



CONSOLIDATED &
MINISTERIAL
FINANCIAL
STATEMENTS OF THE
GALMUDUG STATE OF
SOMALIA (GSS)

For the Period Ended 31 December 2018

*Prepared in accordance with the International
Public Sector Accounting Standard (IPSAS) -
Financial Reporting Under the Cash Basis of
Accounting (2007)*

Prepared by the Ministry of Finance
Galmudug State of Somalia (GSS)

Statement of Certification - 2018 Financial Statements

The 2018 financial statements, together with the accompanying notes, have been prepared in accordance with the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting 2007.

In the opinion of the Ministry of Finance and Economic Development, the financial statements of the Galmudug State of Somalia (GSS) as submitted for Audit in accordance with Section 32 of the Public Finance Management Act 2018 passed by the Parliament, are materially accurate and provide a true and fair view of the GSS's financial position and financial activities for the year ended 31 December 2018.

For and on behalf of the Galmudug State of Somalia

The image shows a handwritten signature in blue ink on the left. To its right is a circular official seal. The seal contains the text 'DOWLAD GOSOLEEDKA GALMUDUG' at the top, 'WILAYADDA MAAMUURKA IKA HIGALANNA' in the middle, and 'MINISTRY OF FINANCE & ECON. DEVELOPMENT' at the bottom. The center of the seal features a coat of arms with a lion and a shield, flanked by two figures. The outer ring of the seal also includes 'GALMUDUG STATE OF SOMALIA'.

29/04/2019

Minister for Finance & Economic Development

Date:

Galmudug State of Somalia

Consolidated Fund Statement of Receipts and Payments

Treasury Single Accounts

For the Period Ended 31 December 2018

	Notes	2018		2017	
		Controlled By TSA USD	Payments By Thirty party USD	Controlled By TSA USD	Payments By Third Party USD
Receipts / Inflows					
Taxes					
Taxes on goods and services	2	630,166			
Taxes on international trade and transactions	3			339,929	
Taxes		630,166		339,929	
Grants					
From international organizations	4	355,964	88,000	357,824	3,199,452
From other general government units	5	962,500		1,711,792	
Grants		1,318,464	88,000	2,069,616	3,199,452
Receipts / Inflows		1,948,629		2,409,545	3,199,452
Payments / Outflows					
Compensation of Employees					
Wages and Salaries	6	1,610,508		1,809,293	
Compensation of Employees		1,610,508		1,809,293	
Use of Goods and Services					
Travel & Conferences	7	15,420		7,020	2,386,986
Operating Expenses	8	130,620	88,000	189,475	213,935
Rent	9	12,800		3,098	
Other Operating Expenses	10	42,445		500	598,531
Conflict Resolution Expenses	11	33,010			
Use of Goods and Services		234,295	88,000	200,093	3,199,452
Grants					
Grants To Other General Government Units	12	247,257		31,559	
Grants		247,257		31,559	
Social Benefits					
Employer social benefits	13			29,200	
Social Benefits				29,200	
Other Expenses					
Miscellaneous other expense	14	13,939		134,100	
Other Expenses		13,939		134,100	
Nonfinancial assets					
Fixed Assets	15	30,800			
Nonfinancial assets		30,800			
Payments / Outflows		2,136,799	88,000	2,204,245	3,199,452
Increase Decrease in Cash		(188,170)		205,300	
Cash at Beginning of Year		208,366		3,066	
Cash at End of Year	1.4	20,197		208,366	

Galmudug State of Somalia

Consolidated Fund Statement of comparison of Budget and Actual Amounts For the Period Ended 31 December 2018

Appropriation Budget on Cash Basis (Classification of Payments By Economic Class)

		2018				2017		
		Original	Final	Controlled	Difference	Payment		
		Estimate	Estimate	By	Between	By	Controlled	Payment
		Appropriation	Appropriation	TSA	Final Budget	Thirty Party	By	By
		A	B	C	C-B		TSA	Thirty Party
Notes		USD	USD	USD	USD	USD	USD	USD
Receipts / Inflows								
Taxes								
		3,535,982	3,535,982	630,166	(2,905,816)			
							339,929	
	16	3,535,982	3,535,982	630,166	(2,905,816)		339,929	
Grants								
		350,000	350,000		(350,000)			
		1,830,255	1,830,255	355,964	(1,474,291)	88,000	357,824	3,199,452
		1,950,000	1,950,000	962,500	(987,500)		1,711,792	
	17	4,130,255	4,130,255	1,318,464	(2,811,791)	88,000	2,069,616	3,199,452
		7,666,237	7,666,237	1,948,629	(5,717,608)	88,000	2,409,545	3,199,452
Payments / Outflows								
Compensation of Employees								
		6,042,154	6,042,154	1,610,508	(4,431,646)		1,809,293	
	18	6,042,154	6,042,154	1,610,508	(4,431,646)		1,809,293	

Galmudug State of Somalia

Consolidated Fund Statement of comparison of Budget and Actual Amounts For the Period Ended 31 December 2018

Appropriation Budget on Cash Basis (Classification of Payments By Economic Class)

	2018					2017			
	Notes	Original	Final	Controlled	Difference		Controlled	Payment	
		Estimate	Estimate	By	Between		Payment	By	By
		Appropriation	Appropriation	TSA	Final Budget & Actual		By Thirty Party	TSA	Thirty Party
	A	B	C	C-B					
	USD	USD	USD	USD	USD	USD	USD		
Use of Goods and Services									
Travel & Conferences	114,350	114,350	15,420	(98,930)		7,020	2,386,986		
Operating Expenses	307,450	307,450	130,620	(176,830)	88,000	189,475	213,935		
Rent	125,700	125,700	12,800	(112,900)		3,098			
Other Operating Expenses	120,970	120,970	42,445	(78,525)		500	598,531		
Conflict Resolution Expenses	114,000	114,000	33,010	(80,990)					
RCRF Non Salary Recurrent Cost	55,200	55,200		(55,200)					
Contingency	300,000	300,000		(300,000)					
Use of Goods and Services	19	1,137,670	1,137,670	234,295	(903,375)	88,000	200,093	3,199,452	
Grants									
Grants To Other General Government Units		252,000	252,000	247,257	(4,743)		31,559		
Grants	20	252,000	252,000	247,257	(4,743)		31,559		
Social Benefits									
Employer social benefits							29,200		
Social Benefits							29,200		
Other Expenses									
Miscellaneous other expense		115,370	115,370	13,939	(101,431)		134,100		
Other Expenses	21	115,370	115,370	13,939	(101,431)		134,100		
Nonfinancial assets									
Fixed Assets		119,043	119,043	30,800	(88,243)				
Nonfinancial assets	22	119,043	119,043	30,800	(88,243)				
Payments / Outflows		7,666,237	7,666,237	2,136,799	(5,529,438)	88,000	2,204,245	3,199,452	

Galmudug State of Somalia

GFS Statement of Operation

Treasury Single Accounts

For the Period Ended 31 December 2018

	2018	2017
	USD	USD
Transactions Affecting Net Worth		
Revenue	1,948,630	5,608,997
Taxes	630,166	339,929
Taxes on payroll and workforce	-	-
Taxes on goods and services	630,166	-
Taxes on international trade and transactions	-	339,929
Grants	1,318,464	5,269,068
From international organizations	355,964	3,557,276
From other general government units	962,500	1,711,792
Expense	2,105,999	5,403,697
Compensation of Employees	1,610,508	1,809,293
Wages and Salaries	1,610,508	1,809,293
Use of Goods and Services	234,295	3,399,545
Travel & Conferences	15,420	2,394,006
Operating Expenses	130,620	403,410
Rent	12,800	3,098
Other Operating Expenses	42,445	599,031
Conflict Resolution Expenses	33,010	-
Grants	247,257	31,559
Grants To Other General Government Units	247,257	31,559
Social Benefits	-	29,200
Employer social benefits	-	29,200
Other Expenses	13,939	134,100
Miscellaneous other expense	13,939	134,100
Gross Operating Balance	(157,369)	205,300
Transactions In Non Financial Assets		
Change In Net Worth. Transactions (Assets)	30,800	-
Nonfinancial assets	30,800	-
Fixed Assets	30,800	-
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	(188,170)	205,300
Financial assets	(188,170)	205,300
Domestic	(188,170)	205,300
Liabilities	-	-
Liabilities	-	-
Overall Statistical Discrepancy	-	-

Notes to the Financial Statements

Note 1 Accounting Policies

1.1 Basis of Preparation

The Galmudug State of Somalia (GSS) consolidated financial statements have been prepared in accordance with the *Public Financial Management Act 2018* and the International Public Sector Accounting Standard - *Financial Reporting under the Cash Basis of Accounting (2007)*. The notes to the financial statements form an **integral** part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The Financial statements are for the Galmudug State of Somalia (GSS). This is the Governments second year of operation and covers the period 1 January – 31 December 2018. The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2018* and are comprised of:

- 1 Ministry of Interior & Local Government
- 2 Ministry of Justice & Judiciary
- 3 Ministry of Finance & Economic Development
- 4 Ministry of Internal Security
- 5 Ministry of Planning & International Cooperation
- 6 Ministry of Endowment & Religious Affairs
- 7 Ministry of Fisheries & Marine Resources
- 8 Ministry of Public Works & Rebuilding
- 9 Ministry of Commerce & Industry
- 10 Ministry of Information & Culture
- 11 Ministry of Aviation & Transport

- 12 Ministry of Education
- 13 Ministry of Post & Communication
- 14 Ministry of Livestock & Agriculture
- 15 Ministry of Environment & Forestry
- 16 Ministry of Health
- 17 Ministry of Women & Family Affairs
- 18 Ministry of Labour
- 19 Ministry of Youth & Sport
- 20 Ministry of Water & Electricity
- 21 Ministry of Constitution & Reconciliation
- 22 Ministry of Ports & Maritime Transport
- 23 Ministry of Diaspora & Investment
- 24 Ministry of the Disabled and Humanitarian Affairs
- 25 Presidency
- 26 Office of the Speaker and Parliament
- 27 Civil Service Commission
- 28 Office of the Audit General
- 29 Office of the Chief Minister

All ministries were created by ***Presidential Decree*** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated on 28th December 2015 and a separate act creating the Ministry of Finance entitled *An Act for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated on June 2018.

A separate Act on establishing the Civil Service Commission (CSC) and its purpose entitled *an Act for establishing the Civil Service Commission of the Galmudug State of Somalia* dated on June, 2018 established the office of the Civil Service Commission. Companion acts also established the Civil Service and the Civil Service Salary structure. The inauguration of the GSS constitution automatically established the Galmudug Parliament. Their respective statements form part of the consolidated Financial statements as these entities were included as part of the *GSS Appropriation*

Act No.1 of 2018.

A separate Act on establishing the Office of the Auditor General (OAG) and its purpose entitled *an Act for establishing the Auditor General office of the Galmudug State of Somalia* dated on December, 2018.

The consolidated financial statements include all entities controlled during the year. None of the entities own another entity or a separate business unit.

1.3 Payments by Third Parties

The GSS has benefited from goods and services purchased by third parties on its behalf as a result of cash payments made by third parties during the period. GSS only received confirmation from 1 donor in relation to 88,000 US dollars of Bisan system annual maintenance and support in 2018. The amount recognized on the face of the financial statements does not necessarily indicate that this is a complete listing of all third-party contributions, only the amount that can be verified. GSS has taken the position for FY 2018 that they will only recognize 3rd party payments on the face of the statements when (a) the 3rd party has confirmed payments to GSS **AND** (b) GSS can separately verify the payments were made.

1.4 Treasury Single Account (TSA) & Project Account

A project account was opened under a written authorization of the Minister for Finance & Economic Development, as a sub-account of the TSA. As a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF II) grant, the project account was solely opened for the operations of the RCRF II project and in such a manner as to avoid the grant funds commingling with other GSS operations. As at 31st December 2018 financial year, the balance of both accounts was as follows.

	2018	2017
	USD	USD
Treasury Single Account	2,118	174,605
WB-RCRFII Project Account	18,079	33,761
Total	20,197	208,366

1.5 Cash & Cash Equivalents

Cash and Cash Equivalents means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount.

Cash included in the statement of cash receipts and payment comprises the following amount:

	<u>2018</u> <u>USD</u>	<u>2017</u> <u>USD</u>
Cash on Hand and Balances with banks	20,197	208,366
Total	<u>20,197</u>	<u>208,366</u>

Cash on Hand of \$2,118 is held in the Treasury Single Account from GSS internally generated revenue and FGS while \$18,079 is held by the RCRFII project at end of 31 December 2018. The project funds are restricted in accordance with purposes of the project and are not free to use to fund general operations.

1.6 Reporting Currency

The reporting currency is the United States Dollar (USD).

1.7 Undrawn External Assistance

In the 2017 financial year GSS became eligible to participate in the ongoing Recurrent Cost and Reform Financing (RCRF II) project. The project runs for a period of five years, however due to additional financing (AF) the period has been extended (up to 30 June 2022) and is reviewable on an annual basis. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funding channelled through the Federal Government of Somalia (FGS). The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible Federal Member states and Interim and Emerging Administration.

As specified in a binding agreement Number TFOA0534 dated 29 June 2015 between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Galmudug State by virtue of a sub-agreement with FGS has a running project with IDA which will last to 20 June 2020 (now extended to 30 June 2022 due to an additional financing agreement).

Undrawn External assistance in respect to the RCRF II project is contingent upon GSS meeting the threshold conditional requirements of the project. GSS has met the requirements and the project has an effective date of 1 July 2016. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for GSS in particular.

The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31st December 2018, GSS had received funds from the RCRFII Project totalling \$269,111 against a budget of 1,679,632. The variance resulted from a number of Civil Servants not being recruited and not being able to access the non-salary recurrent cost component.

1.9 Reporting Amounts

The reporting amounts are in full value of USD, with rounding to the nearest dollar.

1.10 Original and Final Approved Budget and Comparison of Actual and Budget Amount

The approved budget is developed on the same accounting basis (Cash basis) and same classification basis as the financial statements. It encompasses the same entities as the consolidated financial statement.

The original budget was approved by the council of Ministers and signed by the President on the 24 June 2018. There was no supplementary budget during the period. Prior to the 2018 budget being approved by Parliament, GSS operated under Section 18 of the PFM Act, Temporary Financing of the Budget and Adoption of the Budget.

Movements across the budget line items in the final estimate appropriation are attributed to budget reallocations within the budget entities or other adjustments as authorized by the Appropriation Act.

1.11 Authorization Date

The financial statements were authorized for issue on **29/04/2019** by Mr Said Siyad Shirwa-Minister for Finance & Economic Development.



Note 2 Taxes on goods and service

In 2018 Galmudug State of Somalia imposed road user tax in place of taxes previously known as tax on goods on transit. In FY2018, road user tax, turnover tax, local passenger fees and small amount from business & professional licenses are those only taxes collected under these classes. This tax is correctly classified a road user's tax as it is levied on gross vehicle weight, not on the quantity or value of goods being transported. The main road/highway connecting Galmudug to the port of Bosasso was the main source of these taxes. The amount of tax charged and collected depends on the registered gross weight of the vehicles using the road, not on the quantity or value of the goods. A uniform rate of tax is applied. Turnover tax and local passenger fees were started during last quarter in 2018. Following is a detailed breakdown of revenue raised and their respective source.

	2018	2017
	USD	USD
Turnover Tax	31,840	-
Business & Professional Licenses	1,799	-
Local Passenger Fees	27,345	-
Road User tax	569,181	-
Tax on Goods on Transit	<u>331,752</u>	<u>331,752</u>
	<u>630,165</u>	<u>331,752</u>

Note 3 Taxes on International Trade (Transit of Goods across State Borders)

In 2017 Galmudug State of Somalia imposed a Tax on goods in transit in place of taxes previously known as customs duties. In FY 2018, the nature of this revenue was reclassified as a Road User Tax (see Note 2 for the reasons described), thus creating a different classification presentation in 2018, however the 2017 Taxes on Goods in Transit should be viewed as Road User Tax as described in Note 2. Following is a detailed breakdown.

	2018	2017
	USD	USD
Tax on goods on Transit	<u>-</u>	<u>331,752</u>
Customs duties- Imported Goods	<u>-</u>	<u>8,177</u>
	<u>-</u>	<u>339,929</u>

Note 4 Grants from International Organizations

Treasury Single Account

During the 2018 financial year, grants totalling \$355,964 was received. A grant totalling \$269,111 was received from the RCRF II project, funded by the Somalia Multi-Partner Fund (SMPF), administered by the World Bank and funds transferred via the Federal Government of Somalia. Grants from PREMIS totalling \$86,853 were received to fund office furniture for MOF & CSC, and for conducting revenue communication campaigns held in the districts of Galkaio and Dhusamareeb. A summary of grants received is as follows:

	2018 USD	2017 USD
RCRF II Project	269,111	352,544
Premis Project	<u>86,853</u>	<u>5,280</u>
	<u>355,964</u>	<u>357,824</u>

3rd Party

The GSS has benefited from goods and services purchased by third parties on its behalf as a result of cash payments made by third parties during the period. GSS only received confirmation from 1 donor in relation to 88,000 US dollars of Bisan system annual maintenance and support in 2018. The amount recognized on the face of the financial statements does not necessarily indicate that this is a complete listing of all third-party contributions, only the amount that can be verified. GSS has taken the position for FY 2018 that they will only recognize 3rd party payments on the face of the statements when (a) the 3rd party has confirmed payments to GSS **AND** (b) GSS can separately verify the payments were made. See summary table below.

<u>Ministry</u>	<u>Description of Grant</u>	<u>2018 USD</u>	<u>2017 USD</u>
Ministry of Interior	Conflict Resolution	-	2,279,743
Ministry of Presidency	Conflict Resolution	-	107,243
<i>Travel and Conferences</i>		<u>-</u>	<u>2,386,986</u>
Ministry of Sport and Youth	Maintenance of Building	-	71,433
Ministry of Finance	ICT Support	88,000	142,502
<i>Operating Expenses</i>		<u>88,000</u>	<u>213,935</u>
Ministry of Finance	Technical Assistance	-	166,508
	Training	-	329,997
	Total	-	496,505
Civil Service Commission	Technical Assistance	-	41,627
	Training	-	44,999
	Total	-	86,626
Office of Speaker of Parliament	Training	-	15,400
<i>Other Operating Expenses</i>		<u>-</u>	<u>598,531</u>
Total 3rd Party Grants		<u>88,000</u>	<u>3,199,452</u>

Note 5 Grants from Other Government Units

In 2018 the Federal Government of Somalia agreed to provide funding for the Galmudug Security Forces and associated running costs. Grants totalling \$962,500 were received from the Federal Government of Somalia during the period. It was allocated to budget support, security forces food provision and politician remuneration, support to GSS parliament and conflict resolution. These funds included surge support funds and intended for road construction and government buildings projects.

	2018	2017
	USD	USD
Federal Government of Somalia	962,500	1,711,792
	<u>962,500</u>	<u>1,711,792</u>

Note 6 Wages and Salaries

Wages and salaries are a combination of all salaries, allowances and in-kind payments to staff. The staff include both the civil servants and political positions. A comprehensive summary breakdown of wages and salaries is provided below.

	2018	2017
	USD	USD
Permanent employees/Regular staff	277,416	318,783
Wage workers	4,800	1,400
Security Forces (Police, Intel Forces and Prison)	778,581	999,043
Remuneration to Politicians	192,000	149,000
Transportation allowance	8,270	200
Other allowances	200,000	44,145
Regular Food Provision	149,441	248,750
Daily Meals		35,290
Salaries to Ministers and Statutory Appointments		12,682
Total	<u>1,610,508</u>	<u>1,809,293</u>

The Galmudug State of Somalia paid Permanent employees/Regular staff \$277,416 which was funded by the RCRF II. Security forces were paid \$778,581 which was slightly lower than 2017. \$192,000 were given as salaries to the GSS parliamentarians. Other allowances of \$200,000 were given to the security personnel for operations to secure the peace in far land near Alshabab. Amount totalling \$149,441 was paid as Regular food provision which are in-kind payments to the Military forces of Galmudug and comprises food and other related food supplies. Transportation allowances were used by MoF for errands related daily operation of collecting revenue and communicating with the communities, whereas the wage workers were paid as information collectors for registering business in Dusemareb District which was funded by PREMIS.

The following is a breakdown of wages and salaries for each reporting entity:

	Permanent employees/ Regular staff	Wage workers	Security Forces (Police & others)	Remuneration to Politicians	Transportation allowance	Other allowances	Regular Food Provision
Ministry of Finance & Economic Development	199,665	4,800			8,270	200,000	149,411
Ministry of Internal Security			778,581				
Presidency	11,700						
Office of the Speaker and Parliament				192,000			
Civil Service Commission	39,297						
Office of the Audit General Galmudug	11,892						
Office chief Minister Galmudug	14,862						
Total	277,416	4,800	778,581	192,000	8,270	200,000	149,411

Note 7 Travel and Conferences

Treasury Single Account

Travel and conferences amounting to \$15,420 which comprises internal travel costs within the country and local conferences within the Galmudug state. The following provides a breakdown of the total Costs.

	2018	2017
	USD	USD
Internal Travel	2,500	3,540
Local conferences	12,920	2,980
External Travel		500
Total	15,420	7,020

3rd Party

Refer to Note 4, Travel and Conferences, for detail of comparison between years.

Note 8 Operating Expenses

Treasury Single Account

Operating Costs are a combination of costs that are geared towards facilitating the running of the Ministry offices. Following is a detailed breakdown of the operating costs incurred by GSS.

	2018	2017
	USD	USD
Water	2,200	200
Electricity	8,360	300
Mobile Phone Expenses	22,500	-
Internet	2,500	300
Diesel	27,000	150
Stationary	3,075	260
Gasoline	-	59,930
Published fees	1,040	7,485
Meeting Supplies	1,700	400
Security Operational Allowances	41,600	70,000
Publications	3,890	-
Cleaning Supplies	-	400
Maintenance of equipment	-	50,050
Maintenance of Vehicles	5,880	-
Vehicle Hire/car rental	10,875	-
Total	130,620	189,475

3rd Party

Refer to Note 4, Operating Expenses, for detail of comparison between years.

Note 9 Rent

Rental expenses of \$12,800 for 2018 constitute Office Rents amounting to \$10,100 and other rentals of \$2,700. Comparatively, 2017 \$2,036 were spent under Office rent where other rents expenses were \$1,062. The following table summarizes comparative rent expense by MDA.

	2018		2017	
	Office Rent	Other Rent	Office Rent	Other Ren
	USD	USD	USD	USD
Ministry of Interior & Local Government	1,400	1,500	300	-
Ministry of Internal Security	2,100	1,200	236	-
Ministry of Finance & Economic Development	3,600	-	-	-
Civil Service Commission	3,000	-	-	-
Ministry of Public Works & Rebuilding	-	-	300	-
Ministry of Aviation & Transport	-	-	800	-
Ministry of Constitution & Reconciliation	-	-	400	-
Presidency	-	-	-	1,062
Total	10,100	2,700	2,036	1,062

Note 10 Other Operating Expenses

Treasury Single Account

Operating Expenses totalling \$42,445 was incurred in 2018. Costs included Audit fees, television and newspaper advertisement for Ministry of Finance & Economic Development and office administrative costs for the Presidency.

	2018	2017
	USD	USD
Audit Fees	29,446	-
Other Office Administrative Cost	11,499	-
Television and Newspaper Advertisements	1,500	500
Total	42,445	500

3rd Party

Refer to Note 4, Other Operating Expenses, for detail of comparison between years.

Note 11 Conflict Resolution Expenses

Efforts to resolve rural areas conflicts between Galmudug Communities had been conducted by the Ministry of Interior and the Office of the Presidency. A cost totalling \$33,010 was expensed in the process of resolving conflicts.

	2018	2018
	USD	USD
Conflict Resolution Expenses	33,010	-
Total	33,010	-

Note 12 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totalled \$247,257. This transfer benefited Four districts, Adaado, Dusemareb, Guricel and Galkaio. The transfers to districts were allocated to operational running costs.

	2018	2017
	USD	USD
Transfers to Lower Level Government	247,257	31,559
Total	247,257	31,559

Note 13 Social Benefits

Social Benefits were not budgeted in 2018 while in FY2017 Social benefits were budgeted for \$30,000 with 29,200 paid to cover medical treatment of staff both locally and outside the county. Medical treatment is usually provided to the security personnel who are injured during service. In 2017, this line budget received from FGS-Military Aid.

Note 14 Miscellaneous Other Expenses

Other Miscellaneous expenses totalling \$13,939 consist of \$13,855 related to repayment of GSS State Formation obligations incurred at the time of state establishment. The outstanding state formation obligation balance as at the end of the current financial year 2018 is \$1,072,578. This ledger is kept manually and is not recorded in the FMIS. The following table summarizes miscellaneous other expenses.

	2018	2017
	USD	USD
Gss State Formation Obligation	13,855	134,100
Bank charges	84	
Total	13,939	134,100

Note 15 Non-Financial Assets

GSS purchased Non-Financial Asset in the FY2018 in relation to Office equipment, and Furniture and Fixtures. A breakdown of GSS Non-Financial asset costs for 2018 is detailed below.

	2018	2017
	USD	USD
Furniture	28,955	-
Machinery and Equipment not elsewhere classified	1,845	-
Total	30,800	-

Note 16 Taxes

A total of \$ 3,535,982 in Revenue collections was estimated to be raised and received in FY2018, however an actual collection of \$630,166 was achieved. The shortfall was as a result of political disagreements, lack of implementing some taxes estimated in the budget and the government not

in control of key transit points for goods in order to collect road user taxes. Following is a breakdown of taxes collected in FY2018.

Tax Type	Final Estimate USD	Actual Collection USD	Difference between Final Estimate and Actual
Turnover tax	739,032	31,840	(707,192)
Local Passengers	-	27,345	27,345
Road User Tax	2,796,950	569,181	(2,227,769)
Business And Professional Ilcenses	-	1,799	1,799
Total	3,535,982	630,166	(2,905,816)

Turnover taxes were estimated at \$739,032 and collections were \$31,840 due to obstacles from tax payers that caused delay of registration of business. Road user taxes were estimated at \$2,796,950 with only \$569,181 collected due to the clan conflicts which caused to the number of trucks transiting roads to decline. Local Passengers were not budgeted due to ambiguity of its collection, later in mid of 2018 were collected after efforts paid by revenue department and other senior officials.

Note 17 Grants

Total grants of \$1,318,464 were received against a budgeted sum of \$ 4,130,255. Grants from International organizations and other general government units were not received fully as per estimated in the budget. The following table presents a detailed breakdown of the grant variances.

The variance of \$350,000 is a result of not receiving the estimated budget from foreign governments. The under receipt of \$1,474,191 from International Organisations resulted from RCRF II support not received as estimated. RCRF II support depends on the number of civil servants recruited by GSS, however GSS did not recruit civil servants at the pace they budgeted due to political disagreements. The shortage of FGS support is due to political disagreement between GSS and FGS which caused the latter to not release planned support from FGS

Grant Type	Final Estimate USD	Actual Collection USD	Difference between Final Estimate and Actual
From Foriegn governments	350,000	-	350,000
From International Organization	1,830,155	355,964	(1,474,191)
From Other General Government Units	1,950,000	962,500	(987,500)
Total	4,130,155	1,318,464	(2,811,691)

Note 18 Employee Compensation

A total of \$1,610,508 was spent on employee compensation against budget of \$6,042,154. Under spending of (\$4,431,646) was as a result of low revenue collected, thus not having the resources to pay budgeted employee compensation and under recruitment of civil servants as discussed in the note above related to grants.

Note 19 Use of Good and Services

The ability to disburse in the Galmudug State of Somalia was limited to the revenue collections over a specified period of time. In the case of goods and services, GSS spent a total of \$234,295 which represents 19 percent of the final estimated budget. The variance is attributed to constraints in the actual available income.

Note 20 Grants to Other Governments

Grants to other governments units were \$247,257 during the reporting period. MOF and Four districts (Galgudud administration, Adado, Dusemareb, and Galkayo) entered into a formal agreement that the districts will deposit their locally-generated revenue from districts into the TSA and subsequently request payment of their operational costs through the established expenditure payment procedures of the Ministry of Finance. The following is a breakdown by district:

	2018
	USD
Galkacyo	26,849
Galgudud	53,860
Dhusemareb	36,039
Adado	130,509
	247,257

Note 21 Miscellaneous Other Expenses

A total of \$115,370 was budgeted for Miscellaneous Other Expenses with actual expenditure of \$13,939 incurred due to the lack available resources. These expenses relate to the GSS obligation incurred during state formation process and bank charges.

Note 22 Non-Financial Assets

GSS purchased non-financial assets for different ministries costing \$30,800 during this reporting period as captured below. Due to poor revenue collection, insufficient resources were available to purchase non-financial assets as originally budgeted.

	Final Estimate USD	Actual Expenditure USD
Furniture	74,145	28,955
Machinery and Equipment not elsewhere classified	41,185	1,845
Information, Computer & Telecom(ICT) Equipmen	3,713	-
Total	119,043	30,800

GALMUDUG STATE OF SOMALIA
INDIVIDUAL BUDGET ENTITY
STATEMENT OF CASH RECEIPTS &
PAYMENTS & COMPARISON TO BUDGET

For the Period Ended 31 December 2018

Prepared in accordance with the
International Public Sector Accounting Standard - Financial Reporting Under the Cash Basis of
Accounting (2007)

Ministry of Interior & Local Government
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	Controlled by TSA C USD	Difference Between Final Budget and Actual C-B USD	Payments by Third Party USD	Controlled by TSA USD	Payments by Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	349,372	349,372	261,357	(88,015)	31,859	2,279,743
Grants								
	From international organizations		32,000	32,000		(32,000)		2,279,743
	Grants	4	32,000	32,000		(32,000)		2,279,743
	Receipts / Inflows		381,372	381,372	261,357	(120,015)	31,859	2,279,743
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		76,772	76,772		(76,772)		
	Compensation of Employees	5	76,772	76,772		(76,772)		
Use of Goods and Services								
	Travel & Conferences		1,800	1,800		(1,800)		2,279,743
	Operating Expenses		2,900	2,900	1,700	(1,200)		
	Rent		3,600	3,600	2,900	(700)	300	
	Conflict Resolution Expenses		10,000	10,000	9,500	(500)		
	Use of Goods and Services	6	18,300	18,300	14,100	(4,200)	300	2,279,743
Grants								
	Grants To Other General Government Units		252,000	252,000	247,257	(4,743)	31,559	
	Grants	7	252,000	252,000	247,257	(4,743)	31,559	
Nonfinancial assets								
	Fixed Assets		2,300	2,300		(2,300)		
	Nonfinancial assets	8	2,300	2,300		(2,300)		
	Payments / Outflows		349,372	349,372	261,357	(88,015)	31,859	2,279,743

Ministry of Justice & Judiciary

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled By TSA	Difference Between Budget and Actual	Payments by Third Party	Controlled By TSA	Payments By Third Party
		A USD	B USD	C USD	C-B USD	USD	USD	USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	91,132	91,132	(91,132)	-	-	-
Grants								
	From international organizations		51,400	51,400	(51,400)			
	Grants	4	51,400	51,400	(51,400)			
	Receipts / Inflows		142,532	142,532	(142,532)	-	-	-
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries		81,772	81,772	(81,772)			
	Compensation of Employees	5	81,772	81,772	(81,772)			
Use of Goods and Services								
	Travel & Conferences		2,000	2,000	(2,000)			
	Operating Expenses		1,760	1,760	(1,760)			
	Rent		3,600	3,600	(3,600)	-	-	-
	Use of Goods and Services	6	7,360	7,360	(7,360)			
Nonfinancial assets								
	Fixed Assets		2,000	2,000	(2,000)			
	Nonfinancial assets	8	2,000	2,000	(2,000)			
	Payments / Outflows		91,132	91,132	(91,132)	-	-	-

Ministry of Finance & Economic Development
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018
Government Uses a Treasury Single Account System to Manage Funds

	Notes	2018				2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	controlled by TSA C USD	Difference between Final Budget and Actual C-B USD	Payments by Third Party USD	Controlled by TSA USD
Receipts / Inflows							
Consolidated Fund Appropriations	2	1,193,854	1,193,854	308,380	(885,474)		467,125 639,007
Taxes							
Taxes on goods and services		3,535,982	3,535,982	630,166	(2,905,816)		
Taxes on international trade and transactions						339,929	
Taxes	3	3,535,982	3,535,982	625,216	(2,905,816)		339,929
Grants							
From international organizations		599,592	599,592	355,964	(243,628)	88,000	357,824 639,007
From other general government units		1,737,500	1,737,500	942,500	(795,000)		705,300
Grants	4	2,337,092	2,337,092	1,298,464	(1,038,628)	88,000	1,063,124 639,007
Receipts / Inflows		7,066,928	7,066,928	2,232,060	(4,829,919)	88,000	1,870,178 639,007
Payments / Outflows							
Compensation of Employees							
Wages and Salaries		493,994	493,994	212,735	(281,259)		325,765
Compensation of Employees	5	493,994	493,994	212,735	(281,259)		325,765
Use of Goods and Services							
Travel & Conferences		16,250	16,250	13,920	(2,330)		2,980
Operating Expenses		115,690	115,690	12,405	(103,285)	88,000	3,780 142,502
Rent		18,900	18,900	3,600	(15,300)		
Other Operating Expenses		62,970	62,970	30,946	(32,024)		500 496,505
RCRF Non Salary Recurrent Cost		55,200	55,200		(55,200)		
Contingency		300,000	300,000		(300,000)		
Use of Goods and Services	6	569,010	569,010	60,871	(508,139)	88,000	7,260 639,007
Other Expenses							
Miscellaneous other expense		109,850	109,850	13,939	(95,911)		134,100
Other Expenses	7	109,850	109,850	13,939	(95,911)		134,100
Nonfinancial assets							
Fixed Assets		21,000	21,000	20,835	(165)		
Nonfinancial assets	8	21,000	21,000	20,835	(165)		
Payments / Outflows		1,193,854	1,193,854	308,380	(885,474)	88,000	467,125 639,007

Ministry of Finance & Economic Development
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018
Government Uses a Treasury Single Account System to Manage Funds

	2018					2017		
	Notes	Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	controlled by TSA C USD	Difference between Final Budget and Actual C-B USD	Payments by Third Party USD	Controlled by TSA USD	Payments By Third Party USD
Receipts / Inflows								
Consolidated Fund Appropriations	2	1,193,854	1,193,854	308,380	(885,474)		467,125	639,007
Taxes								
Taxes on goods and services		3,535,982	3,535,982	630,166	(2,905,816)			
Taxes on international trade and transactions							339,929	
Taxes	3	3,535,982	3,535,982	625,216	(2,905,816)		339,929	
Grants								
From international organizations		599,592	599,592	355,964	(243,628)	88,000	357,824	639,007
From other general government units		1,737,500	1,737,500	942,500	(795,000)		705,300	
Grants	4	2,337,092	2,337,092	1,298,464	(1,038,628)	88,000	1,063,124	639,007
		7,066,928	7,066,928	2,232,060	(4,829,919)	88,000	1,870,178	639,007
Receipts / Inflows								
Payments / Outflows								
Compensation of Employees								
Wages and Salaries		493,994	493,994	212,735	(281,259)		325,765	
Compensation of Employees	5	493,994	493,994	212,735	(281,259)		325,765	
Use of Goods and Services								
Travel & Conferences		16,250	16,250	13,920	(2,330)		2,980	
Operating Expenses		115,690	115,690	12,405	(103,285)	88,000	3,780	142,502
Rent		18,900	18,900	3,600	(15,300)			
Other Operating Expenses		62,970	62,970	30,946	(32,024)		500	496,505
RCRF Non Salary Recurrent Cost		55,200	55,200		(55,200)			
Contingency		300,000	300,000		(300,000)			
Use of Goods and Services	6	569,010	569,010	60,871	(508,139)	88,000	7,260	639,007
Other Expenses								
Miscellaneous other expense		109,850	109,850	13,939	(95,911)		134,100	
Other Expenses	7	109,850	109,850	13,939	(95,911)		134,100	
Nonfinancial assets								
Fixed Assets		21,000	21,000	20,835	(165)			
Nonfinancial assets	8	21,000	21,000	20,835	(165)			
Payments / Outflows		1,193,854	1,193,854	308,380	(885,474)	88,000	467,125	639,007

Ministry of Internal Security

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017			
		Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	Controlled By TSA C USD	Difference Between Final Budget and Actual C-B USD	Payments By Third party USD	Controlled by TSA USD	Payments by Third Party USD	
Notes									
Receipts / Inflows									
	Consolidated Fund Appropriations	2	1,333,932	1,333,932	1,165,802	(168,130)	-	1,457,309	-
	Grants								
	From foreign governments		350,000	350,000		(350,000)	-		-
	From international organizations		53,600	53,600		(53,600)	-		-
	From other general government units						-	1,000,000	-
	Grants	4	403,600	403,600		(403,600)	-	1,000,000	-
	Receipts / Inflows		1,737,532	1,737,532	1,165,802	(571,730)	-	2,457,309	-
Payments / Outflows									
	Compensation of Employees								
	Wages and Salaries		1,289,622	1,289,622	1,128,022	(161,600)	-	1,247,793	-
	Compensation of Employees	5	1,289,622	1,289,622	1,128,022	(161,600)	-	1,247,793	-
	Use of Goods and Services								
	Travel & Conferences		2,000	2,000	700	(1,300)	-		-
	Operating Expenses		36,010	36,010	33,780	(2,230)	-	180,080	-
	Rent		3,600	3,600	3,300	(300)	-	236	-
	Use of Goods and Services	6	41,610	41,610	37,780	(3,830)	-	180,316	-
	Social Benefits								
	Employer social benefits		-	-	-	-	-	29,200	-
	Social Benefits	7	-	-	-	-	-	29,200	-
	Nonfinancial assets								
	Fixed Assets		2,700	2,700	-	(2,700)	-	-	-
	Nonfinancial assets	8	2,700	2,700	-	(2,700)	-	-	-
	Payments / Outflows		1,333,932	1,333,932	1,165,802	(168,130)	-	1,457,309	-

Ministry of Planning & International Cooperation

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	Controlled By TSA C	Difference Between l Budget and Ac C-B USD	Payments By TSA USD	Controlled by TSA USD	Payments By Third party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	84,462	84,462	(84,462)			-
	Grants							
	From international organizations		29,600	29,600	(29,600)			-
	Grants	4	29,600	29,600	(29,600)			-
	Receipts / Inflows		114,062	114,062	(114,062)	-	-	-
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries		74,372	74,372	(74,372)	-	-	-
	Compensation of Employees	5	74,372	74,372	(74,372)			
	Use of Goods and Services							
	Travel & Conferences		2,000	2,000	(2,000)			
	Operating Expenses		1,790	1,790	(1,790)			
	Rent		3,600	3,600	(3,600)	-	-	-
	Use of Goods and Services	6	7,390	7,390	(7,390)			
	Nonfinancial assets							
	Fixed Assets		2,700	2,700	(2,700)	-	-	-
	Nonfinancial assets	8	2,700	2,700	(2,700)	-	-	-
	Payments / Outflows		84,462	84,462	(84,462)	-	-	-

Ministry of Endowment & Religious Affairs

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A	Final Estimate Appropriation B	Controlled by TSA C	Difference Between Budget and Actual C-B	Payments By Third Party USD	Controlled by TSA USD	Payments by Third Party USD
Notes		USD	USD	USD	USD	USD	USD	USD
Receipts / Inflows								
	Consolidated Fund Appropriations	2	62,332	62,332	(62,332)	-	-	-
Grants								
	From international organizations		23,200	23,200	(23,200)	-	-	-
	Grants	4	23,200	23,200	(23,200)	-	-	-
	Receipts / Inflows		23,200	23,200	(23,200)	-	-	-
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		53,572	53,572	(53,572)	-	-	-
	Compensation of Employees	5	53,572	53,572	(53,572)	-	-	-
Use of Goods and Services								
	Travel & Conferences		1,400	1,400	(1,400)	-	-	-
	Operating Expenses		1,760	1,760	(1,760)	-	-	-
	Rent		3,600	3,600	(3,600)	-	-	-
	Use of Goods and Services	6	6,760	6,760	(6,760)	-	-	-
Nonfinancial assets								
	Fixed Assets		2,000	2,000	(2,000)	-	-	-
	Nonfinancial assets	8	2,000	2,000	(2,000)	-	-	-
	Payments / Outflows		62,332	62,332	(62,332)	-	-	-

Ministry of Fishies & Marine Resources

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between nal Budget & Actu C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	67,612	67,612	(67,612)		-	-
	Grants							
	From international organizations		28,200	28,200	(28,200)		-	-
	Grants	4	28,200	28,200	(28,200)		-	-
	Receipts / Inflows		95,812	95,812	-	-	-	-
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries		58,572	58,572	-	(58,572)	-	-
	Compensation of Employees	5	58,572	58,572	-	(58,572)	-	-
	Use of Goods and Services							
	Travel & Conferences		1,800	1,800	-	(1,800)	-	-
	Operating Expenses		1,640	1,640	-	(1,640)	-	-
	Rent		3,600	3,600	-	(3,600)	-	-
	Use of Goods and Services	6	7,040	7,040	-	(7,040)	-	-
	Nonfinancial assets							
	Fixed Assets		2,000	2,000	-	(2,000)	-	-
	Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-
	Payments / Outflows		67,612	67,612	-	(67,612)	-	-

Ministry of Public Works & Rebuilding

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017			
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD	
Notes									
Receipts / Inflows									
	Consolidated Fund Appropriations	2	62,682	62,682	-	(62,682)	-	300	-
Grants									
	From international organizations		23,200	23,200	-	(23,200)	-	-	-
	Grants	4	23,200	23,200	-	(23,200)	-	-	-
	Receipts / Inflows		85,882	85,882	-	(85,882)	-	300	-
Payments / Outflows									
Compensation of Employees									
	Wages and Salaries		53,572	53,572	-	(53,572)	-	-	-
	Compensation of Employees	5	53,572	53,572	-	(53,572)	-	-	-
Use of Goods and Services									
	Travel & Conferences		1,800	1,800	-	(1,800)	-	-	-
	Operating Expenses		1,710	1,710	-	(1,710)	-	-	-
	Rent		3,600	3,600	-	(3,600)	-	300	-
	Use of Goods and Services	6	7,110	7,110	-	(7,110)	-	300	-
Nonfinancial assets									
	Fixed Assets		2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows		62,682	62,682	-	(62,682)	-	300	-

Ministry of Commerce & Industry

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	67,432	67,432	-	(67,432)	-	-
Grants								
	From international organizations		28,300	28,300	-	(28,300)	-	-
	Grants	4	28,300	28,300	-	(28,300)	-	-
	Receipts / Inflows		95,732	95,732	-	(95,732)	-	-
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		58,672	58,672	-	(58,672)	-	-
	Compensation of Employees	5	58,672	58,672	-	(58,672)	-	-
Use of Goods and Services								
	Travel & Conferences		1,400	1,400	-	(1,400)	-	-
	Operating Expenses		1,760	1,760	-	(1,760)	-	-
	Rent		3,600	3,600	-	(3,600)	-	-
	Use of Goods and Services	6	6,760	6,760	-	(6,760)	-	-
Nonfinancial assets								
	Fixed Assets		2,000	2,000	-	(2,000)	-	-
	Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-
	Payments / Outflows		67,432	67,432	-	(67,432)	-	-

Ministry of Information & Culture

**Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018
Government Uses a Treasury Single Account System to Manage Funds**

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled Payments By TSA USD	By Third Party USD
Notes								
Receipts / Inflows								
	2	64,712	64,712	-	(64,712)	-	-	-
Grants								
		23,200	23,200	-	(23,200)	-	-	-
	4	23,200	23,200	-	(23,200)	-	-	-
Receipts / Inflows								
Payments / Outflows								
Compensation of Employees								
		53,572	53,572	-	(53,572)	-	-	-
	5	53,572	53,572	-	(53,572)	-	-	-
Use of Goods and Services								
		1,400	1,400	-	(1,400)	-	-	-
		4,140	4,140	-	(4,140)	-	-	-
		3,600	3,600	-	(3,600)	-	-	-
	6	9,140	9,140	-	(9,140)	-	-	-
Nonfinancial assets								
		2,000	2,000	-	(2,000)	-	-	-
	8	2,000	2,000	-	(2,000)	-	-	-
Payments / Outflows								
		64,712	64,712	-	(64,712)	-	-	-

Ministry of Aviation & Transport

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017			
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD	
Notes									
Receipts / Inflows									
	Consolidated Fund Appropriations	2	62,382	62,382	-	(62,382)	-	800	-
Taxes									
	Taxes on goods and services			1,799		1,799	-	-	-
	Taxes	3		1,799		1,799	-	-	-
Grants									
	From international organizations		23,200	23,200		(23,200)	-	-	-
	Grants	4	23,200	23,200	-	(23,200)	-	-	-
	Receipts / Inflows		85,582	85,582	1,799	(83,783)	-	800	-
Payments / Outflows									
Compensation of Employees									
	Wages and Salaries		53,572	53,572	-	(53,572)	-	-	-
	Compensation of Employees	5	53,572	53,572		(53,572)	-		
Use of Goods and Services									
	Travel & Conferences		1,400	1,400		(1,400)	-		
	Operating Expenses		1,810	1,810		(1,810)	-		
	Rent		3,600	3,600	-	(3,600)	-	800	-
	Use of Goods and Services	6	6,810	6,810		(6,810)	-	800	-
Nonfinancial assets									
	Fixed Assets		2,000	2,000	-	(2,000)	-		
	Nonfinancial assets	8	2,000	2,000	-	(2,000)	-		
	Payments / Outflows		62,382	62,382	-	(62,382)	-	800	-

Ministry of Education

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	479,202	479,202	-	(479,202)	-	-
Grants								
	From international organizations		402,600	402,600	-	(402,600)	-	-
	Grants	4	402,600	402,600	-	(402,600)	-	-
Receipts / Inflows								
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		441,002	441,002	-	(441,002)	-	-
	Compensation of Employees	5	441,002	441,002	-	(441,002)	-	-
Use of Goods and Services								
	Travel & Conferences		2,000	2,000	-	(2,000)	-	-
	Operating Expenses		30,400	30,400	-	(30,400)	-	-
	Rent		3,600	3,600	-	(3,600)	-	-
	Use of Goods and Services	6	36,000	36,000	-	(36,000)	-	-
Nonfinancial assets								
	Fixed Assets		2,200	2,200	-	(2,200)	-	-
	Nonfinancial assets	8	2,200	2,200	-	(2,200)	-	-
Payments / Outflows								
			479,202	479,202	-	(479,202)	-	-

Ministry of Post & Communication

**Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018
Government Uses a Treasury Single Account System to Manage Funds**

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes		USD	USD	USD	USD	USD	USD	USD
	Receipts / Inflows							
	Consolidated Fund Appropriations	61,542	61,542	-	(61,542)	-	-	-
	Grants							-
	From international organizations	21,800	21,800	-	(21,800)	-	-	-
	Grants	21,800	21,800	-	(21,800)	-	-	-
	Receipts / Inflows	83,342	83,342	-	(83,342)	-	-	-
	Payments / Outflows							
	Compensation of Employees							
	Wages and Salaries	52,172	52,172	-	(52,172)	-	-	-
	Compensation of Employees	52,172	52,172	-	(52,172)	-	-	-
	Use of Goods and Services							
	Travel & Conferences	1,800	1,800	-	(1,800)	-	-	-
	Operating Expenses	1,970	1,970	-	(1,970)	-	-	-
	Rent	3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	7,370	7,370	-	(7,370)	-	-	-
	Nonfinancial assets							
	Fixed Assets	2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets	2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows	61,542	61,542	-	(61,542)	-	-	-

Ministry of Livestock & Agriculture

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	61,252	61,252	-	(61,252)		-	-
	Grants							
	From international organizations	21,800	21,800		(21,800)			
	Grants	21,800	21,800	-	(21,800)		-	-
	Receipts / Inflows	83,052	83,052	-	(83,052)	-	-	-
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries	52,172	52,172	-	(52,172)		-	-
	Compensation of Employees	52,172	52,172	-	(52,172)	-	-	-
	Use of Goods and Services							
	Travel & Conferences	1,600	1,600	-	(1,600)	-	-	-
	Operating Expenses	1,880	1,880	-	(1,880)	-	-	-
	Rent	3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	7,080	7,080	-	(7,080)	-	-	-
	Nonfinancial assets							
	Fixed Assets	2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets	2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows	61,252	61,252	-	(61,252)	-	-	-

Ministry of Environment & Forest

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	2	61,662	61,662	-	(61,662)	-	-	-
Grants								
		21,800	21,800	-	(21,800)	-	-	-
	4	21,800	21,800	-	(21,800)	-	-	-
Receipts / Inflows								
Payments / Outflows								
Compensation of Employees								
		52,172	52,172	-	(52,172)	-	-	-
	5	52,172	52,172	-	(52,172)	-	-	-
Use of Goods and Services								
		2,000	2,000	-	(2,000)	-	-	-
		1,890	1,890	-	(1,890)	-	-	-
		3,600	3,600	-	(3,600)	-	-	-
	6	7,490	7,490	-	(7,490)	-	-	-
Nonfinancial assets								
		2,000	2,000	-	(2,000)	-	-	-
	8	2,000	2,000	-	(2,000)	-	-	-
Payments / Outflows								
		61,662	61,662	-	(61,662)	-	-	-

Ministry of Health

**Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018
Government Uses a Treasury Single Account System to Manage Funds**

		2018					2017	
	Notes	Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Receipts / Inflows								
Consolidated Fund Appropriations	2	107,762	107,762	-	(107,762)	-	6,492	-
Grants								
From international organizations		31,600	31,600	-	(31,600)	-	-	-
From other general government units							6,492	-
Grants	4	31,600	31,600	-	(31,600)	-	6,492	-
Receipts / Inflows		139,362	139,362	-	(139,362)	-	12,984	-
Payments / Outflows								
Compensation of Employees								
Wages and Salaries	5	98,372	98,372	-	(98,372)	-	6,492	-
Compensation of Employees		98,372	98,372	-	(98,372)	-	6,492	-
Use of Goods and Services								
Travel & Conferences		2,000	2,000	-	(2,000)	-	-	-
Operating Expenses		1,790	1,790	-	(1,790)	-	-	-
Rent		3,600	3,600	-	(3,600)	-	-	-
Use of Goods and Services	6	7,390	7,390	-	(7,390)	-	-	-
Nonfinancial assets								
Fixed Assets		2,000	2,000	-	(2,000)	-	-	-
Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-	-
Payments / Outflows		107,762	107,762	-	(107,762)	-	6,492	-

Ministry of Women & Family Affairs

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	62,622	62,622	-	(62,622)	-	-	-
	Grants						-	-
	From international organizations	23,200	23,200	-	(23,200)	-	-	-
	Grants	23,200	23,200	-	(23,200)	-	-	-
	Receipts / Inflows	85,822	85,822	-	(85,822)	-	-	-
Payments / Outflows								
	Compensation of Employees						-	-
	Wages and Salaries	53,572	53,572	-	(53,572)	-	-	-
	Compensation of Employees	53,572	53,572	-	(53,572)	-	-	-
	Use of Goods and Services					-	-	-
	Travel & Conferences	1,800	1,800	-	(1,800)	-	-	-
	Operating Expenses	1,650	1,650	-	(1,650)	-	-	-
	Rent	3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	7,050	7,050	-	(7,050)	-	-	-
	Nonfinancial assets						-	-
	Fixed Assets	2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets	2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows	62,622	62,622	-	(62,622)	-	-	-

Ministry of Labor

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the twelve Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
	Notes	Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Receipts / Inflows								
Consolidated Fund Appropriations	2	62,612	62,612	-	(62,612)	-	-	-
Grants								
From international organizations		23,200	23,200		(23,200)	-	-	-
Grants	4	23,200	23,200	-	(23,200)	-	-	-
Receipts / Inflows		85,812	85,812	-	(85,812)	-	-	-
Payments / Outflows								
Compensation of Employees								
Wages and Salaries		53,572	53,572	-	(53,572)	-	-	-
Compensation of Employees	5	53,572	53,572	-	(53,572)	-	-	-
Use of Goods and Services								
Travel & Conferences		1,800	1,800	-	(1,800)	-	-	-
Operating Expenses		1,640	1,640	-	(1,640)	-	-	-
Rent		3,600	3,600	-	(3,600)	-	-	-
Use of Goods and Services	6	7,040	7,040	-	(7,040)	-	-	-
Nonfinancial assets								
Fixed Assets		2,000	2,000	-	(2,000)	-	-	-
Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-	-
Payments / Outflows		62,612	62,612	-	(62,612)	-	-	-

Ministry of Youth & Sports

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	62,822	62,822	-	(62,822)	-	-	71,433
	Grants							
	From international organizations	23,200	23,200	-	(23,200)	-	-	71,433
	Grants	23,200	23,200	-	(23,200)	-	-	71,433
	Receipts / Inflows	86,022	86,022	-	(86,022)	-	-	71,433
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries	53,572	53,572	-	(53,572)	-	-	-
	Compensation of Employees	53,572	53,572	-	(53,572)	-	-	-
	Use of Goods and Services							
	Travel & Conferences	2,000	2,000	-	(2,000)	-	-	-
	Operating Expenses	1,650	1,650	-	(1,650)	-	-	71,433
	Rent	3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	7,250	7,250	-	(7,250)	-	-	71,433
	Nonfinancial assets							
	Fixed Assets	2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets	2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows	62,822	62,822	-	(62,822)	-	-	71,433

Ministry of Water & Electricity

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	2	61,382	61,382	-	(61,382)	-	-	-
Grants								
		21,800	21,800	-	(21,800)	-	-	-
	4	21,800	21,800	-	(21,800)	-	-	-
Receipts / Inflows								
		83,182	83,182	-	(83,182)	-	-	-
Payments / Outflows								
Compensation of Employees								
		52,172	52,172	-	(52,172)	-	-	-
	5	52,172	52,172	-	(52,172)	-	-	-
Use of Goods and Services								
		1,800	1,800	-	(1,800)	-	-	-
		1,810	1,810	-	(1,810)	-	-	-
		3,600	3,600	-	(3,600)	-	-	-
	6	7,210	7,210	-	(7,210)	-	-	-
Nonfinancial assets								
		2,000	2,000	-	(2,000)	-	-	-
	8	2,000	2,000	-	(2,000)	-	-	-
Payments / Outflows								
		61,382	61,382	-	(61,382)	-	-	-

Ministry of Constitution & Reconciliation

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	80,402	80,402	-	(80,402)	-	400	-
Grants								
	From international organizations	28,400	28,400	-	(28,400)	-	-	-
	Grants	28,400	28,400	-	(28,400)	-	-	-
	Receipts / Inflows	108,802	108,802	-	(108,802)	-	400	-
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries	58,772	58,772	-	(58,772)	-	-	-
	Compensation of Employees	58,772	58,772	-	(58,772)	-	-	-
Use of Goods and Services								
	Travel & Conferences	14,000	14,000	-	(14,000)	-	-	-
	Operating Expenses	1,830	1,830	-	(1,830)	-	-	-
	Rent	3,600	3,600	-	(3,600)	-	400	-
	Use of Goods and Services	19,430	19,430	-	(19,430)	-	400	-
Nonfinancial assets								
	Fixed Assets	2,200	2,200	-	(2,200)	-	-	-
	Nonfinancial assets	2,200	2,200	-	(2,200)	-	-	-
	Payments / Outflows	80,402	80,402	-	(80,402)	-	400	-

Ministry of Ports & Maritime Transport

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017			
Notes	Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD		
Receipts / Inflows									
	Consolidated Fund Appropriation	2	62,242	62,242	-	(62,242)	-	-	-
Grants									
	From international organizations		22,500	22,500	-	(22,500)	-	-	-
	Grants	4	22,500	22,500	-	(22,500)	-	-	-
Receipts / Inflows									
			84,742	84,742	-	(84,742)	-	-	-
Payments / Outflows									
Compensation of Employees									
	Wages and Salaries		52,872	52,872	-	(52,872)	-	-	-
	Compensation of Employees	5	52,872	52,872	-	(52,872)	-	-	-
Use of Goods and Services									
	Travel & Conferences		2,000	2,000	-	(2,000)	-	-	-
	Operating Expenses		1,770	1,770	-	(1,770)	-	-	-
	Rent		3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	6	7,370	7,370	-	(7,370)	-	-	-
Nonfinancial assets									
	Fixed Assets		2,000	2,000	-	(2,000)	-	-	-
	Nonfinancial assets		2,000	2,000	-	(2,000)	-	-	-
	Payments / Outflows	8	62,242	62,242	-	(62,242)	-	-	-

Ministry of Diaspora & Investment

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	59,492	59,492	-	(59,492)	-	-	-
Grants								
	From international organizations	20,400	20,400	-	(20,400)	-	-	-
	Grants	20,400	20,400	-	(20,400)	-	-	-
	Receipts / Inflows	79,892	79,892	-	(79,892)	-	-	-
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries	50,772	50,772	-	(50,772)	-	-	-
	Compensation of Employees	50,772	50,772	-	(50,772)	-	-	-
Use of Goods and Services								
	Travel & Conferences	1,800	1,800	-	(1,800)	-	-	-
	Operating Expenses	1,720	1,720	-	(1,720)	-	-	-
	Rent	3,600	3,600	-	(3,600)	-	-	-
	Use of Goods and Services	7,120	7,120	-	(7,120)	-	-	-
Nonfinancial assets								
	Fixed Assets	1,600	1,600	-	(1,600)	-	-	-
	Nonfinancial assets	1,600	1,600	-	(1,600)	-	-	-
	Payments / Outflows	59,492	59,492	-	(59,492)	-	-	-

Ministry of the Disabled & Humanitarian Affairs

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	62,932	62,932	-	(62,932)	-	-
Grants								
	From international organizations		23,200	23,200	-	(23,200)	-	-
	Grants	4	23,200	23,200	-	(23,200)	-	-
	Receipts / Inflows		86,132	86,132	-	(86,132)	-	-
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		53,572	53,572	-	(53,572)	-	-
	Compensation of Employees	5	53,572	53,572	-	(53,572)	-	-
Use of Goods and Services								
	Travel & Conferences		2,000	2,000	-	(2,000)	-	-
	Operating Expenses		1,760	1,760	-	(1,760)	-	-
	Rent		3,600	3,600	-	(3,600)	-	-
	Use of Goods and Services	6	7,360	7,360	-	(7,360)	-	-
Nonfinancial assets								
	Fixed Assets		2,000	2,000	-	(2,000)	-	-
	Nonfinancial assets	8	2,000	2,000	-	(2,000)	-	-
	Payments / Outflows		62,932	62,932	-	(62,932)	-	-

Ministry of Presidency

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
	Notes	Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Receipts / Inflows								
Consolidated Fund Appropriations	2	294,870	294,870	109,144	(185,726)	-	39,892	107,243
Grants								
From international organizations		62,020	62,020	-	(62,020)	-	-	-
Grants	4	62,020	62,020	-	(62,020)	-	-	-
Receipts / Inflows		356,890	356,890	109,144	(247,746)	-	39,892	107,243
Payments / Outflows								
Compensation of Employees								
Wages and Salaries		142,420	142,420	11,700	(130,720)	-	35,290	-
Compensation of Employees	5	142,420	142,420	11,700	(130,720)	-	35,290	-
Use of Goods and Services								
Travel & Conferences		10,000	10,000	-	(10,000)	-	3,540	107,243
Operating Expenses		78,450	78,450	62,435	(16,015)	-	-	-
Rent		-	-	-	-	-	1,062	-
Other operating Expenses		36,000	36,000	11,499	(24,501)	-	-	-
Conflict Resolution Expenses		24,000	24,000	23,510	(490)	-	-	-
Use of Goods and Services	6	148,450	148,450	97,444	(51,006)	-	4,602	107,243
Nonfinancial assets								
Fixed Assets		4,000	4,000	-	(4,000)	-	-	-
Nonfinancial assets	8	4,000	4,000	-	(4,000)	-	-	-
Payments / Outflows		294,870	294,870	109,144	(185,726)	-	39,892	107,243

Office of the Speaker & Parliament

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2,271,404	2,271,404	212,800	(2,058,604)	-	149,500	15,400
	Grants							
	From international organizations	23,280	23,280		(23,280)	-	-	15,400
	From other general government units	212,500	212,500	20,000	(192,500)	-	-	-
	Grants	235,780	235,780	20,000	(215,780)	-	-	15,400
	Receipts / Inflows	2,507,184	2,507,184	232,800	(2,274,384)	-	149,500	15,400
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries	2,222,424	2,222,424	192,000	(2,030,424)	-	149,000	-
	Compensation of Employees	2,222,424	2,222,424	192,000	(2,030,424)	-	149,000	-
	Use of Goods and Services							
	Travel & Conferences	3,300	3,300	800	(2,500)	-	500	-
	Operating Expenses	41,680	41,680	20,000	(21,680)	-	-	-
	Other Operating Expenses						-	15,400
	Use of Goods and Services	44,980	44,980	20,800	(24,180)	-	500	15,400
	Nonfinancial assets							
	Fixed Assets	4,000	4,000	-	(4,000)	-	-	-
	Nonfinancial assets	4,000	4,000	-	(4,000)	-	-	-
	Payments / Outflows	2,271,404	2,271,404	212,800	(2,058,604)	-	149,500	15,400

Civil service Commission

Combined Statement of Cash Receipts and Payments & Comparison to Budget For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	2	141,630	141,630	52,562	(89,068)	50,568	86,626
Grants								
	From international organizations		76,580	76,580	-	(76,580)	-	86,626
	Grants	4	76,580	76,580	-	(76,580)	-	86,626
	Receipts / Inflows		218,210	218,210	52,562	(165,648)	50,568	86,626
Payments / Outflows								
Compensation of Employees								
	Wages and Salaries		102,600	102,600	39,297	(63,303)	44,953	-
	Compensation of Employees	5	102,600	102,600	39,297	(63,303)	44,953	-
Use of Goods and Services								
	Travel & Conferences		1,200	1,200		(1,200)	-	-
	Operating Expenses		1,990	1,990	300	(1,690)	5,615	-
	Rent		12,000	12,000	3,000	(9,000)	-	-
	Other Operating Expenses		12,000	12,000		(12,000)	-	86,626
	Use of Goods and Services	6	27,190	27,190	3,300	(23,890)	5,615	86,626
Nonfinancial assets								
	Fixed Assets		11,840	11,840	9,965	(1,875)	-	-
	Nonfinancial assets	8	11,840	11,840	9,965	(1,875)	-	-
	Payments / Outflows		141,630	141,630	52,562	(89,068)	50,568	86,626

Office of the Audit General Galmudug
Combined Statement of Cash Receipts and Payments & Comparison to Budget
For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018					2017	
	Notes	Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Diference Between Actual and Budget C-B USD	Payments By Third Party USD	Controlled By TSA USD	Third Pary USD
Receipts / Inflows								
Consolidated Fund Appropriations	2	70,503	70,503	11,892	(58,611)	-	-	-
Grants								
From international organizations		36,903	36,903	-	(36,903)	-	-	-
Grants	4	36,903	36,903	-	(36,903)	-	-	-
Receipts / Inflows		107,406	107,406	11,892	(95,514)	-	-	-
Payments / Outflows								
Compensation of Employees								
Wages and Salaries		47,400	47,400	11,892	(35,508)	-	-	-
Compensation of Employees	5	47,400	47,400	11,892	(35,508)	-	-	-
Use of Goods and Services								
Operating Expenses		600	600	-	(600)	-	-	-
Rent		12,000	12,000	-	(12,000)	-	-	-
Use of Goods and Services	6	12,600	12,600	-	(12,600)	-	-	-
Nonfinancial assets								
Fixed Assets		10,503	10,503	-	(10,503)	-	-	-
Nonfinancial assets	8	10,503	10,503	-	(10,503)	-	-	-
Payments / Outflows		70,503	70,503	11,892	(58,611)	-	-	-

Office of the Chief Minister Galmudug

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Period Ended 31 December 2018

Government Uses a Treasury Single Account System to Manage Funds

		2018				2017		
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Diference Between Actual and Budget C-B USD	Payments By Third Party USD	Controlled By TSA USD	Payments By Third Party USD
Notes								
Receipts / Inflows								
	Consolidated Fund Appropriations	250,000	250,000	14,862	(235,138)	-	-	-
	Grants							
	From international organizations	30,480	30,480	-	(30,480)	-	-	-
	Grants	30,480	30,480	-	(30,480)	-	-	-
	Receipts / Inflows	280,480	280,480	14,862	(265,618)	-	-	-
Payments / Outflows								
	Compensation of Employees							
	Wages and Salaries	54,480	54,480	14,862	(39,618)	-	-	-
	Compensation of Employees	54,480	54,480	14,862	(39,618)	-	-	-
	Use of Goods and Services							
	Travel & Conferences	30,000	30,000	-	(30,000)	-	-	-
	Operating Expenses	50,000	50,000	-	(50,000)	-	-	-
	Other Operating Expenses	10,000	10,000	-	(10,000)	-	-	-
	Conflict Resolution Expenses	80,000	80,000	-	(80,000)	-	-	-
	Use of Goods and Services	170,000	170,000	-	(170,000)	-	-	-
	Other Expenses							
	Miscellaneous other expense	5,520	5,520	-	(5,520)	-	-	-
	Other Expenses	5,520	5,520	-	(5,520)	-	-	-
	Nonfinancial assets							
	Fixed Assets	20,000	20,000	-	(20,000)	-	-	-
	Nonfinancial assets	20,000	20,000	-	(20,000)	-	-	-
	Payments / Outflows	250,000	250,000	14,862	(235,138)	-	-	-

Note 1 Accounting Policies for All Budget Entities

1.1 Financial Statement

Unlike the two single purpose consolidated financial statements for the GSS Consolidated Fund, GSS has chosen to issue a single financial statement for each budget entity that combines the *Statement of Receipts and Payments* with the *Statement of Comparison of Budget and Actual Amounts*, as allowed by the International Public Sector Accounting Standard - *Financial Reporting Under the Cash Basis of Accounting (2007)*.

1.2 Basis of Preparation

The individual budget entity financial statement for each ministry/authority of the Galmudug State of Somalia's (GSS) have been prepared in accordance with the *Public Financial Management Act of 2018* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting Under the Cash Basis of Accounting (2007)*. These notes to the financial statements form an integral part to understanding the budget entity statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period. This is the Government's third year of operation and covers the period 1 January – 31 December 2018.

1.3 Consolidated Notes

The following notes serve as notes for all budget entities. There will not be separate and distinct notes given for each budget entity immediately following the respective budget entity financial statement. Where clarification is required for a particular budget entity, it will be clearly given in these combined notes.

1.4 Reporting Entities

The financial statement for each entity encompasses the reporting entity as specified in the *GSS Appropriation Act No. 1 of 2018*. All budget entities listed below are controlled by the GSS. All

activities of budget entities are funded by the GSS Consolidated Budget or through 3rd Party external assistance.

All ministries were created by **Presidential Decree** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated on 28th December 2015 and a separate Act created the Ministry of Finance entitled *An Act for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated on June 2018¹.

A separate Act on establishing the Civil Service Commission (CSC) and its purpose entitled *an Act for establishing the Civil Service Commission of the Galmudug State of Somalia* dated on June, 2018 established the office of the Civil Service Commission. Companion acts also established the Civil Service and the Civil Service Salary structure. The inauguration of the GSS constitution automatically established the Galmudug Parliament. Their respective statements form part of the consolidated Financial statements as these entities were included as part of the *GSS Appropriation Act No.1 of 2018*.

A separate Act on establishing the Office of the Auditor General (OAG) and its purpose entitled *an Act for establishing the Auditor General office of the Galmudug State of Somalia* dated on December, 2018.

The consolidated financial statements include all entities controlled during the year. None of the entities own another entity or a separate business unit.

¹ This converted the previous Decree into an Act of Parliament

1	Ministry of Interior & Local Government
2	Ministry of Justice & Judiciary
3	Ministry of Finance & Economic Development
4	Ministry of Internal Security
5	Ministry of Planning & International Cooperation
6	Ministry of Endowment & Religious Affairs
7	Ministry of Fisheries & Marine Resources
8	Ministry of Public Works & Rebuilding
9	Ministry of Commerce & Industry
10	Ministry of Information & Culture
11	Ministry of Aviation & Transport
12	Ministry of Education
13	Ministry of Post & Communication
14	Ministry of Livestock & Agriculture
15	Ministry of Environment & Forestry
16	Ministry of Health
17	Ministry of Women & Family Affairs
18	Ministry of Labor
19	Ministry of Youth & Sport
20	Ministry of Water & Electricity
21	Ministry of Constitution & Reconciliation
22	Ministry of Ports & Maritime Transport
23	Ministry of Diaspora & Investment
24	Ministry of the Disabled and Humanitarian Affairs
25	Presidency
26	Office of the Speaker and Parliament
27	Civil Service Commission
28	Office of the Audit General Galmudug
29	Office chief Minister Galmudug

1.5 Payments by Third Parties

A budget entity may also benefit from goods and services purchased on its behalf as a result of cash payments made by third parties external to the GSS during the period. The payments made by the third parties do not constitute cash receipts or payments of the budget entity but do benefit the entity. Where GSS has been formally advised by the 3rd party that such payments have been made and verified the payment/s, they are disclosed in the *Payments by 3rd Parties* column in the *Combined Statement of Cash Receipts and Payments & Comparison to Budget*. GSS has taken the position for FY 2018 that they will only recognize 3rd party payments on the face of the

statements when (a) the 3rd party has confirmed payments to GSS **AND** (b) GSS can separately verify the payments were made.

1.6 Single Treasury Account

Budget entities do not operate their own bank account. The Government operates a centralized treasury function which administers cash expenditures incurred and cash receipts collected by all budget entities during the financial year. Payments made on this account in respect of the budget entities are disclosed in the Controlled by Treasury Single Account column in the *Combined Statement of Cash Receipts and Payments & Comparison to Budget*.

1.7 Transfers

Amounts are transferred to eligible recipients in accordance with the formal agreements between the Ministry and the recipient.

1.7 Reporting Currency

The reporting currency is the United States Dollar (USD).

1.8 Authorization Date

On behalf of the individual budget entity, their financial statements were authorized for issue on- **29/04/2019** by Mr Said Siyad Shirwa, Minister for Finance.



The image shows a handwritten signature in blue ink to the left of a circular official stamp. The stamp is blue and contains the following text: 'DOWLAD GOBOLEEDKA GALMUDUG' at the top, 'WASAARADDA MAAMUQAADKA & H. BUDDULIGA' in the middle, and 'MINISTRY OF FINANCE & ECON. DEVELOPMENT' at the bottom. The center of the stamp features a coat of arms with two figures holding a shield, flanked by two stars. The outer ring of the stamp also contains the text 'GALMUDUG STATE OF SOMALIA'.

Note 2 Consolidated Fund Appropriations

This represents the cumulative amount of expenditures that were funded from the consolidated fund (TSA).

Amounts appropriated by the Galmudug parliament to the budget entities are managed through a single account administered by the Treasury department. These amounts are not controlled by the individual budget entities but are deployed on their behalf by the single account administrator (Treasury department) on completion of appropriate documentation and authorization through the

FMIS. The amount reported as Consolidated Fund Appropriations in the *Individual entity Combined Statement of Cash Receipts and Payments & Comparison to Budget* is the amount Treasury has released through the Treasury Single Account for the benefit of the budget entities (the amount of “draw down” on the appropriation).

The amount does not reflect actual cash receipts from Treasury because the budget entities do not control their own bank account. The amount reflects the “source” of funds used to make payments. The following is a summary Explanations of the nature of source of Income and the expenses financed through general fund appropriations.

Note 3 Taxes

Taxes refer to revenue arising from Turnover Tax, Road User Tax, Vehicle & Drivers Licenses. Some entities regarded as cost centres also generate a proportion of the total revenue collections. However, this does not mean that such entities have control over the revenue they collect but instead remit their collections in to the Treasury Single Account where it is utilized to fund appropriations to the budget entities.

While some taxes are collected directly by the concerned Ministry, in most instances, the MoF places their own employees from the revenue department who are tasked in the actual revenue collection. The following is a summary breakdown of tax receipts collected by relevant entities in comparison to the final budget estimate.

Budget Entity	2018 Estimated Revenue USD	2018 Actual Revenue USD
1 Ministry of Interior & Local Government	32,000	
2 Ministry of Justice & Judiciary	51,400	
3 Ministry of Finance & Economic Development	5,961,074	1,926,830
4 Ministry of Internal Security	403,600	
5 Ministry of Planning & International Cooperation	29,600	
6 Ministry of Endowment & Religious Affairs	23,200	
7 Ministry of Fisheries & Marine Resources	28,200	
8 Ministry of Public Works & Rebuilding	23,200	
9 Ministry of Commerce & Industry	28,300	
10 Ministry of Information & Culture	23,200	
11 Ministry of Aviation & Transport	23,200	1,799
12 Ministry of Education	402,600	
13 Ministry of Post & Communication	21,800	
14 Ministry of Livestock & Agriculture	21,800	
15 Ministry of Environment & Forestry	21,800	
16 Ministry of Health	31,600	
17 Ministry of Women & Family Affairs	23,200	
18 Ministry of Labor	23,200	
19 Ministry of Youth & Sport	23,200	
20 Ministry of Water & Electricity	21,800	
21 Ministry of Constitution & Reconciliation	28,400	
22 Ministry of Ports & Maritime Transport	22,500	
23 Ministry of Diaspora & Investment	20,400	
24 Ministry of the Disabled and Humanitarian Affairs	23,200	
25 Presidency	62,020	
26 Office of the Speaker and Parliament	235,780	20,000
27 Civil Service Commission	76,580	
28 Office of the Audit General Galmudug	36,903	
29 Office chief Minister Galmudug	30,480	
Total	7,754,237	1,948,629

Note 4 Grants

Treasury Single Account

Grants from international organizations and the Federal Government of Somalia are remitted through the TSA and therefore recorded under the Ministry of Finance.

Grant income of \$3,880,155 was budgeted during the reporting period of FY2018, however \$1,318,464 was received. See the table below.

Budget Entity	Grant Donors			Total Garants USD
	RCRFII USD	Premis USD	Feral Government of Somalia USD	
Ministry of Finance & Economic Development	269,111	86,853	942,500	1,298,464
Office of the Speaker and Parliament			20,000	20,000
Ministry of Internal Security				
Total	269,111	86,853	962,500	1,318,464

The table below demonstrates actual beneficiaries of the donor grants. However, the table below does not agree the above one because there were opening balances in both RCRFII and PREMIS funds which were used in 2018 operations. Thus, actual expenditure may exceed the funds received in 2018 as it can be seen comparing both tables.

Budget Entity	Description of the expenses	Amount USD
Ministry of Interior & Local Government	Conflict resolution Expense	9,500
	Utilities, Office rents, Running Costs, Internet, Stationaries, Staff Salaries, Travels, Audit fees, Purchase of Furniture and Equipments and etc.	280,950
Ministry of Finance & Economic Development	Security forces Allowances, Regular food Provision and other Allowances	710,500
Ministry of Internal Security	Conflict resolution Expense and Staff Salaries	34,200
Presidency	Remuneration to the Politicians and Communication Expenses	220,000
Office of the Speaker and Parliament	Staff Salaries, Internet, Office Rent, Machinery and Equipments and Furniture	52,262
Civil Service Commission	Regular Staff Salaries	11,892
Office of the Audit General Galmudug	Regular Staff Salaries	14,862
Office chief Minister Galmudug		
Grand Total		1,334,166

Note 5 Employee Compensation

Employee Compensation entails all salaries and wages including in-kind payment. Salaries to the civil servants and the security forces make up the majority of employee compensation. The Recurrent cost and reform financing (RCRF II) reimburse the salaries of the permanent employees of GSS who have been recruited competitively by the Civil Service Commission (CSC). During

the reporting period, the project reimbursed salaries to the Ministry of Finance and the secretariat to the Civil Service Commission.

A competitive recruitment process is a fundamental condition for eligibility to the RCRF II project and in order to meet the criteria a Civil Service Commission was established to spearhead the process. There are no civil servant salary arrears for 2018.

Note 6 Use of Good and Services

GSS's ability to pay for its operating costs, goods and services and other miscellaneous expenses are determined by the ability to raise or receive sufficient revenue for budget execution. GSS does not have access to a credit facility and therefore due to this integral constraint GSS has prioritized and spent 21 percent of the budget based on the available income in executing budgets across eight entities. The following is a summary of the GSS Use of Goods and Services. Note the below table

only summarizes for Use of Goods and Services.

Budget Entity	Final Budget USD	Execution USD	% Execution
Ministry of Interior & Local Government	18,300	14,100	77%
Ministry of Justice & Judiciary	7,360	-	0%
Ministry of Finance & Economic Development	481,010	60,871	13%
Ministry of Internal Security	41,610	37,780	91%
Ministry of Planning & International Cooperation	7,390	-	0%
Ministry of Endowment & Religious Affairs	6,760	-	0%
Ministry of Fisheries & Marine Resources	7,040	-	0%
Ministry of Public Works & Rebuilding	7,110	-	0%
Ministry of Commerce & Industry	6,760	-	0%
Ministry of Information & Culture	9,140	-	0%
Ministry of Aviation & Transport	6,810	-	0%
Ministry of Education	36,000	-	0%
Ministry of Post & Communication	7,370	-	0%
Ministry of Livestock & Agriculture	7,080	-	0%
Ministry of Environment & Forestry	7,490	-	0%
Ministry of Health	7,390	-	0%
Ministry of Women & Family Affairs	7,050	-	0%
Ministry of Labor	7,040	-	0%
Ministry of Youth & Sport	7,250	-	0%
Ministry of Water & Electricity	7,210	-	0%
Ministry of Constitution & Reconciliation	19,430	-	0%
Ministry of Ports & Maritime Transport	7,370	-	0%
Ministry of Diaspora & Investment	7,120	-	0%
Ministry of the Disabled and Humanitarian Affairs	7,360	-	0%
Presidency	148,450	97,444	66%
Office of the Speaker and Parliament	44,980	20,800	46%
Civil Service Commission	27,190	3,300	12%
Office of the Audit General Galmudug	12,600	-	0%
Office chief Minister Galmudug	170,000	-	0%
Total	1,137,670	234,295	21%

Note 7 Grants to Other Government Units

Other government units refer to lower level governments such as the city municipalities. The Adado Dusemareb, Guriel and Galkayo municipalities are the active local government in Galmudug that operate both a revenue collection and expenditure process. However, during this

period these four Municipalities were subsidized by the Ministry of Interior and Local Government to enhance their service to the communities and was transferred to \$247,257.

Note 8 Non-Financial Assets

Non-financial assets consist of assets acquired by entities in running their business operations and include assets such as, but not limited to, cars, computers, furniture and fixtures, construction of ministerial offices, etc.

During the reporting period, GSS purchased non-financial assets amounting \$30,800 for ministries operations as it can be seen below table.

	Final Estimate USD	Actual Expenditure USD
Furniture & Fixtures	74,145	28,955
Machinery and Equipment not elsewhere classified	41,185	1,845
Information, Computer & Telecom(ICT) Equipmen	3,713	-
Total	119,043	30,800