XAFIISKA HANTIDHAWRKA GUUD
EE JAMHUURIYADDA FEDERAALKA SOOMAALIYA

# BAARISTA WARBIXIN MAALIYADEEDKA SANADLAHA EE DAWLADDA FEDERAALKA SOOMAALIYA

## Sannad Maaliyadeedka Dhammaaday 31da Diseembar 2022

TAARIIKHDA LA BAAHIYAY
Juun 30, 2023

Shilin kasta oo ay leedahay dowladda Federalka Soomaaliya waa in la hubiyaa.

# TUSMADDA


EREYADA LA SOO GAABIYAY ........ iii

WARBIXINTA HANTIDHAWRAHA GUUD EE BAARISTA WARBIXINNADA MAALIYADEED EE DFS, SANNAD MAALIYADEEDKA DHAMMAADAY 31da DISEEMBAR 2022........ 1

1. FIKRAD BAARISEEDKA - FIKRAD CILLAD LEH (QUALIFIED OPINION) ........ 1

2. GUNDHIGGA FIKRADDA CILLADDA LEH (BASIS FOR QUALIFIED OPINION) ........ 2

- 2.1. Deeq dhan US $19,321,004.00 oo la siiyay saddex hay'adood (lifaaqa 9aad, Bogga 35aad) ........ 2
- 2.2. Dakhliga Heshiisyada Dheefwadaagga ah US $32,442,286.00 (Lifaaq 2aad, Bogga 30aad)........ 3

3. WARBIXIN MAALIYADEEDKA OO AAN LAGU SOO DARIN DAKHLIGA MIISAANIYADDA KA DHEERIGA AH ........ 4

- 3.1. Habraaca uu dhigayo Heerka Caalamiga ee Xisaabaadka Dowladda ........ 4
- 3.2. Muuqaalka dakhliga, kharashaadka iyo natiijada haraadiga ee lacagaha miisaaniyadda ka dheeriga ah oo dhan US $38,767,688.21 ayaan lagu darin warbixinta maaliyadeed ee asalka ah ........ 4
- 3.3. Dakhli dibadda ay ka helaan hay'adaha Dowladdu oo ay isticmaaleen - lifaaqa B (Bogga 45) ........ 5
- 3.4. Dakhli la soo aruuriyay oo lagu isticmaalay isla goobtii oo aan lagu darin warbixinta maaliyadeed ee asalka ah - US $2,228,473.47 ........ 5

4. ARRIMAHA BAARISTA MUHIIMKA U AH ........ 6

5. ARRIMAHA KALE........ 6

- 5.1. Warbixinta Baarista U Hoggaansanaanta Sharciga ........ 6
- 5.2. Baarista Tiknoolojiyadeed ee Nidaamka Maareynta Xogta ........7
- 5.3. Baarista kale ee Gaarka ah ee aan ku Sameeyay........7

6. MAS'UULIYADDA MAAMULKA SARE IYO KUWA U XILSAARAN WAAJIBAADKA WARBIXINNADA MAALIYADEED........ 8

7. MAS'UULIYADDA HANTIDHAWRAHA EE BAARISTA WARBIXINNADA MAALIYADEED ..... 8

# EREYADA LA SOO GAABIYAY

| | |
|---|---|
| **DFS** | Dowladda Federaalka Soomaaliya |
| **DFS** | Dowladda Federaalka Soomaaliya |
| **XHGQ** | Xafiiska Hantidhawrka Guud ee Qaranka |
| **IPSAS** | Heerka Xisaabaadka Hay'adaha Dowladdaha Caalamiga |
| **ISSAIs** | Heerka Hay'adaha Hantidhawrista Guud ee Caalamiga |
| **DXDF** | Dowladaha xubnaha ka ah Dowladda Federaalka |
| **BDFS** | Baarlamaanka Dowladda Federaalka Soomaaliya |
| **BFS** | Baarlamaanka Federaalka Soomaaliya |
| **MGB** | Maamulka Gobolka Banaadir |

Jamhuuriyadda Federaalka Soomaaliya
Xafiiska Hantidhawrka Guud ee Qaranka

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Federal Republic of Somalia
Office of the Auditor General

**Tix.:** XHG/HG-228/2023 **Tr.:** 30/06/2023

**Ku:** Guddoomiyaha Golaha Shacabka, BJFS

Guddoomiyaha Golaha Aqalka Sare, BJFS

Muqdisho, Soomaaliya

**Baarista Warbixinta Maaliyadeed ee Dowladda Federaalka Soomaaliya, Sannad Maaliyadeedka Dhammaaday 31da Diseembar 2022**

***Mudane Guddoomiye,***

Mudane Guddoomiye waxa aan kula wadaagayaa warbixinta baaristii aan ku sameeyay warbixin maaliyadeedkii Xafiiska Xisaabiyaha Guud uu ila soo wadaagay markii taariikhdu ahayd 30ka Abriil 2023, taasi oo waafaqsan Qodobka 12aad, Sharciga Xafiiska Hantidhawrka Guud, Sharci Lr. 34, ee 1972, iyo Qodobka 45aad ee Sharciga Maareynta Maaliyadda Guud, Sharci Lr. 17 ee 2019. Haddaba waxa aan si xushmad iyo qadarin leh kuugu soo bandhigayaa warbixinta baaristii aan fuliyay sannad baariseedkan 2023 oo ku saabsan sannad maaliyadeedkii hore ee 2022, sida ku xusan bogga 1aad – 9aad iyada oo faahfaahsan, sidoo kale waxa aan warbixintan ku soo lifaaqay warbixintii uu ila soo wadaagay Xafiiska Xisaabiyaha Guud taas oo ku lifaaqan bogga 17aad – 41aad.

Waxaa kale oo warbixintaan ku lifaaqan dukumiintiyo dheeraad ah kuwaas oo Xisaabiyaha Guud uu caddeymo ahaan iila soo wadaagay, sida aad ka dheehan karto: A, A.1, B, C, D lifaaqan bogga 42aad – 54aad. Sidoo kale waxaan warbixintan ku soo lifaaqay qoraal uu warbixin ahaan iila soo wadaagay Wasiirka Wasaaradda Maaliyadda, oo ku saabsan mas'uuliyadaha shaqo iyo faallo guud, taasi oo aanan baarin fikradna ka bixin maadaama uu qoraalkaas laf ahaantiisu warbixin maaliyadeed ahayn.

## Baaxadda iyo mas'uuliyadda cidda go'aanka leh

Qodobka 114aad ee Dastuurka Ku meelgaarka ee Jamhuuriyadda Federaalka Soomaaliya ayaa lagu ilaaliyay madaxbannaanida Xafiiska Hantidhawrka Guud ee Qaranka, sida uu qabo sharci Lr. 34 ee Xafiiska Hantidharwka Guud gaar ahaan Qodobbada 6aad, 7aad, 8aad, 9aad, 13aad iyo 17aad iyo Qodobka 45aad (3) ee Sharciga Maaraynta Maaliyadda Guud ee 2019.

Baaristan waxa aan u fuliyay si waafaqsan Heerka Hay'adaha Hantidhawrada Guud ee Caalamiga ah kuwaas oo magacooda afka qalaad loo soo gaabiyo 'ISSAIs'. Heerkan caalamiga ah waxa uu dhigayaa in baarista XHG aan u qorsheeyo una fuliyo si lagu gaari karo hubanti la isku hallayn karo iyo in aan dhammaan waxyaabaha halbeegga leh ku soo bandhigo warbixin maaliyadeedka sannadlaha si caddaalad iyo xaq-dhawr leh.

Baaristan waxa ay ka kooban tahay:

- Dabagal baariseed aan ku sameeyay dhab ahaanshaha caddeymaha kaabaya lacagaha iyo warbixin maaliyadeedyada la ila soo wadaagay;

Villa Somalia, Mogadishu, Somalia www.oag.gov.so oag@oag.gov.so

- Qiimeyn aan ku sameeyay mabaadii'da xisaabaadka la isticmaalay, iyo qiyaasaha ahmiyadda leh ee ay maamulka aan baaray sameeyeen; iyo

- Qiimeyn guud oo aan ku sameeyay habka loo soo bandhigay warbixin maaliyadeedka layla soo wadaagay si aan u baaro.

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

Waxyaabaha aan warbixintayda baaristan ku dhex tilmaamay waa waxyaabihii aan ku ogaaday baaristii aan sameyay innaga oo ku dadaalay in aan meel-mariyo dhammaan ujeeddooyinka lagama maarmaanka ah ee baarista, waxaase suuragal ah in ay jiraan waxyaabo kale ama cillado aanan ogaan.

Warbixinnada maaliyadda, joogteynta hubinta wax-ku-ool ah iyo u hogaansanaanta shuruucda iyo xeerarka waxay mas'uuliyad ka saaran tahay Xisaabiyaha Guud oo ah xisaabiyaha idman ee DFS. Aniga Hantidhawre Guud ahaan waxay mas'uuliyaddeydu tahay in aan fikrad ka soo saaro warbixin maaliyadeedkii Xafiiska Xisaabiyaha Guud ila soo wadaagay $30^{ka}$ Abriil 2023.

**Mahad celin,**

Maamulka iyo shaqaalaha hay'adaha kala duwan ee DFS waxaan uga mahad celinayaa wadashaqeyntii ay iimuujiyeen muddadii aan waday baarista sannadka dhammaaday $31^{da}$ Diseembar 2022.

**Avv. Axmed Ciise Guutaale**

**Hantidhawraha Guud, JFS**

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

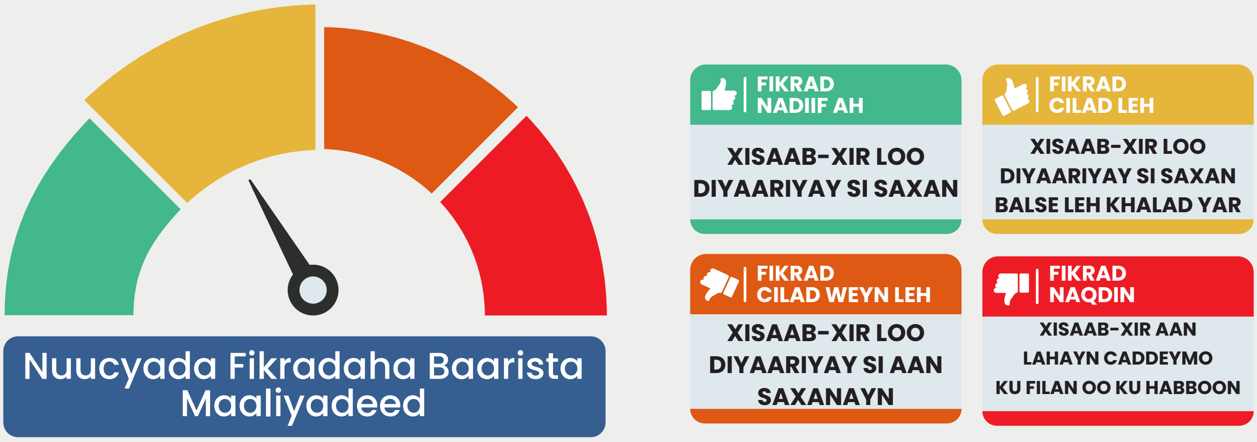
# WARBIXINTA HANTIDHAWRAHA GUUD EE BAARISTA WARBIXINNADA MAALIYADEED EE DFS, SANNAD MAALIYADEEDKA DHAMMAADAY 31$^{\text{da}}$ DISEEMBAR 2022

## 1. FIKRAD BAARISEEDKA - FIKRAD CILLAD LEH (QUALIFIED OPINION)

Waxa aan baaris ku sameeyay Warbixin Maaliyadeedka DFS ee ku xusan bogga 16$^{\text{aad}}$ ilaa 41$^{\text{aad}}$, kuwaas oo ka kooban muuqaalka dakhliga iyo kharashaadka, qulqulka lacagaha, isbarbardhiga ku talagalka miisaaniyadda iyo kharashka dhabta ah, iyo xog kooban oo ku saabsan siyaasadaha muhiimka ah iyo sharraxaadda macluumaadka kale ee uu diyaariyay Xisaabiyaha Guud sida uu sheegayo Qodobka 45$^{\text{aad}}$ ee Sharciga Maareynta Maaliyadda Guud 2019. Warbixintan waxa aan u diyaariyay si waafaqsan Heerka Caalamiga ee Xisaabaadka Dowladaha kaasoo magaciisa afka qalaad loo soo gaabiyo (Cash Basis IPSAS).

Waxa aan ku kalsoonahay intii aan baarista waday in aan helay dhammaan macluumaadkii iyo sharraxaadihii ku habboonaa baarista.

Fikraddeyda, marka laga reebo saameynta arrimaha aan uga hadlay Gundhigga fikradda cilladda leh ee ku xusan warbixintayda, warbixinnada maaliyadeed ee halkan ku lifaaqan waa kuwa xaqiiqada ku saleysan oo si xaqsoor leh aan u soo bandhigay dhammaan waxyaabaha halbeegga leh ee ay saameynayso sida muuqaalka dakhliga iyo kharashaadka, qulqulka lacagaha (cash flow), isbarbardhiga kutalagalka miisaaniyadda iyo kharashka dhabta ah ee sannadkii dhammaaday 31$^{\text{da}}$ Diseembar 2022 iyada oo la isticmaalay Heerka Caalamiga ee Xisaabaadka Dowladda (**Cash Basis IPSAS**) iyo Sharciga Maareynta Maaliyadda Guud 2019.



# 2. GUNDHIGGA FIKRADDA CILLADDA LEH (BASIS FOR QUALIFIED OPINION)

Waxa aan baaristan u sameeyay si waafaqsan Heerka Hay'adaha Caalamiga ah ee Hantidhawrka Guud (ISSAIs). Mas'uuliyaddeyda la xariirta heerkan caalamiga ah waxaan si faahfaahsan ugu qeexay qeybta Mas'uuliyadaha Hantidhawraha Guud ee ku aadan Baarista Warbixinnada Maaliyadeed ee ku jirta warbixintayda.

Hantidhawre Guud ahaan, waan ka madaxbannaanahay hay'adda soo diyaarisay warbixin maaliyadeedka si waafaqsan Xeerka Anshaxa ee Hay'adaha Hantidhawrada iyo shuruudaha anshaxa ee quseeya baaristayda kuna aaddan warbixinnada maaliyadeed ee Dowladda Federaalka Soomaaliya; waxa kale oo aan gutay mas'uuliyaddayda kale ee anshaxa si waafaqsan shuruudahaan iyo Xeerka Anshaxa (Code of Ethics). Waxa aan rumaysanahay in caddeymaha baarista ee aan helay ay ku filan yihiin kuna habboon yihiin in ay gundhig u noqdaan fikrad baariseedkayga.

## 2.1. Lacag dhan US $19,321,004.00 taas oo la siiyay Maamulka Gobolka Banaadir, Rugta Ganacsiga iyo Bangiga Hormarinta Soomaaliyeed (lifaaqa 9^aad^, Bogga 35^aad^)

Intii baaristu socotay, waxa aan dabaggal ku sameeyay deeq la siiyay Dowladaha Xubanaha ka ah Dowladda Federaalka iyo lacago si toos ah Bangiga Dhexe ugu kala diray saddex hay'adood oo kale, sida ku cad Lifaaqa 9^aad^ ee bogga 35^aad^ ee warbixinta maaliyadeed.

Sida ku xusan lifaaqa wadarta lacago dhan US **$111,242,917.00** ayaa deeq ahaan loo bixiyay, taas oo ay ka mid ahaayeen lacago uu Bangiga Dhexe ee Soomaaliya uu ku bixiyay magaca Wasaaradda Maaliyadda oo la siiyay Maamulka Gobolka Banaadir (US **$18,209,372.00**), Rugta Ganacsiga (US **$555,816.00**), iyo Bangiga Horumarinta Soomaaliyeed (US **$555,816.00**), lacagahaas oo wadartoodu dhan tahay US **$19,321,004.00**. Lacag bixintan waxaa si toos ah u sameeyay Bangiga Dhexe ee Soomaaliya isaga oo adeegsanaya lacago laga soo xareeyay khidmadda Dekadda Muqdisho intii sannadkaas lagu jiray.

Hase ahaatee, Hantidhawre ahaan laylama soo wadaagin dukumiintiyada la xariira lacagahan sida tooska ah loo bixiyay si aan si madaxbannaan ugu xaqiijiyo in lacagahaas ay yihiin xisaabaad ku saxan sidii loo bixiyay. Sidaas darteed, si madaxbannaan u ma xaqiijin karo in wadarta la sheegay ee dhan US **$19,321,004.00** ay tahay xisaab sax ah ama in Dakhliga iyo Kharashka iyo Qulqulka Lacagaha Caddaanka (Cash Flows) ee baaristeyda loo soo bandhigay si sax ah loo sheegay.

## 2.2. Dakhliga Heshiisyada Dheef-wadaagga ah US $32,442,286.00 (Lifaaq 2aad, Bogga 30aad)

Dowladda Federaalka Soomaaliya ayaa labo heshiis oo dheef-wadaag ah (concession agreements) la gashay labo shirkadood oo caalami ah kuwaas oo kala ah: **Favori LLC** oo maamusha Garoonka Caalamiga ah ee Aadan Cadde iyo **Albayrak** oo maamusha Dekadda Muqdisho iyaga oo matalaya Dowladda Federaalka Soomaaliya.

Si waafaqsan farqadda 12.2.2 xarfaha (a) iyo (b) ee qandaraaska dheef-wadaagga ah ee DFS ay la galashay shirkadda Favori LLC ayaa dhigaya in adeeg bixiyuhu uu u soo gudbiyo Dowladda warbixin soo martay baaris hantidhawr ugu danbayn sagaashan (90) maalmood kaddib dhammaadka sanad walba.

Sidaa si la mid ah, farqadda 11.2.3 ee heshiiska dheef-wadaagga ah ee Dowladda Soomaaliya ay la gashay shirkadda Albayrak ayaa dhigaya in maamulka shirkaddu uu DFS u soo gudbiyo warbixin soo martay baaris hantidhawr afar billood gudahooda marka uu dhammaado sanad qandaraaseed walba.

Dowladda Federaalka Soomaaliya, waxa ay xaq u leedahay in ay hesho **25%** dakhliga ay qabato shirkadda Favori LLC. Sidaas oo kale, heshiiska dheef-wadaagga ah ee labaad ee Dowladda Soomaaliya la gashay Albayrak, waxa ay xaq u leedahay Dowladdu in ay hesho **62.17%** dakhliga ay qabato shirkadda Albayrak.

Labada xaaladoodba, lacagaha ay tahay in la siiyo Dowladda waxaa lagu go'aamiyay warbixinnada maaliyadeed ee labada shirkadood ee dheef-wadaagga ah ee aan baaray, kuwaas oo la diyaariyo 31da Diseembar ee sannad maaliyadeed walba. Warbixinnada maaliyadeed ee aan baaray ayaa aasaas u noqonaya xisaabinta lacagaha ay leedahay Dowladda Federaalka ah.

Sida ku cad lifaaqa 2aad qabashada lacagaha aan canshuuraha ahayn ee muuqaalka dakhliga iyo kharashaadka 31da Seteembar 2022 ayaa muujinaya lacago caddadkoodu yahay US **$80,977,903.00**. Haraagan ayaa waxa uu isugu jiraa wadarta US **$32,442,286.00** oo la xariirta dakhliga laga helay heshiisyada dheefwadaagga ah (**Albayrak US $29,332,006.00 & Favori US $3,110,280.00**). Intii baaristu socotay, waxaan codsaday warbixinnada maaliyadeed ee la baaray ee qandaraasle walba oo dheefwadaag ah sida ay qabaan heshiisyadii lala galay. Hase ahaatee, maamulku ma keenin Warbixinada maaliyadeed oo la baaray si loo caddeeyo caddadka lacageed ee DFS ay yeelanayso. Sidaas daraaddeed, ma awoodin in aan si madax-bannaan u xaqiijiyo in khidmadda dheef-wadaagga ah ee dhan US **$32,442,286.00** ay tahay mid si dhab ah loo xisaabiyay, marka la fiiriyo caddadka lacageed ee la soo ururiyay iyo intan dowladdu ay leedahay ee warbixinnadaaas maaliyadeed ku xusan.

# 3. WARBIXIN MAALIYADEEDKA OO AAN LAGU SOO DARIN DAKHLIGA MIISAANIYADDA KA DHEERIGA AH

## Habraaca uu dhigayo Heerka Caalamiga ee Xisaabaadka Dowladda

Sadarrada 1.3.4 (a), 1.3.12 iyo 1.3.13 ee Heerka Caalamiga ee Xisaabaadku Dowladda waxa ay dhigayaan in hay'ad dowladeed marka ay warbixin maaliyadeed samaynayso, hay'addaasi miisaaniyad ha hesho ama yaysan heline, ay Muuqaalka Dakhliga iyo Kharashaadka, Qulqulka/ dhaqdhaqaaqa Lacagaha Caddaanka ku darto warbixinta ku saabsan dhammaan dakhliga iyo kharashka la helay ama la bixiyay sannadkaas.

Intaas waxaa dheer, tuduca 1.4.9 ee isla Heerarka Caalamiga ee Xisaabaadka Dowliga ah (**Cash Basis IPSAS**) waxa uu dhigaya in warbixinta lagu soo bandhigo dhammaan wixii lacag haraadi ah oo hay'adda hayso ee xiliga warbixinta taas oo aysan hay'addu isticmaali karin ama si kale u xaniban.

Intaasi waxaa sii dheer, Qodobka 42[aad] (4) ee Sharciga Maareynta Maaliyadda ayaa faraya in dhammaan dakhliga Dowladda lagu shubo koontada midaysan ee dakhliga ee ka furan Bangiga Dhexe ee Soomaaliya (TSA).

## 3.1. Dakhli miisaaniyadda ka dheeri ah oo aan lagu darin warbixinta maaliyadeed ee asalka ah

Intii lagu guda jiray Baarista u Hoggaansanaanta Sharciga ee sanadka 2022, waxa aan oga-aday in 7 hay'adood oo kamid ah hay'addaha la baaray ay hay'addo caalami ah la galeen 7 heshiis oo qiimahoodu yahay lacag dhan US **$38,767,688.21**.

Ballanqaadka iyo Qorshuhu waxa uu ahaa in 7da hey'adood ee xagga hoose ku xusan ay helaan US **$38,767,688.21** balse waxa ay heleen US **$9,873,329.14**, Haraaga qiimaha ay hes-hiisyadaasi ku fadhiyaan oo dhan US **$28,894,359.10** ma aysan helin ballanqaadkii lacageed ee hey'adahaasi ka sugayeen hey'adaha caalamiga ah ee ay la galeen heshiisyadaas sidaas awgeed laguma soo darin warbixin maaliyadeedka uu ila soo wadaagay Xafiiska Xisaabiyaha Guud ee DFS, faahfaahintu waxa ay ka muuqataa shaxda:

**Shaxda 1[aad]**: Hay'adaha Dowladda ee helay dakhli ka dheeri ah miisaaniyadda - 31[da] Diseembar 2022

| Magaca hay'adda | Caddadkadeeqda US $ | Caddadka lacagta la helay sanadkaas US $ |
|---|---|---|
| Golaha Shacabka | 97,278.00 | 97,278.00 |
| Xafiika Ra'iisul Wasaaraha | 2,417,531.00 | 2,312,731.00 |
| Wasaaradda Arrimaha Gudaha, Federaalka & Dib-u-heshiisiinta | 343,480.80 | 313,791.00 |

| Magaca hay'adda | Caddadkadeeqda US $ | Caddadka lacagta la helay sanadkaas US $ |
|---|---|---|
| Jaamacadda Ummadda Soomaaliyeed | 550,957.06 | 550,957.06 |
| Wasaaradda Caafimaadka | 31,219,863.64 | 3,008,759.97 |
| Hay'adda Istaatiiskada Qaranka | 1,919,905.55 | 1,582,207.55 |
| Wasaaradda Tamarta & Biyaha | 2,218,672.16 | 2,007,604.56 |
| **Wadarta Guud** | **$38,767,688.21** | **$9,873,329.14** |

## 3.2. Lix (6) hay'adood oo isticmaalay dakhli ay dibadda ka heleen - lifaaqa B (Bogga 45)

Sidoo kale, Lifaaqa B (bogga 45[aad]) waxaa si gaar ah oo ka duwan warbixin maaliyadeedka loogu soo bandhigay in ay jireen wasaarado iyo wakaalado gaar ah oo helay lacag dakhli ah oo wadarteedu dhan tahay US **$7,007,014** iyada oo lacagahas laga isticmaalay kharash wadartiisu dhan tahay US **$3,120,980** iyada oo aan lagu soo darin warbixin maaliyadeedka baarista Xafiiska Hantidhawrka Guud lala soo wadaagay sannad baariseedka dhammaaday 31[da] Diseembar 2022 taas oo khilaafsan Habraaca uu dhigayo Heerka Caalamiga ee Xisaabaadka Dowladda. Sidaas darteed, warbixin maaliyadeedka la ila soo wadaagay ma dhammaystirnayn xisaab ahaan.

## 3.3. Dakhli la soo aruuriyay oo lagu isticmaalay isla goobtii oo aan lagu darin warbixinta maaliyadeed ee asalka ah - US $2,228,473.47

Intii ay socotay baarista U Hoggaansanaanta Sharciga ee aan sannadkan sameeyay, waxa aan ogaaday in saddex (3) safaaradood iyo Golaha Shacabku ay aruuriyeen dakhli wadartiisu gaarayso US **$2,228,473.47** lacagtaas oo ay guud ahaanba dib u isticmaaleen isla xisaabtan la'aan sida ku cad shaxda hoose:

**Shaxda 2[aad]**: Hay'adaha DFS ee aruuriyay dakhli dibna u isticmaalay isla xisaabtan la'aan.

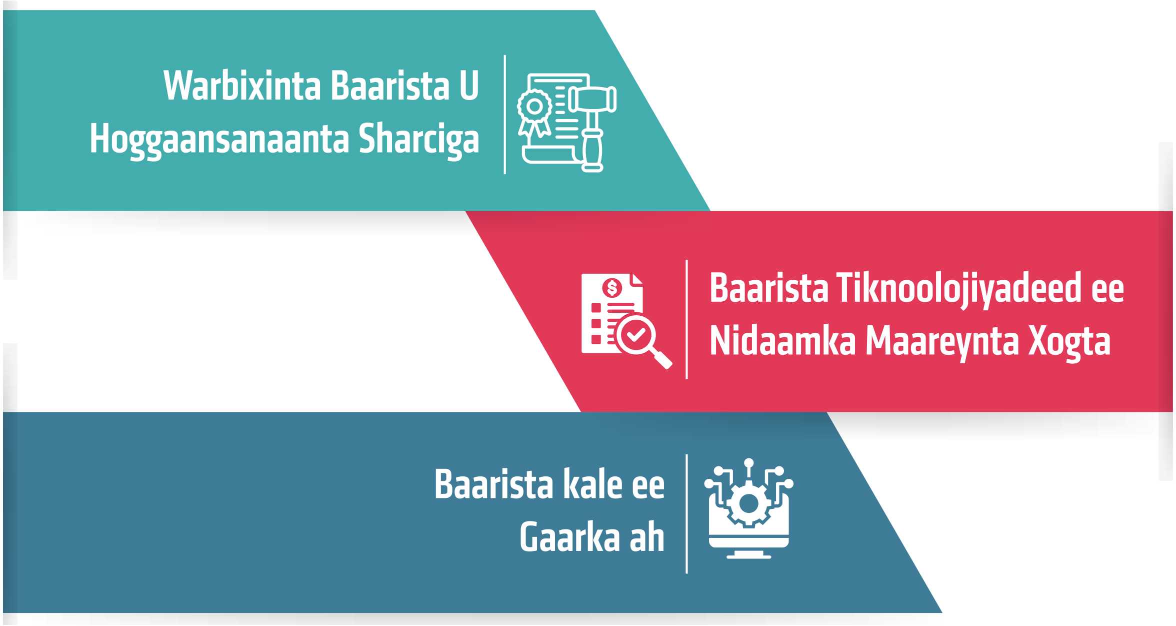
| Hay'adda | Caddadka la ururiyay sanadkaas (US $) | Caddadka lacagta la isticmaalay sanadkaas (US $) |
|---|---|---|
| Safaaradda Soomaaliya ee Nairobi, Kenya | 911,460.86 | 911,460.86 |
| Safaaradda Soomaaliya Ankara, Turkey | 299,050.61 | 299,050.61 |
| Safaaradda Soomaaliya Berlin, Germany | 702,762.00 | 702,762.00 |
| Golaha Shacabka | 315,200.00 | 315,200.00 |
| **Wadarta Guud** | **2,228,473.47** | **2,228,473.47** |

Sidaas daraaddeed, Dakhliga iyo Kharashka iyo Qulqulka Lacagaha ayaa hoos loo dhigay US **$2,228,473.47** ee hay'adahaasi kor ku xusan.

# 4. ARRIMAHA BAARISTA MUHIIMKA U AH

Arrimaha baaristan muhiimka u ah ayaa ku saleysan go'aankayga xirfadeed, ahna kuwo ahmiyad u leh baaristayda warbixinnada maaliyadeed ee xilligaan. Ma jirin arrimo hantidhawr oo si gaar ah muhiim u ahaa muddadii aan baarista waday.

# 5. WAXYAABAHA KALE EE MUHIIMADDA LEH




## 5.1. Warbixinta Baarista U Hoggaansanaanta Sharciga

Waxa aan saameeyay baarista U Hoggaansanaanta Sharciga oo aan ku sameeyay shan iyo toban ka mid ah hay'ado kala duwan (MDAs) ee Dowadda Federaalka Soomaaliya ee sannad maaliyadeedkii dhammaaday 31da Diseembar 2022. Baaris u xulashada hay'adahaas kala duwan waxaan ku salleeyay qiimayn aan ku sameeyay khataraha la xariirra, taas oo aan ku go'aan saday in ay mudnaan u leeyihiin in aan baarista sannadkan ku fuliyo.

Baarista waxaan diiradda ku saaray arrimaha la xariirra hannaanka maamulka iibka, maamulka hantida iyo isticmaalka nidaamka maareynta maaliyadda dalka ee deeqaha dibadda iyo bangiyada gaarka loo leeyahay. Arrimahaas waxa ay muhiim u ahaayeen xaqiijinta maamulka maaliyadda dowladda oo taabogal ah horseedna unoqoda adeegga dowlad-nimada hufan.

Intii baaristu socotay, waxa aan ogaaday in ay jiraan meelo badan oo khataro iyo gaabis kaga jiro maamulka maaliyadda guud ee haya'dahaas aan baaray. Gaabiskaasi oo keeni kara in uu caqabad ku noqdo in si wax-ku-ool ah looga faa'iidaysto hantida Dowladda sidii loo bixin lahaa adeegyo dadweyne oo saamayn leh. Si wax looga qabto gaabiskaasi, waxa aan talooyinkeyga ku soo gudbiyay warbixinta u hoggaansanaanta sharciga ee sannad maaliyadeedka dhammaaday 31da Diseembar 2022 oo aan si gooni ah u soo saaray.

## 5.2.Baarista Tiknoolojiyadeed ee Nidaamka Maareynta Xogta

Si waafaqsan Heerka Hay'adaha Hantidhawrada Guud ee Caalamiga waxaan baaris ku sameeyay labo ka mid ah nidaamyada maareynta xogta (Nidaamka Maareynta Shaqaalaha Dowladda & Nidaam Maareynta Shaqaalaha Hay'adaha Amniga). Waxaan arakay gaabis iyo khataro dhawr ah oo ka jira dhinacyadan: (i) hubinta guud ee IT-da; (ii) hubinta aaladda; (iii) hubinta amniga xogta nidaamka iyo (iv) geeddi-socodka hawlaha, waxaanna soo saaray talooyin dhawr ah kuwaas oo ku socday maamulka hay'adaha aaan baaray si ay u tixgeliyaan in ay wax ka qabtaan khaladdaadka aan warbixinta ku ogaaday. Waxaan warbixinta baarista tiknoolojiyadda ee labadaas nidaam aan u soo diyaariyay si gaar ah.

## 5.3.Baarista kale ee Gaarka ah ee aan ku Sameeyay

Iyadoo aan tixraacayo sannad-maaliyadeedka dhammaaday, kuna salleyay qiimaynta khatar-aha, waxaan sameeyay baaris gaar ah. Baaristaas gaarka ah waxaan ku sameeyay saddex safaradood. Waxanna diiradda ku saaray isla xisaabtanka iyo maareynta dakhliga, kharashaadka, hantida (dhulka, baabuurta & dhismayaasha), maamulka shaqaalaha, iyo deymaha. Warbixintaas waxaan u soo saari doonaa si gaar ah isla sannadkan 2023.

# 6. MAS'UULIYADDA MAAMULKA SARE IYO KUWA U XILSAARAN WAAJIBAADKA WARBIXINNADA MAALIYADEED

Wasiirka Wasaaradda Maaliyadda, Xisaabiyaha Guud iyo maamulka iyaga hoos taga ayaa mas'uul ka ah diyaarinta warbixinnada maaliyadeed iyo in si sax ah loo soo bandhigo si waafaqsan Heerka Caalamiga ee Xisaabaadka Dowladda iyo Sharciga Maareynta Maaliyada Guud ee 2019, iyo hubinta gudaha si maamulku uu u go'aamiyo ahmiyadda diyaarinta warbixinno maaliyadeed ka baraxtiran jahawareer (material misstatments), haddii ay ahaan lahayd khalad caadi ah (errors) ama khiyaano loo qasday (fraud).

Marka la diyaarinayo warbixinta maaliyadeed, maamulka ayaa mas'uul ka ah qiimaynta awoodda hay'adda ee sii wadidda feejignaanta iyo soo bandhigidda xogaha looga baahan yahay. Maamulka sare ayaa mas'uul ka ah kor joogtaynta iyo ka warqabka hannaanka warbixinnada maaliyadeed ee Xafiiska Xisaabiyaha Guud iyo in la soo saaro warbixin maaliyadeed waafaqsan habraaca xisaabaadka dowladu qaadatay.

# 7. MAS'UULIYADDA HANTIDHAWRAHA EE BAARISTA WARBIXINNADA MAALIYADEED

Ujeeddadeydu waxay tahay in aan helo isku hallayn macquul ah oo ku saabsan haddii warbixinnada maaliyadeed ay ka madaxbannaan yihiin jahwareer (misstatements), haddii ay tahay khalad caadi ah ama khiyaano loo qasday, iyo in aan soo saaro warbixin baariseed sida uu dhigayo Qodobka 45aad ee Sharciga Maareynta Maaliyadda Dowladda ee soo baxay Diseembar 2019, sidoo kalena waafaqsan Sharciga Hantidhawrka Guud Sharci Lr. 34 ee 14 Abriil 1972. Xaqiijinta maangalka ayaa ah mid heerkiisu sarreeyo, balse ma ahan damaanad-qaad in baarista aan u sameeyo si waafaqsan Hagaha Baarista Maaliyadeed ee Habraaca Mabaadii'da Baarista Aasaasiga ah (ISSAIs 100-999) ee Heerka Hay'adaha Hantidhawrada Caalamiga ah ay markasta soo saarayso isbed-beddel ama jahawareer markii ay jiraan. Jahawareerka wuxuu ka dhallan karaa khalad caadi ah ama khiyaano loo qasday, waxaana loo aqoonsadaa khalad saameyn leh markii kali ama wadar ahaan laga filan karo in ay saameeyn ku yeeshaan go'aannada dhaqaale ee dadka isticmaalaya warbixinnada maaliyadeed.

Maadaama baaristu ay waafaqsan tahay Hagaha Baarista Maaliyadeed, taas oo la jaan qaadaysa Habraaca Mabaadii'da Baarista Aasaasiga ah (ISSAIs 100–999) ee Heerka Hay'adaha Hantidhawrrada Caalamiga ah, waxaan adeegsaday shaki xirfadeed (professional skepticism) iyo taxaddar intii aan waday hawsha baarista. Waxaan sidoo kale:

a. Ogaaday oo aan qiimeeyay khataraha khaladdaadka jahawareerka ee ku jira warbixinta maaliyadeed, ha ahaato khiyaano loo qasday ama xatooyo iyo khalad caadi ah, waxaan qaabeeyay oo aan fuliyaa habraac baariseed si looga falceliyo khatarahaas, iyo in aan helo caddeymo baaritaan oo ku habboon kuna filan gundhigga fikraddayda. Khatarta ku saabsan in aanan ogaan khaladdaadka musuqmaasuqa xatooyo xoollo dadweyne iyo khiyaano loo qasday waxay ka sarreysaa khalad caadi ah, sababtoo ah xatooyo ama khiyaannada loo qasday waxay la xariiri kartaa sida been-abuur, si ulakac ah uga tagid, marin-habbaabin ama si khaldan u soo bandhigid, iyo gacan-dhaaf dhinaca hubinta gudaha (override of internal controls).

b. Fahmay hubinta gudaha ee la xariirta baarista si aan u dejiyo habraaca baarista ku habboon xaaladaha markaas taagan, balse aan caddeynayn firkad ku saabsan wax ku oolnimada hubinta gudaha ee hay'adda.

c. Qiimeeyay ku habboonaanta isticmaalka siyaasadaha xisaabaadka, macquul ahaanta qiyaasaha xisaabaadka iyo qaabka maamulku u soo bandhigay.

d. Gunnaanad ku sameeyaa habraaca isticmaalka maamulka ee gundhigga joogtaynta feejignaanta xisaabaadka taas oo ku salleysan caddeymaha baarista ee aan helay, sida haddii uu jiro khalad aan la hubin oo la xariirra dhacdooyin ama xaaladaha shaki weyn ku iftiimin kara awoodda hay'adda. Haddii aan ku soo gunaanado in ay jirto hubanti la'aan khalad ah, waxaa la iiga baahan yahay in aan tixgaliyo warbixintayda baarista ee la xariirta bandhigyada warbixinnada maaliyadda ama haddii bandhigyada aysan ku filnayn, si loo dabaqo fikraddayda. Gunaanadkaygu wuxuu ku salleysan yahay caddeymaha aaan helay ka hore intii aanan warbixinta baaristayda soo saarin.

e. La iiga baahan yahay in aan tixgaliyo oo qiimeeyo warbixintayda baarista ee la xariirta bandhigyada warbixinnada maaliyadeed ama haddii bandhigyada aysan ku filnayn, si aan u dabaqo fikraddayda ku aadan nadiijada baarista aan sameyay.

Madaxda sare ee hay'adaha aan baaray waxaan la wadaagay, waxyaabo ay ka mid tahay, baaxadda iyo waqtiga baarista aan qorsheeyay iyo khaladdaadka ahmiyadda leh, oo ay ka mid tahay gaabisyada ka jira dhanka hubinta gudaha.

Waxaan sidoo kale la wadaagay madaxda sare ee hay'adaha aan baaray, habraaca anshaxa aan baaristan u fuliyay iyo in aan ka madaxbannaanahay maamulka hay'adaha aan baaray.

Waxaan madaxda sare ee hay'adaha aan baaray la wadaagay khaladdaadkii ugu muhiimsannaa warbixin maaliyadeedkii aan sannadkaan baaray. Arrimahaas ahmihyadda leh waxaan ku xusay warbixintan dhexdeeda marka laga reebo waxyaabo yaryar oo aan ku habboonayn in dadweynaha lala wadaago sababo la xariira isla danta dadweynaha dalkan.

**Avv. Axmed Ciise Guutaale,**
**Hantidhawraha Guud, JFS**

Juun 2023
Muqdisho, Soomaaliya

# DOWLADA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka aan ee la Hantidhowray
Sanad Maaliyadeedka ku dhamaaday 31-ka December 2022

WAXAA SOO DIYAARIYEY XAFIISKA XISAABIYAHA GUUD
EE DOWLADDA

## Tusmada Buugga


I. KALIMADA WASIIRKA WASAARADDA MAALIYADDA ........ 3

CADAYNTA WAAJIBAADKA ........ 5

II. FAALO GUUD........ 6

III. MUUQAALKA DAKHLIGA IYO KHARASHAADKA ........ 17

IV. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIIJADA DHABTA AH 18

V. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA ........ 20

VI. MUUQAALKA QULQULKA LACAGTA CADAANKA AH ........ 21

1. MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DOWLADA ........ 22

II. FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAAB XIRKA ........ 30

LIFAAQA A– MUUQAALKA HANTIDA IYO DAYMAHA MAALIYADEED (KU MEEL GAAR)........ 42

LIFAAQA A.1- FAAHFAAHINO LA XIRIIRA MUUQAALKA MOWQIFKA MAALIYADEED ........ 43

LIFAAQA B- WARBIXINTA LACAGAHA AAN KU JIRIN QOONDADA DOWLADDA........ 45

LIFAAQA C – MUUQAALKA DAYMAHA KHARASHAADKA 31 DECEMBER 2022 ........ 53

LIFAAQA D – MUUQAALKA DAYMAHA DIBEDA SANADKA MAALIYADEEDKA KU EG 31.12. 2022........ 54

Jamhuuriyadda Federaalka Soomaaliya
Wasaaradda Maaliyadda
Xafiiska Wasiirka

جمهورية الصومال الفيدرالية
وزارة المالية
مكتب الوزير

Federal Republic of Somalia
Ministry of Finance
Office of the Minister

**MOF/OM/040/2023** **April 30, 2023**

**Kalimada Wasiirka Wasaaradda Maaliyadda**

Sanadihii ugu danbeeyey Soomaaliya waxa ay ku talaabsatay horumaro dhinacyo badan ah oo ay ka mid yihiin xasilinta dhaqaalaha guud, yaraynta daymaha la ina ku leeyahay ee aadka u culsaa iyada oo loo marayo hanaanka dayn cafinta ee wadamada daymaha culus lagu leeyahay ee (HIPC), Diyaarinta shuruucyo kala duwan oo aad muhim u ah oo iyana la qoray sidoo kale waxaa la diyaariyey Istiraatiijiyada yaraynta Heerka Faqiirtinimada. Dhammaan horumaradaa waxa ay ku jireen Qorshaha horumarinta Qaran ee Sagaalaad (NDP9).

Tan iyo sanadkii 2018-kii, Dowladdu waxa ay shaacinaysay oo ay bulshada Soomaliyeed la wadaagaysay Warbixin Maaliyadeed iyo Xisaab xir lagu jaangooyey xeerarka caalamiga ah ee ku xisaabtanka Lacagah cadaanka ah ee cash-basis IPSAS 2017. Sidoo kale waxaa horumar laga sameeyey dhanka mideynta Shax xisaabeedyada Dowladda "CoA" iyada oo la waafajiyey Habraaca Tirokoobka Maaliyadeed ee IMF-ta ee loo yaqaano "GFSM2014". Laga soo bilaabo sanadkii 2021, Wasaaradda Maaliyaddu waxa ay si joogto ah u shaacisay warbixino maaliyadeed guud oo ay ku mideysanyihiin dhammaan warbixinada maaliyadeed ee Dowladda Federaalka iyo Dowladaha Xubnaha ka ah DFS.

Si kor loogu qaado kalsoonida bulshada Soomaaliyeed iyo saaxiibada horumarineed ee shisheeye ay ku qabaan hanaanka maaraynta maaliyadda dalka, Dowladda Federaalku waxay dhaqan galisay Sharciga Maaraynta Maaliyadda Guud sanadkii 2019 waxaana la diyaariyey Xeerhoosaadkii Sharciga Maaraynta Maaliyadda Guud sanadkan 2022.

Dadaalo fara badan oo lagu bixiyey dib u habaynta hanaanka dakhliga waxaa intii lagu guda jiray sanad maaliyadeedka 2022 lagu guulaystay in kor loo qaado dakhliga u soo xerooday Dowladda waxa uuna gaaray **USD$769.2 milyan** oo u dhiganta **63%** halka uu ka ahaa sanad maaliyadeedkii hore ee 2012 **USD$472.9 milyan**. sababaha ugu wayn ee kororka lixaadka leh ee dhanka dakhliga ah ayaa ah kororka baaxada dhaqdhaqaaqa hawlaha ganacsi iyo deeqaha laga helay deeq bixiyeyaasha oo korortay kadib markii lagu guulaystay qabsoomidii doorashada madaxtinimada dalka taas oo si isku mid ah kalsooni u galisay bulshada Soomaaliyeed iyo saaxiibada horumarineed ee dalka.

Dhanka Kharashaadka Dowladda ayaa isna kordhay 48% waxa uuna gaaray **USD$769.2 milyan** halka uu sanad maaliyadeedkii hore ee 2021 ka ahaa **USD$472.9 milyan.** kororka dhanka kharashaadka waxaa sabab wayn u ahaa fulinta mashaariic dhowr ah oo laga fuliyey heerarka kala duwan ee dowladda eel eh heer Dowlad Federaal iyo Heer Dowladaha Xubnaaha ka ah DFS.

Dhanka kale mudadii lagu guda jiray sanad maaliyadeedka 2022 waxaa casriyeen lagu sameeyey qaabka aruurinta dakhliga furdooyinka iyada oo la diyaariyey shaxda taariifooyinka canshuuraha ee loo yaqaan Ad-valorem-ka, waxaa sidoo kale lagu guulaystay in la diyaariyo shuruucda furdooyinka ee qiimeeynta badeecadaha. Gudiga Isgaarsiinta Qaranka ee NCA iyo Wasaaradda Maaliyaddu waxa ay ku heshiiyeen Shaxda Kharashaadka laga qaadayo shirkadaha bixiya adeegaa Isgaarsinta dalka. Dakhliga sanadlaha ah ee laga filan karo in uu ka soo xeroodo shirkadaha adeegga isgaarsiinta bixiya waxaa lagu qiyaasayaa **USD$6 milyan** sanadkiiba. Si loo balaariyo baaxada meelaha canshuuraha laga aruuriyo, Wasaaradda Maaliyaddu waxa ay qaadi doontaa canshuurta macaashul macaashka "Turnover tax" iyada oo lagu bilaabayo 2000 oo ka mid ah shirkadaha la diiwaan galin doono sanadka soo socda ee 2023.

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Dhanka kharashaadka hadii aan eegno, waxaynu soo kordhinay dhowr arrimood oo lagu xakamaynayo kharashaadka. Si shakiga looga saaro hanaanka canshuur dhaafka, Wasaaraddu waxa ay fulisay dhammaan qodobada ku xusan Sharciga Maaraynta Maaliyadda Guud ee khuseeya arrimaha canshuur dhaafka.

Waxaa meel fiican inoo maraya hawlaha diiwaan galinta shaqaalaha aan ku jirin Diiwaanka Maaliyadda Dowladda ee SFMIS-ka. In dhammaan mushaaraadka shaqaalaha joogtada ah iyo kuwa aan joogtada ahayn lagu diiwaan galiyo Diiwaanka Guud ee Maliyadda Dowladda waxa sahlaysaa la socoshada iyo xakamaynta tirada guud ee shaqaalaha, heerka mushaarkooda iyo dalacsiintoodaba. Golaha Wasiirada waxa ay u ansixiyeen Wasaaradda Maaliyadda Siyaasada Jaangoynta Mushaaraadka iyo Garaadaha Shaqaalaha iyo wadiiqadii loo mari lahaa dhaqangalinta hanaanka xakamaynta mushaarka shaqaalaha dowladda.

Waxaa la soo saari doonaaa wareegto ay ku cadahay shuruucda iyo hagayaasha hanaanka wax soo iibsiga degdega ah horraanta sanad maaliyadeedka soo socda ee 2023-ka si loo qeexo wax loo aqoon san karo inay yihiin wax soo iibsi degdeg ah "emergency procurement", hababka la ogolyahay ee loo soo iibsan karo waxyaabaha degdega ah waxaa la waajibin doonaa in la isticmaalo hishiisyo iyo qeexitaano baahiyaha oo mideysan taa oo sahli doonta habka wax soo iibisiga isla markaana ka hor tagaysa in ay wax aan loo baahneyn la soo iibiyo. Waxaa socda diyaarinta Sharciga PPP-ga si loo helo hanaan lagu dhiira galin karo maalgashtayaasha shirkadaha gaarka loo leeyahay iyada oo hoos loo dhigaayo khataraha maaliyadeed ee imaan kara lana dhimayo kharashaadka ku baxaya hawlaha maalgashiga.

Dadaalo lagu xoojinayo maamulka iyo maaraynta hantida guud ayaa Iyana socda.Waaxda Hantida Qaranka ee Wasaaradda Maaliyadda ayaa hogaaminaysa dadaalada lagu tiro koobayo laguna diiwaan galinayo hantida guud ee qaranka iyada oo kaashanaysa Xafiiska Xisaabiyaha Guud dhanka qiimeeynta hantida ma guurtada ah ee qaranka. Kuna shubaya Diiwaanka Maaliyadda Dowladda ee SFMIS-ka.

Ugu danbayntii, waxaan mahad balaaran u gudbinayaa Xisaabiyaha Guud ee Dowladda iyo howlwadeenadeeda ee sida hagar la'aanta ah iskugu hawlay inay soo diyaariyaan Warbixintan Maaliyadeed si waafaqsan xeerarka iyo nidaamyada caalamiga ah ee la isla wada garanayo, una gudbiyey Xafiiska Hantidhowraha Guud ee Dowladda mudadii dastuuriga ahayd ee loogu tala galay.

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**Dr. Cilmi Maxamuud Nuur**
**Wasiirka Wasaaradda Maaliyadda**

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## CADAYNTA WAAJIBAADKA

Warbixinta maaliyadeed ee ku qoran ka bilaabata bogga 23aad kuna eg bogga 41aad waxaa loo soo diyaariyey hab waafaqsan Sharciga iyo xeer nidaamiyaha Maamulka Maaliyadda Dowladda ee 2019 (PFM Act-2019) iyo sidoo kale si waafaqsan Xeerarka Caalamiga ah ee ku xisaabtanka Lacagta Cadaanka ah ee "Cash Basis IPSAS ee sanadkii (2017).

Qodobka 45[aad] faqradiisa 3[aad] 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 ee Xafiiska Xisaabiyaha Guud u so gudbiyo kadibna ku soo lifaaqo Warbixinta Xaqiijinta Hantidhowraha una gudbiyo Golaha Baarlamaanka muddo ku siman laba bilood oo ka bilaabata markii Xafiiska Xisaabiayah Guud uu soo gudbiyey Xisaab xirka. Waxa sidoo kale uu qodobka 43aad faqradiisa 1[aad] farayaa Xisaabiyaha Guud ee Dowladdu in uu wargaliyo dhamaan hay'adaha dowladda, dowladaha hoose iyo shirkadaha dowladu leedahay nidaamka xisaabeed ee laga doonayo in ay dhaqan galiyaan. Si waafaqsan qodobkaas kor ku xusan, Xisaabiyaha Guud ee Dowladdu waxa uu qaatay nidaam xisaabeedyada 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 December 2022

Xafiiska Xisaabiyaha Guud waxa uu markasta soo diyaariyaa xisaab xirka Dowladda anagoo 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 warbixinada 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 2022 loo soo diyaariyey si waafaqsan Sharciga Maamulka Maaliyadda Dowladda ee 2019 iyo Xeer nidaamiyaha Sharciga Maamulka Maaliyadda ee 2020 iyo sidoo kale Nidaamka Caalamiga ah ee Ku xisaabtanka Lacagta Caddaanka ah ee loo yaqaano Cash Basis IPSAS ee soo baxay 2017.

..........................................

**Faatuma Cismaan Faarax,**

Xisaabiyaha Guud ee Dowlada

## II. 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 darted Xisaab xirkaani waxa uu khuseeyaa hawlaqabadka Dowladda ee sanad maaliyadeedka ku eg 31-ka December 2022 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 2020. 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 2022 waxaa lagu soo gudbiyey oo lagu soo koobay kaliya ka wabrbixinta hawlaha dowladda ee ku jira qorshaha miisaaniyadda guud ee dowladda ee sanadka 2022 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 2022, sidoo kale waxaanan 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 qorsheeysanaa in la fuliyo sanad maaliyadeedkaan.
Hay'adaha Dowladda ee ku jiray qoondada Dowladda ee laga diyaariyey warbixintaan 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 xisaabrikan waxaa loo so gudbiyey sida uu ay qabto qaybta 1aad ee isla Nidaamka ku Xisaabtanka Lacagta cadaanka ah ee IPSAS taasoo waajibinaysa in macluumaadka soo socda la shaaciyo:

1. *Muuqaalka Dakhliga iyo Kharashaadka*

Sida uu qabo Nidaamka ku Xisaabtanka lacagaha Cadaanka gaar ahaan faqradaha 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 Kutalaglka 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.

2. *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 2022 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 ujeedooyinkaa loo isticmaalay dakhligii la soo xereeyey**.**

3. *Xeerarka Xisaabeed*

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

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

Halkaan hoose waxaa ku xusan warbixinada laga heli karo macluumaad dheeri ah oo loo baahanyahay in la shaaciyo si kor loogu qaado heerka isla xisaabtanka iyo caad saar la,aanta maamulka maaliyadda dowladda.

1. *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.

2. *Muuqaalka Mowqifka Maaliyadeed ee Dowladda (Balance Sheet*)

Muuqaalka mowqifka maaliyadeed ee Dowlada "horay 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).

3. *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.

4. *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 dhinaclaha 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.

5. *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 an 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.

## 4. Dulmar Guud iyo Falanqayn Kooban ee Xisaab xirka sanadka 2022

**Shaxda 1aad Warbixinta Maaliyadeed oo Kooban**

| ***Waxqabadka Maaliyadeed*** | **2022** | **2021** | **2020** |
|---|---|---|---|
| | **USD$** | **USD$** | **USD$** |
| **Dakhli** | 769,237,846 | 472,901,997 | 496,826,962 |
| **Kharashaad** | 731,434,866 | 495,842,745 | 485,287,246 |
| Dheeri/(dhiman) | **37,802,980** | **(22,940,748)** | **11,539,716** |
| **% Isbadal** | 5% | -5%* | 2% |
| **Kutalagalkii Hore** | 929,924,528 | 666,484,657 | 476,150,905 |
| Ku noqoshada Miisaaniyadda | **929,924,528** | **666,484,657** | **685,270,734** |
| **Kharashaadka Dhabta ah** | 731,434,866 | 495,842,745 | 485,287,246 |
| **Kharashadka aan la isticmaalin** | **(198,489,632)** | **(170,641,912)** | **(199,983,488)** |
| **Is bedelka** | 21% | 26% | 29% |
| **Ku noqoshada Missaniyadda** | **944,859,528** | **666,484,657** | **685,270,734** |
| **Dakhliga dhabtaa** | 769,237,846 | 472,901,997 | 496,826,962 |
| Miisaaniyada an la isticmaalin | **(175,621,682)** | **(193,582,660)** | **(188,443,772)** |
| **% Isbadalka** | **-19%** | **-29%** | **-27%** |

*SM 2021 waxuu muuujinayaa hoos udhac 5% ah ee dhanka dakhliga ah marka lala barbardhiga kharashka dhabta ee la galay,hoos udhacaas waxaa lagu daboolay haraaga lacagta cadaanka ah ee sanadki 2020

## 5. Falanqaynta Dakhliga

Dakhliga soo galay Dowladda Federaalka Soomaaliya intii lagu guda jiray sanad maaliyadeedka 2022 waxa uu hoos uga dhacay ku talagalkii lacag gaaraysa $175.6million oo ka 18.5%. sidoo kale waxuu kor kacay 19% markii loo eego dakhliga guud.Dakhligii sanadkii ka horeeyey ee 2021 waxa uu gaaray $472.9 milyan halka uu sanadkaan 2022 uu noqday USD$769.2 milyan. Isha ugu weyn ee uu dakhligu ka soo galay Dowladda waxa uu ahaa dakhliga Deeqaha Dibada waxaa xiga dakhliga laga aruuriyo gudaha wadanka oo ah dakhliga canshuuraha iyo dakhliga khidmadaha.

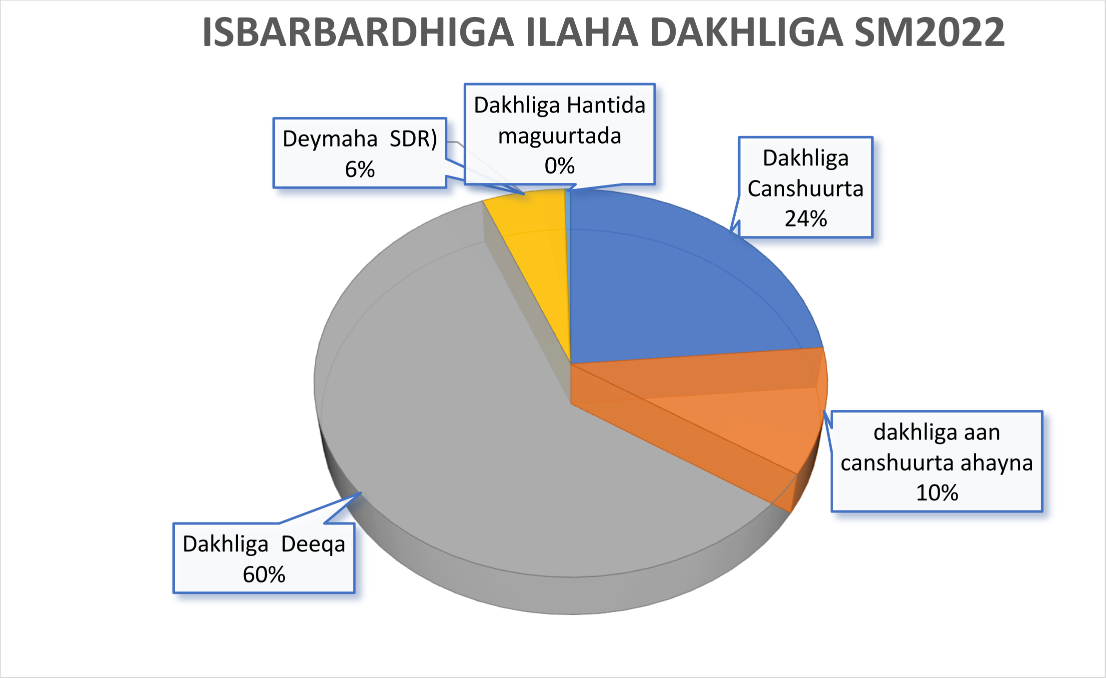
Dakhliga casnhuuraha iyo khidmadaha kaliya ka so xerooday waxa uu gaaray sanadkaan 2022 $262.6M, oo u dhiganta 34% dakhliga guud. Sidoo kale deeqaha dibada waxuu garayaa 459.2 u dhiganta 60%.

**Shaxda 1aad Dakhliga oo Kooban**

| Dakhliga | 2022 | 2021 | 2020 |
|---|---|---|---|
| **Canshuuraha** | 181,691,842 | 162,766,994 | 139,529,217 |
| **Dakhliga aan Canshuurta ahayn** | 80,977,903 | 66,794,410 | 71,704,628 |
| **Deeqaha Dibedda** | 459,241.797 | 146,975,019 | 285,593,117 |
| **Dakhli Kale (Assest Recovery )** | 3,285,354 | - | - |
| **Dakhli Kale ( SDR)** | 44,040,950 | 96,365,574 | |
| Wadarta Dakhliga | **769,237,846** | **472,901,997** | **496,826,962** |

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 60% ka mid ah dakhliga guud. Dakhliyada ilaha kale laga helay waxa ay ka noqdeen dakhliga guud 34%. Dakhliga kale 6%

**Jaantuska 1aad: Isbarbardhiga Ilaha Dakhliga Dowladda ee SM2022**

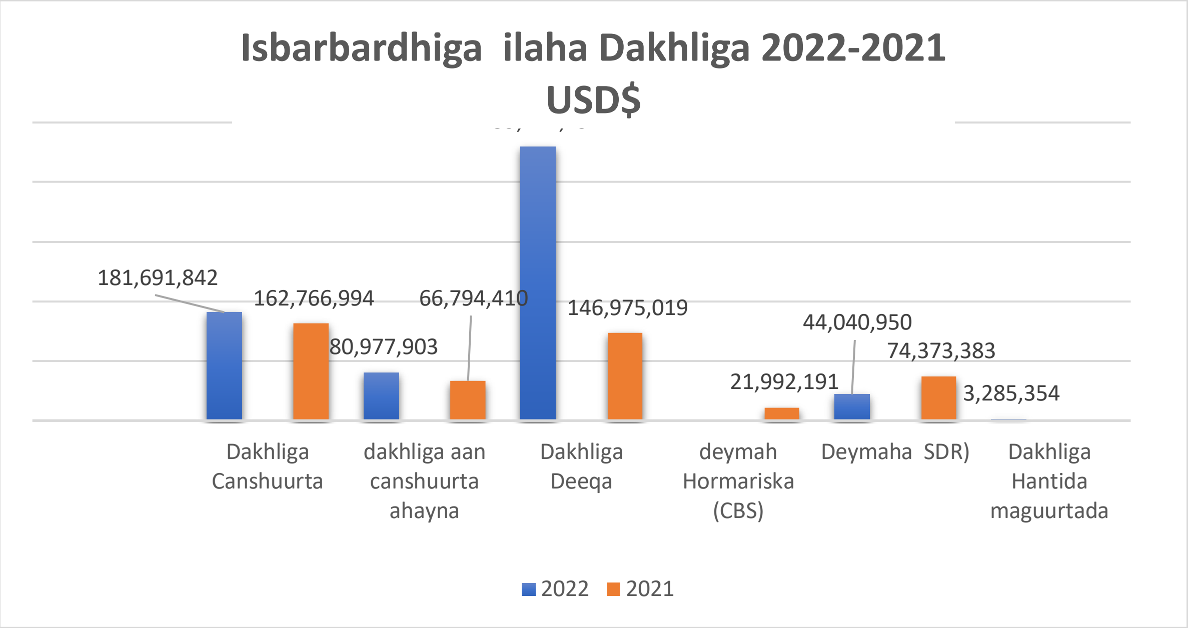



*Dakhliga aan Canshuuraha ahayn.*

Sanad Maaliyadeedka 2022 dakhliga aan canshuurta ahayn ee laga helay khidmadaha dowladdu u fuliso bulshada waxa ku kordhay USD$14.2 milyan markii loo barbardhigo sanad maaliyadeedka hore ee 2021

sida ka muuqata shaxda 2aad. Dakhliga aan canshuuraha ahayn waxa uu gaaray $80.9milyan sanad maaliyadeedka 2022, halka uu ka ahaa $66.7 milyan sanad maaliyadeedkii hore ee 2021 sare u kacaas ayaa gaaray 14.2 milyan. Sababaha ugu weyn ee sare u kaca dakhliga aan canshuuraha ahayn waxaa ka mid ah doorashadii ka dhacday dalka sanadkaan oo ay dalka soo galeen muwaadiniin fara badan oo kor u qaaday lacagaha ka soo xerooday duulimaadyada diyaaradaha. Sidoo kale waxaa sanadkaan kordhay dakhliga soo saarista baasaboorada maadaama muwaadiniin badan isku diyaarinayeen ka qeybgalka doorashooyinkii dalka  ka dhacay.

**Jaantuska 1aad Isbarbardhiga Dakhliha ee SM2022**




*Dakhliga Canshuuraha*

Dakhliga canshuuraha ee soo xerooday Sanad Maaliyadeedka 2022 waxa uu gaaray USD$181.7 milyan halka uu ka ahaa USD$ 162.8milyan Sanad Maaliyadeedki ka horeeyey ee 2021.  Korarka  Dakhliga oo gaaray USD$18.9milyan ayaa loo sababeenayaa horumarka laga sameeyey hawlaha dakhli aruurinta iyo fidinta baaxada canshuuraha iyada oo sanadkaan canshuuraha dakhliga shaqaalaha  shirkadaha gaarka loo leeyahay oo  la kordhiyey. Sidoo kale waxaa kordhay dakhliga laga helay badeecadaha ka soo daga furdada Xamar madaam  uu dalka ka soo kabanayeey  saameynta  caabuqa 19 sanadahii danbe sameyna ku yeeshay habsami u socodka  howlaha  furdada  Xamar .

*Deeqaha Dibedda*

Caawinaada dhaqaale ee ku yimaada qaababka  laba dhinaclaha ah iyo habka dhinacya badanta ah waxa ay qayb muhiim ah ka yihiin dakhliga guud ee Dowladda. Dakhliga deeqaha dibedda ee la helay sanad

Maaliyadeedka 2022 waxa uu gaaray USD$459.2milyan oo ka ah (60%) dakhliga guud halka uu Sanad Maaliyadeedkii hore ee 2021 uu ka ahaa USD$147milyan. Sare u kaca  gaaray USD$312.2 milyan oo u dhiganta 212% ayaa yimid kadib markii Bangiga Aduunku soo kordhay mashaariic cusub, sidoo kale lacagaha ay isticmaaleen mashaariicdii hore la kordhiyey kadib markii doorashadii madaxtinimada dalka lasoo gabagabeeyey. Waxaa midowga yuruba  Budget support ah .

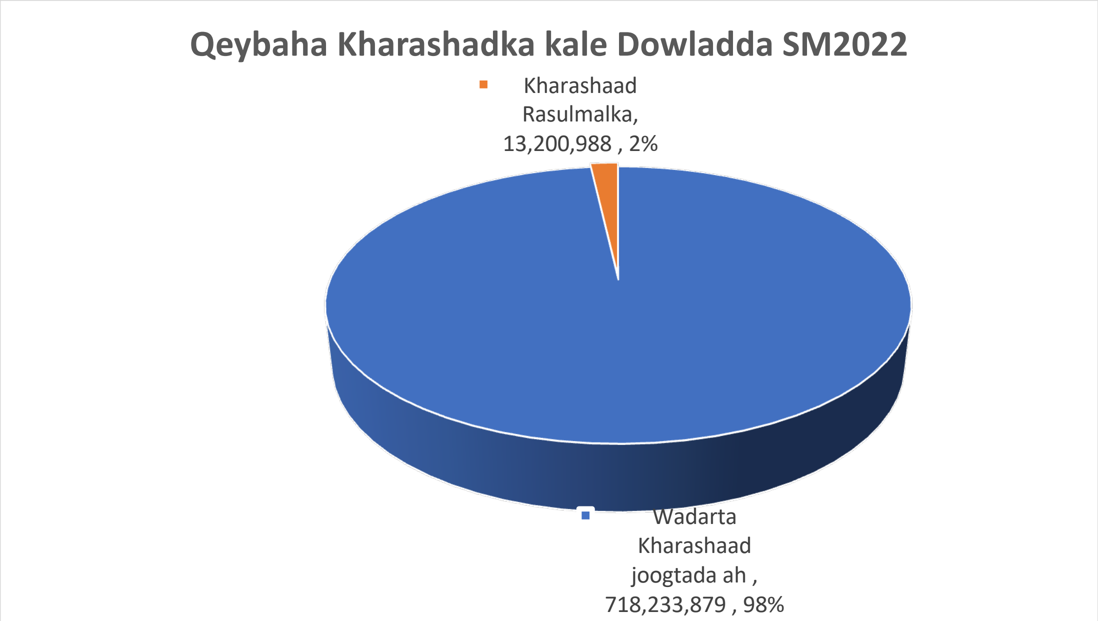
*Daymaha*

Mudadii lagu guda jiray sanad maaliyadeedka 2022. Dowladda Federaalka Soomaaliya waxa soo galay lacago laga helay Hay'adda Lacagta Addunka ee "IMF" oo gaaraysay 44milyan, lacagahaas oo lagaran ogyahay Special drawing Rights "SDR". Lacagtaas ayay dowladdu u aqoonsatay amah muddo fog ah. Daynta SDR-ku waxa ay dkahliga guud ka tahay 6%.

1. **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 2aad Qaybaha Kharashaadka**



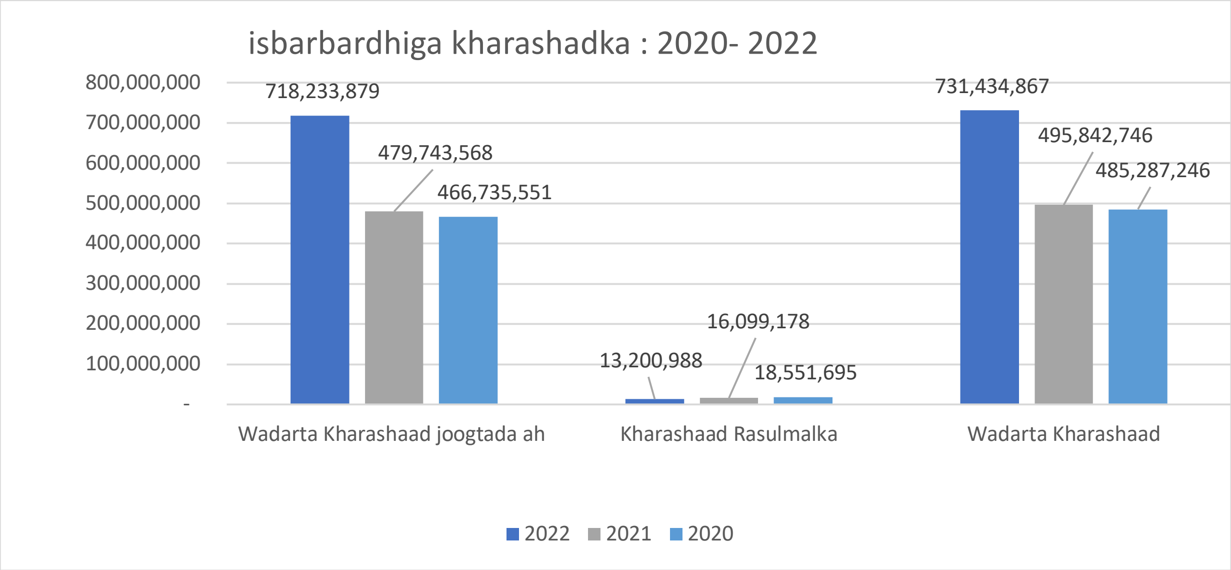

Kharashaadka Joogtada ah waa kharashaad intooda badan ku baxa arimaha mushaaraadka shaqaalaha iyo soo iibsiga agab ama adeega hawl maalmeedka dowlada muhiimka u ah. Kharashaadka joogtada ah waxaa kale oo ka mid ah bixinta dulsaarka iyo khidmado kale. Jaantuska hoose waxa uu soo koobaya meelaha uu ku baxo dakhliga soo gala dowladda. Wadarta kharashaadka baxay sanad maaliyadeedka 2022 waxa uu ahaa  USD$731.4milyan markii loo barbardhigo sanadkii ka horeeyey ee 2021 kaas oo kharashaadku ahaayeen USD$495.8milyan. Guud ahaan Dowladda Federaalka Soomaaliya kharashaadkeedu waxa uu

kordhay lacag dhan $235.6milyan oo u dhiganta (48%). Kharashaadka ugu badan waxa ay ku baxeen Mushaarka shaqaalaha 259.6 milyan (35%). Halka kale ee kharashaadka ugu badan ku baxeen waxa ay ahayd lacagaha lagu caawiyey bulshada danyarta ah "Social benefit".

Shaxda 3aad ee hoos ka muuqata waxaa ku faahfaahsan qaybaha ugu waaweeyn ee kharashaadka dowladda sanad maaliyadedka 2022 oo loo barbardhigay sanadihii ka horeeyey ee 2022, 2021 .

**Shaxda 2aad Kharashaadka oo kooban**

| | 2022 | 2021 | 2020 |
|---|---|---|---|
| **Kharashaadka** | | | |
| Mushaarka Shaqaalaha | 259,578,811 | 250,099,404 | 227,014,247 |
| Isticmaalka agabka iyo adeegga | 140,670,12 | 106,059,789 | 80,696,010 |
| Deeqaha la bixiyey | 111,242,917 | 45,850,523 | 80,283,381 |
| Kharashaadka Ra'sulmaalka | 13,200,988 | 16,099,178 | 18,551,695 |
| Bixinta Dulsaaro | 693,045 | 1,440,881 | 14,444,846 |
| Kaalmo dhaqaale | 5,115,305 | 1,271,695 | 2,161,914 |
| Kaalmo arrimo Bulsho | 188,936,115 | 33,715,682 | 62,135,152 |
| Dib u bixin deyna | 11,997,573 | 35,156,428 | 0 |
| **Wadarta** | **731,434,866** | **495,842,746** | **485,287,246** |



2. **Kharashaadka Ra'sulmaalka**

Sanad maaliyadeedka 2022 kharashka ku baxay ra'sulmaalka waxa uu gaaray USD$13.2 milyan halka uu sanadkii hore ee 2021 ka ahaa 16.1 milyan, waxa uu hoose uga sanadkii hore lacag dhan dhacay 2.9milyan oo u dhiganta (18% ).
Kharashaadka ra'sulmaalka ee ugu badan waxa ay ku baxeen

**Shaxda 3aad Kharashaadka Ra'sulmaalka**

| Kharashaadka Ra'sulmaalka | 2022 USD$ | 2021 USD$ |
|---|---|---|
| **Dhismooyinka deegaanka ah** | 835,695 | 1,968,456 |
| **Dhismeyaal kale** | 95,296 | - |
| **Dhismooyinka ee aan deegaanka ahayn** | - | 151,633 |
| **Qalab xamuul** | 195,650 | 41,390 |
| **Makinado iyo Qalab kale** | 1,861,453 | 4,052,767 |
| **Qalab xafiiseed** | 474,634 | 208,635 |
| **Qalab ICT** | 1,777,201 | 2,610,755 |
| **Softweero and application** | 618,114 | 122,443.00 |
| **Hanti kale oo ma guurto ah** | 7,342,944 | 6,087,760 |
| **Hanti aan muuqan** | - | 855,340 |
| **Wadarta Kharashaadka Ra'sulmaalka** | **13,200,988** | **16,099,179** |

3. **Ku talagalkii hore ee miisaaniyadda dowladda iyo hharashaadka 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 USD$929.9milyan.Ma jirin wax ku noqosho saadaasha miisaaniyadda ah intii lagu guda jiray sanad maaliyadeedka2022.

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

**Shaxda 5aad Isbarbardhigga Kutalagalka iyo Natiijada Dhabta ah ee Kharashaadka**

| | 2022 | | |
|---|---|---|---|
| **Nuuca Kharashka** | **Kutalagalka USD$** | **Natiijada Dhabta USD$** | **Farqiga (Inta aan la isticmaalin) USD$** |
| Mushaarka shaqaalaha | 266,016,979 | 259,578,811 | -2% |
| Isticmaalka agabka iyo adeega | 232,247,363 | 140,670112 | -39% |
| Deeqaha la bixiyey | 132,355,417 | 111,242,917 | -16% |
| Kharashaadka Ra'sulmaalka | 33,503,237 | 13,200,988 | -61% |
| Dulsaarka iyo deyn celin | 12,935,782 | 12,690,618 | -2% |
| Kaalmo dhaqaale | 5,546,710 | 5,115,305 | -8% |
| Kaalmo arimo bulsho | 247,314,243 | 188,936,115 | -24% |
| Kharshaad kale (Contingency Fund) | 4,796 | - | -100% |
| **Wadarta Kharashaadka.** | **929,924,527** | **731,434,866** | **-21%** |

## 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 6aad Kharashaadka Hawlaha Dowladda**

| | 2022 | 2021 |
|---|---|---|
| **Qaybaha Hawlaha Dowladda (COFOG)** | **USD$** | **USD$** |
| Hawlaha Adeegga Guud | 279,181,923 | 168,556,230 |
| Difaaca | 99,777,410 | 92,210,200 |
| Amniga iyo Kala danbayta | 100,399,256 | 95,985,216 |
| Dhaqaalaha | 215,891,465 | 75,316,864 |
| Caafimaadka | 11,375,284 | 21,163,991 |
| Waxbarashada | 20,176,767 | 17,300,745 |
| Arrimaha Bulshada | 1,852,530 | 1,430,732 |
| Arrimaha Diinta, Dhaqanka iyo hiddaha | 2,780,260 | 1,886,576 |
| **Wadarta Kharashaadka Hawlaha Dowladda** | **731,434,866** | **473,850,554** |

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

Maadaama Dowladda Federaalka ah ee Soomaaliya ay ku dhaqanto Nidaamka ku Xisaabtanka Lacagaha Caddaanka ah (Cash basis IPSAS) Sidaas daraadeed Muuqaalka Mowqifka Maaliyadeed ma soo wada bandhigayo dhamaan handitda iyo daymaha maaliyadeed ee dowladda balse waxa si hordhac ah loo soo bandhigo macluumaadka la hayo si halkaas looga sii daro wixii soo kordha mustaqblka.
Shaxda hoose waxa ay muujinaysaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda

**Shaxda 7aad Mowqifka Maaliyadeed ee Dowladda**

| | | | % |
|---|---|---|---|
| Description | **USD$** | **USD$** | **Isbadalka** |
| **Kaashka iyo kaash u dhigmaha** | 81,001,443 | 43,198,462 | 88% |
| **Daymo maqan** | | | |
| Wadarta Hantida | **81,001,443** | **43,198,462** | **-** |
| **Daymaha taagan** | | | |
| **Daymaha Kharashaadka** | 52,795,274 | 52,795,274 | **-** |
| Wadarta Daymaha | **52,795,274** | **52,795,274** | |
| Saafiga Hantida Maaliyadeed | **28,206,168** | **9,596,812** | **88%** |

*(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 daymamaha diiwaanka gashan sanad maaliyadeedka 2022 oo an la bixin dhamaadka sanadka.*

## 11. Daymaha Dowlada lagu leeyahay (Public Debt)

Daymaha Dowladda lagu leeyahay waxa ay iskugu jiraan daymo Dhinacya Badan ah, Daymaha hay'adaha ku Jira Dallada ree Paris Club-ka, iyo Daymaha Wadama kale ku leeyihiin Dowladda Federaalka soomaaliya. Daymaha Dhinacya 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.

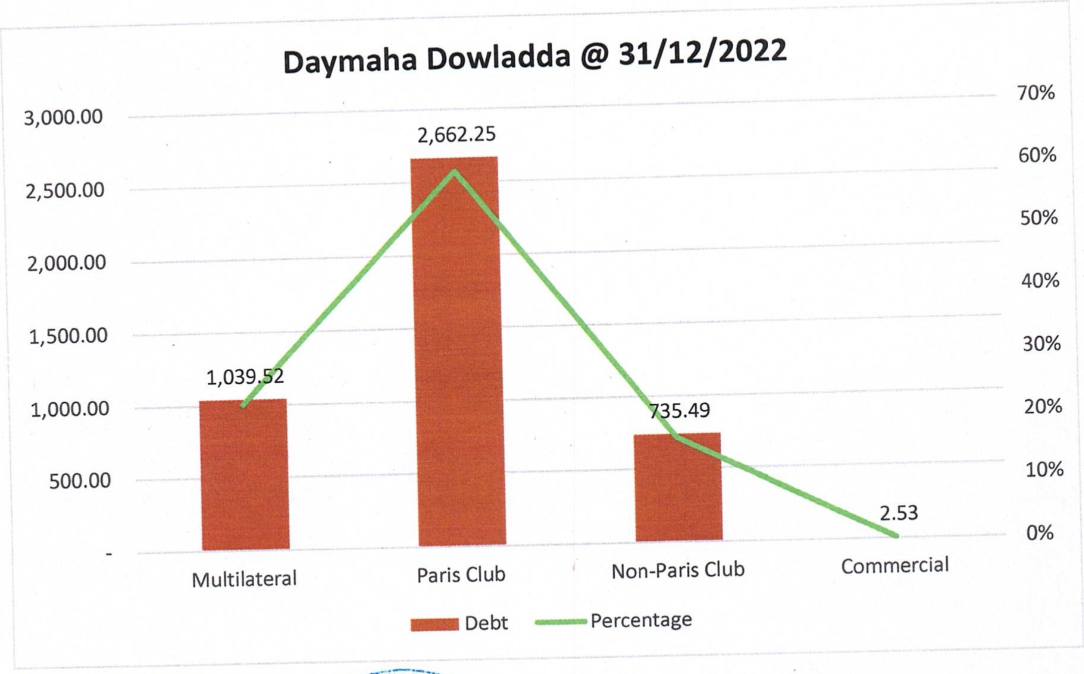
Wadarta daymaha dowladda ee dhamaadka sanad maaliyadeedka 2022 waxa uu yahay $4.4 39bilyan. Daymaha Dhinacya badanta ahi waxa ay ka yihiin wadartaas 23% (1,039.52 billion). Daynlayda ugu waawayn waxa ku jira IMF-ta, AFESD iyo IDA. Daymaha laba dhinaclaha ah waxa weeye $3.39.74bilyan. Hay'adaha ku jira dalada Paris Club waxa ay leeyihiin 77% daymaha laba dhinaclaha ah. Daynlayda laba dhinaclaha ah waxaa ka mid ah Ruushka, Mareekanka, Talyaaniga iyo Faransiiska.Hay'adaha an ku jirin dallada Paris Club iyaguna waxa ay leeyihiin Waxa iyagana ugu waaweyn Sanduuqa Abu Dhabi, wadmada Ciraaq, Boqortooyada Sacuudiga iyo sanduuqA Kuweyd. Santtqa Iraq iyokuwait Bankiga deymaha Serbian to USD 2.53 million.

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

Dhamaan lacagta ku qoran halkaan waa Billion US$4.440

**Shaxda 8aad Daymaha Dowladda**

| | 12/31/22 | 12/31/21 | % |
|---|---|---|---|
| **Daymaha** | **USD$** | **USD$** | **Isbadalka** |
| Daymaha Dhinacya badanta ah | 1,040 | 1,081 | -0.04 |
| Daymaha Paris Club | 2,662 | 2,678 | -0.01 |
| Daymaha an ahaynParis Club | 735 | 725 | 0.01 |
| Daymaha Ganacsiga-Serbiya | 3 | 2 | - |
| **Wadarta Daymaha** | **4,440** | **4,486** | **-0.03** |

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**Faatuma Cismaan Faarax,**

Xisaabiyaha Guud ee Dowlada

**III. MUUQAALKA DAKHLIGA IYO KHARASHAADKA Dowladda Federaalka Soomaaliya**

## III. MUUQAALKA DAKHLIGA IYO KHARASHAADKA

**Dowladda Federaalka Soomaaliya**

**Muuqaalka Dakhliga iyo Kharashaadka**

**Ee Sanadka Ku Dhamaaday 31 December 2022**

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

| | Note | 2022 USD$ | 2021 USD$ |
|---|---|---|---|
| **DAKHLIGA** | | | |
| Dakhli canshuuro | 1 | 181,691,842 | 162,766,994 |
| Dakhli aan Canshuur ahayn | 2 | 80,977,903 | 66,794,410 |
| Deeqaha Dibedda | 3 | 459,241,979 | 146,975,019 |
| Dakhli Kale (Assest Recovery ) | 5 | 3,285,354 | - |
| Dakhli Dayn ah (SRD) | 4 | 44,40,950 | 96,365,574 |
| **Wadarta Dakhliga** | | **769,237,846** | **472,901,997** |
| **Kharashaadka** | | | |
| Mushaarka Shaqaalaha | 6 | 259,578,811 | 250,099,404 |
| Isticmaalka Agabka iyo Adeegga | 7 | 140,670,112 | 106,059,789 |
| Kharashaadka Ra'sulmaaka | 8 | 13,200,988 | 16,099,178 |
| Deeqo la bixiyey | 9 | 111,242,917 | 45,850,523 |
| Dulsaar daymo iyo Khidmado kale | 11 | 693,045 | 1,440,881 |
| Kaalmo Dhaqaale | 12 | 5,115,305 | 1,271,695 |
| Kaalmo Bulsho | 10 | 188,936,115 | 39,864,848 |
| Daymo la bixiyey | 13 | 11,997,573 | 35,156,428 |
| **Wadarta Kharashaadka** | | **731,434,866** | **495,842,745** |
| **Dheeri/(Dhiman) Dhamaadka Sanadka** | | 37,802,980 | (22,940,748) |
| **Haraaga Kaashka Bilowga sanakda** | 14 | **43,198,463** | 66,139,211 |
| **Dheeri/(Dhiman) Dhamaadka Sanadka** | | 37,802,950 | (22,940,748) |
| **Haraaga Kaashka Dhamaadka Sanadka** | 14 | **81,001,443** | **43,198,463** |

Sida ku cad faahfaahinta tirsi 13aad lacag gaaraysa US$81,001,413 (SM2022 (SM2021: US$43,198,463) oo ku jirta muuqaalka haraayada bangiga ku haray dhamaadka sanadkaan waxa ay gaar u tahay mashaariicda dibedda laga maalgaliyo.

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

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**Faatuma Cismaan Faarax,**
Xisaabiyaha Guud ee Dowlada

## IV. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIIJADA DHABTA AH

**Dowladda Federaalka Soomaaliya**

**Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natiijada Dhabta ah**

**Ee Sanadka Ku Dhamaaday 31 december 2022**

**Miisaaniyad ku dhisan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah**

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

| | Fahfahin | 2022 Kutalagalki Hore USD$ | Waxka badalka Kutalagalka USD$ | Kutalaglkii Ugu Danbeeyey USD$ | Natiijada Dhabtah USD$ | Farqiga u dhexeeya Kutalagalkii iyo Natiijada Dhabta ah USD$ | % Farqiga |
|---|---|---|---|---|---|---|---|
| **Dakhli** | | | | | | | |
| Canshuuro | 1 | 173,699,181 | - | 173,699,181 | 181,691,842 | 7,992,661 | 5% |
| Dakhli aan canshur ahayn | 2 | 76,399,293 | - | 76,399,293 | 80,977,903 | -4,578,610 | 6% |
| Deeq laba dhinacle ah-Deeq | 3 | 39,600,000 | - | 39,600,000 | 37,100,000 | (2,500,000) | -6% |
| Deeq dhinacya badan ah-Deeq | 3 | 655,161,090 | - | 655,161,090 | 422,141,797 | (233,019,293) | -36% |
| Dakhli dayn ah | 4 | - | - | - | 44,040,950 | 44,040,950 | 100% |
| Dakhli kale | 5 | | | | 3,285,354 | 3,285,354 | 100% |
| **Wadarta Dakhliga** | | **944,859,564** | - | **944,859,564** | **769,237,846** | **(222,948,022)** | **-24%** |
| **Kharashaadka** | | | | | | | |
| Mushaarka Shaqalaha | 6 | 263,238,638 | 2,778,638 | 266,016,979 | 259,578,811 | 6,438,168 | 2% |
| Isticmaalka agabka iyo adeegga | 7 | 216,833,090 | 15,414,273 | 232,247,363 | 140,670,112 | 91.577,222 | 39% |
| Kaalmo dhaqaale | 12 | 7,546,700 | (1,999,990) | 5,546,710 | 5,115,305 | 431,405 | 8% |
| Deeqo la bixiyey | 9 | 119,504,205 | 12,850,213 | 132,355,417 | 111,242,917 | 21,112,500 | 16% |
| Daymo iyo Dulsaaro la bixiyey | 13 | 2,500,000 | 10,435,782 | 12,935,782 | 12,690,618 | 245,164 | 2% |
| Kaalmo arimo bulsho | 10 | 274,965,000 | (27,650,757 | 247,314,243 | 188,936,115 | 58,378,128 | 24% |
| Kharashaad kale-Lama filaanka | | 2,500,000 | (2,495,204) | 4,796 | | 4,796 | 100% |
| **Wadarta Kharashaadka** | | **887,087,336** | **9,333,955** | **896,421,291** | **718,233,879** | **178,187,412** | 191% |
| Kharashaadka Ra'sulmaalka | 8 | 42,837,192 | (9,333,955) | 33,503,237 | 13,200,988 | 20,302,249 | 61% |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Wadarta Kharashaadka ra'sulmaalka** | **42,837,192** | (9,333,955) | **33,503,237** | 13,200,988 | 20,302,249 | 61% |
| **Wadarta Kharashaadka** | **929,924,528** | - | **929,924,528** | **731,434,867** | **198,489,661** | 21% |
| **Saafiga qulqulka Kaashka** | **14,935,036** | - | **14,935,036** | **37,802,980** | **(421,437,683)** | -45% |

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

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**Faatuma Cismaan Faarax,**
**Xisaabiyaha Guud ee Dowlada**

Iyada oo la raacayo shuruudaha Xeerarka ku xisaabtanka lacagta caddaanka ah ee IPSAS, 2017 farqiga miisaaniyadda waxaa si faahfaahsan loogu sharraxay warbixinnada waxqabadka miisaaniyadda ee lagu daabacay online-ka:*https://mof.gov.so/publications/end-year-budget-fiscal-performance-report-fiscal-year-2022*

## V. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA

**Dowladda Federaalka Soomaaliya**

**Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natiijada Dhabta ah**

**Ee Sanadka Ku Dhamaaday 31 december 2022**

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

| ***Hawlaha Dowladda Ee Habka Kala sooca GFS 14-ka*** | **Kutalagalka Miisaaniyadda 2022 US $** | ***Natiijada Dhabta ah* 2022 US $** | ***Natiijada Dhabta ah* 2021 US $** |
|---|---|---|---|
| **Kharashaadka Joogtada ah** | | | |
| Adeegga Guud ee Dowladda | 295,659,800 | 271,661,500 | 160,261,061 |
| Adeegga Difaaca | 100,192,477 | 99,777,410 | 92,210,200 |
| Aminiga iyo kala danbaynta | 115,683,314 | 100,269,024 | 94,475,575 |
| Arimaha Dhaqaalaha | 291,834,086 | 211,586,229 | 74,204,443 |
| Adeeg Caafimaad | 56,851,844 | 10,685,854 | 16,773,930 |
| Adeeg waxbarasho | 29,126,954 | 19,621,069 | 16,508,859 |
| Adeega Arimaha Bulshada | 3,890,354 | 1,852,530 | 1,430,732 |
| Arimaha Diinta, Dhaqanka iyo Dalxiiska | 3,177,666 | 2,780,260 | 1,886,576 |
| **Wadarta Kharashaadka Joogtada ah** | **896,416,494** | **718,233,879** | **457,751,376** |
| **Kharashaadka Rasulmaalka** | | | |
| Adeegga Guud ee Dowladda | 18,7662,11.08 | 7520393 | 8,295,169 |
| Adeegga Difaaca | - | - | - |
| Aminiga iyo kala danbaynta | 1,956,940 | 130,232 | 1,509,641 |
| Arimaha Dhaqaalaha | 9,283,050 | 4,305,235 | 1,112,421 |
| Adeeg Caafimaad | 1,731,501 | 689,430 | 4,390,061 |
| Adeeg waxbarasho | 1,765,536 | 555,698 | 791,886 |
| Adeega Arimaha Bulshada | | | - |
| Arimaha Diinta, Dhaqanka | | - | - |
| **Wadarta Kharashaadka Rasulmaalka** | **33,503,237** | **13,200,988** | **16,099,178** |
| **Wadarta Kharashaadka** | **929,919,732** | **731,434,866** | **473,850,554** |

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad kuna eg bogga 41aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

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**Faatuma Cismaan Faarax,**
Xisaabiyaha Guud ee Dowlada

# VI. MUUQAALKA QULQULKA LACAGTA CADAANKA AH

**Dowladda Federaalka Soomaaliya**
**Muuqaalka Qulqulka Lacagta Caddaanka ah**
**Ee Sanadka Ku Dhamaaday 31 december 2022**
[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

| | Fahfahin | 2022 | 2021 |
|---|---|---|---|
| **Qulqulka Kaashka ee Hawlfulinta** | | | |
| **Dakhliga** | | | |
| Canshuuraha | 1 | 181,691,842 | 162,766,994 |
| Dakhliga aan canshuuraha ahayn | 2 | 80,977,903 | 66,794,410 |
| Deeqaha Dibedda | 3 | 459,241,979 | 146,975,019 |
| | | **721,911,542** | **376,536,423** |
| **Kharashka ku baxa Halwfulinta** | | | |
| Mushaarka Shaqaalaha | 6 | 259,578,811 | 250,099,404 |
| Isticmaalka Agabka iyo Adeegga | 7 | 140,670,112 | 106,059,789 |
| Deeqaha la bixiyey | 9 | 111,242,917 | 45,850,523 |
| Kaalmo Dhaqaale | 12 | 5,115,305 | 1,271,695 |
| Kaalmo Bulsho | 10 | 188,936,115 | 39,864,848 |
| Dulsaarka Daymaha | 11 | 693,045 | 1,440,881 |
| **Wadarta Kharashaadka Hawlfulinta** | | **706,236,305** | **444,587,139** |
| Saafiga Qulqulka Kaashka ee Hawlfulinta | | **15,675,237** | **(68,050,715)** |
| **Qulqulka kaashka ee Maalgashiga** | | | |
| Soo ibsasho qalab ra'sulmaal | 8 | 13,200,988 | 16,099,178 |
| Saafiga Qulqulka kaashka ee Maalgashiga | | (13,200,988) | **(16,099,178)** |
| **Qulqulka Kaashka ee Maalgalinta** | | | |
| Daymo / Hormaris (SDR) | 4 | 44,040,950 | 96,365,574 |
| Dakhle kale (asste recovery) | 5 | 3,285,354 | - |
| Dib-u-bixin Daymo | 13 | (11,997,573) | (35,156,428 ) |
| Saafiga Qulqulka Kaashaka ee Maalgalinta | | **35,328,731** | **61,209,146** |
| Saafiga kororka/(hoos u dhaca) Kaashka iyo Kaash U dhigmaha | | 37,802,980 | (22,940,748) |
| **Kaashka iyo Kaash u dhigmaha Sanadka bilowgiisa 1, January** | 14 | 43,198,463 | 66,139,210 |
| **Kaashka iyo Kaash u dhigmaha ee Dhamaadka Sanakda 31, Dec.** | **14** | **81,001,443** | **43,198,463** |

*Sida ku cad faahfaahinta tirsi 13aad lacag gaaraysa US$81,001,443(SM2022 (SM2021: US$41,137,461) oo ku jirta muuqaalka haraayada bangiga ku haray dhamaadka sanadkaan waxa ay gaar u tahay mashaariicda dibedda laga maalgaliyo.*

Xeerarka xisaabeed iyo faahfaahinta la socota xisaab xirka eek u qoran laga bilaabo boga 22aad kuna eg bogga 41aad waxa ay qayb muhiim ah ka yihiin warbixinta iyo xisaab xirka.

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**Faatuma Cismaan Faarax,**
**XisaabiyahaGuudeeDowladda**

## 1. 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 magaala 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; :-

6. Sharciga Qoondada Miisaaniyada ee 2022; Iyo
7. Sharciga Maamulka Maaliyadda (2019) iyo;
8. Sharciga wax iibsiga Dowladda ee (Procurement Act)

Desember 2019 Baarlamaanka Dowladda Federaalka Soomaaliya waxa uu ansixiyey Sharciga Maamulka Maaliyadda Dalka, Sidoo kale Xeer nidaamiyaha Sharciga Maamulka Maaliyadda Dalka ayaa isna la ansixiyey December 2020. 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. Sharcigaan cusub waxba u sii adkeenayaa Baahidii loo qabay in la soo saaro warbixin maaliyadeed ee uu farayay sharcigii hore ee la badalay. Sidaas daraadeed waxa uu farayaa in Xisaab xirka loo soo diyaariyo hab waafaqsan xeerarka caalamiga ah ee xisaabaadka dowladda.qodobka sida ku cad 94aad faqradiisa 2aad, halka qodobka 103aad ee Sharciga cusubi kusii kordhinaayo faahfaahinada dheeriga ah ee loo baahanyahay in la raaciyo xisaab xirka.

### 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 malaiyadeed 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 qodobla 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;

Muuqaalka Dakhliga iyo Kharashaadka

Muuqaalka isbarbardhiga Kutalagalka miisaaniyadda iyo Natiijada dhabta ah;

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 Xeernidaamiyaha Sharciga Maamulka Maaliyadda ee 2020 qodobkiisa 103aad faqrada 2aad waxaana ka mid ah macluumaadkaas;

- Muuqaalka Mowqifka Maaliyadeed ee Dowladda (Balance sheet)
- Warbixinta Dakhliga iyo Krashaadka aan ku jirin Miisaaniyadda Dowladda;
- Warbixinta Daymaha kharashaadka;
- Warbixinta Daymaha Dibedda looga leeyahay Dowladda.
- Warbixinta Qalabka iyo Hantida Maguurtada ah

*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 2022. Liiska hoose waxaa ku xusan dhamaan hay'adaha dowladda ee ku jiray qoondada miisaaniyadda ee xisaab xirkaani khuseeyo.

**Hay,adda Miisaaniyadda ku jiro Sanad Maaliyadeedka 2022**

| Arrimaha maamulka | |
|---|---|
| 1 | Xafiiska Madaxtooyada |
| 2 | Xafiiska Baarlamaanka - Golaha Shacabka |
| 3 | Xafiiska Aqalka Sare |
| 4 | Xafiiska Ra'iisul Wasaaraha |
| 5 | Wasaaradda Arrimaha Dibadda |
| 6 | Safaaradaha |
| 7 | Wasaaradda Maaliyadda |
| 8 | Xisaabiyaha Guud |

| | |
|---|---|
| 9 | Adeegga Guud ee Dawladda |
| 10 | Agaasinka Xarunta Warbixinta Maaliyadeed |
| 11 | Wasaaradda Qorshaynta |
| 12 | Hay'adda Tirakoobka Qaranka |
| 13 | Wasaaradda Arrimaha Gudaha iyo Federaalka |
| 14 | Guddiga Qaxootiga iyo Barakacayaasha Soomaaliyeed |
| 15 | Hay'adda Diiwaangalinta Dadweynaha |
| 16 | Wasaaradda Diinta iyo Awqaafta |
| 17 | Wasaaradda Cadaaladda |
| 18 | Ciidanka asluubta |
| 19 | Maxkamadda Sare |
| 20 | Maxkamadda Gobollka Banaadir |
| 21 | Maxkamadda Rafcaanka |
| 22 | Guddiga Adeegga Garsoorka |
| 23 | Xeer Ilaaliyaha Guud |
| 24 | Garyaqaanka Guud |
| 25 | Hantidhawraha Guud |
| 26 | Wasaaradda Arrimaha Gargaarka iyo Maareynta Masiibooyinka |
| 27 | Wasaaradda Dastuurka |
| 28 | Guddiga Xuduudaha iyo Federaalka |
| 29 | Guddiga Dib -u -heshiisiinta Qaranka |
| 30 | Guddiga Madaxa -bannaan ee Doorashooyinka Qaranka |
| 31 | Dib -u -eegista Dastuurka M.Banan iyo Imp. Komishanka |
| 32 | Guddiga Shaqaalaha Rayidka Qaranka |
| 33 | Guddiga M. Banaan ee La Dagaalanka Musuqmaasuqa |
| Arrimaha Amniga iyo Difaaca | |
| 34 | Wasaaradda Gaashaandhigga |
| 35 | Ciidanka Xoogga Dalka |
| 36 | Maxkamadda Ciidamada |
| 37 | Hay’adda Naafada iyo Agoonta ciidanka |
| 38 | Wasaaradda Amniga Gudaha |
| 39 | Ciidanka Booliska |
| 40 | Hay’adda sirdoonka qaranka |
| 41 | Hay’adda Socdaalka iyo jinsiyadaha |
| **Arrimaha dhaqaalaha** | |
| 42 | Wasaaradda Biyaha iyo Tamarta |
| 43 | Wasaaradda Macdanta |
| 44 | Hay'adda Patroolka Soomalia |
| 45 | Wasaaradda Beeraha |
| 46 | Wasaaradda Xanaanada Xoolaha iyo Dhirta |
| 47 | Wasaaradda Kalluumeysiga iyo Kheyraadka Badda |
| 48 | Cilmi -baarista Badda Soomaaliya |
| 49 | Mashruuca Horumarinta Xeebaha iyo Kalluumaysiga |
| 50 | Wasaaradda Warfaafinta |

| | |
|---|---|
| 51 | Wasaaradda Isgaarsiinta iyo Tiknoolajiyadda |
| 52 | Hay'adda Isgaarsiinta Dalka |
| 53 | Wasaaradda Hawlaha Guud & Dib -u -dhiska |
| 54 | Wasaaradda Gaadiidka iyo Duulista Hawada |
| 55 | Hay'adda saadaasha iyo duulista hawadda |
| 56 | Wasaaradda Dekadaha iyo gaadiidka badda |
| 57 | Maamulka dekadda Xamar |
| 58 | Wasaaradda Warshadaha & Ganacsiga |
| 59 | Hay'adda tayadhawrka Soomaaliyeed |
| **Arrimaha bulshada** | |
| 60 | Wasaaradda Caafimaadka |
| 61 | Wasaaradda Waxbarashada iyo Tacliinta Sare |
| 62 | Jaamacadda Ummadda Soomaaliyeed |
| 63 | Akadeemiyada Cilmiga iyo Fanka Soomaaliyeed |
| 64 | Akadeemiye -Goboleedka AfSoomaaliga |
| 65 | Wasaaradda Shaqada iyo Arrimaha Bulshada |
| 66 | Wasaaradda Dhalinyarada iyo Ciyaaraha |
| 67 | Wasaaradda Haweenka iyo Horumarinta Xuquuqda Aadanaha |
| 68 | Hay'adda Naafadda Soomaaliyeed; |

*d) Lacagta lagu saleeyey 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)** **S***anad 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 2022 oo ay barbar taalo xisaab xirkii Sanad Maaliyadeedkii 2021 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.

*II. 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)

*1. 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.

*2. 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

3. Daymaha oo lagu soo gudbiyo si waafaqsan Nidaamka ku Xisaabtanka Lacagaha cadaanka ah.
Daymaha sanadkaan lagu soo bandhigay xisaab xirkan waa daymaha laga helay Bangiga Dhexe ee Dowladda iyo Daymaha IMF-ta ee loo yaqaano (SDR) waxaana la aqoonsadaa kaliya markii ay kaash ahaan u soo galaan 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)

*III. Mushaarka Shaqaalaha*

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

*IV.* *Isticmaalka Agabka iyo Adeegga*

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

*V.* *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;

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 aafooyinki ay sababeen musiibooyinka dalka ka jira

In laga hortago dhibaatada uu sababay ayaxa ku habsaday meelo badan korna loo qaado heerka diyaargarowga;

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 Muuqalka Qulqulka Kaashka "cahsflow statement" waxa ayna ka koobnayihiin kaashka cadaanka ah "Cash on Hand" iyo dibaajiyada si fudud loogu badali karo kaash markii loo baahdo iyo sidoo kale daynta bangiga "Overdraft" si loogu maareeyo baahiyaha lacageed ee dowladda.
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 karaaa in lagu bixiyo xaaladaha lacag yaridu timaado kaliya. Lacagaha laga isticmaalo lama dhaafin karo xadka ku jira miisaanyada 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 Natiijada 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 2022 kuna eg 31 December 2022.

31-kii December 2022 waxa uu Baarlamaanka Soomaaliya anisixiyey ku talagalkii hore ee miisaaniyada waxa uuna ahaa USD$929,924,527milyan Waxaana lagu mariyey Sharci tirsi 00018/2021. Sanadkaan ma jirin ku noqosho lagu sameeyey miisaaniyadii la ansixiyey.

*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.

| | **2022** | **2021** |
|---|---|---|
| | **USD$** | **USD$** |
| Euros (Euro €) | 0.885 | 0.885 |
| Shillin Soomaali (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 2021 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 **lifaaqa 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 fuiliyey 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 2022**.**

*h) Xiliga la ogolaaday shaacinta Xisaab xirka*

Wabixinta iyo Xisaab xirkaba waxaa la shaaciyey **30-ka April 2023.** Waxaana ansixiyey **Dr Cilmi Maxamud Nuur,** 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;

| | 2022 | 2021 |
|---|---|---|
| | US $ | US $ |
| Canshuurta Mushaarka Shaqaalaha | 16,124,660 | 14,290,913 |
| Canshuurta Shirakada | 1,906,302 | 919,548 |
| Canshuuro kale | 631,279 | 579,865 |
| Canshuurta Agabka iyo Adeegga | 25,778,726 | 23,429,410 |
| Canshuurta Furdooyinka iyo Waxyaabaha soo daga | 102,437,864 | 97,365,062 |
| Canshuur kale ee Khatka | 13,731,284 | 11,609,929 |
| Canshuurta Adeegsiga badeecadaha | 6,999,940 | 0 |
| Canshuurta Ganacsiga | 14,081,788 | 14,573,148 |
| **Wadarta Dakhliga Canshuurta** | **181,691,842** | **162,766,911** |

Dakhliga guud ee canshuuraha ee la saadaaliyey in la helo sanad maaliyadeedka 2022 waxa uu ahaa US$173.6milyan halka dalkiga dhab ahaan loo helay canshuuraha uu noqday US$181.86 milyan taasoo ka dhigan in dakhligu canshuuruhu sareu kacay US$7.9 milyan oo u dhiganta (5%) . Dakhliga canshuurhu waxa uu ka yahay dakhliga guud 25% ee sanad maaliyadeedka 2022

### 2. Dakhliga aan Canshuuraha ahayn-Khidmad

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

| | 2022 | 2021 |
|---|---|---|
| | US $ | US $ |
| Kirad Dhulka iyo Guryaha | 169,600 | - |
| Khidmada Maamulka | 4,544,490 | 5,551,269 |
| Kharashka fiisaha | 7,523,279 | 3,857,105 |
| **Khidmada baasaboorka** | 8,075,195 | 7,307,126 |
| Ruqsadda Ganacsiga & warshadaha | 1,344,581 | 1,254,388 |
| Oggolaanshaha shaqada - Ajaanibta | 434,520 | 679,740 |
| Khidmadda Dekadda - Albayrak | 29,332,006 | 25,589,133 |
| Khidmadda Garoonka Diyaaradaha -Favori | 3,110,280 | 2,790,898 |
| Khidmada Ruqsadda Kallumaysiga | 8,100 | 2,611,146 |
| Khidmada Hagaha Isgaarsiinta | 4.095,242 | 1,151,338 |
| Khidamada duulimaadka Hawada | 15,112,995 | 11,262,186 |
| Khidmada Dekedda | 4,892,516 | 4,740,083 |
| Khidamda Diwaangelinta | 2,335,100 | - |
| **Wadarta Dakhliga aan Canshuurta ahayn** | **80,977,903** | **66,794,412** |

Wadarta dakhliga aan cashuuraha ahayn ee la saadaaliyey in la helayo sanad maaliyadeedka 2022 waxa uu ahaa US$76.3 milyan balse dakhliga dhab ahaan loo helay sanad maaliyadeedka 2022 waxa uu noqday US$80.9 milyan taas oo ah sare uga kac gaaraya US$4.5milyan oo u dhiganta (5%). Dakhliga dhab ahaan loo aruuriyay waxa uu ka noqday 11% guud ahaan dakhliga guud.

### 3. Deeqaha Dibeda

Hishiisyada maaliyadeed ee laba dhinaclaha ah iyo kuwa dhinacyo badanta ah ee Dowladda Federaalka Soomaaliya ay la gasho dowladaha saaxiibka la ah ayaa lagu caddeeyaa ujeedooyinka loo isticmaali doono deeqaha ama daymaha laga helo jihooyinkaas. Deeqaha la helo maahan kuwo dib loo celin doono balse, daymaha waxaa waajib ah in dib loogu celiyo ciddii lahayd xiliga lagu hishiiyey. Dakhliga deeqaha ama daymaha ah eek u xusan xisaab xirka waxaa la diiwaan galiyay markii kaash ahaan loo helay oo lagu shubay khasnada dhexe ee dowladda. Guud ahaan deeqaha la helay intii lagu guda jiray sanad maaliyadeedka 2021-ka waxay ku koobanyihiin shaxda hoose;

| | 2022<br>US $ | 2021<br>US $ |
|---|---|---|
| Deeqaha la helay intii lgu guda jiray Sanadka | | |
| Deeqo Laba Dhinacle ah | | |
| Dowlada Turkiga | 27,500.00 | **2,500,000** |
| Dowlada Imaaraadka | 9,600.00 | - |
| **Total** | **37,100,000** | **2,500,000** |
| Deeqo Dhinacya Badan ah | | |
| Bangiga Addunka | **401,115,730** | **138,208,301** |
| Bangiga Hormarinta Afrika | 4,937,177 | 4,283,285 |
| Midowga Yurub (EU) Kabka miisaaniyada | 13,873,469 | - |
| Iskaashiga Aduunka ee Waxbarashada | 2,215,421.71 | 1,983,433 |
| **Wadarta Deeqaha dhinacya badanta ah** | **422,141,798** | **144,475,019** |
| **Wadarta Deeqaha Dibedda** | **459,241,798** | **146,975,019** |

Dakhliga guud ee laga helay dhanka deeqaha dibadda sanad maaliyadeedka 2022 waxa uu ahaa US$459.2milyan taas oo ka dhigan 34% ka yar saadaashii miisaaniyadda. Deeqaha sanadkaan waxaa laga helay laba jiho oo kali ah oo kala ah Bangiga Aduunka oo laga helay USD$401.1milyan iyo Dowladda Turkiga oo laga helay USD$27.5milyan oo u dhiganta 8% intii laga sugayey.Imaarad Arabta oo laga helay 9.6milyan

***Jabin ama fulin waa qodobo hishiis***:

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

Lacagaha dakliga daymaha waxa ay ka koobanyihiin sidan hoose;

| | 2022<br>USD$ | 2021<br>USD |
|---|---|---|
| Deynta Bank Dhexe (CBS) | - | 21,992,191 |
| Dayn IMF-ta (Special Drawing Rights) | 44,040,950 | 74,373,383 |
| **Wadarta guud ee deymaha** | **44,040,950** | **96,365,574** |

**Akoonka SDR**

| **SDR Account** | **2022**<br>**USD$** | **2021**<br>**USD$** |
|---|---|---|
| | | |
| **Haraaga Bilowga Sanadka** | **8,082,410.10** | **-** |
| | | |
| **Dakhli** | | |
| SDR Dakhli | 44,040,949.95 | 74,373,382.61 |
| | | |
| **Wadarta Dakhliga SDR** | **44,040,949.95** | **74,373,382.61** |
| | | |
| **Lacag Wareejin** | | |
| Wareejin (Withdrawals) | 43,000,000.00 | 65,683,366.65 |
| Khidmadda Bangiga | 660,614.25 | 607,605.86 |
| Wareejin | 8,179,095.52 | - |
| | | |
| **Wadarta Lacag Wareejinta** | **51,839,709.77** | **66,290,972.51** |
| | | |
| **Haraaga Saafiga SDR Account** | **(7,798,759.82)** | **8,082,410.10** |
| | | |
| **Haraaga Dhamaadka Sanadka** | **$283,650.28** | **$ 8,082,410.10** |

## 5. Assest Recovery DakhligaHanti Maaliyadeeda ee La soo helay

| | 2022<br>USD$ | 2021<br>USD |
|---|---|---|
| Assest Recovery ( JP Mogran Banki ) | 3,285,354 | - |
| **Wadarta guud Dakhliga** | **3,285,354** | - |

## 6. Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu iskugu jiraa sida soo socota;

| | 2022<br>US $ | 2021<br>US $ |
|---|---|---|
| Mushaarka Shaqaalaha | 154,445,010 | 150,099,404 |
| Gunnada Shaqaalaha & Siyaasinta | 89,665,201 | 83,953,941 |
| Kharashaad kale ee Shaqaalaha | 26,468,601 | 15,876,754 |
| **Wadarta Kharashaadka Shaqaalaha** | **259,578,811** | **250,099,404** |

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

Wadarta kharashaadka ku baxay mushaarka shaqaalaha waxa uu noqday USD$259milyan halka saadaashu ka ahayd USD$266.1milyan taas oo ka dhigan in USD$6.4milyan aan la bixin.

## 7. Isticmaalka agabka iyo adeega

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

| | 2022<br>US $ | 2021<br>US $ |
|---|---|---|
| hawlaha Guud | 5,712,650 | 4,044,820 |
| Isgaarsiinta | 315,589 | - |
| Kirooyinka | 2,704,079 | 2,143,555 |

| | | |
|---|---|---|
| Dayactirka & Hagaajinta | 5,419,303 | 2,601,534 |
| Agabka iyo alaabaha | 6,789,250 | 3,856,839 |
| Kharashaad Safar & shiraarka | 10,888,143 | 5,601,262 |
| Kharashaad waxbarshadda | 4,339,806 | 1,148,835 |
| kharashaad tababarka | | 2,768,335 |
| Ageega Latalinta iyo khidmadda Kale | 43,568,487 | 26,518,983 |
| Kharajka maareynta | 8,095,412 | 5,237,793 |
| xayeeysinta iyo diwaangelinta | 172,073 | |
| shidaalka iyo Saliida | 7,987,866 | 5,843,470 |
| Adheega Hanti dhowraha | - | 782,446 |
| Caafimaad Fayadhowrka | - | 4,917,993 |
| Adeega caymiska | 34,601 | 2,428 |
| Adeega albta iyo qalab milateria | 540,000 | 274,518 |
| Qalabka agabka iyo adeegyadda booliska | 120,000 | 300,000 |
| Qalabka agabka iyo adeegyadda nabadsugida | 3,593,752 | |
| Alaabha iyo adeega kale ee gaar ah | - | 1,938,395 |
| Adeega Hawl-gallada gaarka ah | - | 7,459,348 |
| Kharashaad Kale | 40,389,100 | 30,619,238 |
| **Wadarta Agabka iyo Adeegga** | **140,670,112** | **106,059,789** |

Wadarta guud ee kharashaadka loogu tala galay in ay ku baxdo isticmaalka agabka iyo adeegga dowladda waxa lagu qiyaasay inuu noqon doono sanad maaliyadeedka 2022 US$232.2milyan balse waxaa dhab ahaan loo bixiyey US$140milyan taas oo ka dhigan in kharashaadka agabka iyo adeega la bixiyey ay ka yarayd saadaasha US$91.5milyan oo u dhiganta 40%.

## 8. Kharashaad Ra’sulmaal – Isticmaalka Hanti Ma Guurto ah

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

| | 2022<br>US $ | 2021<br>US $ |
|---|---|---|
| | 835,695 | 1,968,456 |
| Dhismayasha la deegaanyahay | 95,296 | |
| Dhismayasha kale | - | 151,633 |
| Dhisma yaasha aan la deganeyna | 195,650 | 41,390 |
| Qalabka Gadiidka | 1,861,453 | 4,052,767 |
| Makiinado iyo qalab kale | 474,634 | 208,635 |
| alaabta iyo Qalabka guryahay | 1,777,201 | 2,610,755 |
| Qalabka (ICT) | 618,114 | 122,443 |
| **Wadarta Kharashaadka Ra'sulmaalka** | **13,200,988** | **16,099,178** |

Saadaasha kharashaadka ra'sulmaalka ee sanad maaliyadeedka 2022 waxa uu ahaa US$33.5milyan, balse waxaa dhab ahaan loo bixiyey US$13.2 milyan taas oo ka yar saadaashii US$20.3milyan oo u dhiganta (60.5%).

## 9. Deeq Dowladu Bixisay

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

| | 2022 US $ | 2021 US $ |
|---|---|---|
| **Deeq la siiyey Dowladu Shisheeye** | - | - |
| Kharash ka mid noqosho Hay'ado Caalami ah | 1,342,666 | 1,197,901 |
| **Deeqo loo diray Maamul Goboleedyada iyo Dowladda Hoose iyo Hay'ado kale** | | |
| Deeqaha Kale (DXDF) | 1,300,000 | - |
| Soomaalilaand | 13,816,190 | 18,000 |
| Maamul Goboleedka Buntlaan | 20,588,798 | 7,822,910 |
| Maamul Goboleedka Jubalaan | 13,859,217 | 6,014,444 |
| Maamul Goboleedka Koofur Galbeed | 18,027,674 | 6,325,581 |
| Maamul Goboleedka Galmudug | 13,656,929 | 4,329,093 |
| Maamul Goboleedka Hirshabeelle | 10,383,632 | 3,232,734 |
| Maamulka Gobolka Banaadir | 18,218,593 | 15,852,993 |
| Rugta Ganacsiga | 555,816 | 528,434 |
| Bangiga Horumarinta Soomaaliya | 555,816 | 528,434 |
| **Wadarta Deeqaha** | **111,242,920** | **45,850,523** |

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 2022 waxa uu ahaa US$132.3 milyan balse waxa dhab ahaan loo bixiyey US$111.2 milyan taas oo ka yar saadaashii US$21.1milyan oo u dhiganta (16%)

## 10. Kharashaadka Arrimaha Bulshada

| | 2022 US $ | 2021 US $ |
|---|---|---|
| Kaalmo Bulsho cadaanka ah (Social security benefits in cash) | 96,941,343 | 6,149,166 |
| Kaalmo bulsha | 24,241,281 | - |
| Caawinaad Bulsho (Social Assistance benefits) | 61,753,491 | 33,715,682 |
| | 6,000,000 | - |
| **Wadarta Kaalmada Bulsho** | **188,936,115** | **39,864,848** |

Wadarta kharashaadka arrimaha bulshada ee la saadaaliyey sanad maaliyadeedka 2022 in la bixiyo waxa ay ahayd US$247.3milyan balse dhab ahaan waxaa loo bixiyey US$188.9 milyan oo ka yar saadaashii US$58.3 milyan oo u dhiganta (33%).

### 11. Kharashaadka Bixinta Dulsaar Daymo

| | 2022 | 2021 |
|---|---|---|
| | US $ | US $ |
| Dulsaar Daymo-Laba-dhinacle ah | 693,045 | 1,440,881 |
| **Wadarta Adeegga Dulsaarka** | **693,045** | **1,440,881** |

Wadarta kharashaadka bixinta dulsaar iyo khidmado kale ee la bixiyey sanad maaliyadeedka 2022 waxa uu ahaa USD$693,045.

### 12. Kharashaadka Kabka Dhaqaalaha

| | 2022 | 2021 |
|---|---|---|
| | US $ | US $ |
| Kaalmo shirkadaha Gaarka loo leeyahay (To non-financial private enterprises) | 5,115,305 | ,271,695 |
| **Wadarta** | **5,115,305** | **1,271,695** |

Wadarta kharashaadka kabka dhaqaalaha ee la saadaaliyey sanad maaliyadeedka 2022 in la bixiyo waxa ay ahayd US$5.5milyan balse dhab ahaan waxaa loo bixiyey US$5.1milyan oo ka yar saadaashii US$431.4 kun oo u dhiganta 2% ka yar ku talagalkii.

### 13. Dib-u-bixin Deymo

| | 2022 | 2021 |
|---|---|---|
| | USD$ | USD$ |
| Dib u bixin Deynta Banki Addunka(IDA) | 11,997,573 | 13,164,237 |
| Dib-u-bixin hormaris dayn ah (BDS) | 0.00 | 21,992,191 |
| **Wadarta Daymaha la bixiyey** | **11,997,573** | **35,156,428** |

## 14. 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 2021.

**Magaca Koontada bangiga**

| | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|
| Haraaga Khasnada Dhexe (TSA) | 1,397,670.42 | 2,061,002 |
| Sacaled up Bank Phase II | 1,304,576 | 382,985 |
| Gargara LTD | 962,51.28 | 1,985,810 |
| Road infrastructure (ADF Grant) | 14,3171 | 716 |
| Road infrasture Programe (TSF) | 16,420.45 | 68,920 |
| Shock responsive safey net for human capital | 134,294.3 | 1,824 |
| SCAA | 1,978,452.48 | 92,152 |
| Fishing Revene | 0.00 | 1,507,946 |
| Water for agro pastroral productivity and resilience Biyoole (A) | 265,732.87 | 242,333 |
| Water for agro pastroral productivity andresilience Biyoole (B) | 2,919,131.43 | 1,622,121 |
| DPO | 29,675.186.26 | 11,295 |
| Buffer Acc | 13,484,390 | 0.00 |
| Somalia Crisis Recovery Project-DA-A | 11,160,686.09 | 9,044,738 |
| SISEPCB Project | 478,136.39 | 578,643 |
| Somali Urban Resilience Proj- Ph-2 | 72,803.07 | 261,198 |
| TSF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impact | 4,505 | 4,505 |
| ADF - Crisis Response Programme For National And Regional Mitigation Of Covid-19 Impac | 18,297.57 | 18,298 |
| Somalia Shock Responsive safety net for locust Responsive project (SNLRP) | 246,200.30 | 233,370 |
| SURP PHASE II FMS | 194,575.84 | 0.49 |
| La Falgelidda Covid-19 | 0.00 | 900,000 |
| TA regulatory authority engery sector | 147,670.67 | 23 |
| SDR | 113,908.55 | 8,082,410 |
| DEVELOPMENT POLICY OPERATIONS -DPO-INTERNAL | 0.00 | 11,700,000 |
| Special Emergency Assistance Fund for D & F GOV. INTERNAL USD-SDR TEMPORARY | 6,015.52 | 295,466 |

| | | |
|---|---|---|
| Deeqda Imaaraadka | 4,358,500 | 0.00 |
| Road Infrastructure Programme (EU-PAGoDA | 401,063.22 | 0.000 |
| Performance Based Fund | 2,942,745.97 | 0.000 |
| Somalia Electricity Sector Reco Pro | 5,519.14 | 0.000 |
| U-Budget Internal Account | 0.00 | 0.000 |
| Resilience for Food & Nutr Secu HOA - ADF | 37,398.48 | 0.000 |
| Resilience for Food & Nutr Secu HOA - TSF | 39,188.22 | 0.000 |
| Strengthening Public Management & DMP | 356,576.22 | 0.000 |
| Somalia Edu for Hum Capi Dev SEHCD | 153,932.38 | 0.000 |
| Damal Cafimaad FGS-DA-A | 115,223 | 0.000 |
| Statistics Deve Support Project Som | | |
| Statistics Deve Support Project Som | 381,838.57 | 0.000 |
| Sagl project | 43,836,.86 | |
| Drive project | 891,156.58 | |
| Somalia Educ for human capi Dev.B | 315,185.22 | |
| Dakhaliga shidaalka | 1,827,469.04 | 0.000 |
| Ground Water for Resilience-A | 406,800.22 | 0.000 |
| Damal Caafimaad FMS-DA-B | 295,485.22 | 0.00 |
| African Development Bank Phase II | 317.86 | 391,291 |
| Capacity Injection Project | 00.4 | 304,575 |
| Education Sector Program Implementation Grant (ESPIG) | 200,486.80 | 212,941 |
| PFM Phase 2 Scale-Up | 126,913.30 | 187,083 |
| RCRF Phase 2 FGS Bank A/ | 0.00 | 133,639 |
| RCRF WB Surge Suppor | 107,957 | 461,308 |
| SEAP Project | 63,402.81 | 304,210 |
| SFF-LD UN Bank A/c | 211,505 | 267,128 |
| SFF-LD WB Bank | 104 | 104 |
| SIEPMID PROJECT | 52,847.02 | 69,404 |
| Somali Petroleum Technical Assistance Project | 5.07 | 5 |

| | | |
|---|---|---|
| Somalia Urban Resilience Project | 0.06 | 201 |
| SUIPP-AF PROJECT | 0.37 | 22,183 |
| European Union - Budget Support | 0.00 | 0.00 |
| RCRF Phase III - DA-A | 1,879,944.03 | 1,747,316 |
| RCRF Phase III - DA-B | 1,021,223.51 | 1,321 |
| **Total** | **81,001,442.25** | **43,198,462** |

Shaxda kore waxa ku jira USD$41,137,460 ee lacagaha mashaariicd loogu talagalay ee aan loo isticmaali Karin hawlo kale aan ahayn hawlihii loogu talagalay (Restricted project cash balance)

## 15. Faahfaahinta dhaqdhaqaaqa Xisaab-bangiyeedka Buffer Fund-ka

Hishiiska lala galay IMF-ta ee SMP IV 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

**Dhaqaaqa Buffer Dec 2022**

| Fiscal Buffer Account | 2022 | 2021 |
|---|---|---|
| | USD$ | USD$ |
| | | |
| **Haraaga bilowda Sanadka** | **-** | **13,500,000.00** |
| **Lacag lagu shubay** | **12,312,500.00** | |
| | | |
| **Dakhli** | | |
| ***Lacag laga soo Wareejiyey Dakhliga Gudaha*** | | |
| Dalkhliga Guadaha laga Wareejiyey | 930,471.86 | - |
| ***Lacag Laga soo wareejiyeey deeqaha*** | | - |
| Deeqda EU-da | 111,757.13 | - |
| Deeqda Turkiga | - | - |
| Deeqada Bankiga Addunka (Surge Support ) | | 3,000,000.00 |
| Deeqda Bankiga Addunka(DPO ) | 129,661.00 | - |
| | | - |

| | | |
|---|---|---|
| **Wadarta Lacagaha Lagu shubay** | **1,171,889.99** | **3,000,000.00** |
| | | |
| **Lacag Ka wareejin** | | |
| Buffer Account | | **16,500,000.00** |
| | | |
| **Wadarta Lacag laga wareejiyeey Akonka** | **-** | **16,500,000.00** |
| | | |
| | | |
| **Haraaga Dhamadka Sanadka** | **13,484,389.99** | **-** |

III. **Macluumaad Dheeri ah oo Mudan in la Shaaciyo**

**I. Mashaariicda**

| **Ministry/ Department** | **Project Name** |
|---|---|
| Office of the Prime Minister | |
| | Capacity Injection and Institutional Strengthening Project |
| Ministry of Finance | |
| | Somalia Recurrent Cost and Reform Financing Project - Phase III |
| | Special Financing Facility (SFF) |
| | Domestic Revenue Mobilization and PFM Capacity Strengthening Project-AF |
| | Economic and Financial Governance (EFGP) |
| | Somalia Capacity Advancement, Livelihoods and Entrepreneurship, through Digital Uplift Project (SCALED-UP) |
| | Somalia Strengthening Inst. for Economic Policy Mgmt. and Infrastructure Development (SIEPMID) |
| | Road Infrastructure Programme (RIP) |
| | Deepening Dialogue, Technical Assistance and Capacity Building in Somalia Project |
| | Somalia Crisis Recovery Project (SCRP) |
| | De-Risking, Inclusion and Value Enhancement of Pastoral Economies in the Horn of Africa Project |
| | Somalia Strengthening Accountability and Debt Management Project (SADMS) |
| **Ministry of Planning and Economic Development** | |

| | |
|---|---|
| | Water for Agro-pastoral Productivity and Resilience or The “Biyoole” Project<br>Somali Integrated Statistics and Economic Planning Capacity Building (SISEPCB Project) |
| **Ministry of Interior and Federal Affairs** | |
| | Support to Stabilization (S2S) Project<br>Somalia Urban Resilience Project (SURP)<br>Somali Urban Investment Planning Project Additional Financing<br>Somalia Urban Resilience Project II |
| **Ministry of Water and Energy** | |
| | Somali Electricity Access Project (SEAP)<br>Somali Electricity Sector Recovery Project (SESRP)<br>Ground Water for Resilience Project (GW4R) |
| **Ministry of Livestock and Forestry** | |
| | Program to Build Resilience for Food and Nutrition Security in the Horn of Africa |
| **Ministry of Public Work & Reconstruction** | |
| | Road Infrastructure Programme (RIP)<br>Somalia Urban Resilience Project II<br>Somalia - Horn of Africa Infrastructure Integration Project (SHIIP) |
| **Ministry of Health** | |
| | Damal Caafimad Project<br>Somalia COVID-19 Emergency Vaccination Project |
| **Ministry of Education and Higher Education** | |
| | Education Sector Program Implementation Grant (ESPIG)<br>Maximum County Allocation Project (MCA)<br>Somalia Education for Human Capital Development Project<br>Somalia Empowering Women through Education and Skills Project - "Rajo Kaaba" |
| **Ministry of Labor and Social Affairs** | |
| | Shock Responsive Safety Net for Human Capital Project<br>Somalia Emergency Locust Response Project (SELRP)<br>SAGAL Project |

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

| | Fahfahin | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|---|
| **HANTI** | | | |
| **Hantida Mudada dhow** | | | |
| **Lacagaha cadaanka ah iyo waxa u dhigma** | | | |
| Haraa Bangi | 12 | 81,001,442.25 | 43,198,462 |
| Lacago yaryarood ah | | | - |
| **Wadarta lacagta cadaanka ah iyo waxa u dhigmaha** | | **81,001,442.25** | **43,198,462** |
| **Hantida Mudada Fog** | | | |
| **Hanti maguurto ah** | | | |
| Hanti, Warshado & Qalab | | - | - |
| **Wadarta Hantida Maguurtada ah** | | - | - |
| **Wadarta Hantida Guud** | | **81,001,442.25** | 43,198,462 |
| **DAYMAHA** | | | |
| **Daymaha Mudada dhow** | | | |
| Daymo | | | |
| Daymaha Kharashaadka | 1 | 52,795,274 | 52,795,274 |
| **Wadarta Daymaha Mudada dhow** | | 52,795,274 | **52,795,274** |
| **Daymaha Mudada fog** | | | |
| Daymaha Dowladda | 2 | | - |
| **Wadrata Daymaha Mudada Fog** | | | |
| **Wadarta Daymaha Guud** | | **52,795,274** | **52,795,274** |
| **HANTIDA SAAFIGA AH** | | **28,206,168** | **9,596,812** |

**WAXA UU KA KOOBANYAHAY**

| | | | |
|---|---|---|---|
| **SAAFIGA HANTIDA** | | | |
| haraa kasoo wareegay sanadkii hore | **16** | **(9,596,812)** | **13,343,937** |
| Dheeri/(Dhiman) sanadkaan | **16** | 37,802,980 | (22,940,748) |
| Daymo kharashaad | **17** | | |
| **WADARTA HANTIDA SAAFIGA AH** | | **28,206,168** | **(9,596,812)** |

# LIFAAQA A.1- FAAHFAAHINO LA XIRIIRA MUUQAALKA MOWQIFKA MAALIYADEED

**II. Daymaha**

| | December 31 st 2022 USD | December 31 st 2021 USD |
|---|---|---|
| **Daymaha Gudaha** | | |
| Daymaha Kharashaadka-Lifaaqa 1aad | 52,795,274 | 52,795,274 |
| Wadarta Daymaha Gudaha | **52,795,274** | **52,795,274** |
| **Wadarta** | **52,795,274** | **52,795,274** |

**III. Daymaha Kharashaadka Mushaarka shaqaalaha**

Daymaha Mushaarka Shaqaalaha sanadkaan ku dhamaaday 31-ka December 2021 ee la xaqiijiyey waa US$52,795,274.Waxaa wali waxaa sii socda hawlaha xaqiijinta dhab ahaanshiyaha daymaha mushaarka ee lagu leeyahay dowladda.

**Haraayada Aruuray**

| | December 31 st 2022 USD | December 31 st 2021 USD |
|---|---|---|

| | | |
|---|---|---|
| Haraaga Bilowga Sanadka- 1 Jan 2020 | **(9,596,813)** | 13,343,935 |
| Dheeri/(Dhiman) dhamaadka sanadka | 37,802,980 | (22,940,748) |
| Daymaha Mushaarka | | - |
| **Wadarta** | **28,206,169** | **(9,596,813)** |

**IV. Hantida-maguurtada ah, Dhismeyaasha iyo Qalabka waawayn.**

Dowladda Federaalka Soomaaliya, iyada oo ka duuleeysa mabda' a isla xisaabtanka iyo hufnaanta ee arimaha warbixinada maaliyadeed waxa ay qaaday talaabooyin dhowr ah ee dhanka maamulka hantida-ma-guurtada ah ee Dowladdu leedahay iyada oo kor loo qaaday awooda Diiwaanka Maamulka Maaliyadda Dowladda ee SFMIS-ka si loogu diiwaan galiyo dhamaan wax alaala iyo wixi hanti-ma-guurto ah si loo xaqiijiyo mabda'a aynu kor ku soo xusnay.

Waxaa la filayaa in la dhamaystiro diiwaanka hantida ma guurtada ah inta lagu guda jiro sanad maaliyadeedka 2023 taa soo saamixi doonta in hantida maguurtada ah iyo dhamaan daymaha guud lagu soo muujiyo Muuqaalka Mowqifka Maaliyadeed ee Dowladda "Balance sheet".

V. **Daymaha Dowlada lagu leeyahay (Public Debt)**

Daymaha lagu leeyahay Dowladda dhamaadka sanad maaliyadeedka ku dhamaaday 31-ka December 2021 waa US$4.44 bilyan, daymaha dhinacya badanta ah waxa ka yihiin daymaha guud 24% oo u dhiganta US$1,039.52 bilyan. Hay'adaha ugu badan oo daynta ku leh Soomaaliya waa IMF-ta, AFESD iyo IDA. Daymaha laba dhinaclaha ah waa US$3,403.01 bilyan qaybta ugu badana ay. Leeyihiin hay'adaha ku jira dallada Paris Club(79%). Wadamada leh daymaha ugu badan waxa ay kala yihiin Ruushka, Mareekanka, Talyaaniga iyo Faransiiska. Wadamada aan ku jirin dalada Paris Club waxa ay iyaguna leeyihiin 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 warbixinta Lacagaha la Isticmaalay balse aan Ku jirin Miisaaniyadda Dowladda**

**Ee Sanad Maaliyadeedka 31 December 2022**

*(Waxaa loo soo bandhigay Hay'adihi Isticmaalay iyadoo loo kala soocsoocay Qaabka Dhaqalaha)*

| | Faahfahin | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|---|
| **Dakhliga (Hay'adaha)** | | | |
| Jaamacadda Umada Soomaaliyeed | **1.1** | 1,565,853 | **1,447,566** |
| Wasaarada Tamarta iyo Biyaha | **1.2** | 1,714,417 | **1,389,842** |
| Xafiska Golaha Shacabka Barlamaanka | **1.3** | 30,008 | **-** |
| Wasaaradda Aminiga Gudaha | **1.4** | - | **160,695** |
| Xafiiska Tiro-koobka Qaranka | **1.5** | - | **421,905** |
| Wasaaradda Xanaanada Xoolaha | **1.6** | 51,760 | **103,520** |
| Wasaaradda Beeraha | **1.7** | - | **598,383** |
| Wasaaradda Caafimaddka | **1.8** | 3,156,762 | 2,234,004 |
| Maamulka Dekedda Muqdisho | **1.9** | 488,214 | 0.00 |
| **Wadart Guud** | | **7,007,014** | **6,355,915** |
| **Kharashaadka** | | 333,222 | 594,081 |
| Mushaarka Shaqaalaha | | | |
| Istcimaal Agabka Adeega | | 2,028,793 | 3,298,642 |
| Rasul,maalka | | 758,965 | 773,515 |
| **Wadart kharashaad** | | **3,120,980** | **4,666,238** |
| Haraag .hoose u dhaca sare u kaca | | 3,886,034 | 1,689,677 |
| Haraga bilowga sanadka | | 1,891,725 | 202,048 |
| **Haraaga Dhamaadka sandka** | | **5,777,759** | **1,891,725** |

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

Dakhliga soo galau hay'adaha Dowladda ee sanad maaliyadeedka 2020 waa US$7,007,014 (US$6,355,915 sanadkii hore ee 2019). Ilaha dakhliga ayaa halkaan hoose ku faahfaahsan;

**Jaamacadda Umadda Soomaaliyeed**

| | 2022<br>USD | 2021<br>USD |
|---|---|---|
| Isha Dakhliga | | |
| Khidmada Ardada | 1,552,529.5 | 1,170,381 |
| Lacagaha Arimaha Bulsho | - | 252,000 |
| Lacagaha Ardada Saxaafada | - | 0 |
| Dakhli ka yimid hawlo gaar ah | 10,401 | 3,500 |
| Dakhli kale | 2,923 | 692 |
| Dakhliga Tababarada | - | 0 |
| Dakhliga Cilmi baarista | - | 0 |
| Deeqaha | - | 513,508.38 |
| **Wadarta dakhliga** | **1,565,853** | **1,940,081** |

**Wasaaradda Tamarta iyo Biyaha**

| | 2022<br>USD | 2021<br>USD |
|---|---|---|
| UNICEF | 1,518,402 | 1,298,589 |
| Save the Children International | 2,500 | 3,750 |
| FOA | 183,010 | |
| ADRA | 10,505 | |
| **Wadarta** | **1,389,841** | **1,302,339** |

**Xafiiska Tiro-koobka Qaranka**

| | 2022<br>USD | 2021<br>USD |
|---|---|---|

| | | |
|---|---|---|
| SHDS project | - | 256,706 |
| UNICEF | - | 165,199 |
| **Wadarta** | **0.00** | **421,905** |

**Wasaaradda Xanaanada Xoolaha**

| | 2022 USD | 2021 USD |
|---|---|---|
| Mashruuca Kormeerka iyo Talaalka | 51,760 | 103,520 |
| **Total** | **51,760** | **103,520** |

**Wasaaradda Beeraha**

| | 2022 USD | 2021 USD |
|---|---|---|
| FAO BRIMS | - | 73,860 |
| FOA Outreach | - | 119,553 |
| FAO Data | - | 31,320.00 |
| FAOSIDA | - | 57,881.00 |
| SSG | - | 30,000.00 |
| Save/Admin | | 47,110.00 |
| Save Farmers | | 8,000.00 |
| FAO WFD | | 9,700.00 |
| WFP | | 96,635.00 |
| WFP/WFD | | 8,850.00 |
| WFP/TR/EXP | | 48,964.00 |
| FAO Dharoor | | 7,230.00 |
| FAO Ticket | | 1,200.00 |
| FAO/Strategic | | 58,080.00 |
| **Total** | **0.00** | **540,502** |

**Wasaaradda Caafimaadka**

| | 2022<br>USD | 2021<br>USD |
|---|---:|---:|
| UNICEF | 2,507,964 | 1,687,286 |
| WFP | 37,291 | 240,518 |
| WV | 472,406 | 234,459 |
| AFENET | 43,787 | 65,741 |
| ISLAMIC | 39,045 | - |
| ARAB FUND | 46,800 | - |
| FOA | 9,470 | 6000 |
| **Total** | **3,156,762** | **2,234,004** |

**Maamulka Dekeda Muqdisho**

| | 2022<br>USD | 2021<br>USD |
|---|---:|---:|
| 1% prot service | 488,214 | - |
| **Total** | **488,214** | **0.00** |

**Xafiiskaq Baarlamaanka**

| | 2022<br>USD | 2021<br>USD |
|---|---:|---:|
| UNDP | 30,008 | - |
| **Total** | **30,008** | **0.00** |

**Mushaarka Shaqaalaha**

Wadarta guud ee Mushaarka shaqaalaha USD$1,215,334 ayaa loo barbardhigay USD$1,076,747 oo aha sanadkii hore. Waxaa ku korortay lacg dhan USD$138,587.

**2.1. Mushaarka Shaqaalaha**

| Jaamacada Umada soomaaliyeed | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Gunooyin | 232,628 | 256,471 |
| | **232,628** | **256,471** |

**Wasaaradda Tamarta iyo Biyaha**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Mushaar | 85,714 | 86,964 |
| | **85,714** | **86,964** |

**xafiiska Tiro-koobka Qaranka**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Mushaar | - | 248,400 |
| | **-** | **248,400** |

**Wasaaradda Amniga Gudaha**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Mushaar | - | 5,300 |
| | **-** | **5,300** |

**Wasaaradda Caafimaadka**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Mushaar | 896,992 | 1,583,000 |
| | **896,992** | **1,583,000** |

**Wadarta**

### Isticmaalka Agabka iyo Adeegga

Wadarta guud Kharashaadka Agabka iyo Adeega waa USD$5,015,116.26 marki loo barbardhigo sanadkii hore 2021 oo uu ahaa USD$2,645,259 waxaa ku korortay lacag dhan $2,369,857.26

**Jaamacada Umada**

| | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|
| Kiro | 37,632 | 33,150 |
| Hawlaha Guud | | 252,433 |
| Saliid iyo Shidaal | 45,371.50 | 37,135 |
| Dayac tir | 71,266.25 | 136,555 |
| Kharashka hawlaha gaarka ah | 266,761.06 | |
| Qalab xafiiseed | 58,102.90 | 88,804 |
| Kharash safar | 39,259.80 | 46,925 |
| Kharashaad hawleed kale | 60 | |
| **Wadarta Isticmaalka Agabka iyo adeega** | **1,240,129** | **974,875** |

**Wasaaradda Tamarta iyo Biyaha**

| | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|
| **Isticmaalka Agabka iyo Adeega** | **1,473,459** | **1,322,724** |

**Xafiiska Tiro-koobka Qaranka**

| | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|
| **Isticmaalka Agabka iyo Adeega** | - | 173,505 |
| Dulsaar | | 14,738 |
| **waddar** | | **173,505** |

**Wasaaradda Amniga Gudaha**

| | 2022<br>USD$ | 2021<br>USD$ |
|---|---|---|
| Isticmaalka Agabka iyo Adeega | | $ 155,395 |
| **Wadarta** | | **155,395** |

| Wasaaradda Beeraha | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Isticmaalka Agabka iyo Adeega | - | 598,383 |
| **Wadarta** | **-** | **598,383** |

| Wasaaradda Xanaanada Xoolaha | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Isticmaalka Agabka iyo Adeega | 36,880 | 73,760 |
| **Wadartra Agabka iyo Adeega** | **36,880** | **73,760** |

| Xafiiska Baarlamaanka | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Isticmaalka Agabka iyo Adeega. | 30,008 | - |
| **Wadarta Guud** | **30,008** | **-** |

| Wasaaradda Caafimaadka | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Isticmaalka Agabka iyo Adeega. | 2 ,234,640.26 | 1,232,621 |
| **Wadarta Guud** | **2 ,234,640.26** | **1,232,621** |

**Kharashaadka Ra'sulmaalka**

Kharashaadka soo iibsiga Ra'sulmaalka ee sanadkaan 2022 waxa uu gaaray USD$758,965markii loo barbardhigo sanadkii hore ee 2021 oo uu ahaa USD$736,225. Waxaa ku siyaaday USD$22,740. Faahfaahinta kharashaadka Ra'sulmaalka ayaa halkaas hoose lagu soo bandhigay**.**

**Jaamacada Umada Soomaaliyeed**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Kharashaad Ra'sulmaalka | 721,675 | 736,225 |
| | 721,675 | **736,225** |

**Wasaaradda Caafimaadka**

| | 2022 USD$ | 2021 USD$ |
|---|---|---|
| Kharashaad Ra'sulmaalka | 37,290 | - |
| **Wadarta Raasumaalka** | **37,290** | **-** |

## VII. Haraaga Bangiga

| Haraaga Akoonada bangiga | 2022<br>USD | 2021<br>USD |
|---|---|---|
| Petty cash balance | 605 | 4,745 |
| Salam bank | 33,446.24 | 333.52 |
| salam bank (Puntland) | 38.50 | 216 |
| Dahabshil bank | 23,810.72 | 3,695 |
| premier bank | 35,768.60 | 74,523 |
| dahabshil International | 5,007 | 5,922 |
| Amal bank | 41,757.20 | 33,716 |
| Salaam XDX | 14,187.10 | 12,910 |
| CBS | 500 | 500 |
| IBS | 51,328.60 | 31,352 |
| Premier Bank PGD Master in Law | 7,896 | 0.0 |
| Premier Bank Master In law | 1,190 | 0.0 |
| Premier Bank Master In SSC | 4,110 | 0.0 |
| Premier Bank Master In Public Health | 11,320 | 0.0 |
| Premier Bank Master In Education | 1,580 | 0.0 |
| Premier Bank English Diploma | | |
| IDB-Dryland | | |
| CBS_Dryland | | 4,190 |
| Water and energy | | 15,425 |
| **Wadarta Haraayada** | **232,544.96** | **375,054** |

# LIFAAQA C – MUUQAALKA DAYMAHA KHARASHAADKA 31 DECEMBER 2022

**Mushahaarka iyo Gunnooyinka 2013**

| Tr. | Magaca Hay'adda | Janury | Febraury | March | April | May | June | July | August | September | October | November | December | Wadar |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Mushahaarka Shaqaale Joogtada | | | | | | | | | | | | 904,301.70 | 904,301.70 |
| | **Wadar** | - | - | - | - | - | - | - | - | - | - | - | **904,301.70** | **904,301.70** |

**Mushahaarka iyo Gunnooyinka 2015**

| Tr. | Magaca Hay'adda | Janury | Febraury | March | April | May | June | July | August | September | October | November | December | Wadar |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Ciidanka Xoogga Dalka Soomaliyeed | | | | | | | | | 1,779,100.00 | 1,779,100.00 | 1,779,100.00 | 1,779,100.00 | 7,116,400.00 |
| 2 | Ciidanka Asluubta | | | | | | | | | 216,500.00 | 216,500.00 | 216,500.00 | 216,500.00 | 866,000.00 |
| 3 | Hay'adda Nabadsugida Qaranka | | | | | | | | | | | | 457,333.33 | 457,333.33 |
| 4 | Shaqaalaha Joogtada ah | | | | | | | | | | | 2,117,678.00 | 2,117,678.00 | 4,235,356.00 |
| 5 | Shaqaalaha Ku-meelgaarka ah | | | | | | | | | | | 1,031,067.00 | 1,031,067.00 | 2,062,134.00 |
| | **Wadar** | - | - | - | - | - | - | - | - | **1,995,600.00** | **1,995,600.00** | **5,144,345.00** | **5,601,678.33** | **14,737,223.33** |

**Mushahaarka iyo Gunnooyinka 2016**

| Tr. | Magaca Hay'adda | Janaury | February | March | April | May | June | July | August | September | October | November | December | Wadar |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Ciidanka Xoogga dalka Soomaaliyeed | | | | 1,042,900.00 | 1,770,700.00 | 1,770,700.00 | 1,770,700.00 | 1,770,700.00 | 1,895,700.00 | 1,895,700.00 | 1,895,700.00 | 1,895,700.00 | 15,708,500.00 |
| 2 | Ciidanka Booliska | | | | | | | 466,350.00 | 466,350.00 | 466,350.00 | 466,350.00 | 466,350.00 | 466,350.00 | 2,798,100.00 |
| 3 | Ciidanka Asluubta | | | | | | | | 216,500.00 | 216,500.00 | 216,500.00 | 216,500.00 | 216,500.00 | 1,082,500.00 |
| 4 | Hay'adda Nabdsugidda Qaranka | | | | | | | | | | | 457,333.33 | 457,333.33 | 914,666.66 |
| 5 | Shaqaalaha Joogtada ah | | | | | | | | | 2,573,322.00 | 2,573,322.00 | 2,573,322.00 | 2,573,322.00 | 10,293,288.00 |
| 6 | Shaqaalaha Kumeel gaarka ah | | | | | | | | | 897,869.00 | 1,005,805.20 | 1,005,805.20 | 1,005,805.20 | 3,915,284.60 |
| 7 | Baarlamaanka | | | | | | | | 918,600.00 | 918,601.00 | 918,602.00 | 918,603.00 | 918,604.00 | 4,593,000.00 |
| | **Wadar** | - | - | - | **1,042,900.00** | **1,770,700.00** | **1,770,700.00** | **2,237,050.00** | **2,453,550.00** | **6,968,342.00** | **7,076,279.20** | **7,533,613.53** | **7,533,614.53** | **39,305,339.26** |

| | |
|---|---|
| **Koobid** | |
| **Wadarta Kharashaadka la xaqii** | **54,946,864.29** |
| wadarta la bixiyay sanadka 2019 | 1,326,590.00 |
| **Haraaga bilowga ah 2020** | **53,620,274.29** |
| wadarta la bixiyay sanadka 2020 | 825,000.00 |
| **Haraaga bilowga ah 2021** | **52,795,274.29** |
| wadarta la bixiyay 2021 | - |
| wadarta la bixiyay 2022 | - |
| **Haraaga ugu danbeeya 2022** | **52,795,274.29** |

# LIFAAQA D – MUUQAALKA DAYMAHA DIBEDA SANADKA MAALIYADEEDKA KU EG 31.12. 2022

Somalia Stock of debt at the end of 2021 and 2022.

| Creditor Category / Creditor Name | 2021 | | | | 2022 | | | |
|---|---|---|---|---|---|---|---|---|
| | Face Value | Interest Arrears | Other Fee Arrears | Total Stock | Face Value | Interest Arrears | Other Fee Arrears | Total Stock |
| GRAND TOTAL | 3,307.65 | 1,023.86 | 159.06 | 4,490.57 | 3,286.33 | 1,002.29 | 151.17 | 4,439.79 |
| **Commercial** | **1.51** | **0.93** | **-** | **2.44** | **1.51** | **1.02** | **-** | **2.53** |
| Government of Serbia | 1.51 | 0.93 | - | 2.44 | 1.51 | 1.02 | - | 2.53 |
| **Multilateral** | **724.26** | **350.40** | **6.02** | **1,080.68** | **681.74** | **351.76** | **6.02** | **1,039.52** |
| African Development Fund | 23.80 | - | - | 23.80 | 21.08 | - | - | 21.08 |
| Arab Fund for Economic and Social Dev. | 75.79 | 113.94 | 0.05 | 189.78 | 75.02 | 115.79 | 0.05 | 190.86 |
| Arab Monetary Fund | 76.92 | 227.68 | - | 304.60 | 73.33 | 227.17 | - | 300.50 |
| Int. Fund for Agricultural Development | 24.72 | 7.53 | 0.03 | 32.28 | 23.57 | 7.42 | 0.03 | 31.02 |
| International Development Association | 121.83 | - | - | 121.83 | 104.86 | - | - | 104.86 |
| International Monetary Fund | 359.36 | - | - | 359.36 | 342.60 | - | - | 342.60 |
| Islamic Development Bank | 11.97 | 1.14 | - | 13.11 | 11.41 | 1.09 | - | 12.50 |
| OPEC Fund for Int. Dev. | 29.87 | 0.11 | 5.94 | 35.92 | 29.87 | 0.29 | 5.94 | 36.10 |
| **Non-Paris Club** | **287.56** | **338.68** | **98.53** | **724.77** | **330.09** | **306.87** | **98.53** | **735.49** |
| Abu Dhabi Fund for Developement | 94.10 | 153.43 | 0.02 | 247.55 | 94.22 | 157.40 | 0.02 | 251.64 |
| Government of Algeria | 0.90 | 0.66 | - | 1.56 | 0.90 | 0.66 | - | 1.56 |
| Government of Bulgaria | 5.53 | 5.30 | - | 10.83 | 5.53 | 5.46 | - | 10.99 |
| Government Of Iraq | 31.22 | 62.42 | 98.51 | 192.15 | 31.22 | 62.51 | 98.51 | 192.24 |
| Government of Libya | 11.75 | 23.16 | - | 34.91 | 11.75 | 24.45 | - | 36.20 |
| Government of Romania | 2.27 | 0.25 | - | 2.52 | 2.27 | 0.25 | - | 2.52 |
| Kuwait Fund for Econ. Dev | 82.99 | 38.95 | - | 121.94 | 125.32 | - | - | 125.32 |
| Saudi Fund for Development | 58.80 | 54.51 | - | 113.31 | 58.88 | 56.14 | - | 115.02 |
| **Paris Club** | **2,294.32** | **333.85** | **54.51** | **2,682.68** | **2,272.99** | **342.64** | **46.62** | **2,662.25** |
| European Economic Community (EEC) | 0.35 | - | - | 0.35 | 0.33 | - | - | 0.33 |
| Government of Denmark | 2.97 | - | - | 2.97 | 2.89 | - | - | 2.89 |
| Government of France | 154.21 | - | - | 154.21 | 145.30 | - | - | 145.30 |
| Government of Italy | 624.11 | - | - | 624.11 | 620.31 | - | - | 620.31 |
| Government of Japan | 57.02 | 14.72 | 54.51 | 126.25 | 48.76 | 15.38 | 46.62 | 110.76 |
| Government of Netherlands | 2.23 | - | - | 2.23 | 2.10 | - | - | 2.10 |
| Government of Norway | 0.66 | - | - | 0.66 | 0.61 | - | - | 0.61 |
| Government of Russia | 389.68 | 319.13 | - | 708.81 | 389.68 | 327.26 | - | 716.94 |
| Government of Spain | 40.90 | - | - | 40.90 | 40.90 | - | - | 40.90 |
| Government of UK | 30.38 | - | - | 30.38 | 30.30 | - | - | 30.30 |
| United States of America | 991.81 | - | - | 991.81 | 991.81 | - | - | 991.81 |

Filters: Participant Name = Government of SerbiaPortfolio: All InstrumentsComments:

***Source:*** *DMU, Ministry of Finance*

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