Dryland	4,191	487,237
CBS-Dryland		-
Wadarta	202,049	809,776

LIFAAQA C – MUUQAALKA Faahfaahinta Daymaha Mushahaarka 31 December 2020

GUNNADDA BAARLAMAANKA 213														
No	MDA	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Shaqalaha Bankiga												904,301.70	904,301.70
	Total	-	-	-	-	-	-	-	-	-	-	-	904,301.70	904,301.70

MUSHAARAADKA CIIDAMADA 2015														
No	MDA	January	February	March	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 Asluubta									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	Shaqalaha Bankiga											2,117,678.00	2,117,678.00	4,235,356.00
5	Shaqalaha Gudaha											1,031,067.00	1,031,067.00	2,062,134.00
	Total	-	-	-	-	-	-	-	-	1,995,600.00	1,995,600.00	1,995,600.00	5,601,678.33	14,737,223.33

MUSHAARAADKA CIIDAMADA 2016														
No	MDA	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Ciidanka Xooga				1,042,900.00	1,770,700.00	1,770,700.00	1,770,700.00	1,770,700.00	1,895,700.00	1,895,700.00	1,895,700.00	1,895,700.00	15,708,500.00
2	Ciidanka Booliiska							466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	466,350.00	2,798,100.00
3	Ciidanka Asluubta								216,500.00	216,500.00	216,500.00	216,500.00	216,500.00	1,082,500.00
4	H. Nabadsugidda											457,333.33	457,333.33	914,666.66
5	Shaqalaha Bankiga									2,573,322.00	2,573,322.00	2,573,322.00	2,573,322.00	10,293,288.00
6	Shaqalaha Gudaha									897,869.00	1,005,805.20	1,005,805.20	1,005,805.20	3,915,284.60
7	Xubnaha G. Shacabka								918,600.00	918,601.00	918,602.00	918,603.00	918,604.00	4,593,000.00
	T+RC:RC[12]total	-	-	-	1,042,900.00	1,770,700.00	1,770,700.00	2,237,050.00	2,453,550.00	2,578,550.00	2,578,550.00	3,035,883.33	7,533,614.53	39,305,339.26

													Summary	
													Total verified Expenditure	54,946,864.29
													Total Paid in 2019	1,326,590.00
													Closing Balance 2019	53,620,274.29
													Opening Balance 01-2020	53,620,274.29
													Paid in 2020	825,000.00
													Closing Balance 2020	52,795,274.29

**LIFAAQA D – MUUQAALKA DAYMAHA DIBEDA SANADKA
MAALIYADEEDKA KU EG 31.12. 2020**

Standard Debt Reporting as of December 31, 2020			
Total Outstanding Debt By Creditor			In USD Million
	Total Outstanding Debt	Of which arrears	As % of total
Total Debt Stock	4,490.35	2,277.03	51%
Total Multilateral	1,050.58	569.13	54%
<i>AfDB</i>	26.27	-	0%
<i>IMF</i>	313.19	-	0%
<i>IDA</i>	137.83	-	0%
<i>AFESD</i>	186.95	186.95	100%
<i>IFAD</i>	27.53	23.36	85%
<i>IsDB</i>	13.52	13.52	100%
<i>OFID</i>	35.82	35.82	100%
<i>AMF</i>	309.48	309.48	100%
Total Bilateral	3,437.37	1,705.50	50%
Paris Club Bilateral Creditors (BC-PC)	2,717.25	988.21	36%
<i>Denmark</i>	2.97	-	0%
<i>France</i>	156.88	-	0%
<i>Italy</i>	629.32	-	0%
<i>Japan</i>	135.66	-	0%
<i>Netherlands</i>	2.38	-	0%
<i>Norway</i>	0.61	-	0%
<i>Spain</i>	40.45	-	0%
<i>UK</i>	28.88	-	0%
<i>USA</i>	731.58	-	0%
<i>Russia</i>	986.89	986.89	100%
<i>EUIDA</i>	1.66	1.32	80%
Non Paris Club bilateral creditors (BC-NPC)	720.12	717.29	100%
<i>Algeria</i>	1.56	1.56	100%
<i>Bulgaria</i>	10.71	10.71	100%
<i>Iraq</i>	192.06	192.06	100%
<i>KFAED</i>	120.71	120.71	100%
<i>Libya</i>	33.90	33.90	100%
<i>Romania</i>	2.53	2.53	100%
<i>SFD</i>	112.67	109.85	97%
<i>ADFD</i>	245.98	245.98	100%
Total Commercial	2.40	2.40	100%
<i>Serbia</i>	2.40	2.40	100%

