



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

For the Year Ended 31 December 2020

*Prepared in accordance with the International Public  
Sector Accounting Standard (IPSAS) - Financial  
Reporting Under the Cash Basis of Accounting (2017)*

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

**Statement of Certification - 2020 Financial Statements**

The 2020 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 (2017).

In the opinion of the Minister of Finance, 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, are materially accurate and provide a true and fair view of the GSS's financial position for the year ended 31 December 2020.

**For and on behalf of the Galmudug State of Somalia**



**Minister for Finance**



**22/04/2021**

**Date:**

**Galmudug State of Somalia**  
**Consolidated Fund Statement of Receipts & Payments**  
**Treasury Single Accounts**  
**For The Year Ended 31 December 2020**

		<u>2020</u>	<u>2019</u>
		<b>Controlled</b>	<b>Controlled</b>
		<b>By</b>	<b>By</b>
		<b>TSA</b>	<b>TSA</b>
	<u>Note</u>	<u>USD</u>	<u>USD</u>
<b>Receipts / Inflows</b>			
<b>Taxes</b>			
Taxes on income, profits, and capital gains	2	38,980	-
Taxes on goods and services	3	3,190,170	1,225,473
Taxes on international trade and transactions	4	70,912	-
		<b>3,300,062</b>	<b>1,225,473</b>
<b>Grants</b>			
From foreign governments			
From international organizations	5	868,607	1,240,605
From other general government units	6	11,163,192	868,370
		<b>12,033,400</b>	<b>2,108,975</b>
<b>Other Revenue</b>			
Sale of goods and services	7	55,357	12,190
Fines, penalties and forfeits	8	2,320	-
		<b>57,677</b>	<b>12,190</b>
<b>Receipts / Inflows</b>		<b>15,389,539</b>	<b>3,346,638</b>
<b>Payments / Outflows</b>			
<b>Compensation of Employees</b>			
Wages and Salaries	9	6,098,653	2,496,425
		<b>6,098,653</b>	<b>2,496,425</b>
<b>Compensation of Employees</b>			
<b>Use of Goods and Services</b>			
Travel & Conferences	10	1,377,035	29,340
Operating Expenses	11	1,001,004	57,520
Rent	12	87,293	37,665
Other Operating Expenses	13	1,011,898	42,093
Conflict Resolution Expenses	14	838,607	5,000
Contingency	15	9,900	-
		<b>4,325,738</b>	<b>171,618</b>
<b>Use of Goods and Services</b>			
<b>Grants</b>			
Grants To Other General Government Units	16	238,723	49,385
		<b>238,723</b>	<b>49,385</b>
<b>Grants</b>			
<b>Social Benefits</b>			
Employer social benefits	17	40,526	-
		<b>40,526</b>	
<b>Social Benefits</b>			
<b>Other Expenses</b>			
Transfers not elsewhere classified	18	5,595	-
		<b>5,595</b>	
<b>Other Expenses</b>			
<b>Nonfinancial assets</b>			
Fixed Assets	19	1,314,233	499,763
		<b>1,314,233</b>	<b>499,763</b>
<b>Nonfinancial assets</b>			
<b>Payments / Outflows</b>		12,023,467	3,217,191
Increase Decrease in Cash		3,366,072	129,447
Cash at Beginning of Year		<b>149,644</b>	<b>20,197</b>
<b>Cash at End of Year</b>	1.4	<b>3,515,716</b>	<b>149,644</b>

<b>Galmudug Statement of Somalia</b>						
<b>Consolidated Fund Statement of Comparison of Budget And Actual Amounts</b>						
<b>For the Year Ended 31 December 2020</b>						
<b>Appropriation Budget on Cash Basis</b>						
<b>(Classification of Payment By Economic Class)</b>						
	Note	2020			2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriation <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Budget and Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Taxes</b>						
Taxes on income, profits, and capital gains		-	-	38,980	38,980	-
Taxes on payroll and workforce		70,000	70,000	-	(70,000)	-
Taxes on goods and services		4,101,820	4,101,820	3,192,511	(909,309)	1,225,473
Taxes on international trade and transactions		2,742,000	2,742,000	70,912	(2,671,088)	-
	20	<b>6,913,820</b>	<b>6,913,820</b>	<b>3,302,403</b>	<b>(3,611,417)</b>	<b>1,225,473</b>
<b>Grants</b>						
From foreign governments						
From international organizations		1,250,838	1,250,838	726,282	(524,556)	1,240,605
From other general government units		12,501,059	12,501,059	11,307,417	(1,193,642)	868,370
	21	<b>13,751,897</b>	<b>13,751,897</b>	<b>12,033,700</b>	<b>(1,718,198)</b>	<b>2,108,975</b>
<b>Other Revenue</b>						
Sale of goods and services		60,000	60,000	53,757	(6,243)	12,190
Fines, penalties and forfeits		-	-	2,320		-
	22	<b>60,000</b>	<b>60,000</b>	<b>56,077</b>	<b>(3,923)</b>	<b>12,190</b>
<b>Receipts / Inflows</b>		<b>20,725,717</b>	<b>20,725,717</b>	<b>15,392,180</b>	<b>(5,333,538)</b>	<b>3,346,638</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		9,257,361	9,257,361	6,098,653	(3,158,708)	2,496,425
	23	<b>9,257,361</b>	<b>9,257,361</b>	<b>6,098,653</b>	<b>(3,158,708)</b>	<b>2,496,425</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		2,034,632	2,034,632	1,377,035	(657,597)	29,340
Operating Expenses		1,916,868	1,916,868	1,001,004	(915,864)	57,520
Rent		178,100	178,100	87,293	(90,807)	37,665
Other Operating Expenses		2,126,410	2,126,410	1,011,898	(1,114,512)	42,093
Conflict Resolution Expenses		930,000	930,000	838,607	(91,393)	5,000
Contingency		326,110	326,110	9,900	(316,210)	-
	24	<b>7,512,120</b>	<b>7,512,120</b>	<b>4,325,738</b>	<b>(3,186,383)</b>	<b>171,618</b>
<b>Grants</b>						
Grants To Other General Government Units		260,000	260,000	238,723	(21,277)	49,385
	25	<b>260,000</b>	<b>260,000</b>	<b>238,723</b>	<b>(21,277)</b>	<b>49,385</b>
<b>Social Benefits</b>						
Employer social benefits		93,500	93,500	40,526	(52,974)	-
	26	<b>93,500</b>	<b>93,500</b>	<b>40,526</b>	<b>(52,974)</b>	<b>-</b>
<b>Other Expenses</b>						
Transfers not elsewhere classified		14,607	14,607	5,595	(9,012)	-
	27	<b>14,607</b>	<b>14,607</b>	<b>5,595</b>	<b>(9,012)</b>	<b>-</b>
<b>Nonfinancial assets</b>						
Fixed Assets		3,588,129	3,588,129	1,314,233	(2,273,896)	499,763
	28	<b>3,588,129</b>	<b>3,588,129</b>	<b>1,314,233</b>	<b>(2,273,896)</b>	<b>499,763</b>
<b>Payments / Outflows</b>		<b>20,725,717</b>	<b>20,725,717</b>	<b>12,023,467</b>	<b>(8,702,251)</b>	<b>3,217,191</b>

**Galmudug State of Somalia**  
**FGS Statement of Operations**  
**Treasury Single Accounts**  
**For the Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
<b>Transactions Affecting Net Worth</b>		
<b>Revenue</b>	<b>15,389,539</b>	<b>3,346,638</b>
<b>Taxes</b>	<b>3,300,062</b>	<b>1,225,473</b>
Taxes on income, profits, and capital gains	38,980	-
Taxes on goods and services	3,190,170	1,225,473
Taxes on international trade and transactions	70,912	-
<b>Grants</b>	<b>12,033,400</b>	<b>2,108,975</b>
From foreign governments	-	-
From international organizations	868,607	1,240,605
From other general government units	11,163,192	868,370
<b>Other Revenue</b>	<b>57,677</b>	<b>12,190</b>
Sale of goods and services	55,357	12,190
Fines, penalties and forfeits	2,320	-
<b>Expense</b>	<b>10,709,234</b>	<b>2,717,428</b>
<b>Compensation of Employees</b>	<b>6,098,653</b>	<b>2,496,425</b>
Wages and Salaries	6,098,653	2,496,425
<b>Use of Goods and Services</b>	<b>4,325,738</b>	<b>171,618</b>
Travel & Conferences	1,377,035	29,340
Operating Expenses	1,001,004	57,520
Rent	87,293	37,665
Other Operating Expenses	1,011,898	42,093
Conflict Resolution Expenses	838,607	5,000
Contingency	9,900	-
<b>Grants</b>	<b>238,723</b>	<b>49,385</b>
Grants To Other General Government Units	238,723	49,385
Social Benefits	40,526	-
Employer social benefits	40,526	-
<b>Other Expenses</b>	<b>5,595</b>	<b>-</b>
Transfers not elsewhere classified	5,595	-
<b>Gross Operating Balance</b>	<b>4,680,305</b>	<b>629,210</b>
<b>Transactions In Non Financial Assets</b>		
<b>Change In Net Worth. Transactions (Assets)</b>	<b>1,314,233</b>	<b>499,763</b>
Nonfinancial assets	1,314,233	499,763
Fixed Assets	1,314,233	499,763
<b>Transactions in Financial Assets &amp; Liabilities</b>		
<b>Change In Net Worth. Transactions (Assets)</b>	<b>3,366,072</b>	<b>129,447</b>
Financial assets	3,366,072	129,447
Domestic	3,366,072	129,447
Liabilities	-	-
Liabilities	-	-
Liabilities	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Net Worth Equity	-	-
Overall Statistical Discrepancy	-	-

## **Note 1 Summary of Significant 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 (IPSAS) - *Financial Reporting under the Cash Basis of Accounting (2017)*. 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 fifth year of operation and covers the period 1 January – 31 December 2020. The Government operates from [*Ministry of Finance*]. The principal address of the government is

[*Dusamareb, Galmudug State of Somalia*]

The principal activities of the Government and its controlled entities include the provision of health, education, defense, security, and general public services.

The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2020* and are comprised of:

1. Ministry of Interior, Local Government and Reconciliation
2. Ministry of Finance
3. Ministry of Justice & Judiciary Affairs
4. Ministry of Internal Security
5. Ministry of Planning and Economic Development
6. Ministry of Endowment & Religious Affairs
7. Ministry Petroleum and Mining Resources
8. Ministry of Public Works and Housing error
9. Ministry of Commerce & Industry
10. Ministry of Information
11. Ministry of Aviation & Transport
12. Ministry of Education Culture & Higher Education
13. Ministry of Post and Communication
14. Ministry Agriculture and Forest
15. Ministry of Environment
16. Ministry of Health and Social Services
17. Ministry of Women and Human Right
18. Ministry of Labour and Social Affairs
19. Ministry of Youth and Sports
20. Ministry of water and electricity
21. Ministry of Constitution Affairs
22. Ministry of Ports and Fishery
23. Ministry of Diaspora & Investment
24. Ministry of Humanitarian Affairs and Disaster Management
25. Office of Presidency
26. Office of Speaker and Parliament
27. Civil Service Commission
28. Office of Audit General
29. Office of chief minister
30. Ministry of Livestock

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 28<sup>th</sup> December 2015 and a separate decree creating the Ministry of Finance entitled *A Decree for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated on 28<sup>th</sup> December 2015.

A separate decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Galmudug State of Somalia* dated 28<sup>th</sup> December, 2015 established the office of the Civil Service Commission and changed to an act on 24<sup>th</sup> June 2018. 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*. The consolidated financial statements include all entities controlled during the year. None of the entities own another entity or a separate business unit.

In the FY 2020 through a presidential decree Ministry of Agriculture and Livestock were split and made two separate Ministries. Ministry of Agriculture and Forest retained the original number while Ministry of Livestock was assigned new code .Budget comparison was retained under Ministry of Agriculture with original code for reporting purpose

#### **1.4 Bank accounts**

Bank accounts controlled by the Ministry of Finance consist of the main account, the Treasury Single Account (TSA) held with the Salaam Bank and sub-TSA (project) bank accounts which were opened, under a written authorization of the Minister of Finance. The WB RCRFII Project Account works as a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF II) grant and other donors, these projects account were opened for the operations of these projects and in such a manner as to avoid the grant funds commingling with other GSS operations. The table below shows the bank accounts having balance as at the end of the 2020 financial year.



	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Treasury Single Account	3,069,505	1,819
WB RCRFII Project Account	27,543	136,704
Biyoole Project Account	181,686	-
Ministry of Education Account	67	9,143
Central Bank	1,978	1,978
Treasury Single Account DHS	50,000	-
Ministry of Interior Account	682	-
GPE MOE	84,826	-
Child PIP for MOWHRD for Galmudug	99,428	-
<b>Total</b>	<b>3,515,716</b>	<b>149,644</b>

### ***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:

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Cash on Hand and Balance with Banks	3,516,716	149,644
<b>Total</b>	<b>3,516,716</b>	<b>149,644</b>

Cash on Hand of **\$3, 516, 71 6** is held in the treasury single account from GSS internally generated revenue and other funds, the big closing balance was as result of FGS transfers received towards the end of the year as well GSS MOF anticipation for tough times in quarter one and two of 2021 which will likely be impacted with low revenues due to national election related pressure and also COVID19 impact.

### ***1.6 Reporting Currency***

The reporting currency is the United States Dollar (USD), rounded to the nearest dollar

### ***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 channeled 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. 2020 and 2019 Cash on Hand and bank balance is **27,543** and **136,704** USD, respectively.

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 30 June 2022.

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 2020, GSS had received funds from the RCRFII Project totaling **\$1,881,617** against a budget of **\$2,849,094**. The variance resulted from a number of Civil Servants not being recruited and not being able to access the non-salary recurrent cost component

**1.8 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 statements.

The original budget was approved by the members of Parliament and signed by the President on the 27<sup>th</sup> of February 2020. There was no supplementary budget during the period. Movements across the budget line items in the final estimate appropriation are attributed to budget reallocations in line with the reallocation provisions outlined in the Appropriation Act 2020.

**1.9 Authorization Date**

The financial statements were authorized for issue on **31/03/2021** by Mr Farhan Ali Mohamud- Minister for Finance.

**Note 2 Taxes on income, profits, and capital gains**

In August 2020 Galmudug State of Somalia imposed Personal Income tax on civil servants, which is a new revenue stream not included in the original 2020 revenue estimates.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Personal Income tax	38,980	-
<b>Total</b>	<b>38,980</b>	<b>-</b>

**Note 3 Taxes on goods and service**

FY2020, revenue from road user tax, turnover tax, local passenger fees and International NGOs registration was collected. The road user's tax 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. A uniform rate of tax is applied.

Turnover tax is applied to registered business. Currently it is collected from businesses operating in the Dhusamareb, Guri'el, Adado, Abudwaq and Galkayo areas.

More Importantly airports of Guri'el, Ugasnor and adado airports are fully controlled by the Ministry of Finance, which enables the collection of the local passenger fees.

Overall, taxes collected during FY2020 has increased in comparison to the prior year which is as a result of a number of taxes being enforced, such as livestock fees, urban road user tax, local NGO registrations, business, and professional licenses. Following is a detailed breakdown of tax heads and their respective source of entry.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Turnover Tax	81,853	32,645
Business & Professional Licenses	30,897	-
Local Passenger Fees	152,104	23,328
Road User Tax	2,840,504	1,169,000
Urban Road User Tax	44,206	-
International NGOs registration	15,350	500
Local NGOs registration	16,399	-
Livestock Fees	8,857	-
<b>Total</b>	<b>3,190,170</b>	<b>1,225,473</b>

#### **Note 4 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. During the 2020 financial year GSS implemented Tax on Customs duties-KHAT which is expected to be the most significant source of tax collections for the state, due to the consumption of KHAT in the state and the number of the airports where Khat is transported through Custom Duties on Tobacco and Cigarettes was also implemented in the 2020 financial year and collected from Hobyo Sea Port. The following is a detailed breakdown of these tax streams.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Customs duties - Tobacco/Cigarette	12,500	-
Customs duties - KHAT	58,412	-
<b>Total</b>	<b>70,912</b>	<b>-</b>

## Note 5 Grants from International Organizations

### *Treasury Single Account*

GSS received grants from International Organizations under different projects: PREMIS project, and Teachers’ support project under the Ministry of Education, United Nations, Qatar Support and GPE Project. The PREMIS project financed some of the Government’s day to day operational costs such as internet, office rent and purchase of office equipment. These funds are deposited into the Government’s Treasury Single Account and paid out in accordance with the GSS procurement policies.

Teachers support projects is currently funded by five International Non-Government Organizations (INGO) where each provide funding as incentives for the teachers in GSS.

Qatar Support is a grant from the government of Qatar to help the state to accelerate the performance of the state’s ongoing operations.

Funding from the United Nations covers three projects such as JPLG which is intended for the expansion of the local councils of the main cities like Adado, Galkacyo Abudwaq.

The Child PIP project is designed to protect child recruitment and use of child by armed forces in conflict zones. WFP provides funding for small number of security personnel that works with the ministry of security. GPE is a project aimed at enhancing the effectiveness of education throughout the districts of the state. The table below summarizes the grants received.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
NRC Support	18,781	9,450
Save The Children	123,600	54,000
Africa Education Trust	76,500	-
United Nations	350,226	-
CISP Support	22,020	21,796
PREMIS Support	223,887	68,566
Care International	3,593	32,313
Qatar Support	50,000	-
<b>Total</b>	<b>868,607</b>	<b>186,125</b>

**Note 6 Grants from Other Government Units**

Currently GSS does not collect sufficient revenue to fund its entire operations, the Federal Government of Somalia (FGS) provides budget support to the state, as well as funding specific projects. These projects include RCR II project which provides funding for eligibility recruited civil servant’s salaries.

The Biyoole is an agro-pastoral productivity and resilience project for water sustainability.

With the impact of COVID-19 pandemic during the year, funding was provided from the several donors with the S2S project, Risk Communication project for Covid-19 funding preventive measurements for the Ministry of Humanitarian. with the Ministry of Health, COVID-19 project intended for preventive and treatment of COVID-19 cases receiving \$500,000.

The following tables depict how these funds were received by project

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
S2S PROJECT	12,000	-
RCRF II	1,772,457	1,054,481
FGS Budget Support to GSS	8,325,050	868,370
Biyoole Project	364,859	-
GPE Projects	148,202	-
MCA GPE	17,375	-
Ministry of Health and Social Services	500,000	-
Risk communication and community	2,500	-
FGS Non Salary recurrent current	20,750	-
<b>Total</b>	<b>11,163,192</b>	<b>1,922,851</b>

**Note 7 Other Revenue (Sale of goods and services)**

Other revenues received by the GSS, includes revenue collected by the Ministry of Education for services provided to public relating to registration of private schools, printing certificates and individual identification fees. This revenue is collected each year as long as the Ministry provides the service to the public. The Ministry of Finance began collecting other revenues during the year, which included public notary fees which was not originally estimated to be collected during the 2020 financial year.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Public Notary Fees	4,058	-
Primary education certificate fees	46,909	9,470
Secondary education certificate fees	4,390	-
Individual identification fees	-	1,480
Civil Servant Identification Fee	-	300
School Service Fees	-	940
<b>Total</b>	<b>55,357</b>	<b>12,190</b>

**Note 8 Other Revenue (Fines, penalties, and forfeits)**

A fine or mulct is a penalty of money that a court of law or other authority decides has to be paid as punishment for a crime or other offence.

During the year, the courts has enforced this revenue stream of fines/penalties as shown in the table below:

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Fines/Penalties	2,320	-
<b>Total</b>	<b>2,320</b>	<b>-</b>



**Note 9 Wages and Salaries**

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

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Permanent employees/Regular staff	1,475,752	825,937
Salaries to Ministers and Statutory Appointments	588,700	10,283
Contract employees	566,724	3,000
Security Operational Allowances	557,752	-
Regular Food Provision	105,881	68,480
Transportation allowance	47,519	540
Wage workers	361,251	104,750
Accommodation Allowance	82,731	2,550
Security Forces (Police, Intel Forces and Prison)	1,382,392	1,073,885
Other allowances	38,551	-
Remuneration to Politicians	891,400	407,000
<b>Total</b>	<b>6,098,653</b>	<b>2,496,425</b>

Salaries paid to permanent employees increased by \$649,815 (78.7%) in comparison to the prior year and was funded under the RCRF II project. Salaries to Ministries and Statutory appointment significantly increased during the year to **\$588,700** (\$10,283 in 2019) which was due to consistent salary payments to all statutory appointees such as Ministers, deputies and also an increase in the recruitment of civil servants towards end of the 2019.

Security operation allowance is another example that shows noteworthy increase compared to the past year and were paid out **\$ 557,752**, due to increase for the security operations in the region against Al-Shabab.

**Note 10 Travel and Conferences**

Conferences and travel expense relate to GSS officials attending conferences and meetings. with **\$1,377,035** these are commutative costs relating to travel and conferences whether internal or external of Galmudug State of Somalia throughout the year.

The following provides a breakdown of the total Costs.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Internal Travel	593,660	15,665
External Travel	158,273	10,397
Local conferences	100,773	3,278
Conflict Resolution Expenses	524,329	-
<b>Total</b>	<b>1,377,035</b>	<b>29,340</b>

**Note 11 Operating Expenses**

Operating expenses include costs that are incurred towards facilitating the running costs of all Ministry offices. The increase of operating expenses was due to some Ministries who did not have offices in the previous years established their offices during the 2020 financial year

As a result, operating costs increased by \$943,483 to the prior year, as outlined in the following table.

---

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Gasoline	126,078	-
Water	19,571	720
Mobile Phone Expenses	910	-
Internet	31,339	10,180
Telephone fees	800	
Diesel	53,659	11,730
Stationary	60,046	892
Published fees	73,583	-
Electricity	114,009	5,053
Meeting Supplies	289,864	250
Other Office Administrative Cost	17,167	21,775
Publications	5,634	1,601
Cleaning Supplies	25,641	120
Maintenance of Vehicles	48,675	-
Cleaning Services	1,890	700
Books	5,385	-
Maintenance of equipment	10,572	-
Vehicle Hire/car rental	113,688	4,500
Maintenance of furniture & fittings	993	-
Office Refreshments	701	-
Computer Consumable	800	-
<b>Total</b>	<b>1,001,004</b>	<b>57,521</b>

---

**Note 12 Rent**

Rental expenses of **\$87,293** were incurred during the year that constitutes **\$85,693** relating to office rent with **\$1,600** relating to other rentals, an increase of \$49,628 to the previous year. This increase is directly related to the increase in government offices in different locations such as Dusamareb, Adado, Galkayo, Abudwaq, Guri’el and Balambal. The following table outlines rents paid by Ministry

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Ministry of Finance	52,505	15,285
Ministry of Interior, Local Government & Reconciliation	2,788	-
Ministry of Water & Electricity	-	2,700
Ministry of Education Culture & Higher Education	2,400	1,680
Civil Service Commission	15,000	9,000
Office of Audit General	13,000	9,000
Ministry of Women and Human Right	1,600	-
<b>Total</b>	<b>87,293</b>	<b>37,665</b>

**Note 13 Other Operating Expenses**

Operating expenses totaling **\$1,011,898** was incurred in 2020, compared to **\$42,093** for the previous year, an increase of **\$969,805**. These operating expenses consist of other office administration cost, Consultation fees, television and newspaper advertisement, Staff training & development and Non-Consultancy Service fee. These are admiration costs for all functioning ministries such as Ministry of Finance, Ministry of Water & Electricity, Ministry of Education and the Presidency, Ministry of planning, office of audit general, civil service commission, ministry of environment and forest, ministry of interior and local government etc. The cost breakdown is shown below:

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Other Office Administrative Cost	809,259	10,408
Consultation Fees	117,279	28,610
Television and Newspaper Advertisements	7,150	2,975
Marketing & Promotion	-	100
Staff Training and Development	28,934	-
Non-consultancy Service Fee	49,277	-
<b>Total</b>	<b>1,011,899</b>	<b>42,093</b>

#### **Note 14 Conflict Resolution Expenses**

To resolve a long-lasting misunderstanding and conflicts between GSS communities the Ministry of Interior and Local Government has taken their role to resolve these differences among GSS communities, these resolutions are mainly relating to bringing together and reconciling for hostile tribes those share common pasture in the rural areas.

The accelerated reconciliation efforts conducted by the Ministry of Interior and Local Government have incurred expenses totaling **\$838,607** for conflict resolution expenses.

This table shows the cost breakdown.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Conflict Resolution Expenses	838,607	5,000
<b>Total</b>	<b>838,607</b>	<b>5,000</b>

**Note 15 Contingency Fund**

A contingency fund covers urgent and unforeseen costs arising from emergency situations for which payments cannot be postponed until the passage of a supplementary budget or the next annual Consolidated Budget without seriously affecting the public interest. This money is on reserve and not allocated to one area of the work. Therefore, this contingency fund was part of a project at the time when the project was launched. However, due to lack of budget lines for office rent and car hire for field operations in the initial budget, the project implementation unit has sought for a no objection from Federal Government of Somalia (FGS) to incur rent expenses from the contingency line, which was subsequently approved by the FGS .The expenses included office rent of \$**6,000** and vehicle hire of \$**3,900**.

The following table shows these expenses.

	<b>2020</b> <b>USD</b>	<b>2019</b> <b>USD</b>
	<u>          </u>	<u>          </u>
Contingency	9,900	-
<b>Total</b>	<b><u>9,900</u></b>	<b><u>-</u></b>

**Note 16 Grants to Other General Government Units**

The transfers made to lower levels of government during the reporting period totaled \$**238,723** (\$**49,385** in 2019). With \$**159,428.00** transferred to the lower-level governments of Adado, Galkacyo and Abudwaq from JLPG Project for local government expansion process. The remaining balance of \$**79,295** was transferred to lower-level governments of Guri’el, Adado, Abudwaq, Balambal and Galkacyo to support these municipalities, and includes a transfer for educational support to University of Ceynul Hayat from the Treasury Single Account

	<b>2020</b> <b>USD</b>	<b>2019</b> <b>USD</b>
	<u>          </u>	<u>          </u>
Transfers to Lower Level Government	238,273	49,385
<b>Total</b>	<b><u>238,273</u></b>	<b><u>49,385</u></b>

**Note 17 Social Benefits**

During the year, social benefits of \$ **40,526** were paid to medically treat staff of GSS both locally and outside of the country. Medical treatment is usually provided to the security personnel who are injured during service. Medical treatment costs normally depend on demand availability of resource and the number of incidents during a year.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Medical Treatment	40,526	-
<b>Total</b>	<b>40,526</b>	<b>-</b>

**Note 18 Transfers not elsewhere classified**

During the year there has been Bank charge expenses totaling \$5,595, and the reason is opening additional bank accounts.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Bank charges	5,595	-
<b>Total</b>	<b>5,595</b>	<b>-</b>

**Note 19 Non-Financial Assets*****Treasury Single Account***

GSS purchased non-financial assets during in FY20 which included office equipment, furniture & fixtures and cars, funded from the TSA and other projects such as the Safety Net Project, Biyoole project and the RCRII project.

A comprehensive breakdown of GSS Non- Financial asset costs for 2020 is detailed below.

	<b>2020</b>	<b>2019</b>
	<b>USD</b>	<b>USD</b>
Non-residential Building	129,666	428,000
Cars	-	38,950
Information, Computer & Telecomm(ICT) Equipment	53,000	6,361
Machinery and Equipment not elsewhere classified	498,553	18,514
Furniture & fixtures	94,031	7,538
Computer software	-	400
State House and Ministry Offices	535,390	-
Furniture	3,593	-
<b>Total</b>	<b>1,314,233</b>	<b>499,763</b>

**Note 20 Taxes**

GSS have had revenue estimation of **\$6,913,820** to be collected during the year, with **\$3,300,062** actually collected which was 48% of the annual estimate. The most significant revenue stream was Road User Tax (\$2,840,504) which made up **86%** of all tax collection during the year. Turnover tax collections down against the annual revenue estimate due to businesses not being registered in some districts as a result of political issues. Most of the airports were administered by private companies previously, but during the year the Ministry for Finance took control of the Ugasnor airport, adado airport and Guri'el airport which directly resulted in the increase in the local passenger fees. There have been productive agreements between Khat merchants and Ministry of Finance that paved the way to implement Tax on Khat during the year. The table below provides a summary of these taxes, the annual estimate against actual collections for the year.



Tax Type	Final Approved Budget USD	Actual USD	Variance USD
	-	38,980	38,980
Turnover Tax	1,462,000	81,853	(1,380,147)
Business & Professional Licenses	-	30,897	30,897
Local Passenger Fees	200,000	152,104	(47,896)
Road User Tax	2,199,820	2,840,504	640,684
Urban Road User Tax	-	44,206	44,206
International NGOs registration	-	15,350	15,350
Local NGOs registration	-	16,399	16,399
Livestock Fees	-	8,857	8,857
Customs duties - Tobacco/Cigarette	-	12,500	12,500
Customs duties - KHAT	2,742,000	58,412	(2,683,588)
Electricity Tax	240,000	-	(240,000)
Payroll Tax - Government	70,000	-	(70,000)
<b>Total</b>	<b>6,913,820</b>	<b>3,300,062</b>	<b>(3,613,758)</b>

### Note 21 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and International organizations. FGS was estimated at **\$13,751,897** with **\$12,031,800 (88%)**. This was a result of increased funding received for COVID support and sound political agreements between GSS and the FGS. International NGOs also provided funds to GSS in support of costs relating to government operation.

The RCRF II project is a multi-donor project administered by the World Bank through FGS providing funds for payment of salary to civil servant and the staff recruited by the Civil Service Commission. **\$2,849,094** was estimated to be received during this financial year with, **\$1,772,456** received which was **62%** of the annual estimate. The variance came from recruitment and other reforms not being implemented as originally planned.

PREMIS funded important running costs like office rents, office equipment and internet costs, and also funded some projects such as revenue enhancements campaign, establishment of revenue huts. **\$402,095** was received which is **55%** against the annual estimate of **\$223,887** This was as a result of some projects not being implemented as planned due to conflicts and some political tensions experienced during the year.

Grants from FGS to GSS was estimated to be received during this financial year **\$12,501,059** with, **\$11,163,192.32** received which was **89%** more than the annual estimate. This receipt over budget estimations is due to sound relation between GSS and FGS and COVID support as well as the effectiveness of the state’s ongoing operations.

Organizations like Norwegian Refugee Council, United Nations, Qatar Support, MCA GPE, S2S PROJECT, Save the Children International, Care International and Comitato Internazionale Per Lo Sviluppo Dei Popoli (JISP) provide funds to the state in support of the operations.

<u>Donor Name</u>	<u>Final Approved Budget USD</u>	<u>Actual USD</u>	<u>Variance USD</u>
NRC Support	18,781	18,781	-
Save The Children	123,600	123,600	-
Africa Education Trust	88,500	76,500	(12,000)
United Nations	583,650	350,226	(233,424)
CISP Support	24,720	22,020	(2,700)
PREMIS Support	402,095	223,887	(178,208)
Care International	9,493	3,593	(5,900)
Qatar Support	-	50,000	50,000
MCA GPE	17,375	17,375	-
S2S Project	24,000	12,000	(12,000)
RCRF II	2,849,094	1,772,457	(1,076,637)
FGS Budget Support to GSS	6,185,965	8,325,050	2,139,085
SURGE Building Construction	1,000,000	-	(1,000,000)
Biyoole Project	1,581,400	364,859	(1,216,541)
GPE Projects	319,975	148,202	(171,774)
Ministry of Health and Social Services	500,000	500,000	-
Risk communication and community engagement	2,500	2,500	-
FGS Non Salary recurrent current	20,750	20,750	-
<b>Total</b>	<b>13,751,897</b>	<b>12,031,800</b>	<b>(1,720,098)</b>

**Note 22 Other revenue**

The primary education certificate fees revenue estimated was **\$60,000** with **\$57,677** collected during this year. Other revenue, not included in the annual estimates collected, was from public notary fees **\$4,058**, Fines/Penalties **\$ 2,320** and education certificate fees **\$4,390** collected by the Ministry of Finance and Ministry of Education, respectively.

Other revenue streams collected during the year:

Revenue Heads	Final Approved Budget USD	Actual USD	Variance USD
Public Notary Fees	-	4,058	4,058
Primary education certificate fees	60,000	46,909	(13,091)
Secondary education certificate fees	-	4,390	4,390
Fines/Penalties	-	2,320	2,320
<b>Total</b>	<b>60,000</b>	<b>57,677</b>	<b>(2,323)</b>

**Note 23 Employee Compensation**

Employee compensation paid during the year was **\$6,098,653** against a budget of **\$9,257,361**. which represents **65.9%** of the final Employee Compensation budget.

<b>Employee Compensation</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Permanent employees/Regular staff	1,655,654	1,475,752	(179,902)
Salaries to Ministers and Statutory Appointments	1,045,400	588,700	(456,700)
Contract employees	1,135,424	566,724	(568,700)
Security Operational Allowances	672,000	557,752	(114,248)
Regular Food Provision	281,800	105,881	(175,919)
Transportation allowance	154,056	47,519	(106,537)
Wage workers	539,984	361,251	(178,733)
Accommodation Allowance	166,506	82,731	(83,775)
Security Forces (Police, Intel Forces and Prison)	2,420,000	1,382,392	(1,037,608)
Other allowances	114,537	38,551	(75,986)
Remuneration to Politicians	1,072,000	891,400	(180,600)
<b>Total</b>	<b>9,257,361</b>	<b>6,098,653</b>	<b>(3,158,708)</b>

#### **Note 24 Use of Good and Services**

GSS spent a total of **\$4,325,738** which represents **57.6%** of the final estimated for the use of goods and services. The ability to spend in the Galmudug State of Somalia was limited by the availability of funds from revenue collections over the year.

<b>Use of Good and Services</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Internal Travel	901,343	593,660	(307,683)
External Travel	251,156	158,273	(92,883)
Local conferences	303,133	100,773	(202,360)
Conflict Resolution Expenses	579,000	524,329	(54,671)
Water	62,476	19,571	(42,905)
Electricity	246,900	114,009	(132,891)
Internet	130,850	31,339	(99,511)
Stationary	113,292	60,046	(53,247)
Books	29,574	5,385	(24,189)
Published fees	127,303	73,583	(53,721)
Meeting Supplies	378,051	289,864	(88,187)
Publications	17,750	5,634	(12,116)
Maintenance of heavy machinery	27,000	-	(27,000)
Medical Supplies	30,493	-	(30,493)
Maintenance of equipment	13,800	10,572	(3,228)
Maintenance of furniture & fittings	12,360	993	(11,367)
Cleaning Services	10,076	1,890	(8,185)
Cleaning Supplies	75,043	25,641	(49,402)
Mobile Phone Expenses	7,855	910	(6,945)
Gasoline	196,700	126,078	(70,622)
Vehicle Hire/car rental	172,181	113,688	(58,493)
Diesel	16,356	53,659	37,303
Telephone fees	17,145	800	(16,345)
Security Operational Allowances	20,800	17,167	(3,633)
Office Refreshments	2,793	701	(2,092)
Maintenance of Vehicles	114,770	48,675	(66,095)
Maintenance of buildings and repairs	92,500	-	(92,500)
Computer Consumable	800	800	-
Office Rent	178,100	87,293	(90,807)
Conflict Resolution Expenses	930,000	838,607	(91,393)
Contingency	326,110	9,900	(316,210)
Other Office Administrative Cost	1,137,032	809,259	(327,773)
Television and Newspaper Advertisements	69,265	7,150	(62,115)
Consultation Fees	344,120	117,279	(226,841)
Staff Training and Development	388,283	28,934	(359,349)
M&E	44,620	-	(44,620)
Marketing & Promotion	600	-	(600)
Newspapers and Magazines Subscriptions	2,400	-	(2,400)
Non-consultancy Service Fee	140,090	49,277	(90,814)
<b>Total</b>	<b>7,512,120</b>	<b>4,325,738</b>	<b>(3,186,382)</b>

**Note 25 Grants to Other Governments Units**

Grants to other governments units were **\$238,723** during the year against a budget of **\$260,000**. MoFED and Four districts Adado, Dusemareb, Guri’el, Abudwaq and Galkayo made formal agreement that the districts will deposit their locally generated revenue from districts into the Treasury Single Account and Ministry of Finance will transfer funds by way of grants to the districts based on their needs to facilitate their operational costs.

<b>Grants to Other Governments</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Transfers to Lower Level Government	260,000	238,723	(21,277)
<b>Total</b>	<b>260,000</b>	<b>238,723</b>	<b>(21,277)</b>

**Note 26 Employer Social Benefits**

Medical treatment both within and outside the country is the prime social benefit that is currently provided to GSS staff. The GSS forces (police and NISA) are the major beneficiary of this benefit mainly due to the security risks to which they are exposed. The budgeted estimate for the period was **\$93,500** with **\$40,526** being spent. Nonetheless, benefits of such medical treatment certainly depend on demand, availability of resources and the number of incidents during a year.

<b>Employer Social Benefits</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Medical Treatment	93,500	40,526	(52,974)
<b>Total</b>	<b>93,500</b>	<b>40,526</b>	<b>(52,974)</b>

**Note 27 Transfers not elsewhere classified**

The Bank Charge budget estimate for the period was **\$14,607** and actual was **\$5,595**.

<b>Transfers not elsewhere classified</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Bank charges	14,607	5,595	(9,012)
<b>Total</b>	<b>14,607</b>	<b>5,595</b>	<b>(9,012)</b>

**Note 28 Non-Financial Assets**

GSS purchased **\$1,314,233** of non-financial assets during the year against a budget of **\$3,588,129** an underspend of **\$2,273,896 (63.4%)**. Office equipment, furniture and fixtures and cars were funded from the TSA and under other projects such as Safety Net Project, Biyoole, and RCRFII project as detailed in the table:

<b>Non-Financial Assets</b>	<b>Final Approved Budget USD</b>	<b>Actual USD</b>	<b>Variance USD</b>
Non-residential Building	1,619,241	129,666	(1,489,575)
Cars	80,000	-	(80,000)
Information, Computer & Telecomm(ICT) Equipment	125,990	53,000	(72,990)
Machinery and Equipment not elsewhere classified	810,953	498,553	(312,400)
Furniture & fixtures	180,500	94,031	(86,469)
State House and Ministry Offices	684,570	535,390	(149,180)
Furniture	50,875	3,593	(47,282)
Land improvement	30,000	-	(30,000)
Procurement of seeds and tools	6,000	-	(6,000)
<b>Total</b>	<b>3,588,129</b>	<b>1,314,233</b>	<b>(2,273,896)</b>

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

*For the Year Ended 31 December 2020*

*Prepared in accordance with the  
International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting (2017)*



**Ministry of Interior, Local Government & Reconciliation**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Notes	2020				2019
		Original Estimate A USD	Final Estimate B USD	Controlled by TSA C USD	Difference Between Final Budget and Actual C-B USD	Controlled by TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	<b>810,697</b>	<b>810,697</b>	<b>626,370</b>	<b>(184,327)</b>	<b>85,738</b>
Taxes						
Taxes on goods and services						
Taxes						
<b>Grants</b>						
From international organizations		267,307	267,307	198,105	(69,202)	32,323
From other general government units		243,951	243,951	200,339	(43,612)	
<b>Grants</b>	4	<b>511,258</b>	<b>511,258</b>	<b>398,444</b>	<b>(112,814)</b>	<b>32,323</b>
<b>Receipts / Inflows</b>		<b>1,321,954</b>	<b>1,321,954</b>	<b>1,024,814</b>	<b>(297,141)</b>	<b>118,061</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		93,431	93,431	40,143	(53,288)	32,323
<b>Compensation of Employees</b>	5	<b>93,431</b>	<b>93,431</b>	<b>40,143</b>	<b>(53,288)</b>	<b>32,323</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		58,385	58,385	4,053	(54,332)	
Operating Expenses		31,516	31,516	14,200	(17,316)	30
Rent		7,200	7,200	2,788	(4,412)	
Other Operating Expenses		58,075	58,075	29,442	(28,633)	
Conflict Resolution Expenses		300,000	300,000	297,021	(2,979)	4,000
<b>Use of Goods and Services</b>	6	<b>455,177</b>	<b>455,177</b>	<b>347,504</b>	<b>(107,673)</b>	<b>4,030</b>
<b>Grants</b>						
Grants To Other General Government Units		260,000	260,000	238,723	(21,277)	49,385
<b>Grants</b>		<b>260,000</b>	<b>260,000</b>	<b>238,723</b>	<b>(21,277)</b>	<b>49,385</b>
<b>Nonfinancial assets</b>						
Fixed Assets		2,089	2,089		(2,089)	
<b>Nonfinancial assets</b>	8	<b>2,089</b>	<b>2,089</b>		<b>(2,089)</b>	
<b>Payments / Outflows</b>		<b>810,697</b>	<b>810,697</b>	<b>626,370</b>	<b>(184,327)</b>	<b>85,738</b>
<b>Increase Decrease in Cash</b>		<b>511,258</b>	<b>511,258</b>	<b>398,444</b>	<b>(112,814)</b>	<b>32,323</b>

**Ministry of Justice & Judiciary Affairs**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled By TSA	Difference Between Budget and Actual	Controlled By TSA
		<b>A</b>	<b>B</b>	<b>C</b>	<b>C-B</b>	
Note		USD	USD	USD	USD	USD
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
		18,080	18,080	2,000	(16,080)	-
	5	<b>18,080</b>	<b>18,080</b>	<b>2,000</b>	<b>(16,080)</b>	-
<b>Use of Goods and Services</b>						
		6,000	6,000	9,200	3,200	-
		8,060	8,060	2,500	(5,560)	-
	6	<b>14,060</b>	<b>14,060</b>	<b>11,700</b>	<b>(2,360)</b>	
Nonfinancial assets						
		7,000	7,000	2,500	(4,500)	-
	8	7,000	7,000	2,500	(4,500)	-
		<b>39,140</b>	<b>39,140</b>	<b>16,200</b>	<b>(22,940)</b>	-

**Ministry of Finance**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Note	2020				2019
		Original Estimate	Final Estimate	controlled by TSA	Difference between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	<b>4,456,309</b>	<b>4,456,309</b>	<b>2,421,306</b>	<b>(2,035,003)</b>	<b>511,895</b>
<b>Taxes</b>						
Taxes on income, profits, and capital gains		-	-	38,980	38,980	-
Taxes on payroll and workforce		70,000	70,000	-	(70,000)	-
Taxes on goods and services		4,101,820	4,101,820	3,153,721	(948,099)	1,224,973
Taxes on international trade and transactions		2,742,000	2,742,000	70,912	(2,671,088)	-
<b>Taxes</b>	3	<b>6,913,820</b>	<b>6,913,820</b>	<b>3,263,613</b>	<b>(3,650,207)</b>	<b>1,224,973</b>
<b>Grants</b>						
From foreign governments						
From international organizations		361,095	361,095	236,967	(124,128)	509,684
From other general government units		3,190,516	3,190,516	4,154,566	964,050	863,200
<b>Grants</b>	4	<b>3,551,611</b>	<b>3,551,611</b>	<b>4,391,534</b>	<b>839,923</b>	<b>1,372,884</b>
<b>Other Revenue</b>						
Sale of goods and services		-	-	4,058	4,058	30
Fines, penalties and forfeits		-	-	2,320	2,320	-
<b>Other Revenue</b>		<b>-</b>	<b>-</b>	<b>6,378</b>	<b>6,378</b>	<b>30</b>
<b>Receipts / Inflows</b>		<b>14,921,740</b>	<b>14,921,740</b>	<b>10,082,830</b>	<b>(4,838,910)</b>	<b>3,109,783</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		1,635,085	1,635,085	1,263,453	(371,632)	357,059
<b>Compensation of Employees</b>	5	<b>1,635,085</b>	<b>1,635,085</b>	<b>1,263,453</b>	<b>(371,632)</b>	<b>357,059</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		669,600	669,600	509,095	(160,505)	28,740
Operating Expenses		379,692	379,692	236,418	(143,274)	18,411
Rent		82,900	82,900	52,505	(30,395)	15,285
Other Operating Expenses		229,480	229,480	133,450	(96,030)	31,793
Contingency		230,000	230,000	-	(230,000)	-
<b>Use of Goods and Services</b>	6	<b>1,591,672</b>	<b>1,591,672</b>	<b>931,468</b>	<b>(660,204)</b>	<b>94,228</b>
<b>Nonfinancial assets</b>						
Fixed Assets		1,229,552	1,229,552	226,385	(1,003,167)	60,608
<b>Nonfinancial assets</b>	8	<b>1,229,552</b>	<b>1,229,552</b>	<b>226,385</b>	<b>(1,003,167)</b>	<b>60,608</b>
<b>Payments / Outflows</b>		<b>4,456,309</b>	<b>4,456,309</b>	<b>2,421,306</b>	<b>(2,035,003)</b>	<b>511,895</b>

<b>Ministry of Internal Security</b>						
<b>Combined Statement of Cash Receipts and Payments &amp; Comparison to Budget</b>						
<b>For the Year Ended 31 December 2020</b>						
<b>Government Uses a Treasury Single Account System to Manage Funds</b>						
		<b>2020</b>			<b>2019</b>	
	<b>Original</b>	<b>Final</b>	<b>Controlled</b>	<b>Difference</b>	<b>Controlled</b>	
	<b>Estimate</b>	<b>Estimate</b>	<b>By</b>	<b>Between</b>	<b>by</b>	
	<b>Appropriation</b>	<b>Appropriation</b>	<b>TSA</b>	<b>Final Budget and Actual</b>	<b>TSA</b>	
	<b>A</b>	<b>B</b>	<b>C</b>	<b>C-B</b>		
<b>Note</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	3,771,275	3,771,275	2,281,132	(1,490,143)	1,182,246
<b>Taxes</b>						
Taxes on goods and services						
Taxes						
<b>Grants</b>						
From international organizations		13,927	13,927	13,837	(90)	21,216
From other general government units		1,491,534	1,491,534	1,217,354	(274,180)	-
<b>Grants</b>	4	<b>1,505,461</b>	<b>1,505,461</b>	<b>1,231,191</b>	<b>(274,270)</b>	<b>21,216</b>
<b>Receipts / Inflows</b>		<b>5,276,736</b>	<b>5,276,736</b>	<b>3,512,324</b>	<b>(1,764,412)</b>	<b>1,203,462</b>
<b>Payments / Outflows</b>						
Compensation of Employees						
Wages and Salaries		3,448,534	3,448,534	2,097,206	(1,351,328)	1,163,581
Compensation of Employees		<b>3,448,534</b>	<b>3,448,534</b>	<b>2,097,206</b>	<b>(1,351,328)</b>	<b>1,163,581</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		96,943	96,943	67,635	(29,308)	
Operating Expenses		107,791	107,791	62,649	(45,142)	18,665
<b>Use of Goods and Services</b>	6	<b>204,734</b>	<b>204,734</b>	<b>130,284</b>	<b>(74,450)</b>	<b>18,665</b>
<b>Social Benefits</b>						
Employer social benefits		93,500	93,500	40,526	(52,974)	-
<b>Social Benefits</b>	7	<b>93,500</b>	<b>93,500</b>	<b>40,526</b>	<b>(52,974)</b>	<b>-</b>
<b>Other Expenses</b>						
Transfers not elsewhere classified		7	7	7	-	-
<b>Other Expenses</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>
<b>Nonfinancial assets</b>						
Fixed Assets		24,500	24,500	13,109	(11,391)	-
<b>Nonfinancial assets</b>	8	<b>24,500</b>	<b>24,500</b>	<b>13,109</b>	<b>(11,391)</b>	<b>-</b>
Payments / Outflows		3,771,275	3,771,275	2,281,132	(1,490,143)	1,182,246

**Ministry of Planning & Economic Development**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Notes	2020				2019
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriation <b>B</b> USD	Controlled By TSA <b>C</b>	Difference Between Final Budget and Actual <b>C-B</b> USD	Controlled by TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	744,929	744,929	171,235	(573,693)	12,708
<b>Taxes</b>						
Taxes on goods and services		-	-	31,949	31,949	500
<b>Taxes</b>	3			31,949	31,949	500
<b>Grants</b>						
From international organizations		2,581	2,581	2,581		12,708
From other general government units		703,428	703,428	241,502	(461,926)	
<b>Grants</b>	4	706,009	706,009	244,083	(461,926)	12,708
Other Revenue						
Fines, penalties and forfeits						
Other Revenue						
Receipts / Inflows		1,450,938	1,450,938	447,267	(1,003,670)	25,916
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		89,672	89,672	68,755	(20,917)	12,708
<b>Compensation of Employees</b>	5	89,672	89,672	68,755	(20,917)	12,708
<b>Use of Goods and Services</b>						
Travel & Conferences		12,500	12,500	7,675	(4,825)	-
Operating Expenses		25,277	25,277	4,752	(20,525)	-
Rent		6,000	6,000		(6,000)	-
Other Operating Expenses		150,850	150,850	49,411	(101,439)	-
Contingency		50,260	50,260	9,900	(40,360)	-
<b>Use of Goods and Services</b>	6	244,887	244,887	71,738	(173,149)	-
<b>Other Expenses</b>						
Transfers not elsewhere classified		14,370	14,370	5,588	(8,782)	-
<b>Other Expenses</b>	7	14,370	14,370	5,588	(8,782)	-
<b>Nonfinancial assets</b>						
Fixed Assets		396,000	396,000	25,155	(370,845)	-
<b>Nonfinancial assets</b>	8	396,000	396,000	25,155	(370,845)	-
Payments / Outflows		744,929	744,929	171,235	(573,693)	12,708

**Ministry of Endowment & Religious Affairs**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriation <b>B</b> USD	Controlled by TSA <b>C</b> USD	Difference Between Budget and Actual <b>C-B</b> USD	Controlled by TSA USD
Note						
<b>Receipts / Inflows</b>						
	<b>Consolidated Fund Appropriations</b>	23,530	23,530		(23,530)	-
<b>Receipts / Inflows</b>						
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
	Wages and Salaries	12,080	12,080		(12,080)	-
	<b>Compensation of Employees</b>	<b>12,080</b>	<b>12,080</b>		<b>(12,080)</b>	-
<b>Use of Goods and Services</b>						
	Travel & Conferences	3,000	3,000		(3,000)	
	Operating Expenses	2,450	2,450		(2,450)	-
	<b>Use of Goods and Services</b>	<b>5,450</b>	<b>5,450</b>		<b>(5,450)</b>	-
<b>Nonfinancial assets</b>						
	Fixed Assets	6,000	6,000		(6,000)	-
	<b>Nonfinancial assets</b>	<b>6,000</b>	<b>6,000</b>		<b>(6,000)</b>	-
	<b>Payments / Outflows</b>	<b>23,530</b>	<b>23,530</b>		<b>(23,530)</b>	-

**Ministry of Petroleum & Mining Resources**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
	Note	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	40,150	40,150		(40,150)	-
<b>Receipts / Inflows</b>						
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		31,080	31,080		(31,080)	-
<b>Compensation of Employees</b>	4	<b>31,080</b>	<b>31,080</b>		<b>(31,080)</b>	-
<b>Use of Goods and Services</b>						
Travel & Conferences		1,500	1,500		(1,500)	-
Operating Expenses		7,570	7,570		(7,570)	-
<b>Use of Goods and Services</b>	6	<b>9,070</b>	<b>9,070</b>		<b>(9,070)</b>	-
<b>Payments / Outflows</b>		<b>40,150</b>	<b>40,150</b>		<b>(40,150)</b>	-

**Ministry of Public Works & Housing**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
Note	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
<b>Receipts / Inflows</b>						
	<b>Consolidated Fund Appropriations</b>	23,300	23,300	2,500	(20,800)	-
	<b>Taxes</b>					
	Taxes on goods and services	-	-	3,100	3,100	-
	<b>Taxes</b>	-	-	3,100	3,100	-
	<b>Receipts / Inflows</b>	23,300	23,300	5,600	(17,700)	-
<b>Payments / Outflows</b>						
	<b>Compensation of Employees</b>					
	Wages and Salaries	10,310	10,310	-	(10,310)	-
	<b>Compensation of Employees</b>	10,310	10,310	-	(10,310)	-
	<b>Use of Goods and Services</b>					
	Travel & Conferences	6,500	6,500	2,500	(4,000)	-
	Operating Expenses	6,490	6,490	-	(6,490)	-
	<b>Use of Goods and Services</b>	12,990	12,990	2,500	(10,490)	-
	<b>Payments / Outflows</b>	23,300	23,300	2,500	(20,800)	-



**Ministry of Commerce & Industry**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019		
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Note							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	19,050	19,050	-	(19,050)	-
	<b>Taxes</b>						
	Taxes on goods and services			1,400	1,400	-	-
	<b>Taxes</b>	3		1,400	1,400	-	-
	Receipts / Inflows		19,050	19,050	1,400	(17,650)	-
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		13,000	13,000		(13,000)	-
	<b>Compensation of Employees</b>	5	13,000	13,000		(13,000)	-
	<b>Use of Goods and Services</b>						
	Travel & Conferences		4,000	4,000		(4,000)	-
	Operating Expenses		2,050	2,050		(2,050)	-
	<b>Use of Goods and Services</b>	6	6,050	6,050		(6,050)	-
	Payments / Outflows		19,050	19,050		(19,050)	-

**Ministry of Information**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
Note						
<b>Receipts / Inflows</b>						
		<b>Consolidated Fund Appropriations</b>				
	2	44,280	44,280	700	(43,580)	-
<b>Grants</b>						
		From other general government units				
		13,752	13,752	-	(13,752)	-
	4	<b>13,752</b>	<b>13,752</b>	-	<b>(13,752)</b>	-
Receipts / Inflows		<b>58,032</b>	<b>58,032</b>	<b>700</b>	<b>(57,332)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
		Wages and Salaries				
		25,832	25,832	-	(25,832)	-
	5	<b>25,832</b>	<b>25,832</b>	-	<b>(25,832)</b>	-
<b>Use of Goods and Services</b>						
		Travel & Conferences				
		5,890	5,890	700	(5,190)	-
		Operating Expenses				
		8,898	8,898	-	(8,898)	-
	6	<b>14,788</b>	<b>14,788</b>	<b>700</b>	<b>(14,088)</b>	-
<b>Nonfinancial assets</b>						
		Fixed Assets				
		3,660	3,660	-	(3,660)	-
	8	<b>3,660</b>	<b>3,660</b>	-	<b>(3,660)</b>	-
Payments / Outflows		<b>44,280</b>	<b>44,280</b>	<b>700</b>	<b>(43,580)</b>	-

**Ministry of Aviation & Transport**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
	Note	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	30,436	30,436	3,535	(26,901)	-
Receipts / Inflows						
Payments / Outflows						
<b>Compensation of Employees</b>						
Wages and Salaries		17,000	17,000	-	(17,000)	-
<b>Compensation of Employees</b>	5	17,000	17,000	-	(17,000)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		6,386	6,386	1,435	(4,951)	-
Operating Expenses		7,050	7,050	2,100	(4,950)	-
<b>Use of Goods and Services</b>	6	13,436	13,436	3,535	(9,901)	-
<b>Payments / Outflows</b>		30,436	30,436	3,535	(26,901)	-

**Ministry of Education Culture & Higher Education**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Note	2020				2019
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	<b>1,686,078</b>	<b>1,686,078</b>	<b>1,148,812</b>	<b>(537,266)</b>	<b>226,567</b>
<b>Grants</b>						
From international organizations		321,871	321,871	256,753	(65,119)	335,164
From other general government units		1,219,807	1,219,807	804,142	(415,665)	-
<b>Grants</b>	4	<b>1,541,678</b>	<b>1,541,678</b>	<b>1,060,895</b>	<b>(480,783)</b>	<b>335,164</b>
<b>Other Revenue</b>						
Sale of goods and services		60,000	60,000	51,299	(8,701)	12,160
<b>Other Revenue</b>		<b>60,000</b>	<b>60,000</b>	<b>51,299</b>	<b>(8,701)</b>	<b>12,160</b>
Receipts / Inflows		<b>3,287,756</b>	<b>3,287,756</b>	<b>2,261,006</b>	<b>(1,026,750)</b>	573,891
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		1,357,609	1,357,609	1,064,329	(293,280)	221,747
<b>Compensation of Employees</b>	5	<b>1,357,609</b>	<b>1,357,609</b>	<b>1,064,329</b>	<b>(293,280)</b>	<b>221,747</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		101,810	101,810	25,680	(76,130)	600
Operating Expenses		80,151	80,151	35,629	(44,522)	1,140
Rent		10,800	10,800	2,400	(8,400)	1,680
Other Operating Expenses		81,933	81,933	-	(81,933)	400
<b>Use of Goods and Services</b>	6	<b>274,694</b>	<b>274,694</b>	<b>63,709</b>	<b>(210,985)</b>	<b>3,820</b>
<b>Nonfinancial assets</b>						
Fixed Assets		53,775	53,775	20,773	(33,002)	1,000
<b>Nonfinancial assets</b>	8	<b>53,775</b>	<b>53,775</b>	<b>20,773</b>	<b>(33,002)</b>	<b>1,000</b>
<b>Payments / Outflows</b>		<b>1,686,078</b>	<b>1,686,078</b>	<b>1,148,812</b>	<b>(537,266)</b>	<b>226,567</b>

**Ministry of Post & Communication**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
Note						
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>		2	34,870	34,870	(34,870)	-
<b>Receipts / Inflows</b>						
Payments / Outflows						
<b>Compensation of Employees</b>						
Wages and Salaries			13,080	13,080	(13,080)	-
<b>Compensation of Employees</b>		5	13,080	13,080	(13,080)	-
<b>Use of Goods and Services</b>						
Travel & Conferences			2,000	2,000	(2,000)	-
Operating Expenses			7,790	7,790	(7,790)	-
<b>Use of Goods and Services</b>		6	9,790	9,790	(9,790)	-
<b>Nonfinancial assets</b>						
Fixed Assets			12,000	12,000	(12,000)	-
<b>Nonfinancial assets</b>		8	12,000	12,000	(12,000)	-
<b>Payments / Outflows</b>			34,870	34,870	(34,870)	

**Ministry of Agriculture**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
	Note	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	165,560	165,560	14,814	(150,746)	-
<b>Grants</b>						
From other general government units		134,000	134,000	28,290	(105,710)	-
<b>Grants</b>	4	<b>134,000</b>	<b>134,000</b>	<b>28,290</b>	<b>(105,710)</b>	-
Receipts / Inflows		<b>299,560</b>	<b>299,560</b>	<b>43,104</b>	<b>(256,456)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		26,160	26,160	7,480	(18,680)	-
<b>Compensation of Employees</b>	5	<b>26,160</b>	<b>26,160</b>	<b>7,480</b>	<b>(18,680)</b>	-
<b>Use of Goods and Services</b>						
Travel & Conferences		1,900	1,900	-	(1,900)	-
Operating Expenses		29,220	29,220	-	(29,220)	-
Other Operating Expenses		53,000	53,000	1,294	(51,706)	-
Contingency		2,920	2,920	-	(2,920)	-
<b>Use of Goods and Services</b>	6	<b>87,040</b>	<b>87,040</b>	<b>1,294</b>	<b>(85,746)</b>	-
<b>Nonfinancial assets</b>						
Fixed Assets		52,360	52,360	6,040	(46,320)	-
<b>Nonfinancial assets</b>	8	<b>52,360</b>	<b>52,360</b>	<b>6,040</b>	<b>(46,320)</b>	-
<b>Payments / Outflows</b>		<b>165,560</b>	<b>165,560</b>	<b>14,814</b>	<b>(150,746)</b>	-

**Ministry of Environment**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
Note						
<b>Receipts / Inflows</b>						
	<b>Consolidated Fund Appropriations</b>	261,610	261,610	41,814	(219,796)	-
	<b>Grants</b>					
	From other general government units	213,200	213,200	36,192	(177,008)	-
	<b>Grants</b>	213,200	213,200	36,192	(177,008)	-
	Receipts / Inflows	474,810	474,810	78,006	(396,804)	-
<b>Payments / Outflows</b>						
	<b>Compensation of Employees</b>					
	Wages and Salaries	27,310	27,310	9,620	(17,690)	-
	<b>Compensation of Employees</b>	27,310	27,310	9,620	(17,690)	-
	<b>Use of Goods and Services</b>					
	Travel & Conferences	23,000	23,000	20,000	(3,000)	-
	Operating Expenses	20,150	20,150	4,000	(16,150)	-
	Other Operating Expenses	70,850	70,850	2,994	(67,856)	-
	Contingency	11,920	11,920	-	(11,920)	-
	<b>Use of Goods and Services</b>	125,920	125,920	26,994	(98,926)	-
	<b>Nonfinancial assets</b>					
	Fixed Assets	108,380	108,380	5,200	(103,180)	-
	<b>Nonfinancial assets</b>	108,380	108,380	5,200	(103,180)	-
	<b>Payments / Outflows</b>	261,610	261,610	41,814	(219,796)	-

**Ministry of Health & Social Services**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
		Note				
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>						
	2	1,430,130	1,430,130	643,193	(786,937)	3,614
<b>Grants</b>						
		-	-	-	-	3,614
		1,403,770	1,403,770	686,469	(717,301)	-
	4	1,403,770	1,403,770	686,469	(717,301)	3,614
<b>Receipts / Inflows</b>						
<b>2,833,900</b>						
<b>2,833,900</b>						
<b>1,329,662</b>						
<b>(1,504,238)</b>						
<b>7,228</b>						
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
		452,126	452,126	210,906	(241,220)	3,614
	5	452,126	452,126	210,906	(241,220)	3,614
<b>Use of Goods and Services</b>						
		163,258	163,258	74,437	(88,821)	-
		148,673	148,673	67,517	(81,156)	-
		284,040	284,040	13,299	(270,741)	-
	6	595,971	595,971	155,253	(440,718)	-
<b>Nonfinancial assets</b>						
		382,033	382,033	277,033	(105,000)	-
	8	382,033	382,033	277,033	(105,000)	-
<b>Payments / Outflows</b>						
<b>1,430,130</b>						
<b>1,430,130</b>						
<b>643,193</b>						
<b>(786,937)</b>						
<b>3,614</b>						



**Ministry of Women & Human Rights**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		<b>2020</b>				<b>2019</b>	
		<b>Original Estimate Appropriation <b>A</b> USD</b>	<b>Final Estimate Appropriate <b>B</b> USD</b>	<b>Controlled By TSA <b>C</b> USD</b>	<b>Difference Between Final Budget &amp; Actual <b>C-B</b> USD</b>	<b>Controlled By TSA USD</b>	
<b>Notes</b>							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	248,370	248,370	9,207	(239,163)	-
	<b>Grants</b>						
	From international organizations		213,440	213,440	108,635	(104,805)	-
	<b>Grants</b>	4	213,440	213,440	108,635	(104,805)	-
	Receipts / Inflows		461,810	461,810	117,842	(343,968)	-
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		129,760	129,760	5,300	(124,460)	-
	<b>Compensation of Employees</b>		129,760	129,760	5,300	(124,460)	-
	<b>Use of Goods and Services</b>						
	Travel & Conferences		8,700	8,700		(8,700)	-
	Operating Expenses		33,660	33,660	2,057	(31,603)	-
	Rent		19,200	19,200	1,600	(17,600)	-
	Other Operating Expenses		6,000	6,000	250	(5,750)	-
	<b>Use of Goods and Services</b>	6	67,560	67,560	3,907	(63,653)	-
	<b>Nonfinancial assets</b>						
	Fixed Assets		51,050	51,050	-	(51,050)	-
	<b>Nonfinancial assets</b>	8	51,050	51,050	-	(51,050)	-
	Payments / Outflows		248,370	248,370	9,207	(239,163)	-

**Ministry of Labor & Social Affairs**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019
	Notes	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	57,938	57,938	14,817	(43,121)	-
<b>Grants</b>						
From international organizations		29,618	29,618	14,810	(14,808)	-
<b>Grants</b>	4	<b>29,618</b>	<b>29,618</b>	<b>14,810</b>	<b>(14,808)</b>	-
Receipts / Inflows		<b>87,556</b>	<b>87,556</b>	<b>29,627</b>	<b>(57,929)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		19,636	19,636	-	(19,636)	-
<b>Compensation of Employees</b>	5	<b>19,636</b>	<b>19,636</b>	-	<b>(19,636)</b>	-
<b>Use of Goods and Services</b>						
Travel & Conferences		4,750	4,750	2,250	(2,500)	-
Operating Expenses		7,400	7,400	-	(7,400)	-
Other Operating Expenses		18,062	18,062	10,817	(7,245)	-
<b>Use of Goods and Services</b>	6	<b>30,212</b>	<b>30,212</b>	<b>13,067</b>	<b>(17,145)</b>	-
<b>Nonfinancial assets</b>						
Fixed Assets		8,090	8,090	1,750	(6,340)	-
<b>Nonfinancial assets</b>	8	<b>8,090</b>	<b>8,090</b>	<b>1,750</b>	<b>(6,340)</b>	-
Payments / Outflows		<b>57,938</b>	<b>57,938</b>	<b>14,817</b>	<b>(43,121)</b>	-

**Ministry of Youth & Sports**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Notes							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	33,500	33,500	4,800	(28,700)	-
<b>Receipts / Inflows</b>							
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		11,080	11,080	-	(11,080)	-
	<b>Compensation of Employees</b>	5	<b>11,080</b>	<b>11,080</b>	-	<b>(11,080)</b>	-
<b>Use of Goods and Services</b>							
	Travel & Conferences		5,500	5,500	4,800	(700)	-
	Operating Expenses		7,150	7,150	-	(7,150)	-
	<b>Use of Goods and Services</b>	6	<b>12,650</b>	<b>12,650</b>	<b>4,800</b>	<b>(7,850)</b>	-
<b>Nonfinancial assets</b>							
	Fixed Assets		9,770	9,770	-	(9,770)	-
	<b>Nonfinancial assets</b>	8	<b>9,770</b>	<b>9,770</b>	-	<b>(9,770)</b>	-
	<b>Payments / Outflows</b>		<b>33,500</b>	<b>33,500</b>	<b>4,800</b>	<b>(28,700)</b>	-

**Ministry of Water & Electricity**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		<b>2020</b>				<b>2019</b>	
		<b>Original Estimate Appropriation <b>A</b></b>	<b>Final Estimate Appropriate <b>B</b></b>	<b>Controlled By TSA <b>C</b></b>	<b>Difference Between Final Budget &amp; Actual <b>C-B</b></b>	<b>Controlled By TSA</b>	
<b>Notes</b>		<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	412,720	412,720	11,017	(401,703)	5,170
	<b>Grants</b>						
	From other general government units		380,000	380,000	58,845	(321,156)	5,170
	<b>Grants</b>	4	380,000	380,000	58,845	(321,156)	5,170
	<b>Receipts / Inflows</b>		792,720	792,720	69,862	(722,858)	10,340
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		66,320	66,320	6,228	(60,092)	-
	<b>Compensation of Employees</b>	5	66,320	66,320	6,228	(60,092)	-
	<b>Use of Goods and Services</b>						
	Travel & Conferences		4,500	4,500		(4,500)	
	Operating Expenses		82,900	82,900	1,807	(81,093)	1,270
	Rent		-	-	-	-	2,700
	Other Operating Expenses		50,620	50,620	2,983	(47,637)	1,200
	Contingency		24,430	24,430	-	(24,430)	-
	<b>Use of Goods and Services</b>	6	162,450	162,450	4,789	(157,661)	5,170
	Other Expenses						
	Transfers not elsewhere classified		230	230	-	(230)	-
	Other Expenses		230	230	-	(230)	-
	<b>Nonfinancial assets</b>						
	Fixed Assets		183,720	183,720	-	(183,720)	-
	<b>Nonfinancial assets</b>	8	183,720	183,720	-	(183,720)	-
	<b>Payments / Outflows</b>		412,720	412,720	11,017	(401,703)	5,170

**Ministry of Constitution Affairs**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
	Notes	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>		2	30,750	30,750	(30,750)	-
<b>Receipts / Inflows</b>						
Payments / Outflows						
<b>Compensation of Employees</b>						
Wages and Salaries			11,080	11,080	(11,080)	-
<b>Compensation of Employees</b>		5	11,080	11,080	(11,080)	-
<b>Use of Goods and Services</b>						
Travel & Conferences			4,600	4,600	(4,600)	-
Operating Expenses			8,270	8,270	(8,270)	-
<b>Use of Goods and Services</b>		6	12,870	12,870	(12,870)	-
<b>Nonfinancial assets</b>						
Fixed Assets			6,800	6,800	(6,800)	-
<b>Nonfinancial assets</b>		8	6,800	6,800	(6,800)	-
<b>Payments / Outflows</b>			30,750	30,750	(30,750)	-

**Ministry of Ports & Fishery**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
Notes						
<b>Receipts / Inflows</b>						
	<b>Consolidated Fund Appropriations</b>	2	35,260	35,260	(35,260)	-
<b>Grants</b>						
	From other general government units		-	-	206,050	-
	<b>Grants</b>		-	-	<b>206,050</b>	-
	<b>Receipts / Inflows</b>		<b>35,260</b>	<b>35,260</b>	<b>206,050</b>	<b>170,790</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
	Wages and Salaries		26,080	26,080	-	(26,080)
	<b>Compensation of Employees</b>	5	<b>26,080</b>	<b>26,080</b>	-	<b>(26,080)</b>
<b>Use of Goods and Services</b>						
	Travel & Conferences		6,000	6,000	-	(6,000)
	Operating Expenses		3,180	3,180	-	(3,180)
	<b>Use of Goods and Services</b>	6	<b>9,180</b>	<b>9,180</b>	-	<b>(9,180)</b>
	<b>Payments / Outflows</b>		<b>35,260</b>	<b>35,260</b>	<b>(35,260)</b>	-

**Ministry of Diaspora & Investment**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
	Notes	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	35,260	35,260		(35,260)	-
<b>Receipts / Inflows</b>						
Payments / Outflows						
<b>Compensation of Employees</b>						
Wages and Salaries		12,080	12,080		(12,080)	-
Compensation of Employees	5	12,080	12,080		(12,080)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		5,000	5,000		(5,000)	-
Operating Expenses		5,500	5,500		(5,500)	-
Use of Goods and Services	6	10,500	10,500		(10,500)	-
<b>Nonfinancial assets</b>						
Fixed Assets		12,680	12,680		(12,680)	-
Nonfinancial assets	8	12,680	12,680		(12,680)	-
<b>Payments / Outflows</b>		<b>35,260</b>	<b>35,260</b>		<b>(35,260)</b>	<b>-</b>

**Ministry of Humanitarian Affairs & Disaster Management**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
	Notes	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	26,925	26,925	2,500	(24,425)	-
<b>Grants</b>						
From other general government units		3,785	3,785	2,500	(1,285)	-
<b>Grants</b>	4	<b>3,785</b>	<b>3,785</b>	<b>2,500</b>	<b>(1,285)</b>	-
<b>Receipts / Inflows</b>		<b>30,710</b>	<b>30,710</b>	<b>5,000</b>	<b>(25,710)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		14,365	14,365	-	(14,365)	-
<b>Compensation of Employees</b>	5	<b>14,365</b>	<b>14,365</b>	-	<b>(14,365)</b>	-
<b>Use of Goods and Services</b>						
Travel & Conferences		3,500	3,500	-	(3,500)	-
Operating Expenses		9,060	9,060	2,500	(6,560)	-
<b>Use of Goods and Services</b>	6	<b>12,560</b>	<b>12,560</b>	<b>2,500</b>	<b>(10,060)</b>	-
<b>Payments / Outflows</b>		<b>26,925</b>	<b>26,925</b>	<b>2,500</b>	<b>(24,425)</b>	-



**Office of Presidency**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Notes							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	4,176,606	4,176,606	3,170,143	(1,006,463)	581,767
<b>Grants</b>							
	From international organizations		-	-	-	-	126,410
	From other general government units		1,852,001	1,852,001	2,264,842	412,841	
	<b>Grants</b>	4	1,852,001	1,852,001	2,264,842	412,841	126,410
	<b>Receipts / Inflows</b>		6,028,607	6,028,607	5,434,985	(593,623)	708,177
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		323,436	323,436	240,537	(82,899)	126,410
	<b>Compensation of Employees</b>	5	323,436	323,436	240,537	(82,899)	126,410
<b>Use of Goods and Services</b>							
	Travel & Conferences		760,000	760,000	607,552	(152,448)	-
	Operating Expenses		439,600	439,600	287,220	(152,380)	17,657
	Other Operating Expenses		1,070,000	1,070,000	762,770	(307,230)	8,700
	Conflict Resolution Expenses		630,000	630,000	541,586	(88,414)	1,000
	<b>Use of Goods and Services</b>	6	2,899,600	2,899,600	2,199,128	(700,472)	27,357
<b>Nonfinancial assets</b>							
	Fixed Assets		953,570	953,570	730,478	(223,092)	428,000
	<b>Nonfinancial assets</b>	8	953,570	953,570	730,478	(223,092)	428,000
	<b>Payments / Outflows</b>		4,176,606	4,176,606	3,170,143	(1,006,463)	581,767

**Office of the Speaker & Parliament**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Notes							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	1,589,524	1,589,524	1,246,603	(342,921)	424,043
	<b>Grants</b>						
	From international organizations		-	-	-	-	17,043
	From other general government units		1,294,854	1,294,854	1,087,660	(207,194)	
	<b>Grants</b>	4	1,294,854	1,294,854	1,087,660	(207,194)	17,043
	<b>Receipts / Inflows</b>		2,884,378	2,884,378	2,334,263	(550,115)	441,086
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		1,164,854	1,164,854	936,698	(228,156)	424,043
	<b>Compensation of Employees</b>	5	1,164,854	1,164,854	936,698	(228,156)	424,043
	<b>Use of Goods and Services</b>						
	Travel & Conferences		52,690	52,690	34,700	(17,990)	-
	Operating Expenses		371,980	371,980	275,205	(96,775)	-
	<b>Use of Goods and Services</b>	6	424,670	424,670	309,905	(114,765)	-
	<b>Payments / Outflows</b>		1,589,524	1,589,524	1,246,603	(342,921)	424,043

**Civil Service Commission**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Notes							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	181,708	181,708	119,061	(62,647)	68,066
<b>Grants</b>							
	From international organizations		15,000	15,000	15,000	-	67,066
	From other general government units		126,888	126,888	92,109	(34,779)	-
	<b>Grants</b>	4	141,888	141,888	107,109	(34,779)	67,066
	<b>Receipts / Inflows</b>		323,596	323,596	226,170	(97,426)	135,132
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		146,888	146,888	103,437	(43,451)	59,066
	<b>Compensation of Employees</b>	5	146,888	146,888	103,437	(43,451)	59,066
<b>Use of Goods and Services</b>							
	Travel & Conferences		5,820	5,820	536	(5,284)	-
	Operating Expenses		2,000	2,000	88	(1,912)	-
	Rent		27,000	27,000	15,000	(12,000)	9,000
	<b>Use of Goods and Services</b>	6	34,820	34,820	15,624	(19,196)	9,000
	<b>Payments / Outflows</b>		181,708	181,708	119,061	(62,647)	68,066

**Office of Audit General**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		<b>2020</b>				<b>2019</b>
		<b>Original Estimate Appropriation <b>A</b> USD</b>	<b>Final Estimate Appropriate <b>B</b> USD</b>	<b>Controlled By TSA <b>C</b> USD</b>	<b>Difference Between Final Budget &amp; Actual <b>C-B</b> USD</b>	<b>Controlled By TSA USD</b>
<b>Notes</b>						
<b>Receipts / Inflows</b>						
	<b>Consolidated Fund Appropriations</b>	<b>114,220</b>	<b>114,220</b>	<b>51,305</b>	<b>(62,915)</b>	<b>37,673</b>
	<b>Grants</b>					
	From international organizations	26,000	26,000	21,920	(4,080)	37,673
	From other general government units	27,980	27,980	30,787	2,807	-
	<b>Grants</b>	<b>53,980</b>	<b>53,980</b>	<b>52,707</b>	<b>(1,273)</b>	<b>37,673</b>
	<b>Receipts / Inflows</b>	<b>168,200</b>	<b>168,200</b>	<b>104,012</b>	<b>(64,188)</b>	<b>75,346</b>
<b>Payments / Outflows</b>						
	<b>Compensation of Employees</b>					
	Wages and Salaries	35,780	35,780	28,955	(6,825)	18,170
	<b>Compensation of Employees</b>	<b>35,780</b>	<b>35,780</b>	<b>28,955</b>	<b>(6,825)</b>	<b>18,170</b>
	<b>Use of Goods and Services</b>					
	Travel & Conferences	10,900	10,900	4,787	(6,113)	-
	Operating Expenses	14,940	14,940	2,363	(12,577)	348
	Rent	25,000	25,000	13,000	(12,000)	9,000
	Other Operating Expenses	5,000	5,000	2,200	(2,800)	-
	<b>Use of Goods and Services</b>	<b>55,840</b>	<b>55,840</b>	<b>22,350</b>	<b>(33,490)</b>	<b>9,348</b>
	<b>Nonfinancial assets</b>					
	Fixed Assets	22,600	22,600	-	(22,600)	10,155
	<b>Nonfinancial assets</b>	<b>22,600</b>	<b>22,600</b>	<b>-</b>	<b>(22,600)</b>	<b>10,155</b>
	<b>Payments / Outflows</b>	<b>114,220</b>	<b>114,220</b>	<b>51,305</b>	<b>(62,915)</b>	<b>37,673</b>

**Chief of Minister**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020			2019	
	Notes	Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD
<b>Receipts / Inflows</b>						
<b>Consolidated Fund Appropriations</b>	2	6,893	6,893	6,893		77,704
<b>Grants</b>						
From international organizations						77,704
From other general government units		6,893	6,893	6,893		
<b>Grants</b>	4	6,893	6,893	6,893		77,704
<b>Receipts / Inflows</b>		<b>13,786</b>	<b>13,786</b>	<b>13,786</b>		<b>155,408</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		6,893	6,893	6,893		77,704
<b>Compensation of Employees</b>	5	6,893	6,893	6,893		77,704
<b>Payments / Outflows</b>		<b>6,893</b>	<b>6,893</b>	<b>6,893</b>		<b>77,704</b>

**Ministry of Livestock**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2020**  
**Government Uses a Treasury Single Account System to Manage Funds**

		2020				2019	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Difference Between Final Budget & Actual <b>C-B</b> USD	Controlled By TSA USD	
Notes							
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	194,700	194,700	15,511	(179,189)	-
<b>Grants</b>							
	From other general government units		194,700	194,700	44,652	(150,048)	-
	<b>Grants</b>	4	194,700	194,700	44,652	(150,048)	-
	<b>Receipts / Inflows</b>		<b>389,400</b>	<b>389,400</b>	<b>60,162</b>	<b>(329,238)</b>	-
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		18,720	18,720	6,713	(12,007)	-
	<b>Compensation of Employees</b>	5	<b>18,720</b>	<b>18,720</b>	<b>6,713</b>	<b>(12,007)</b>	-
<b>Use of Goods and Services</b>							
	Operating Expenses		58,400	58,400	-	(58,400)	-
	Other Operating Expenses		48,500	48,500	2,988	(45,512)	-
	Contingency		6,580	6,580	-	(6,580)	-
	<b>Use of Goods and Services</b>	6	<b>113,480</b>	<b>113,480</b>	<b>2,988</b>	<b>(110,492)</b>	-
<b>Nonfinancial assets</b>							
	Fixed Assets		62,500	62,500	5,810	(56,690)	-
	<b>Nonfinancial assets</b>	8	<b>62,500</b>	<b>62,500</b>	<b>5,810</b>	<b>(56,690)</b>	-
	<b>Payments / Outflows</b>		<b>194,700</b>	<b>194,700</b>	<b>15,511</b>	<b>(179,189)</b>	-

## **Note 1 Summary of Significant Accounting Policies for All Budget Entities**

### ***1.1 Financial Statement***

In addition to 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 (IPSAS), 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 (GSS) has been prepared in accordance with the *Public Financial Management Act 2019 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 these statements.

The accounting policies have been applied consistently throughout the period.

### ***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 2020*. 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. The preceding individual financial statements are for the following public sector entities, whose main purpose is described in the Presidential Decree *entitled A Decree Establishing Ministries of Galmudug State and Defining Roles and Functions of Ministries* dated 28 December 2015 plus a separate decree creating the Ministry of Finance entitled *A Decree for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated 28 December, 2015.

A decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Galmudug State* dated 28 December, 2015 established the office of the Civil Service Commission.

Companion Decrees 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 in the GSS *Appropriation Act No.1 of 2020*.

1. Ministry of Interior, Local Government and Reconciliation
2. Ministry of Finance
3. Ministry of Justice & Judiciary Affairs
4. Ministry of Internal Security
5. Ministry of Planning and Economic Development
6. Ministry of Endowment & Religious Affairs
7. Ministry Petroleum and Mining Resources
8. Ministry of Public Works and Housing
9. Ministry of Commerce & Industry
10. Ministry of Information
11. Ministry of Aviation & Transport
12. Ministry of Education Culture & Higher Education
13. Ministry of Post and Communication
14. Ministry Agriculture and Forest
15. Ministry of Environment
16. Ministry of Health and Social Services
17. Ministry of Women and Human Right
18. Ministry of Labour and Social Affairs
19. Ministry of Youth and Sports
20. Ministry of water and electricity
21. Ministry of Constitution Affairs
22. Ministry of Ports and Fishery
23. Ministry of Diaspora & Investment
24. Ministry of Humanitarian Affairs and Disaster Management
25. Office of Presidency
26. Office of Speaker and Parliament
27. Civil Service Commission
28. Office of Audit General
29. Office of chief ministry
30. Ministry of Livestock



### ***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. GSS has been formally advised by the 3rd party that **\$685,171** has been spent by PREMIS project and Somalia Stability Fund with the breakdown as follows:

<u>PREMIS 3rd Party Costs</u>	<u>Ministry of Finance</u>	<u>Civil Service Commission</u>	<u>Office of Audit General</u>	<u>TOTAL</u>
Technical Assistant	272,516	89,652	69439.2	431,607.03
Training	77,673	21,380	19466.4	118,519.54
ICT Support	118,815	16,230		135,044.73
<b>Total</b>	<b><u>469,005</u></b>	<b><u>127,261</u></b>	<b><u>88,906</u></b>	<b><u>685,171</u></b>

### ***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 (TSA) 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 agreements between the Ministry and the recipient.

### ***1.8 Reporting Currency***

The reporting currency is the United States Dollar (USD), rounded to the nearest dollar (USD\$)

## **Note 2 Consolidated Fund Appropriations**

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 been released through the Treasury Single Account for the benefit of the budget entities (the amount of “draw down” on the annual 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 provided to make payments for each Budget Entity.

The following notes provide 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 Personal Income tax, Turnover Tax, Business & Professional Licenses, Local Passenger Fees, Road User Tax, Urban Road User, Tax International NGOs registration, Local NGOs registration, Livestock, Customs duties-Tobacco/Cigarette Customs duties-KHAT. Some entities regarded as cost centers 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 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.

**Note 4 Grants**

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 **\$13,751,897** was budgeted during the reporting period, with **\$12,033,700** received.

**Note 5 Employee Compensation**

Employee Compensation entails all salaries and wages including in-kind payment. Salaries paid civil servants and security forces make up the majority of employee compensation. The Recurrent Cost and Reform Financing project (RCRF II) reimburses the salaries of the permanent employees of GSS who have been recruited competitively by the Civil Service Commission (CSC).

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.

**Note 6 Use of Good and Services**

GSS's ability to pay for its operating costs, goods and services and other 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 15% of the budget across the budget entities. The following is a summary spending against each benefitting budget entity.

Budget Entity	BUDGET USD 2020	ACTUAL USD 2020	Percent %
Ministry of Interior, Local Government and Reconciliation	455,177	374,504	82.3
Ministry of Justice & Judiciary Affairs	14,060	11,700	83.2
Ministry of Finance	1,591,672	931,468	58.5
Ministry of Internal Security	204,734	130,284	63.6
Ministry of Planning and Economic Development	244,887	71,738	29.3
Ministry of Endowment & Religious Affairs	5,450	-	0.0
Ministry Petroleum and Mining Resources	9,070	-	0.0
Ministry of Public Works and Housing	12,990	2,500	19.2
Ministry of Commerce & Industry	6,050	-	0.0
Ministry of Information	14,788	700	4.7
Ministry of Aviation & Transport	13,436	3,535	26.3
Ministry of Education Culture & Higher Education	274,694	63,709	23.2
Ministry of Post and Communication	9,790	-	0.0
Ministry Agriculture and Forest	87,040	1,294	1.5
Ministry of Environment	125,920	26,994	21.4
Ministry of Health and Social Services	595,971	155,253	26.1
Ministry of Women and Human Right	67,560	3,907	5.8
Ministry of Labour and Social Affairs	30,212	13,067	43.3
Ministry of Youth and Sports	12,650	4,800	37.9
Ministry of water and electricity	162,450	4,789	2.9
Ministry of Constitution Affairs	12,870	-	0.0
Ministry of Ports and Fishery	9,180	-	0.0
Ministry of Diaspora & Investment	10,500	-	0.0
Ministry of Humanitarian Affairs and Disaster Management	12,560	2,500	19.9
Office of Presidency	2,899,600	2,199,128	75.8
Office of Speaker and Parliament	424,670	309,905	73.0
Civil Service Commission	34,820	15,624	44.9
Office of Audit General	55,840	22,350	40.0
Ministry of Livestock	113,480	2,988	2.6
<b>Total</b>	<b>7,512,120</b>	<b>4,352,738</b>	<b>58</b>

#### Note 7 Other Operating Expenses

##### *Treasury Single Account*

Operating costs totaling **\$1,011,898** has been incurred in 2020 which includes Consultation fees, Staff Training and Development, television, Non-consultancy Service Fee, and newspaper advertisement for Ministry of Finance, Ministry of Planning, Office of Audit General, Ministry

of Women and Human Right, Ministry of Water & Electricity, Ministry of Agriculture, Ministry of Environment, Ministry of Health and Social Services, Ministry of Livestock, Ministry of Education and the Presidency and office administrative costs for the Presidency.

This is funded by many projects like PREMIS, RCRFII, Biyoole, Norwegian Support, S2S PROJECT, JPLG as well as own source revenues.

**Note 8 Grants to Other Government Units**

Other government units refer to lower-level governments such as the city municipalities. The Adado, Dusemareb, Guri’el, Abudwaq and Galkayo municipalities are the active local government in Galmudug that operate both a revenue collection and expenditure process. However, during this period these five Municipalities were subsidized by the Ministry of Interior and Local Government to enhance their service to the communities and with **\$238,723** transferred to these Government Units.

**Note 9 Non-Financial Assets**

***Treasury Single Account***

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 **\$1,314,233** for ministries operations as it can be seen below table.

Non-Financial Assets	Mof	MoS	MoE	MoH	Presidency	MoL	MoA	MoJJA	MoPED	MoEF	MoLSA	Total
Non-residential Building	129,666	-	-	-	-	-	-	-	-	-	-	129,666
Information, Computer & Telecomm(CT) Equipment	6,000	-	-	-	47,000	-	-	-	-	-	-	53,000
Machinery and Equipment not elsewhere classified	58,981	13,109	17,180	277,033	132,250	-	-	-	-	-	-	498,553
Furniture & fixtures	31,738	-	-	-	15,837.95	5,810	6,040	2,500	25,155	5,200	1,750	94,031
State House and Ministry Offices	-	-	-	-	535,390	-	-	-	-	-	-	535,390
Furniture	-	-	3,593	-	-	-	-	-	-	-	-	3,593
<b>Total</b>	<b>226,385</b>	<b>13,109</b>	<b>20,773</b>	<b>277,033</b>	<b>730,478</b>	<b>5,810</b>	<b>6,040</b>	<b>2,500</b>	<b>25,155</b>	<b>5,200</b>	<b>1,750</b>	<b>1,314,233</b>