



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

For the Year Ended 31 December 2019

*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  
& Economic Development  
Galmudug State of Somalia (GSS)

### **Statement of Certification - 2019 Financial Statements**

The 2019 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 Ministry of Finance and Economic Development, the financial statements of the Galmudug State of Somalia (GSS) as submitted for Audit in accordance with Section 30 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 2019.

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

The image shows a handwritten signature in blue ink on the left. To its right is a circular official stamp. The stamp contains the text 'JAMHUURIYADDA FEDERAALKA SOOMALIYA' at the top, 'DOWLAD GOSOLEEDKA GALMUDUG' in the middle, and 'WASARADDA MAALIYADDA' at the bottom. In the center of the stamp is a coat of arms. Below the coat of arms, it says 'MINISTRY OF FINANCE' and 'GALMUDUG STATE'. At the very bottom of the stamp, it says 'FEDERAL REPUBLIC OF SOMALIA'.

**26/04/2020**

**Minister for Finance & Economic Development**

**Date:**

**Galmudug State of Somalia****Consolidated Fund Statement of Receipts and Payments****Treasury Single Accounts****For the Year Ended 31 December 2019**

		<b>2019</b>	<b>2018</b>
		<b>Controlled By TSA USD</b>	<b>Controlled By TSA USD</b>
	<b>Notes</b>		
<b>Receipts / Inflows</b>			
<b>Taxes</b>			
Taxes on goods and services	<b>2</b>	1,225,473	630,166
<b>Taxes</b>		<b>1,225,473</b>	<b>630,166</b>
<b>Grants</b>			
From international organizations	<b>3</b>	1,240,605	355,964
From other general government units	<b>4</b>	868,370	962,500
<b>Grants</b>		<b>2,108,975</b>	<b>1,318,464</b>
<b>Other Revenue</b>			
Property income			
Sale of goods and services	<b>5</b>	12,190	-
<b>Other Revenue</b>		<b>12,190</b>	<b>-</b>
<b>Receipts / Inflows</b>		<b>3,346,638</b>	<b>1,948,629</b>
<b>Payments / Outflows</b>			
<b>Compensation of Employees</b>			
Wages and Salaries	<b>6</b>	2,496,425	1,610,508
<b>Compensation of Employees</b>		<b>2,496,425</b>	<b>1,610,508</b>
<b>Use of Goods and Services</b>			
Travel & Conferences	<b>7</b>	29,340	15,420
Operating Expenses	<b>8</b>	57,520	130,620
Rent	<b>9</b>	37,665	12,800
Other Operating Expenses	<b>10</b>	42,093	42,445
Conflict Resolution Expenses	<b>11</b>	5,000	33,010
<b>Use of Goods and Services</b>		<b>171,618</b>	<b>234,295</b>
<b>Grants</b>			
Grants To Other General Government Units	<b>12</b>	49,385	247,257
<b>Grants</b>		<b>49,385</b>	<b>247,257</b>
<b>Other Expenses</b>			
Transfers not elsewhere classified	<b>13</b>	-	13,939
<b>Other Expenses</b>		<b>-</b>	<b>13,939</b>
<b>Nonfinancial assets</b>			
Fixed Assets	<b>14</b>	499,763	30,800
<b>Nonfinancial assets</b>		<b>499,763</b>	<b>30,800</b>
<b>Payments / Outflows</b>		<b>3,217,191</b>	<b>2,136,799</b>
Increase Decrease in Cash		129,447	(188,170)
Cash at Beginning of Year		20,197	208,366
<b>Cash at End of Year</b>	<b>1.4</b>	<b>149,644</b>	<b>20,197</b>

**Galmudug State of Somalia**

**Consolidated Fund Statement of comparison of Budget and Actual Amounts  
For the Year Ended 31 December 2019  
Appropriation Budget on Cash Basis  
(Classification of Payments By Economic Class)**

		2019				2018
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriation <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>Taxes</b>						
		1,922,775	1,922,775	1,225,473	(697,302)	630,166
		118,000	118,000		(118,000)	
	<b>15</b>	<b>2,040,775</b>	<b>2,040,775</b>	<b>1,225,473</b>	<b>(815,302)</b>	<b>630,166</b>
<b>Grants</b>						
		2,338,402	2,338,402	1,240,605	(1,099,853)	355,964
		3,305,170	3,305,170	868,370	(2,436,800)	962,500
	<b>16</b>	<b>5,643,572</b>	<b>5,643,572</b>	<b>2,108,975</b>	<b>(3,536,653)</b>	<b>1,318,464</b>
<b>Other Revenue</b>						
		-	-	12,190	12,190	-
	<b>17</b>	<b>-</b>	<b>-</b>	<b>12,190</b>	<b>12,190</b>	<b>-</b>
		<b>7,684,347</b>	<b>7,684,347</b>	<b>3,346,638</b>	<b>(4,339,765)</b>	<b>1,948,629</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
		5,172,824	5,172,824	2,496,425	(2,676,399)	1,610,508
	<b>18</b>	<b>5,172,824</b>	<b>5,172,824</b>	<b>2,496,425</b>	<b>(2,676,399)</b>	<b>1,610,508</b>

## Galmudug State of Somalia

## Consolidated Fund Statement of comparison of Budget and Actual Amounts

For the Year Ended 31 December 2019

Appropriation Budget on Cash Basis

(Classification of Payments By Economic Class)

		2019			2018	
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriation <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						
	Other Operating Expenses	383,026	383,026	42,093	(340,934)	42,445
	Conflict Resolution Expenses	31,000	31,000	5,000	(26,000)	33,010
	RCRF Non Salary Recurrent Cost	70,000	70,000	-	(70,000)	-
	Contingency	232,931	232,931	-	(232,931)	-
	<b>Use of Goods and Services</b>	<b>1,106,421</b>	<b>1,106,421</b>	<b>171,618</b>	<b>(934,803)</b>	<b>234,295</b>
	<b>Grants</b>					
	Grants To Other General Government Units	263,000	263,000	49,385	(213,615)	247,257
	<b>Grants</b>	<b>263,000</b>	<b>263,000</b>	<b>49,385</b>	<b>(213,615)</b>	<b>247,257</b>
	<b>Social Benefits</b>					
	Employer social benefits	10,000	10,000	-	(10,000)	-
	<b>Social Benefits</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>
	<b>Other Expenses</b>					
	Transfers not elsewhere classified	-	-	-	-	13,939
	<b>Other Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,939</b>
	<b>Nonfinancial assets</b>					
	Fixed Assets	1,132,102	1,132,102	499,763	(632,339)	30,800
	<b>Nonfinancial assets</b>	<b>1,132,102</b>	<b>1,132,102</b>	<b>499,763</b>	<b>(632,339)</b>	<b>30,800</b>
	<b>Payments / Outflows</b>	<b>7,684,347</b>	<b>7,684,347</b>	<b>3,217,191</b>	<b>(4,467,156)</b>	<b>2,136,799</b>

**Galmudug State of Somalia****GFS Statement of Operation****Treasury Single Accounts****For the Year Ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
<b>Transactions Affecting Net Worth</b>		
<b>Revenue</b>	<b>3,346,638</b>	<b>1,948,629</b>
<b>Taxes</b>	<b>1,225,473</b>	<b>630,166</b>
Taxes on goods and services	1,225,473	630,166
<b>Grants</b>	<b>2,108,975</b>	<b>1,318,464</b>
From international organizations	1,240,605	355,964
From other general government units	868,370	962,500
<b>Other Revenue</b>	<b>12,190</b>	<b>-</b>
Sale of goods and services	12,190	-
<b>Expense</b>	<b>2,717,428</b>	<b>2,105,999</b>
<b>Compensation of Employees</b>	<b>2,496,425</b>	<b>1,610,508</b>
Wages and Salaries	2,496,425	1,610,508
<b>Use of Goods and Services</b>	<b>171,618</b>	<b>234,295</b>
Travel & Conferences	29,340	15,420
Operating Expenses	57,520	130,620
Rent	37,665	12,800
Other Operating Expenses	42,093	42,445
Conflict Resolution Expenses	5,000	33,010
<b>Grants</b>	<b>49,385</b>	<b>247,257</b>
Grants To Other General Government Units	49,385	247,257
<b>Other Expenses</b>	<b>-</b>	<b>13,939</b>
Transfers not elsewhere classified	-	13,939
<b>Gross Operating Balance</b>	<b>629,210</b>	<b>(157,370)</b>
<b>Transactions In Non Financial Assets</b>		
<b>Change In Net Worth. Transactions (Assets)</b>	<b>499,763</b>	<b>30,800</b>
Nonfinancial assets	499,763	30,800
Fixed Assets	499,763	30,800
<b>Transactions in Financial Assets &amp; Liabilities</b>		
Change In Net Worth. Transactions (Assets)	129,447	(188,170)
Financial assets	129,447	(188,170)
Domestic	129,447	(188,170)
Liabilities	-	-
Liabilities	-	-
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) and covers the period 1 January – 31 December 2019. The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2019* and are comprised of:

- 1 Ministry of Interior & Local Government
- 2 Ministry of Justice & Judiciary
- 3 Ministry of Finance & Economic Development
- 4 Ministry of Internal Security
- 5 Ministry of Planning & International Cooperation
- 6 Ministry of Endowment & Religious Affairs
- 7 Ministry of Fisheries & Marine Resources
- 8 Ministry of Public Works & Rebuilding
- 9 Ministry of Commerce & Industry
- 10 Ministry of Information & Culture
- 11 Ministry of Aviation & Transport
- 12 Ministry of Education
- 13 Ministry of Post & Communication
- 14 Ministry of Livestock & Agriculture
- 15 Ministry of Environment & Forestry
- 16 Ministry of Health

- 17 Ministry of Women & Family Affairs
- 18 Ministry of Labour
- 19 Ministry of Youth & Sport
- 20 Ministry of Water & Electricity
- 21 Ministry of Constitution & Reconciliation
- 22 Ministry of Ports & Maritime Transport
- 23 Ministry of Diaspora & Investment
- 24 Ministry of the Disabled and Humanitarian Affairs
- 25 Presidency
- 26 Office of the Speaker and Parliament
- 27 Civil Service Commission
- 28 Office of the Auditor General
- 29 Office of the Chief Minister

All ministries were created by **Presidential Decree** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated on 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 2019*.

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



### 1.3 Balances of Bank accounts

Currently, there are four bank accounts controlled by MoF. Treasury Single Account (TSA), Ministry of Education (MoE) Account, Central Bank of Somalia and the RCRFII Project Account. MoE and RCRFII Project Accounts were opened under a written authorization of the Minister of Finance & Economic Development, as a sub-account of the TSA. The project account was established as a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF II) grant, the project account was solely opened for the operations of the RCRF II project and in such a manner as to avoid the grant funds commingling with other GSS operations. Central bank balance that has no financial transactions since 2016 and has a balance of \$1,978. The table below shows the account balances as at the 31 December 2019.

	<b>2019 USD</b>	<b>2018 USD</b>
Treasury Single Account	3,797	2,118
WB-RCRFII Project Account	136,704	18,079
Ministry of Education Account	9,143	-
<b>Total</b>	<b>149,644</b>	<b>20,197</b>

### 1.4 Cash & Cash Equivalents

Cash and Cash Equivalents means notes and coins 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>2019 USD</b>	<b>2018 USD</b>
Cash on Hand and Balances with banks	149,644	20,197
<b>Total</b>	<b>149,644</b>	<b>20,197</b>

### 1.5 Borrowings

In 2015, there was a borrowing from local businesses which is interest free loans totalling \$1,493,137. These borrowings are held off-balance sheet. The funds were utilized in establishing the GSS administration. Due to the budget constraints it was agreed that GSS repays the obligations in instalments dependent on the availability of funds. No payments had been paid during this financial year due to the lack of availability of funds.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Opening Balance	1,072,578	1,086,433
Repayments	-	- 13,855
<b>Closing Balance</b>	<b>1,072,578</b>	<b>1,072,578</b>

### ***1.6 Undrawn External Assistance***

In the 2017 financial year GSS became eligible to participate in the ongoing Recurrent Cost and Reform Financing (RCRF II) project. The project runs for a period of five years, however due to additional financing (AF) the period has been extended (up to 30 June 2022) and is reviewable on an annual basis. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funding channelled through the Federal Government of Somalia (FGS). The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible Federal Member states and Interim and Emerging Administration. 2019 and 2018 Cash on Hand and bank balance is \$136,704 and \$18,079 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 the 20<sup>th</sup> June 2020 (now extended to 30 June 2022 due to an additional financing agreement). Undrawn External assistance in respect to the RCRF II project is contingent upon GSS meeting the threshold conditional requirements of the project. GSS has met the requirements and the project has an effective date of 1 July 2016. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for GSS in particular. The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31<sup>st</sup> December 2019, GSS had received funds from the RCRFII Project totalling \$1,054,481 against a budget of 1,786,901. The variance resulted from a number of Civil Servants not being recruited as original planned and not being able to access the non-salary recurrent cost component of the RCRFII project funds

### ***1.7 Reporting Amounts***

The reporting amounts are in USD\$, with rounding to the nearest dollar.

### ***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 statement.

The original budget was approved by the council of Ministers and signed by the President on the 22nd December 2018. There was no supplementary budget during the period.

Movements across the budget line items in the final estimate appropriation are attributed to budget reallocations within the budget entities as permitted under the Appropriation Act 2019.

### ***1.9 Authorization Date***

The financial statements were authorized for issue on **31<sup>st</sup> March 2020** by Mr Said Siyad Shirwa- Minister for Finance & Economic Development.

## **Note 2 Taxes on Goods and Services**

In 2016 Galmudug State of Somalia imposed road user tax in place of taxes previously known as tax on goods on transit. In FY2019, road user tax, turnover tax, local passenger fees and International NGOs registration are the taxes collected. The road user's tax that has the highest amount is levied on gross vehicle weight, not on the quantity or value of goods being transported. The main road/highway connecting Galmudug to the port of Bosasso was the main source of these taxes. The amount of tax charged and collected depends on the registered gross weight of the vehicles using the road, not on the quantity or value of the goods. Road user tax occupies the largest portion of the collections of this FY2019. After agreement of GSS and Ahlu Sunna Wal Jama (SWJ), MoFED started collecting taxes territories under control ASWJ specially road user

tax that they used to collect their own. This has resulted collection the largest amount under road user tax ever. Turnover tax is applied to registered businesses. And is currently collected from businesses in Dhusamareb and Guri'el, other businesses in other districts have not been registered yet due to some political and other conflicts issue.

Most airports in GSS are currently controlled by private companies and up to now there are no agreements between GSS and the private companies which has resulted in the low collection of Local Passenger Fees. However, the current new president is focused on increasing this income, and has taken over the airports that used to be controlled by the ASWJ. These airports are now under the control of the Ministry of Finance & Economic Development which will result in an increase in the collection of passengers fees commencing next year.

In overall performance for taxes during FY2019 has increased 50% compared to the FY2018 collection, particularly road user tax. Following is a detailed breakdown of taxes on goods and service revenue collections

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Turnover Tax	32,645	31,840
Local Passenger Fees	23,328	27,345
Road User Tax	1,169,000	569,181
International NGOs registration	500	-
Business & Professional Licenses	-	1,799
<b>Total</b>	<b>1,225,473</b>	<b>630,165</b>

### **Note 3 Grants from International Organizations**

During the year, GSS received grants from International Organizations under three different projects: PREMIS project, RCR II project and Teachers' support project under the Ministry of Education. The PREMIS project funded some of GSS day to day operation such internet, office rents and purchase of office equipment. The funds are deposited into the Government's Treasury Single Account and paid out in accordance with the GSS procurement policies. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funding channelled through the Federal Government of Somalia (FGS). The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the

Federal Government and eligible Federal Member states. During this year GSS had budgeted to receive USD1,786,901 and managed to actualize USD1,054,481. The variance is being not able to recruit some expected staffs and not accessing other RCRFII funds.

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

The table below summarizes the grants received.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
RCRF II	1,054,481	269,111
PREMIS SUPPORT	68,566	86,853
NRC Support	9,450	-
Save The Children	54,000	-
Care international	32,313	-
CISP SUPPORT	21,796	-
<b>Total</b>	<b>1,240,605</b>	<b>355,964</b>

#### Note 4 Grants from Other Government Units

Currently GSS does not generate enough income to fund its entire operations. The FGS provides budget support and funds other projects. There is also EU funding received under Surge Support through FGS that is intended to assist with funding developments, such as Road constructions and government buildings with some funds allocated for general operations. In 2019 GSS had estimated to receive \$3,305,170 from FGS with only \$868,370 received. This was due to the strained relationship between FGS and GSS resulting in FGS not releasing the funds as estimated.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Federal Government of Somalia	868,370	962,500
<b>Total</b>	<b>868,370</b>	<b>962,500</b>

#### Note 5 Other Revenues Received

Apart from taxes and grants, there are other revenues received by the GSS, the Ministry of Education had started collecting revenues from service provides to public such registration of private schools, printing certificates and individual identification fees. These collections

commenced in the fourth quarter of this year and were not originally estimated to be collected during the 2019 financial year, .

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Individual Identification Fee	1,480	-
Civil Servant Identification Fee	300	-
Primary education certificate fees	9,470	-
School Service Fees	940	-
<b>Total</b>	<b>12,190</b>	<b>-</b>

## Note 6 Wages and Salaries

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

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Permanent employees/Regular staff	825,937	277,416
Contract employees	3,000	-
Wage workers	104,750	4,800
Security Forces (Police, Intel Forces and Prison)	1,073,885	778,581
Salaries to Ministers and Statutory Appointments	10,283	-
Remuneration to Politicians	407,000	192,000
Accommodation Allowance	2,550	
Transportation allowance	540	8,270
Other Allowances	-	200,000
Regular Food Provision	68,480	149,441
<b>Total</b>	<b>2,496,425</b>	<b>1,610,508</b>

Permanent employees received an amount of \$825,937 funded by the RCRF II project. Security forces were paid \$1,073,885 which 38% higher than 2018 costs. \$407,000 was paid out as salaries to the GSS parliaments, a 112% increase to the previous year. \$104,750 was paid under wage workers which relates to teachers incentives funded by RCRII projects introduced in the 2019 financial year. \$68,480 was paid as regular food provisions which are in-kind payments to the Military forces of Galmudug and comprises food and other related food supplies, a decrease of 54% to the prior year which was as a result of allowances being paid to military forces instead of in-kind payments for food supplies

## Note 7 Travel and Conferences

Conferences and travel expense relate to GSS officials attending conferences and meetings. with \$29,340 relating to travel and conferences costs both internal travel costs within the country, external travel outside of GSS and Local conferences within the State of Galmudug. The following provides a breakdown of the total Costs.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Internal Travel	15,665	2,500
External Travel	10,397	-
Local conferences	3,278	12,920
	<b>29,340</b>	<b>15,420</b>

## Note 8 Operating Expenses

Operating expenses are a combination of costs that are geared towards facilitating the running of the Ministry offices. During FY2019, there were no costs for Mobile Phone expense due to GSS not having the funds to pay these costs. Therefore, government prioritized expenses such as security forces which are important to the government. Following is a detailed breakdown of the operating costs incurred by GSS.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Water	720	2,200
Electricity	5,053	8,360
Mobile Phone Expenses	-	22,500
Internet	10,180	2,500
Diesel	11,730	27,000
Stationary	892	3,075
Published fees	-	1,040
Meeting Supplies	250	1,700
Security Operational Allowances	21,775	41,600
Publications	1,601	3,890
Cleaning Supplies	120	-
Maintenance of Vehicles	-	5,880
Vehicle Hire/car rental	4,500	10,875
Cleaning Services	700	-
	<b>57,520</b>	<b>130,620</b>

## Note 9 Rent

Rents is vital for government operations. GSS incurred Rental expenses of \$37,665 for 2019 that constitute \$28,800 for office rents and other rentals of \$8,865 compared to \$12,800 for the 2018FY an increase of 194%. Unpaid rent from the prior year resulted in the increase in office rents expenses for this current year.

	<b>USD</b>	<b>USD</b>
Ministry of Finance	15,285	3,600
Ministry of Water & Electricity	2,700	-
Civil Service Comision	9,000	3,000
Office of the Audit general	9,000	-
Ministry of Education	1,680	-
Ministry of Interior and Local Government	-	2,900
Ministry of Internal Security	-	3,300
<b>Total</b>	<b>37,665</b>	<b>12,800</b>

### Note 10 Other Operating Expenses

Operating expenses totalling \$42,093 was incurred in 2019 which is on a par with the previous year. They consist of Consultation fees, television and newspaper advertisement and other office admiration costs for Ministry of Finance & Economic Development, Ministry of Water & Electricity, Ministry of Education and the Presidency. The cost breakdown is captured below:

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Consultation Fees	28,609	-
Other Office Administrative Cost	10,408	11,499
Television and Newspaper Advertisements	2,975	1,500
Marketing & Promotion	100	-
Audit Fees	-	29,446
	<b>42,093</b>	<b>42,445</b>

### Note 11 Conflict Resolution Expenses

Efforts to resolve conflicts between Galmudug Communities had been conducted by the Ministry of Interior and the Office of the Presidency. A total of \$5,000 was paid out during the process of resolving conflicts. Below table shows the cost breakdown.

	<b>2019</b>	<b>2018</b>
	<b>USD</b>	<b>USD</b>
Conflict Resolution Expenses	5,000	33,010
	<b>5,000</b>	<b>33,010</b>

### Note 12 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totalled \$49,385. This transfer has benefited two districts Dusemareb and Guricel This is because some districts



were not collected the expected amounts therefore GSS did not have fund to paid them. The transfers to districts were allocated to running costs and other development costs.

	2019	2018
	USD	USD
Transfers to Lower Level Government	49,385	247,257
	<b>49,385</b>	<b>247,257</b>

### Note 13 Transfers not elsewhere classified

During the FY2019 GSS did not incur any costs relating to repayments of the State Formation borrowing due to the lack of available funds.

	2019	2018
	USD	USD
GSS State Formation Obligations	-	13,855
Bank Charges	-	84
	<b>-</b>	<b>15,957</b>

### Note 14 Non-Financial Assets

#### *Treasury Single Account*

GSS had Purchased Non-Financial Assets during the FY19 in relation to Office equipment, and Furniture and Fixtures and cars which were funded by the RCRII project for project staff and FGS had released funds for non-residential buildings. A comprehensive breakdown of GSS Non-Financial asset costs for 2019 is detailed below.

	2019	2018
	USD	USD
Non-residential Buildings	428,000	-
Cars	38,950	-
Information, Computer & Telecomm(ICT) Equipment	6,361	-
Machinery and Equipment not elsewhere classified	18,514	1,845
Furniture & fixtures	7,538	28,955
Computer software	400	-
	<b>499,763</b>	<b>30,800</b>

### Note 15 Taxes

GSS had estimated that \$2,040,775 of collections under Tax collections with \$1,225,473 (60%) collected compared to last year where only 18% of the estimated revenue was collected. The biggest revenue earner was Road User Tax that is 95% of all tax collection during this FY2019. Turnover tax was not collected as planned due businesses not being registered in some districts as a result of political issues. Most of the airports were administered by private companies and this

resulted in under collection of local passenger fees. There have been no agreements since this year between Khat merchants and MoFED and this also brought about no applied Khat tariffs set earlier this year.

<b>Tax Type</b>	<b>Final Approved USD</b>	<b>Actual Collection USD</b>	<b>Variance USD</b>
Turnover Tax	179,844	32,645	(147,199)
Local Passenger Fees	100,000	23,328	(76,672)
Road User Tax	1,642,931	1,169,000	(473,931)
International NGOs registration	-	500	500
Customs duties - KHAT	118,000	-	(118,000)
<b>Total</b>	<b>2,040,775</b>	<b>1,225,473</b>	<b>(815,302)</b>

## Note 16 Grants

GSS receives grants from the Federal Government of Somalia (FGS) and International organizations. FGS was estimated to release \$3,305,170 with only \$868,370 (26%). This was as a result from political disagreements between GSS and FGS.

International NGOs provided funds to GSS in support of costs relating to government operation. RCRF II project is a multi-donor project administered by the World Bank through FGS providing funds for payment of salary to civil servant staff recruited by the Civil Service Commission. \$1,786,901 was estimated to be received during this financial year with \$1,054,481 received which was 59% 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. \$68,566 was received which is only 17% against the annual estimate of \$393,71. This was as a result of some projects not being implemented as planned due to conflicts and some political tensions experienced during the year.

Organizations like Norwegian Refugee Council, Save the Children International, Care International and Comitato Internazionale Per Lo Sviluppo Dei Popoli (JISP) provide teachers incentives support to some school teacher's in Galmudug.

<b>Donor Name</b>	<b>Final Approved USD</b>	<b>Actual Collection USD</b>	<b>Variance USD</b>
Federal Government of Somalia	3,305,170	868,370	(2,436,800)
RCRF II Project	1,786,901	1,054,481	(732,421)
PREMIS SUPPORT	393,721	68,566	(325,155)
NRC Support	10,800	9,450	(1,350)
Save The Children	54,000	54,000	-
Care international	45,500	32,313	(13,187)
CISP SUPPORT	47,480	21,796	(25,684)
<b>Total</b>	<b>5,643,572</b>	<b>2,108,975</b>	<b>(3,534,597)</b>

### Note 17 Other revenue

Other revenue collected by the Ministry of Education was not estimated to be collected during this year. However these new revenue streams were collected during the last quarter of the FY2019.

<b>Revenue Heads</b>	<b>Final Estimate USD</b>	<b>Actual Collection USD</b>	<b>Variance USD</b>
Individual Identification Fee	-	1,480	1,480
Civil Servant Identification Fee	-	300	300
Primary education certificate fees	-	9,440	9,440
SCHOOL SERVICE FEES	-	940	940
<b>Total</b>	<b>-</b>	<b>12,160</b>	<b>12,160</b>

### Note 18 Employee Compensation

Employee compensation paid during the year was \$2,496,425 against a budget of \$5,172,824. This was as a result of funds not available from revenues not being collected as expected and recruitment of staff not being carried out as originally planned.

<b>Employee Compensation</b>	<b>Final Approved USD</b>	<b>Actual payments USD</b>	<b>Variance USD</b>
Permanent employees/Regular staff	1,501,377	825,937	(675,440)
Contract employees	24,000	3,000	(21,000)
Wage workers	597,880	104,750	(493,130)
Security Forces (Police, Intel Forces and Prison)	1,095,186	1,073,885	(21,301)
Salaries to Ministers and Statutory Appointments	516,678	10,283	(506,395)
Remuneration to Politicians	1,225,200	407,000	(818,200)
Accommodation Allowance	6,250	2,550	(3,700)
Transportation allowance	11,400	540	(10,860)
Other allowances	34,490	-	(34,490)
Security Operational Allowances	20,000	-	(20,000)
Regular Food Provision	140,363	68,480	(71,883)
<b>Total</b>	<b>5,172,824</b>	<b>2,496,425</b>	<b>(2,676,399)</b>

## Note 19 Use of Good and Services

The ability to spend in the Galmudug State of Somalia was limited by the revenue collections over the year. GSS spent a total of \$171,618 which represents 59% of the final estimated Use of Goods and Services budget. The variance is attributed to constraints availability of funds.

<b>Use of Good and Services</b>	<b>Final Approved USD</b>	<b>Actual Payments USD</b>	<b>Variance USD</b>
Internal Travel	23,000	15,665	(7,335)
Cleaning Services	1,000	700	(300)
Cleaning Supplies	124	120	(4)
Conflict Resolution Expenses	31,000	5,000	(26,000)
Consultation Fees	43,200	28,609	(14,591)
Diesel	18,000	11,730	(6,270)
Electricity	10,640	5,053	(5,587)
External Travel	23,600	10,397	(13,203)
Internet	12,970	10,180	(2,790)
Local conferences	3,300	3,278	(22)
Marketing & Promotion	100	100	-
Meeting Supplies	1,000	250	(750)
Office Rent	38,400	28,800	(9,600)
Other Rent	8,880	8,865	(15)
Other Office Administrative Cost	33,000	10,408	(22,592)
Publications	1,850	1,601	(249)
Security Operational Allowances	27,001	21,775	(5,226)
Stationary	902	892	(11)
Television and Newspaper Advertisement	3,000	2,975	(25)
Vehicle Hire/car rental	7,350	4,500	(2,850)
Water	1,240	720	(521)
<b>Total</b>	<b>289,557</b>	<b>171,618</b>	<b>(117,939)</b>

## Note 20 Grants to Other General Government Units

Grants to other governments units were \$49,385 during the year against a budget of \$263,000. MoFED and Four districts (Adaado, Dusemareb, Guricel and Galkaio) entered into an informal agreement that the districts will deposit their locally-generated revenue from districts into the TSA and subsequently request payment of their operational costs through the established expenditure payment procedures of the Ministry of Finance & Economic Development.

## Note 21 Employer Social Benefits

Social benefits are provided to government employees and soldiers as cash or in-kind. In the course of this financial year of 2019 GSS had not paid any social benefits.

## Note 22 Transfers not Elsewhere Classified

During the year GSS had neither budgeted nor incurred any costs in relation to GSS obligations and bank charges.

## Note 23 Non-Financial Assets

GSS had Purchased Non-Financial Asset during in FY19 in relation to Office equipment, and Furniture and Fixtures, cars funded by RCRII project for project staff and FGS had released funds for. For non-residential buildings of the presidency office.

	<b>Final Approved USD</b>	<b>Actual Payments USD</b>	<b>Variance USD</b>
Non-residential Buildings	585,000	428,000	(157,000)
Cars	40,000	38,950	(1,050)
Information, Computer & Telecomm(ICT) Equipmer	14,385	6,361	(8,024)
Machinery and Equipment not elsewhere classified	46,998	18,514	(28,484)
Furniture & fixtures	15,319	7,538	(7,781)
Computer software	400	400	-
	<b>702,102</b>	<b>499,763</b>	<b>(202,339)</b>

## Note 24 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 \$4,671,537 has been spent by PREMIS project and Somalia Stability Fund with the breakdown as follows:

<b>PREMIS 3rd Party Costs</b>	<b>Ministry of Finance and Economic Development</b>	<b>Civil Service Commission</b>	<b>Office of the Audit General</b>	<b>Total</b>
Technical Assistant	232,666	47,103	9,485	<b>289,255</b>
Training	131,521	79,946	7,587	<b>219,054</b>
ICT Support	93,969			<b>93,969</b>
<b>Total</b>	<b>458,156</b>	<b>127,049</b>	<b>17,072</b>	<b>602,277</b>

<b>SSF 3rd Party Costs</b>	<b>Ministry of Interior</b>	<b>Ministry of Livestock</b>	<b>Ministry of Commer</b>	<b>Ministry of Women</b>	<b>Ministry of Transport</b>	<b>Total</b>
Reconciliation and Peace Dividend	1,948,025					<b>1,948,025</b>
Economic Development and Livelihood		425,758	939,847			<b>1,365,605</b>
Empowering Women				483,518		<b>483,518</b>
Non Building (Airport & Road Construction)					272,112	<b>272,112</b>
	<b>1,948,025</b>	<b>425,758</b>	<b>939,847</b>	<b>483,518</b>	<b>272,112</b>	<b>4,069,260</b>

**GALMUDUG STATE OF SOMALIA**  
**INDIVIDUAL BUDGET ENTITY**  
**STATEMENT OF CASH RECEIPTS & PAYMENTS & COMPARISON TO BUDGET**  
*For the Year Ended 31 December 2019*

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

## Ministry of Interior &amp; Local Government

## Combined Statement of Cash Receipts and Payments &amp; Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018	
		Original Estimate	Final Estimate	Controlled by	Difference Between Final Budget and Actual	Controlled by	
		Appropriation	Appropriation	TSA		TSA	
		A	B	C	C-B		
Notes		USD	USD	USD	USD	USD	
Receipts / Inflows							
	Consolidated Fund Appropriations	2	375,145	375,145	85,738	(289,407)	261,357
Grants							
	From international organizations		75,570	75,570	32,323	(43,247)	-
	Grants	4	75,570	75,570	32,323	(43,247)	-
Receipts / Inflows							
			450,715	450,715	118,061	(332,654)	261,357
Payments / Outflows							
Compensation of Employees							
	Wages and Salaries		97,956	97,956	32,323	(65,633)	-
	Compensation of Employees	5	97,956	97,956	32,323	(65,633)	-
Use of Goods and Services							
	Travel & Conferences		500	500	-	(500)	-
	Operating Expenses		1,800	1,800	30	(1,770)	1,700
	Rent		4,800	4,800	-	(4,800)	2,900
	Conflict Resolution Expenses		6,000	6,000	4,000	(2,000)	9,500
	Use of Goods and Services	6	13,100	13,100	4,030	(9,070)	14,100
Grants							
	Grants To Other General Government Units		263,000	263,000	49,385	(213,615)	247,257
	Grants	7	263,000	263,000	49,385	(213,615)	247,257
Nonfinancial assets							
	Fixed Assets		1,089	1,089	-	(1,089)	-
	Nonfinancial assets	8	1,089	1,089	-	(1,089)	-
Payments / Outflows			375,145	375,145	85,738	(289,407)	261,357



**Ministry of Justice & Judiciary**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2019**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Note	2019				2018
		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>						
Consolidated Fund Appropriations	2	20,834	20,834	-	(20,834)	-
<b>Receipts / Inflows</b>		20,834	20,834	-	(20,834)	-
<b>Payments / Outflows</b>						
Compensation of Employees						
Wages and Salaries		15,186	15,186	-	(15,186)	-
Compensation of Employees		15,186	15,186	-	(15,186)	-
Use of Goods and Services						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		748	748	-	(748)	-
Rent		3,600	3,600	-	(3,600)	-
Use of Goods and Services	6	4,848	4,848	-	(4,848)	-
Nonfinancial assets						
Fixed Assets		800	800	-	(800)	-
Nonfinancial assets	8	800	800	-	(800)	-
<b>Payments / Outflows</b>		20,834	20,834	-	(20,834)	-

**Ministry of Finance & Economic Development**  
**Combined Statement of Cash Receipts and Payments & Comparison to Budget**  
**For the Year Ended 31 December 2019**  
**Government Uses a Treasury Single Account System to Manage Funds**

	Note	2019				2018
		Original Estimate	Final Estimate	controlled by	Difference between	Controlled by
		Appropriation A	Appropriation B	TSA C	Final Budget and Actual C-B	TSA
		USD	USD	USD	USD	USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	1,195,037	1,195,037	511,895	(683,142)	308,380
<b>Taxes</b>						
Taxes on goods and services		1,922,775	1,922,775	1,224,973	(697,802)	628,366
Taxes on international trade and transactions		118,000	118,000		(118,000)	-
<b>Taxes</b>	3	2,040,775	2,040,775	1,224,973	(815,802)	628,366
<b>Grants</b>						
From international organizations		912,542	912,542	509,684	(402,858)	355,964
From other general government units		1,800,000	1,800,000	863,200	(936,800)	942,500
<b>Grants</b>	4	2,712,542	2,712,542	1,372,884	(1,339,658)	1,298,464
<b>Other Revenue</b>						
Property income						
Sale of goods and services		-	-	30	30	-
Fines, penalties and forfeits		-	-	-	-	-
<b>Other Revenue</b>		-	-	30	30	-
Receipts / Inflows		5,948,354	5,948,354	3,109,783	(2,838,572)	2,235,210
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		459,020	459,020	357,059	(101,961)	212,735
<b>Compensation of Employees</b>	5	459,020	459,020	357,059	(101,961)	212,735
<b>Use of Goods and Services</b>						
Travel & Conferences		74,640	74,640	28,740	(45,900)	13,920
Operating Expenses		41,828	41,828	18,411	(23,418)	12,405
Rent		18,900	18,900	15,285	(3,615)	3,600
Other Operating Expenses		207,340	207,340	31,793	(175,548)	30,946
Contingency		232,931	232,931	-	(232,931)	-
<b>Use of Goods and Services</b>	6	575,639	575,639	94,228	(481,411)	60,871
<b>Other Expenses</b>						
Transfers not elsewhere classified		-	-	-	-	13,939
<b>Other Expenses</b>	7	-	-	-	-	13,939
<b>Nonfinancial assets</b>						
Fixed Assets		160,378	160,378	60,608	(99,770)	20,835
<b>Nonfinancial assets</b>	8	160,378	160,378	60,608	(99,770)	20,835
<b>Payments / Outflows</b>		1,195,037	1,195,037	511,895	(683,142)	308,380

**Ministry of Internal Security**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the Year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018	
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget and Actual	Controlled by	
		Appropriation A	Appropriation B	TSA C	TSA C-B	TSA	
Note		USD	USD	USD	USD	USD	
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	<b>2</b>	<b>1,356,057</b>	<b>1,356,057</b>	<b>1,182,246</b>	<b>(173,811)</b>	<b>1,165,802</b>
	<b>Grants</b>						
	From international organizations		47,097	47,097	21,216	(25,881)	-
	<b>Grants</b>	<b>4</b>	<b>47,097</b>	<b>47,097</b>	<b>21,216</b>	<b>(25,881)</b>	<b>-</b>
<b>Receipts / Inflows</b>							<b>1,165,802</b>
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		1,309,846	1,309,846	1,163,581	(146,265)	1,128,022
	<b>Compensation of Employees</b>	<b>5</b>	<b>1,309,846</b>	<b>1,309,846</b>	<b>1,163,581</b>	<b>(146,265)</b>	<b>1,128,022</b>
	<b>Use of Goods and Services</b>						
	Travel & Conferences		600	600	-	(600)	700
	Operating Expenses		31,011	31,011	18,665	(12,346)	33,780
	Rent		3,600	3,600	-	(3,600)	3,300
	<b>Use of Goods and Services</b>	<b>6</b>	<b>35,211</b>	<b>35,211</b>	<b>18,665</b>	<b>(16,546)</b>	<b>37,780</b>
	<b>Social Benefits</b>						
	Employer social benefits		10,000	10,000	-	(10,000)	-
	<b>Social Benefits</b>	<b>7</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>
	<b>Nonfinancial assets</b>						
	Fixed Assets		1,000	1,000	-	(1,000)	-
	<b>Nonfinancial assets</b>	<b>8</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>
<b>Payments / Outflows</b>							<b>1,165,802</b>

**Ministry of Planning & International Cooperation**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

	Notes	2019				2018
		Original	Final	Controlled	Difference	Controlled
		Estimate	Estimate	By	Between	by
		Appropriation	Appropriation	TSA	Final Budget and	TSA
		<b>A</b>	<b>B</b>	<b>C</b>	<b>C-B</b>	
		USD	USD		USD	USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriation	2	64,981	64,981	12,708	(52,273)	-
<b>Taxes</b>						
Taxes on goods and services		-	-	500	500	-
<b>Taxes</b>	3	-	-	500	500	-
<b>Grants</b>						
From international organizations		36,861	36,861	12,708	(24,153)	-
<b>Grants</b>	4	36,861	36,861	12,708	(24,153)	-
<b>Receipts / Inflows</b>		<b>101,842</b>	<b>101,842</b>	<b>25,916</b>	<b>(75,926)</b>	<b>-</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		59,247	59,247	12,708	(46,539)	-
<b>Compensation of Employees</b>	5	59,247	59,247	12,708	(46,539)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		754	754	-	(754)	-
Rent		3,600	3,600	-	(3,600)	-
<b>Use of Goods and Services</b>	6	4,854	4,854	-	(4,854)	-
<b>Nonfinancial assets</b>						
Fixed Assets		880	880	-	(880)	-
<b>Nonfinancial assets</b>	8	880	880	-	(880)	-
<b>Payments / Outflows</b>		<b>64,981</b>	<b>64,981</b>	<b>12,708</b>	<b>(52,273)</b>	<b>-</b>

## Ministry of Endowment & Religious Affairs

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate	Final Estimate	Controlled by	Difference Between Budget and Actual	Controlled by
		Appropriation	Appropriation	TSA	TSA	TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
		Note				
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	17,701	17,701	-	(17,701)	-
<b>Receipts / Inflows</b>		<b>17,701</b>	<b>17,701</b>	<b>-</b>	<b>(17,701)</b>	<b>-</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
<b>Compensation of Employees</b>	<b>5</b>	<b>15,186</b>	<b>15,186</b>	<b>-</b>	<b>(15,186)</b>	<b>-</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		1,015	1,015	-	(1,015)	-
<b>Use of Goods and Services</b>	<b>6</b>	<b>1,515</b>	<b>1,515</b>	<b>-</b>	<b>(1,515)</b>	<b>-</b>
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
<b>Nonfinancial assets</b>	<b>8</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>
<b>Payments / Outflows</b>		<b>17,701</b>	<b>17,701</b>	<b>-</b>	<b>(17,701)</b>	<b>-</b>

**Ministry of Fishies & Marine Resources**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the Year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018	
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By	
		Appropriation A	Appropriate B	TSA C	C-B	TSA	
Note		USD	USD	USD	USD	USD	
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	25,907	25,907	-	(25,907)	-
<b>Grants</b>							
	From international organizations		7,710	7,710	-	(7,710)	-
	<b>Grants</b>	4	7,710	7,710	-	(7,710)	-
<b>Receipts / Inflows</b>							
			33,617	33,617	-	(33,617)	-
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		22,896	22,896	-	(22,896)	-
	<b>Compensation of Employees</b>	5	22,896	22,896	-	(22,896)	-
<b>Use of Goods and Services</b>							
	Travel & Conferences		600	600	-	(600)	-
	Operating Expenses		1,211	1,211	-	(1,211)	-
	<b>Use of Goods and Services</b>	6	1,811	1,811	-	(1,811)	-
<b>Nonfinancial assets</b>							
	Fixed Assets		1,200	1,200	-	(1,200)	-
	<b>Nonfinancial assets</b>	8	1,200	1,200	-	(1,200)	-
<b>Payments / Outflows</b>							
			25,907	25,907	-	(25,907)	-

**Ministry of Public Works & Rebuilding**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

For the Year Ended 31 December 2019

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018	
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By	
		Appropriation	Appropriate	TSA		TSA	
		A	B	C	C-B		
Note		USD	USD	USD	USD	USD	
<b>Receipts / Inflows</b>							
	<b>Consolidated Fund Appropriations</b>	2	17,785	17,785	-	(17,785)	-
<b>Receipts / Inflows</b>							
<b>Payments / Outflows</b>							
	<b>Compensation of Employees</b>						
	Wages and Salaries		15,186	15,186	-	(15,186)	-
	<b>Compensation of Employees</b>	5	15,186	15,186	-	(15,186)	-
	<b>Use of Goods and Services</b>						
	Travel & Conferences		599	599	-	(599)	-
	Operating Expenses		1,000	1,000	-	(1,000)	-
	<b>Use of Goods and Services</b>	6	1,599	1,599	-	(1,599)	-
	Nonfinancial assets						
	Fixed Assets		1,000	1,000	-	(1,000)	-
	<b>Nonfinancial assets</b>	8	1,000	1,000	-	(1,000)	-
	<b>Payments / Outflows</b>		17,785	17,785	-	(17,785)	-

Ministry of Commerce & Industry

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By
		Appropriation <b>A</b>	Appropriate <b>B</b>	TSA <b>C</b>	<b>C-B</b>	TSA
Note		USD	USD	USD	USD	USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	25,582	25,582	-	(25,582)	-
<b>Grants</b>						
From international organizations		7,710	7,710	-	(7,710)	-
Grants	4	7,710	7,710	-	(7,710)	-
<b>Receipts / Inflows</b>		<b>33,292</b>	<b>33,292</b>	<b>-</b>	<b>(33,292)</b>	<b>-</b>
<b>Payments / Outflows</b>						
Compensation of Employees						
Wages and Salaries		22,896	22,896	-	(22,896)	-
Compensation of Employees	5	22,896	22,896	-	(22,896)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		600	600	-	(600)	-
Operating Expenses		1,000	1,000	-	(1,000)	-
Other Operating Expenses		86	86	-	(86)	-
Use of Goods and Services	6	1,686	1,686	-	(1,686)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		<b>25,582</b>	<b>25,582</b>	<b>-</b>	<b>(25,582)</b>	<b>-</b>



Ministry of Information & Culture

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By
		Appropriation <b>A</b>	Appropriate <b>B</b>	TSA <b>C</b>	<b>C-B</b>	TSA
Note		USD	USD	USD	USD	USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	25,858	25,858	-	(25,858)	-
<b>Grants</b>						
From international organizations		7,710	7,710	-	(7,710)	-
Grants	4	7,710	7,710	-	(7,710)	-
<b>Receipts / Inflows</b>		<b>33,568</b>	<b>33,568</b>	-	<b>(33,568)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		22,896	22,896	-	(22,896)	-
Compensation of Employees	5	22,896	22,896	-	(22,896)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		762	762	-	(762)	-
Operating Expenses		1,200	1,200	-	(1,200)	-
Use of Goods and Services	6	1,962	1,962	-	(1,962)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		<b>25,858</b>	<b>25,858</b>	-	<b>(25,858)</b>	-

**Ministry of Aviation & Transport**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the Year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		<b>2019</b>				<b>2018</b>
		<b>Original Estimate</b>	<b>Final Estimate</b>	<b>Controlled By</b>	<b>Difference Between Final Budget &amp; Actual</b>	<b>Controlled By</b>
		<b>Appropriation A</b>	<b>Appropriate B</b>	<b>TSA C</b>	<b>C-B</b>	<b>TSA</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	25,343	25,343	-	(25,343)	-
<b>Taxes</b>						
Taxes on goods and services		-	-	-	-	1,799
Taxes	3	-	-	-	-	1,799
<b>Grants</b>						
From international organizations		7,710	7,710	-	(7,710)	-
Grants	4	7,710	7,710	-	(7,710)	-
<b>Receipts / Inflows</b>		<b>33,053</b>	<b>33,053</b>	<b>-</b>	<b>(33,053)</b>	<b>1,799</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		22,896	22,896	-	(22,896)	-
Compensation of Employees	5	22,896	22,896	-	(22,896)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		947	947	-	(947)	-
Use of Goods and Services	6	1,447	1,447	-	(1,447)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		<b>25,343</b>	<b>25,343</b>	<b>-</b>	<b>(25,343)</b>	<b>-</b>

Ministry of Education

**Combined Statement of Cash Receipts and Payments & Comparison to Budget  
For the Year Ended 31 December 2019**

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By
		Appropriation <b>A</b>	Appropriate <b>B</b>	TSA <b>C</b>	<b>C-B</b>	TSA
	Note	USD	USD	USD	USD	USD
<b>Consolidated Fund Appropriations</b>	<b>2</b>	<b>784,962</b>	<b>784,962</b>	<b>226,567</b>	<b>(558,396)</b>	<b>-</b>
<b>Grants</b>						
From international organizations		760,012	760,012	333,108	(426,904)	-
<b>Grants</b>	<b>4</b>	<b>760,012</b>	<b>760,012</b>	<b>333,108</b>	<b>(426,904)</b>	<b>-</b>
Other Revenue						
Sale of goods and services		-	-	12,160	12,160	-
<b>Other Revenue</b>		<b>-</b>	<b>-</b>	<b>12,160</b>	<b>12,160</b>	<b>-</b>
<b>Receipts / Inflows</b>		<b>1,544,974</b>	<b>1,544,974</b>	<b>571,835</b>	<b>(973,139)</b>	<b>-</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		692,004	692,004	221,747	(470,257)	-
<b>Compensation of Employees</b>	<b>5</b>	<b>692,004</b>	<b>692,004</b>	<b>221,747</b>	<b>(470,257)</b>	<b>-</b>
<b>Use of Goods and Services</b>						
Travel & Conferences		1,120	1,120	600	(520)	-
Operating Expenses		18,258	18,258	1,140	(17,119)	-
Rent		2,180	2,180	1,680	(500)	-
Other Operating Expenses		400	400	400	-	-
RCRF Non Salary Recurrent Cost		70,000	70,000	-	(70,000)	-
<b>Use of Goods and Services</b>	<b>6</b>	<b>91,958</b>	<b>91,958</b>	<b>3,820</b>	<b>(88,139)</b>	<b>-</b>
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	1,000	-	-
<b>Nonfinancial assets</b>	<b>8</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Payments / Outflows</b>		<b>784,962</b>	<b>784,962</b>	<b>226,567</b>	<b>(558,396)</b>	<b>-</b>

**Ministry of Post & Communication**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the Year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018
		Original Estimate	Final Estimate	Controlled By	Difference Between Final Budget & Actual	Controlled By
		Appropriation <b>A</b>	Appropriate <b>B</b>	TSA <b>C</b>	<b>C-B</b>	TSA
	Note	USD	USD	USD	USD	USD
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	17,519	17,519	-	(17,519)	-
Receipts / Inflows		17,519	17,519	-	(17,519)	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
Compensation of Employees	5	15,186	15,186	-	(15,186)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		400	400	-	(400)	-
Operating Expenses		933	933	-	(933)	-
Use of Goods and Services	6	1,333	1,333	-	(1,333)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
Payments / Outflows		17,519	17,519	-	(17,519)	-

**Combined Statement of Cash Receipts and Payments & Comparison to Budget  
For the Year Ended 31 December 2019  
Government Uses a Treasury Single Account System to Manage Funds**

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**Ministry of Environment & Forest**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018	
		Original Estimate	Final Estimate	Controller By	Difference Between Final Budget & Actual	Controlled By	
		Appropriation A	Appropriate B	TSA C	C-B	TSA	
Note		USD	USD	USD	USD	USD	
<b>Receipts / Inflows</b>							
	Consolidated Fund Appropriations	2	17,139	17,139	-	(17,139)	-
<b>Receipts / Inflows</b>			17,139	17,139	-	(17,139)	-
<b>Payments / Outflows</b>							
<b>Compensation of Employees</b>							
	Wages and Salaries		15,186	15,186	-	(15,186)	-
	<b>Compensation of Employees</b>	5	15,186	15,186	-	(15,186)	-
<b>Use of Goods and Services</b>							
	Travel & Conferences		400	400	-	(400)	-
	Operating Expenses		553	553	-	(553)	-
	<b>Use of Goods and Services</b>	6	953	953	-	(953)	-
<b>Nonfinancial assets</b>							
	Fixed Assets		1,000	1,000	-	(1,000)	-
	<b>Nonfinancial assets</b>	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>			17,139	17,139	-	(17,139)	-

**Ministry of Health**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget  
For the Year Ended 31 December 2019  
Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018
		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>						
Consolidated Fund Appropriations	2	80,429	80,429	3,614	(76,815)	-
Grants						
From international organizations		54,933	54,933	3,614	(51,319)	-
Grants	4	54,933	54,933	3,614	(51,319)	-
<b>Receipts / Inflows</b>		<b>135,362</b>	<b>135,362</b>	<b>7,228</b>	<b>(128,134)</b>	<b>-</b>
<b>Payments / Outflows</b>						
Compensation of Employees						
Wages and Salaries		77,319	77,319	3,614	(73,705)	-
Compensation of Employees	5	77,319	77,319	3,614	(73,705)	-
Use of Goods and Services						
Travel & Conferences		1,000	1,000	-	(1,000)	-
Operating Expenses		1,110	1,110	-	(1,110)	-
Use of Goods and Services	6	2,110	2,110	-	(2,110)	-
Nonfinancial assets						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		<b>80,429</b>	<b>80,429</b>	<b>3,614</b>	<b>(76,815)</b>	<b>-</b>

**Ministry of Women & Family Affairs**

**Combined Statement of Cash Receipts and Payments & Comparison to Budget**

**For the year Ended 31 December 2019**

**Government Uses a Treasury Single Account System to Manage Funds**

		2019				2018
		Original Estimate Appropriation	Final Estimate Appropriate	Controlled By TSA C	Difference Between Final Budget & Actual C-B	Controlled By TSA
Notes		A USD	B USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations	2	21,141	21,141	-	(21,141)	-
Grants						
From international organizations		3,855	3,855	-	(3,855)	-
Grants	4	3,855	3,855	-	(3,855)	-
Receipts / Inflows		24,996	24,996	-	(24,996)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		19,041	19,041	-	(19,041)	-
Compensation of Employees	5	19,041	19,041	-	(19,041)	-
Use of Goods and Services						
Travel & Conferences		400	400	-	(400)	-
Operating Expenses		700	700	-	(700)	-
Use of Goods and Services	6	1,100	1,100	-	(1,100)	-
Nonfinancial assets						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
Payments / Outflows		21,141	21,141	-	(21,141)	-



Ministry of Labor

Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	17,486	17,486	-	(17,486)	-
<b>Receipts / Inflows</b>						
		17,486	17,486	-	(17,486)	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
Compensation of Employees	5	15,186	15,186	-	(15,186)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		800	800	-	(800)	-
Use of Goods and Services	6	1,300	1,300	-	(1,300)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>						
		17,486	17,486	-	(17,486)	-

## Ministry of Youth & Sports

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	17,272	17,272	-	(17,272)	-
<b>Receipts / Inflows</b>		17,272	17,272	-	(17,272)	-
<b>Payments / Outflows</b>						
Compensation of Employees						
Wages and Salaries		15,186	15,186	-	(15,186)	-
Compensation of Employees	4	15,186	15,186	-	(15,186)	-
Use of Goods and Services						
Travel & Conferences		400	400	-	(400)	-
Operating Expenses		686	686	-	(686)	-
Use of Goods and Services	5	1,086	1,086	-	(1,086)	-
Nonfinancial assets						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	6	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		17,272	17,272	-	(17,272)	-

## Ministry of Water & Electricity

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	22,405	22,405	5,170	(17,205)	-
<b>Grants</b>						
From Other General Government Units		5,170	5,170	-	-	-
Grants	4	5,170	5,170	5,170	-	-
<b>Receipts / Inflows</b>		<b>27,575</b>	<b>27,575</b>	<b>10,340</b>	<b>(17,205)</b>	<b>-</b>
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
Compensation of Employees	5	15,186	15,186	-	(15,186)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		400	400	-	(400)	-
Operating Expenses		1,919	1,919	1,270	(649)	-
Rent		2,700	2,700	2,700	-	-
Other Operating Expenses		1,200	1,200	1,200	-	-
Use of Goods and Services	6	6,219	6,219	5,170	(1,049)	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
Nonfinancial assets	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		<b>22,405</b>	<b>22,405</b>	<b>5,170</b>	<b>(17,235)</b>	<b>-</b>

## Ministry of Constitution & Reconciliation

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	24,941	24,941	-	(24,941)	-
<b>Grants</b>						
From international organizations		3,855	3,855	-	(3,855)	-
<b>Grants</b>	4	3,855	3,855	-	(3,855)	-
<b>Receipts / Inflows</b>		28,796	28,796	-	(28,796)	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		19,041	19,041	-	(19,041)	-
<b>Compensation of Employees</b>	5	19,041	19,041		(19,041)	-
<b>Use of Goods and Services</b>						
Travel & Conferences		600	600		(600)	-
Operating Expenses		700	700		(700)	-
Rent		3,600	3,600	-	(3,600)	
<b>Use of Goods and Services</b>	6	4,900	4,900	-	(4,900)	
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
<b>Nonfinancial assets</b>	8	1,000	1,000	-	(1,000)	-
<b>Payments / Outflows</b>		24,941	24,941	-	(24,941)	

## Ministry of Ports & Maritime Transport

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Difference Between Final Budget & Actual C-B USD	Controlled By TSA USD
Notes						
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriation	2	17,386	17,386	-	(17,386)	-
<b>Receipts / Inflows</b>		<b>17,386</b>	<b>17,386</b>	-	<b>(17,386)</b>	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
<b>Compensation of Employees</b>	4	<b>15,186</b>	<b>15,186</b>	-	<b>(15,186)</b>	-
<b>Use of Goods and Services</b>						
Travel & Conferences		500	500	-	(500)	-
Operating Expenses		700	700	-	(700)	-
<b>Use of Goods and Services</b>	5	<b>1,200</b>	<b>1,200</b>	-	<b>(1,200)</b>	-
<b>Nonfinancial assets</b>						
Fixed Assets		1,000	1,000	-	(1,000)	-
<b>Nonfinancial assets</b>		<b>1,000</b>	<b>1,000</b>	-	<b>(1,000)</b>	-
<b>Payments / Outflows</b>	6	<b>17,386</b>	<b>17,386</b>	-	<b>(17,386)</b>	-

## Ministry of Diaspora & Investment

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	15,856	15,856	-	(15,856)	-
<b>Receipts / Inflows</b>		15,856	15,856	-	(15,856)	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		15,186	15,186	-	(15,186)	-
<b>Compensation of Employees</b>	4	15,186	15,186	-	(15,186)	-
<b>Use of Goods and Services</b>						
Operating Expenses		400	400	-	(400)	-
<b>Use of Goods and Services</b>	5	400	400	-	(400)	-
<b>Payments / Outflows</b>		15,586	15,586	-	(15,586)	-

## Ministry of the Disabled & Humanitarian Affairs

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	19,441	19,441	-	(19,441)	-
<b>Grants</b>						
From international organizations		3,855	3,855	-	(3,855)	-
<b>Grants</b>	4	3,855	3,855	-	(3,855)	-
<b>Receipts / Inflows</b>		23,296	23,296	-	(23,296)	-
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		19,041	19,041	-	(19,041)	-
<b>Compensation of Employees</b>	5	19,041	19,041	-	(19,041)	-
<b>Use of Goods and Services</b>						
Operating Expenses		400	400	-	(400)	-
<b>Use of Goods and Services</b>	6	400	400	-	(400)	-
<b>Payments / Outflows</b>		19,441	19,441	-	(19,441)	-

## Ministry of Presidency

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
	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	1,808,294	1,808,294	581,767	(1,226,527)	109,144
<b>Grants</b>						
From international organizations		142,644	142,644	126,410	(16,234)	-
From other general government units		1,500,000	1,500,000	-	(1,500,000)	-
<b>Grants</b>	4	1,642,644	1,642,644	126,410	(1,516,234)	-
<b>Receipts / Inflows</b>		3,450,938	3,450,938	708,177	(2,742,761)	109,144
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		632,844	632,844	126,410	(506,434)	11,700
<b>Compensation of Employees</b>	5	632,844	632,844	126,410	(506,434)	11,700
<b>Use of Goods and Services</b>						
Travel & Conferences		12,000	12,000	-	(12,000)	-
Operating Expenses		64,450	64,450	17,657	(46,793)	62,435
Other operating Expenses		145,000	145,000	8,700	(136,300)	11,499
Conflict Resolution Expenses		20,000	20,000	1,000	(19,000)	23,510
<b>Use of Goods and Services</b>	6	241,450	241,450	27,357	(214,093)	97,444
<b>Nonfinancial assets</b>						
Fixed Assets		934,000	934,000	428,000	(506,000)	-
<b>Nonfinancial assets</b>	8	934,000	934,000	428,000	(506,000)	-
<b>Payments / Outflows</b>		1,808,294	1,808,294	581,767	(1,226,527)	109,144



**Combined Statement of Cash Receipts and Payments & Comparison to Budget  
For the Year Ended 31 December 2019  
Government Uses a Treasury Single Account System to Manage Funds**

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## Civil service Commission

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		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>						
Consolidated Fund Appropriations	2	142,866	142,866	68,066	(74,800)	52,562
<b>Grants</b>						
From international organizations		76,212	76,212	67,066	(9,146)	-
<b>Grants</b>	4	76,212	76,212	67,066	(9,146)	-
<b>Receipts / Inflows</b>		219,078	219,078	135,132	(83,946)	52,562
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		112,212	112,212	59,066	(53,146)	39,297
<b>Compensation of Employees</b>	5	112,212	112,212	59,066	(53,146)	39,297
<b>Use of Goods and Services</b>						
Travel & Conferences		6,854	6,854	-	(6,854)	-
Operating Expenses		3,000	3,000	-	(3,000)	300
Rent		12,000	12,000	9,000	(3,000)	3,000
Other Operating Expenses		6,000	6,000	-	(6,000)	-
<b>Use of Goods and Services</b>	6	27,854	27,854	9,000	(18,854)	3,300
<b>Nonfinancial assets</b>						
Fixed Assets		2,800	2,800	-	(2,800)	9,965
<b>Nonfinancial assets</b>	8	2,800	2,800	-	(2,800)	9,965
<b>Payments / Outflows</b>		142,866	142,866	68,066	(74,800)	52,562

# Office of the Audit General Galmudug

## Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate Appropriation <b>A</b> USD	Final Estimate Appropriate <b>B</b> USD	Controlled By TSA <b>C</b> USD	Diference Between Actual and Budget <b>C-B</b> USD	Controlled By TSA USD
	Notes					
<b>Receipts / Inflows</b>						
Consolidated Fund Appropriations	2	104,187	104,187	37,673	(66,514)	11,892.3
<b>Grants</b>						
From international organizations		57,187	57,187	37,673	(19,514)	-
Grants	4	57,187	57,187	37,673	(19,514)	-
<b>Receipts / Inflows</b>						
		161,374	161,374	75,346	(86,028)	11,892.3
<b>Payments / Outflows</b>						
<b>Compensation of Employees</b>						
Wages and Salaries		46,484	46,484	18,170	(28,314)	11,892.3
Compensation of Employees	5	46,484	46,484	18,170	(28,314)	11,892.3
<b>Use of Goods and Services</b>						
Travel &conference		5,900	5,900	-	(5,900)	-
Operating Expenses		5,648	5,648	3,488	(5,300)	-
Rent		12,000	12,000	9,000	(3,000)	-
Other Operating Expenses		23,000	23,000	-	(23,000)	-
Use of Goods and Services	6	46,548	46,548	12,488	(37,200)	-
<b>Nonfinancial assets</b>						
Fixed Assets		11,155	11,155	10,155	(1,000)	-
Nonfinancial assets	8	11,155	11,155	10,155	(1,000)	-
<b>Payments / Outflows</b>						
		104,187	104,187	40,813	(66,514)	11,892

## Office of the Chief Minister Galmudug

### Combined Statement of Cash Receipts and Payments & Comparison to Budget

For the year Ended 31 December 2019

Government Uses a Treasury Single Account System to Manage Funds

		2019				2018
		Original Estimate Appropriation A USD	Final Estimate Appropriate B USD	Controlled By TSA C USD	Diference Between Actual and Budget C-B USD	Controlled By TSA USD
	Notes					
Receipts / Inflows						
Consolidated Fund Appropriations	2	115,136	115,136	77,704	(37,432)	14,862
Grants						
From international organizations		82,896	82,896	77,704	(5,192)	-
Grants	4	82,896	82,896	77,704	(5,192)	-
Receipts / Inflows						
		198,032	198,032	155,408	(42,624)	14,862
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		94,896	94,896	77,704	(17,192)	14,862
Compensation of Employees	5	94,896	94,896	77,704	(17,192)	14,862
Use of Goods and Services						
Travel & Conferences		4,000	4,000	-	(4,000)	-
Operating Expenses		9,240	9,240	-	(9,240)	-
Conflict Resolution Expenses		5,000	5,000	-	(5,000)	-
Use of Goods and Services	6	18,240	18,240	-	(18,240)	-
Nonfinancial assets						
Fixed Assets		2,000	2,000	-	(2,000)	-
Nonfinancial assets	7	2,000	2,000	-	(2,000)	-
Payments / Outflows		115,136	115,136	77,704	(37,432)	- 14,862

**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) 2017 - *Financial Reporting Under the Cash Basis of Accounting* (2017).

***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* (2017). 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 2019*. All budget entities listed below are controlled by the GSS. All activities of budget entities are funded by the GSS Consolidated Budget or through 3<sup>rd</sup> 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 2019*.

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

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### 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 \$4,671,537 has been spent by PREMIS project and Somalia Stability Fund with the breakdown as follows:

<b>PREMIS 3rd Party Costs</b>	<b>Ministry of Finance and Economic Development</b>	<b>Civil Service Commission</b>	<b>Office of the Audit General</b>	<b>Total</b>
Technical Assistant	232,666	47,103	9,485	<b>289,255</b>
Training	131,521	79,946	7,587	<b>219,054</b>
ICT Support	93,969			<b>93,969</b>
<b>Total</b>	<b>458,156</b>	<b>127,049</b>	<b>17,072</b>	<b>602,277</b>

<b>SSF 3rd Party Costs</b>	<b>Ministry of Interior</b>	<b>Ministry of Livestock</b>	<b>Ministry of Commer</b>	<b>Ministry of Women</b>	<b>Ministry of Transport</b>	<b>Total</b>
Reconciliation and Peace Dividend	1,948,025					<b>1,948,025</b>
Economic Development and Livelihood		425,758	939,847			<b>1,365,605</b>
Empowering Women				483,518		<b>483,518</b>
Non Building (Airport & Road Construction)					272,112	<b>272,112</b>
	<b>1,948,025</b>	<b>425,758</b>	<b>939,847</b>	<b>483,518</b>	<b>272,112</b>	<b>4,069,260</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.

**1.7 Reporting Currency**

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

**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 released through the Treasury Single Account for the benefit of the budget entities (the amount of “draw down” on the appropriation).

The amount does not reflect actual cash receipts from Treasury because the budget entities do not control their own bank account. The amount reflects the “source” of funds 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 Turnover Tax, road user tax, Vehicle & Drivers Licenses. Some entities regarded as cost centres also generate a proportion of the total revenue collections. However, this does not mean that such entities have control over the revenue they collect but instead remit their collections into 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 \$5,643,572 was budgeted during the reporting period of FY2019, however \$2,108,975 was received. The table below provides detail of the budget entities that benefited from these grants.

<b>Beneficiary Entities</b>	<b>RCRFII</b>	<b>Premis</b>	<b>FGS</b>	<b>NRC</b>	<b>SCI</b>	<b>Care</b>	<b>CISP</b>	<b>Total</b>
Ministry of Interior & Local Government	32,323							32,323
Ministry of Finance & Economic Development	469,622	40,063	863,200					1,372,884
Ministry of Internal Security	21,216							21,216
Ministry of Planning & International Cooperation	12,708							12,708
Ministry of Education	217,605			9,450	54,000	32,313	21,796	335,164
Ministry of Health	3,614							3,614
Presidency	126,410							126,410
Office of the Speaker and Parliament	17,043							17,043
Civil Service Commission	58,066	9,000						67,066
Office of the Audit General Galmudug	18,170	19,503						37,673
Office chief Minister Galmudug	77,704							77,704
Ministry of Water & Electricity			5,170					5,170
<b>Total</b>	<b>1,054,481</b>	<b>68,566</b>	<b>868,370</b>	<b>9,450</b>	<b>54,000</b>	<b>32,313</b>	<b>21,796</b>	<b>2,108,975</b>

## 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 21% of the budget across the budget entities. The following is a summary spending against each benefitting budget entity..

<b>Budget Entities</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>%</b>
	<b>USD 2018</b>	<b>USD 2018</b>	
Ministry of Interior & Local Government	13,100	4,030	31%
Ministry of Justice & Judiciary	4,848	-	0%
Ministry of Finance & Economic Development	575,639	94,228	16%
Ministry of Internal Security	35,211	18,665	53%
Ministry of Planning & International Cooperation	4,854	-	0%
Ministry of Endowment & Religious Affairs	1,515	-	0%
Ministry of Fisheries & Marine Resources	1,811	-	0%
Ministry of Public Works & Rebuilding	1,599	-	0%
Ministry of Commerce & Industry	1,686	-	0%
Ministry of Information & Culture	1,962	-	0%
Ministry of Aviation & Transport	1,447	-	0%
Ministry of Education	91,958	3,820	4%
Ministry of Post & Communication	1,333	-	0%
Ministry of Livestock & Agriculture	1,070	-	0%
Ministry of Environment & Forestry	953	-	0%
Ministry of Health	2,110	-	0%
Ministry of Women & Family Affairs	1,100	-	0%
Ministry of Labor	1,300	-	0%
Ministry of Youth & Sport	1,086	-	0%
Ministry of Constitution & Reconciliation	4,900	-	0%
Ministry of Ports & Maritime Transport	1,200	-	0%
Ministry of Diaspora & Investment	400	-	0%
Ministry of the Disabled and Humanitarian Affairs	400	-	0%
Ministry of Water & Electricity	6,219	5,170	83%
Presidency	241,450	27,357	11%
Office of the Speaker and Parliament	14,628	-	0%
Civil Service Commission	27,854	9,000	32%
Office of the Audit General Galmudug	46,548	9,348	20%
Office chief Minister Galmudug	18,240	-	0%
<b>Total</b>	<b>1,106,421</b>	<b>171,618</b>	<b>16%</b>

### Note 7 Other Operating Expenses

Amount of totalling \$42,093 has been incurred in 2019 which includes Consultation fees, television and newspaper advertisement for Ministry of Finance & Economic Development and office administrative costs for the Presidency. This is funded by many projects like PREMIS, RCRFII as well as own source revenues. The table below summarizes budgeted and actual amount for each Budget Entity during the year.

<b>Budget Entity</b>	<b>BUDGET</b>	<b>ACTUAL</b>
	<b>USD 2019</b>	<b>USD 2018</b>
Ministry of Finance & Economic Development	<b>207,340</b>	31,793
Ministry of Commerce & Industry	86	-
Ministry of Education	400	400
Ministry of Water & Electricity	1,200	1,200
Presidency	145,000	8,700
Civil Service Commission	6,000	-
Office of the Audit General Galmudug	23,000	-
<b>Total</b>	<b>383,026</b>	<b>42,093</b>

## Note 8 Grants to Other Government Units

Other government units refer to lower level governments such as the city municipalities. The Adado Dusemareb, Guriel and Galkayo municipalities are the active local government in Galmudug that operate both a revenue collection and expenditure process. However, during this period these four Municipalities were subsidized by the Ministry of Interior and Local Government to enhance their service to the communities and transferred to amount totalling \$49,385.

## 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 \$499,763 for ministries operations as it can be seen below table.

<b>Non Financial Assets</b>	<b>MoFED</b>	<b>Presidency</b>	<b>OAG</b>	<b>MoE</b>	<b>Total</b>
Non-residential Buildings	-	428,000			428,000
Cars	38,950	-	-	-	38,950
Information, Computer & Telecomm(ICT) Equipment	2,776	-	3,585	-	6,361
Machinery and Equipment not elsewhere classified	16,894	-	620	1,000	18,514
Furniture & fixtures	1,988	-	5,550	-	7,538
Computer software	-	-	400	-	400
	<b>60,608</b>	<b>428,000</b>	<b>10,155</b>	<b>1,000</b>	<b>499,763</b>