



The Federal Government of Somalia

**Reports and Financial Statements for the year ended 31
December 2013**

The Federal Government of Somalia

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Statement of Responsibilities

The Financial statements set out from page 29 to page 42 have been prepared in accordance with provisions of the Financial and Accounting procedure of the State 1961 as amended and to mirror the requirements of the Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS) as much as is practicable

In accordance with Article 26 of the Financial and Accounting procedure of the State 1961 as amended, the Minister of Finance shall prepare the annual accounts and shall have the accounts submitted to the Magistrate of Accounts for audit in accordance with Article 90 of the Constitution, not later than the 30th of April of the year following that to which the said Annual Accounts relate. Article 27 of the Financial and Accounting procedure of the State 1961 as amended further provides that “the annual accounts approved by the council of Ministers and accompanied by a report of the Minister and a report of the Magistrate of Accounts on his audit shall be presented to the National Assembly for approval not later than 30th June following year to which the accounts relate.

Article 7 of the Regulations for the Accounts of the State 1962 as amended delegates the duty of preparing the financial statements prescribed by Article 26 of the Financial and Accounting Procedure of the State 1961 as amended to the Accountant General. It provides that as part of his duties, the Accountant General shall prepare the final accounts of the state in accordance with article 26 of the Financial and Accounting Procedure of the state.

In accordance with Article 30 of the Financial and Accounting procedure of the State 1961 as amended, the responsibility for managing the accounts of the state, advising Secretaries of State on the accounting systems for their Ministries, exercising supervision over the management of cash and stores, the handling of public money, securities, stamps and other moveable property of the State rests on the Accountant General.

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Accordingly, as Accountant General of the Federal Republic of Somalia, I am pleased to submit the required financial statements for the fiscal year ending December 31st2013, in compliance with the law. I have provided, and will continue to provide all the information and explanations as may be required in connection with these financial statements. To the best of my knowledge and belief, these financial statements agree with the books of accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of Financial and Accounting procedure of the State and the Regulations therefrom.

The image shows a handwritten signature in blue ink on the left, followed by a circular official seal on the right. The seal features a central emblem with a star and crescent, surrounded by the text 'XISAABIYAHA GUUD EE DOWLADDA' at the top and 'OFFICE OF THE ACCOUNTANT GENERAL' at the bottom.

Xisaabiyaha Guud ee Dowladda

Axmed Yuusuf Muumin (Siraaji)

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Report of the Minister of Finance

Article 25 of the Financial and Accounting procedure of the State requires that annual accounts are prepared and that the Annual Accounts shall contain such accounts, data and information as may be necessary to show the results of the management of the budget, a comparison between the estimated and the actual revenues and expenditures and any other information prescribed in the Regulations. These accounts are herein presented for the period covering the fiscal year from January 1st 2013 to December 31st 2013.

This report provides an overview of the budget for 2013 and identifies the main issues arising from its execution, including the following:

1. A statement of the objectives of the government, and policy priorities.
2. A review of performance for the 2013 fiscal year.

This matter will definitely reviewed in the last parts of the report though the data that can be obtained is briefed however we make efforts to satisfy the Member of Parliament, government agencies, Somali citizens and all financial data services and whatever dealing with the finance.

1. Political priority of the National Budget 2013

After the free election (democratic) of the new president and the nomination of Prime Minister who selected the council of ministers has started new program based on six pillars which are fundamental for new inception.

This program is based on the long term plan of Somali government future. The target of the new government for its administration of the four years :

- A. Firmly establish a stable and secure environment across liberated and to be liberated areas, which is conducive for peace, security and economic recovery.

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- B. Establish responsible institutions of security, justice, human rights and governance.
- C. Rebuild institutional capacities and provide opportunities for young people who are the greatest assets of the Somali people.
- D. Be on a path toward rapid, inclusive and sustainable growth and development of the Somali society.

The Government program is structured in six pillar framework, with implementation of reforms and programs under each pillar being pursued simultaneously, the pillars are:

- i. Good Governance
- ii. Economic recovery
- iii. Peace Building and Social reconciliation
- iv. Service delivery
- v. International relations
- vi. Unit and integrity of the country

The sections that follow highlight the specific priorities of government for the 2013 fiscal year under the six pillar framework. The Government's key targeted priorities are mutually reinforcing as progress in one area facilitates progress in others. Indeed, progress in reforming public financial management enhances the Government's ability to focus resources on improving the nation's security, economic recovery and delivery of basic services.

1.1. Supremacy of the Law and Good Governance

The purpose of this pillar's policies is to ease and eliminate the plight of the people by creating an enabling environment whereby citizens control the government through transparent and accountable policies.

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Security: It is the priority of government to strengthen security without which other objectives of government would not be achieved. Government is working to strengthen the capacity of the relevant institutions by providing them with high quality training and needed security equipment as well as pursuing reconciliation and inclusion of all the stakeholders in the peace process.

- First government priority during the yearly accounts 2013 must be strengthen security if not taken place that issue the objectives linked to the budget will not be attained easily. In fact the security is essential need for the good governance, reconstruction and develplment of the country. Lack of security is the most main challenge against the re-forming governmental agenices and delivering important services to the socirty in this case they need to lower the poverty, flourishing of economy and social formation.
- **Judiciary:** Government is making efforts to strengthen the effectiveness and integrity of legal and judicial institutions; expand access to Justice and enhance the protection and promotion of human rights under the laws of Somalia, so citizens can trust and support the state.
- **Good Governnace:** yoolka dowladda waa in ay dhistaa kana shaqeysiisaa si sax ah islamarkaana dhaxal gal ah, hay'adihii iyo nidaamkii dowladda, iyadoo la kaashanayo muwaadiniinta dowladdu waxay si buuxda u hirgalineysaa mabaadii'da dimuquraadiyadda si loo xoojiyo nabadgalyada iyo daganaashaha. Muhiimadda ay ka duuleyso dowlad wanaaggu waa in kor loo qaado aragtida dadweynaha dhanka ka qeyb qaadashada, tala wadaagga iyo dhaqangalinta siyaasadaha dowladda, arrimahaas waxaa ka mid ah dajinta aasaas qaab maamullo lala xisaabtami karo waxtarna ah ee gobolada iyo degmooyinka si loo fududeeyo dhismaha maamul goboleeyada ee dalkoo dhan.

1.2. Economic Recovery

Somalia has suffered prolonged insecurity and total destruction of public assets, such as economic and social infrastructure. This included devastation of all forms of public

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institutions, public utilities, such as power supplies, water and sanitation facilities. Most of the social infrastructures: schools, hospitals and related facilities were damaged or destroyed. The continued insecurity contributed to impoverishing the population, displaced large numbers of the citizens and endangered the survival of millions of Somalis, particularly in the face of a severe drought in 2011. To revive to economy of Somalia and trigger economic recovery Government is initiating steps to:

- Reconstruct a solid national economy that operates under international economic best practices and based on the principles of free market and private ownership.
- Rehabilitate key economic infrastructure, such as public buildings, ports, airports, roads, irrigation canals energy and water facilities.

1.3. Peace Building, Social Reconciliation

In peace building, Government is working to improve and establish dialogue that facilitates social reconciliation at the local and national levels and empower traditional leaders to smooth the progress of healing process of the past misdeed. Government will endeavor to facilitate social reconciliation at the local, state, and national levels.

1.4. Service Delivery

Government is focused on improving access to quality and adequate social services to all members of the Somali society. Government has made significant interventions to improve the capacity of the social sector ministries to provide support for children, women and other vulnerable members of the society. Government's focus will include but not necessarily be limited to rehabilitation of schools, health facilities and other social services infrastructure. Also, an effective and lean structure of civil servants will be rebuilt with well trained and adequately remunerated personnel to run and operate government services.

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1.5. Building Collaborative Relations and Positive National Image

Government is committed to build positive diplomatic and economic relations with neighboring countries and the rest of the world. Our key focus is to create an environment where bilateral and multilateral parties join efforts to support recovery and reconstruction of Somalia, institutionalizing relation with the Somali Diasporas so that they can effectively participate in the reconstruction and development of the country and build a solid diplomatic relations that is based on partnership and development that promote positive and frank partnership among nations.

1.6. Unity and Integrity of Somalia

Government will keep the country safeguarded and united through peaceful means and reconciliation through dialogue among all stakeholders at all levels of the Somali society, we will focus on reconciliation and trust building. We will pursue ceaselessly the negotiations to heal the past and clear outstanding obstacles so that a new beginning is made possible for brighter future for all Somalis.

2. The Review of Budget Fisical Year 2013

2.1. The Internal Revenue Outlook

2.1.1. Customs Revenue

Guud ahaan dowladda uu madaxda ka yahay Mudane Xasan Sheekh Maxamuud waxay dhaxashay burbur dhaqaale kii ugu baahsanana ee abid soo mara Soomaaliya, waxaa burburay dhamaan kaabayaashii dhaqaalaha iyo hab raacii dakhli arruurinta maaha oo kaliya intaas waxaa kale oo burbur xoogani ku yimid muruq iyo maskax maalkii umadda waxaa dalka ka baxay dhamaan dadkii ka shaqeyn jiray hawlaha dhaqaalaha amni daro baahaday darteed.

Xilligan lagu jiro ilaha ugu muhiimsan ee dowladdu dhaqaale ka heshaa waxaa lagu soo koobi karaa Dekadda Xamar iyo Aiport-ka oo runtii ayaguna u tayeysnayn sidii la rabay waxaa lagu shaqeeyaa taarif aan ku dhisneyn si cilmi ah sidoo kale waxaa adag in dadka

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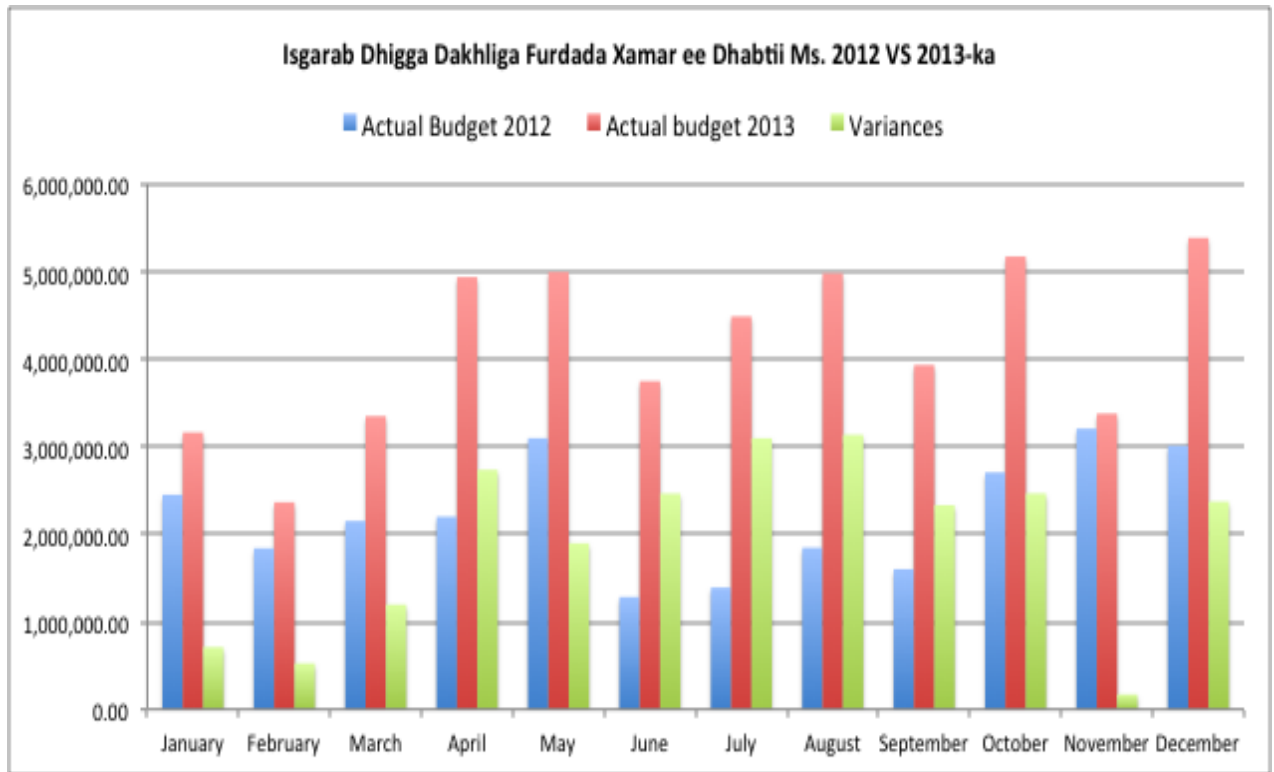
laga dhaadhiciyo sida ay canshuurta u bixin lahaayeen maadaama mudda ka badan 22 sano aan wadankan canshuur laga qaadin.

Dowladda Federaalka Soomaaliya waxay xil iska saadhay kaalin xooglana galisay sidii loo hormarin lahaa dhaqaalaha dalka ayadoo taarifikii horey loo isticmaali jiray loo rogay mid mandiq ah walina ay sii jiraan duruufo si buuxda loogu badalo habka ad- voluram-ka ama boqoleyda ayadoo maskaxda lagu hayo arrimaha siyaasadeed ee ku xidhan taabagalinta hawshan sida in laga hirgaliyo tariff ku dhisan boqoley dhamaan dalka lana mideeyo furdooyinka dalka, sidoo kale dowladdu waxay xusulduub ugu jirtaa in isbadal dhab ah laga sameeyo canshuurii beriga, tilaabooyinkaas waxaa ka mid ah in dib u habeyn lagu sameeyey waaxda canshuuraha beriga lagana bilaabay canshuur arruurin degmooyinka gobolka banaadir qeybo ka mid ah, waxaa heshiis lala galay ganacsatada Soomaaliyeed in canshuurtii iibka lagu sii qaado dekada xamar dhexdeeda inta amniga xamar wax iska badalayo, arrimahaas iyo kuwo kale oo badan ayaa ah dadaalada loogu jiro isbadalka cusub. Waxaa muhiim ah in la xuso isbadalkii ugu xooganaa abid ee dhaqaale koror dekadda sanadka 2013-ka wuxuu siyaaday in ka badan 86% sanadkii la soo dhaafay taasna waxaa sabab u ah isbadalada cusub ee dowladdu la timid.

Jaantus 1. Isbarbardhigga Dakhliga Dekadda Xamar 2012 iyo 2013

Bisha	2012	2013	Farqi	Boqoley %
January	2,452,874.00	3,163,994.00	711,120.00	29%
February	1,841,181.00	2,366,870.00	525,689.00	29%
March	2,152,883.00	3,350,503.00	1,197,620.00	56%
April	2,201,755.00	4,939,062.00	2,737,307.00	124%
May	3,098,492.00	4,997,170.00	1,898,678.00	61%
June	1,284,227.00	3,749,960.00	2,465,733.00	192%
July	1,391,599.00	4,489,482.00	3,097,883.00	223%
August	1,846,681.00	4,983,893.00	3,137,212.00	170%
September	1,601,868.00	3,934,678.00	2,332,810.00	146%
October	2,706,865.00	5,173,798.00	2,466,933.00	91%
November	3,207,392.00	3,378,946.00	171,554.00	5%
December	3,013,255.00	5,387,449.00	2,374,194.00	79%
Wadarta	26,801,084.00	49,917,818.00	23,116,734.00	86%

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Jaantuska 1aad ee sare ku tilmaaman ayaa waxa uu muujinayaa in labada sano farqi weyni u dhexeeyo celcelis ahaan bil walba dakhligu wuxuu kor u kacayey USD\$ 1.9 million, arrintani waa kaalin mug leh laguna faani karo haseyeeshee faanoole fari kama godna dakhliga dekada waa laf dhabarka dakhliga dowladda waxaana loo baahan yahay in si adag looga hawlgalo lana gaadhsiiyo heer uu ku filnaan karo hawlaha aas aasiga ah ee dowladda.

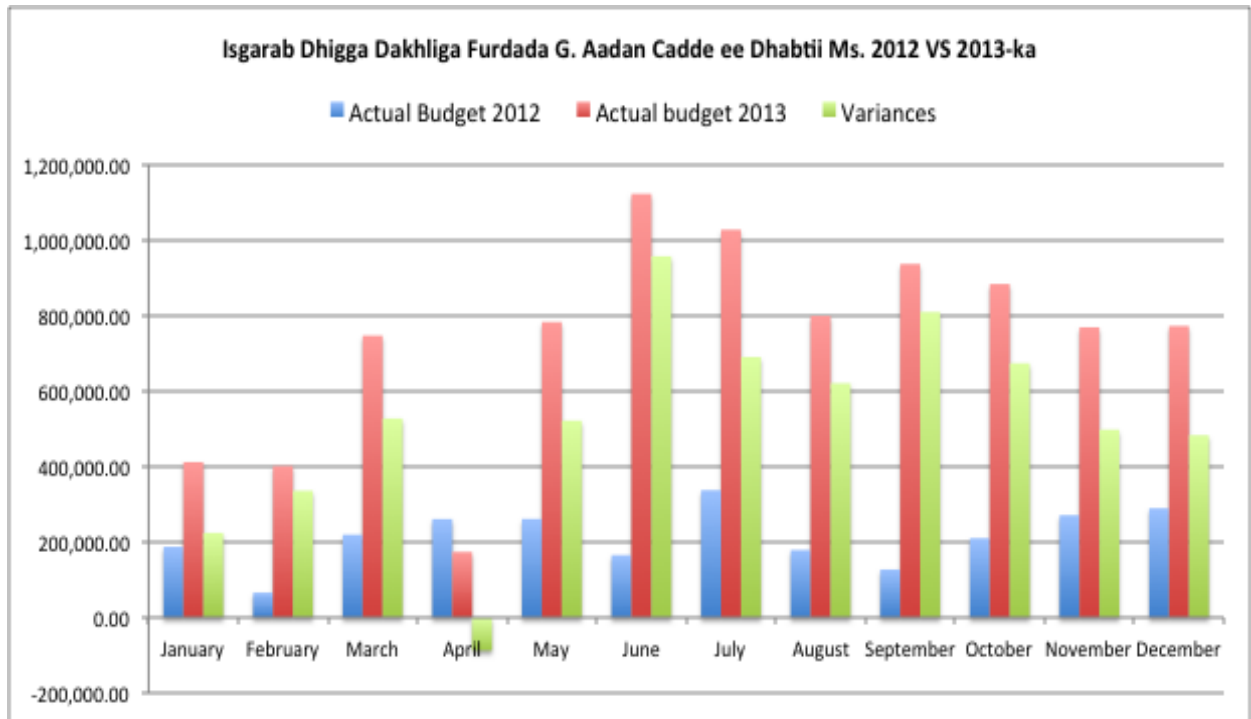
Haddaan in yar dib u milicsano kotalagalkii miisaaniyadda 2013-ka ayaa waxaa la hindisay dakhliga dekada iyo Garoonka diyaaradaha si wada jir ah qoondo dhan US\$ 33.4 million in kastoo dakhliga furdada G. Aadan Cadde uu ka ahaa hindisaha lacag aad u yar, hadaba furdada xamar kaligeed ayaa waxaa ka soo xadhooday lacag dhan US\$ 49.9 million waxaa halkaa ka muuqda isbadal xooggan oo ku dhaw koror ah 50%, kolka aad dib u eegto bilaha April, May, Augusto, October iyo December ayaa ah bilaha ugu dakhliga badan sanadkii 2013-ka.

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Jaantus 2. Isbarbardhigga Dakhliga Garoonka Aadan Cadde ee Sanadka 2012 iyo 2013

Bisha	2012	2013	Farqi	Boqoley %
January	187,504.00	411,819.00	224,315.00	120%
February	65,784.00	401,732.00	335,948.00	511%
March	219,557.00	747,142.00	527,585.00	240%
April	260,874.00	173,786.00	(87,088.00)	-33%
May	261,258.00	783,066.00	521,808.00	200%
June	165,339.00	1,122,744.00	957,405.00	579%
July	337,387.00	1,027,809.00	690,422.00	205%
August	178,796.00	799,623.00	620,827.00	347%
September	127,303.00	936,955.00	809,652.00	636%
October	210,117.00	883,864.00	673,747.00	321%
November	271,103.00	768,949.00	497,846.00	184%
December	289,512.00	772,651.00	483,139.00	167%
Wadarta	2,576,546.00	8,832,153.00	6,255,606.00	243%

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Guud ahaan sanadkii tagay 2013-ka wuxuu ahaa sanad isbadal muuqda laga sameeyey dhanka dakhliga marka loo eego sanadkii ka horeeyey, dakhliga furdada G. Aadan Cadde ayaa markiisa hore iska ahaa dakhli liita haseyeeshee sanadkii 2013-ka cecelis ahaan waxaa bil walba uu sare u kicitimayey US\$ 0.5 million, sida tabeelaha sare ka muuqata ayaa bisha April u muuqataa hoos u dhac laakin waa lacag ka soo dib dhacday xilligii la bixin jiray una wareegatay bilaha xiga.

2.1.2. Dakhliga Canshuuraha Beriga

Sidaa la socotaan way adagtahay dal burbur dhanwalba ah hareeyey in uu si dhaqsa ah oga soo kabto dhaqaalaha, caqabadaha ugu waaweyn ee haysta Wasaaradda Maaliyadda ayaa ah canshuur ka qaadidda ganacsiga muqdisho iyo dalka intiisa kale, muddo ka badan 20 sanno lama qaadin wax canshuur ah lamina garanayo tirade canshuur bixiyaasha, dhaqanka laga dhaxlo fowdada iyo kala danbeyn la'aanta ayaa hormuud u ah caqabadaha canshuur aruurinta hortaagan.

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Sanadka 2013-ka qorshihii laga lahaa dhanka canshuuraha beriga wax sidaa u buudhan kama hirgalin, laakiin dowladdu marna kama gaabin in ay u guntato ka mira dhalinta hawshaa, waxaa magaaladda muqdisho ka hirgalay canshuur arruurinta degmooyinka qaarkood, sidoo kale waxaa la qaadaa canshuurtii socodka gaadiidka, khidmadihii waxbarashada, shatiyada ganacsiga, canshuurta shaqaalaha, adeegga maxkamadaha, saadaasha hawada, baasaboorada iyo dalkugalka iwm oo ay ka soo xarootay sanadka 2013-ka lacag dhan US\$ 9.1 malyan oo doolar, lacagtan ayaa waxaa ugu xoog badan khidmadda baasaboorada US\$ 2.6 million, canshuurta laga qaaday isgaadhsiinta US\$ 1.6 million, khidmadda diiwaangalinta shirkadaha US\$ 1.5 million iyo canshuurta Shaqaalaha dowladda US\$ 0.6 million, khidmadda saadaasha hawada US\$ 0.8 malyan iyo kuwo kale hase ahaatee waxaa halkan ka jira gaabis badan gaar ahaan lacag xareynta hay'adaha dowladda inta badan waxay lacag ku qabtaan magaca dowladda mana u xareeyaan sida ay tahay taas oo dhaawac ku ah dakhli arruurinta iyo hirgalinta nidaamka maaliyadda.

2.2. Deeqaha Dibadda

Dowladda Federaalka Soomaaliya ee kow jirsatay bisha September 2013 ayaa deeq bixiyaasha caalamka ka heshay yabooh xoogan oo ku aadan in dowladda la siiyo mashaariic horumarineed dhanka arrimaha bulshada, dhaqaalaha, amniga iyo maamulka guud lagana kabayo Miisaaniyadda sida mushaaraadka shaqaalaha dowladda, ciidamada qalabka sida iyo mashaariic yar yar oo shaqo loogu abuurayo bulshaweynta Soomaaliyeed, yaboohaas waxaa ka mid ah deeqda la magac baxday Special Financing Facility (SFF) oo dowladda Norweyn gacan xoogan naga siineyso uguna talagashay in deeq bixiyaasha caalamka u furto salad deeqo loogu arruurinayo dowladda Soomaaliya, deeqahaas ayaa waxaa sal u ahaan doonta Miisaaniyadda dowladda waxaana la yaboohay lacag dhan US\$ 30 Malyan oo doolar oo iskugu jirta US\$ 17 malyan iyo US\$ 10 malyan oo kala ah miisaaniyadda joogtada ah (mushaharaad) iyo tan mashaariicda sida ay u kala horeeyaan, deeqdaas caaradkeedii waxay gashay miisaaniyadda 2013-ka qadar dhan US\$ 3.0 malyan inteeda badanna waxay galeysaa miisaaniyadda 2014-ka.

Dowladda Federaalka Soomaaliya ayaa intii lagu guda jiray sanadka 2013-ka waxay caalamka la wadaagtay qorshihii la magac baxay “Qorshaha Dib-u-kabashada

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Dhaqaalaha 2014/15” (ERP), qorshahaas oo ahaa mid Wasaaradda Maaliyaddu isku hawshay beesha caalamkana loogu sheegayey baahida dhabta ah ee Dowladda Soomaaliya ayaa waxaa shirkii Burseless loogu yaboohay deeq aad u xoogan gaadheysana US\$ 2.5 billion.

Waxaa xusid mudan sanadka 2013-ka in dowladda Turkey ee walaalaha nahay ay deeq nasiisay looguna talagalay in dhanka arrimaha amniga sida in lagu bixiyo mushaaraadka ciidanka, raashinka iyo hawlgalada amniga, deeqdaas oo gaadheysa bil kasta US\$ 4.5 malyan oo doolar muddo dhan 7 bilood ah wadarta lacagta laga helay dowladda Turkey ayaa dhan US\$ 31.5 malyan, sidaa si la mid ah ayaa waxaa deeq laga helay dowladda dalka Qatar deeqdaasoo gaadheysa US\$ 18 malayn laakiin qadar gaaraya US\$ 6.7 malyan ayaa laga isticmaalay sanadka 2013-ka intaa waxaa dheer US\$ 0.7 malyan ee la socota lacagta sare waxay ka soo wareegtay deeq na soo gaadhay sanadkii 2012-ka oo dhameyd US\$ 1 malayan, guud ahaan lacagta dalka Qatar ayaa ahayd lacag lagu taageedhayo Miisaaniyadda. Sidaa si la mid ah waxaa deeq naga soo gaadhay dowladda Shiinaha caaradkii sanadkii tagay 2013-ka ayaa dowladda Shiinuhu noogu deeqday lacag dhan US\$ 1 malayn haseyeeshee waxaa soo gaadhay qasnada dhexe ee dowladda lacag ku dhaw US\$ 0.5 malyan.

2.3. Muuqaalka Kharashka

Guud ahaan dowladdu waxay leedahay ujeedooyin badan, kuwaas oo loo arko in ay muhiim yihiin, orodna ugu jira qoondeynta dhaqaalaha cidhiidhiga ah, taasoo lagu gaadhi karo kaliya qaab Miisaaniyadeed hufan. Sidaa darteed kharashka la galayaa wuxuu ku tiirsan yahay wadarta dakhli ee la hindisay, kharash lama gali karo aan qoondo miisaaniyadeed loo heyn ayadoo islamarkaana maskaxda lagu hayo mudnaanta kharashka ee ku cad miisaaniyadda waxaana ka mid ahaa kuwa soo socda:-

- Mushaarka Shaqaalaha iyo Ciidanka Dowladda
- Kharashaadka fulinta adeegga xafiisyada dowladda
- Kharashaadka hawlaha amniga

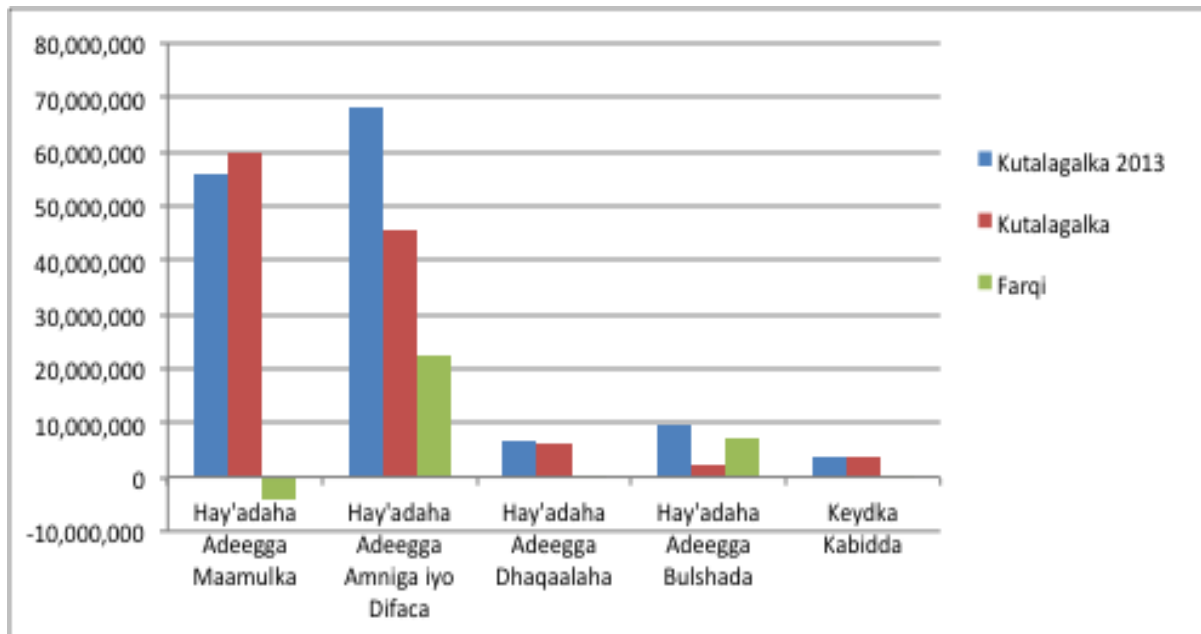
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- Kharashaadka Xoogjinta hawlaha maamul wanaagga maaliyadda

Kuwaas iyo kuwo kale ayaa sal u ahaa kharashaadka la galayo, ma jirto awood dhaqaale oo marna saamaxday in dowladdu gudato waajibaadkii ku qeexnaa miisaaniyaddii la anxiyey ee 2013-ka duruufaha dhaqaale ayaa ahaa awoodda shukaanka u haysa hadba kharashka laga bixinayo qoondada miisaaniyadda 2013-ka, inkastoo ay jirtay koror xagga dakhliga gudaha gaar ahaan furdooyinka. Waxaan halkaan doonaynaa in aan ku yara faahfaahino isabadaladii kharash kotalagalka iyo dhabtii 2013-ka.

Jaantus 3. Ibarbardhigga Kotalagalka Miisaaniyadda iyo Dhabtii 2013-ka

Qeybaha Hay'adaha Dowladda	2013 Miisaaniyadda	2013 Dhabta	Farqi
Hay'adaha Adeegga Maamulka	55,922,558	59,841,011 ¹	-3,918,453
Hay'adaha Adeegga Amniga iyo Difaca	68,120,662	45,535,600	22,585,062
Hay'adaha Adeegga Dhaqaalaha	6,703,492	6,284,694	418,798
Hay'adaha Adeegga Bulshada	9,577,222	2,258,136	7,319,086
Keydka Kabidda	3,600,000	3,520,635	79,365
Wadarta Guud	143,923,934	117,440,076	26,483,858



Jaantuska sare ayaa waxa uu tilmaamayaa in aan la dhaafin kotalagalkii miisaaniyadda

¹ Dheeriga ka muuqda halkan waa lacago aan kolkii hore loo qaban miisaaniyadda sida deeqaha iyo khidmadaha goblka banaadir iyo bangiyada la siiyo iyo lacag kale oo curaar mushaar ah kana soo wareegatay bishii dec. 2012 guud ahaan waxay isku yihiin lacag dhan US\$ 12,787,538.

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2013-ka, kharashka ayaa mudnaan isgarbineysa lahaa laakiin dowladdu waxay ku dadaashay in ay bixiso raashinka ciidanka, mushaarka ciidanka, mushaarka shaqaalaha iyo hawlaha adeegga xafiisyada dowladda. Sida kor ka muuqata waxaanu u kala qaadnay hay'adaha dowladda Afar qeybood laguna soo koobay dhamaan hay'adaha dowladda ee miisaaniyadda ku jiray iyo qeyb shanaad oo lagu soo koobay lacagaha lama filaanka ah.

2.3.1. Hay'adaha Adeegga Maamulka

Hay'adhan ayaa waxay ka kooban yihiin hay'ado farabadan ayna u horeeyaan Xafiiska Madaxweynaha, Xafiiska Guddoonka Baarlamaanka, Xafiiska Ra'iisul Wasaaraha, Wasaaradda Arrimaha Dibadda, Safaaradaha, Wasaaradda Maaliyadda iyo kuwo kale. Hay'adahan ayaa miisaaniyadda looga qoondeeyey lacag dhan US\$ 55.9 malyan qoondahan ayaa waxaa ugu waaweynaa qoondada hawlaha gobolada ee Wasaaradda Arrimaha Gudaha lacag dhan US\$ 14.3 malayn sidoo kale waxaa kaalin libaax looga qoondeeyey Xubnaha Baaarlamaanka lacag dhan US\$ 13.0 malyan, hase ahaatee hay'adahan aanu soo sheegnay kutalagalkooda ayaa waxaa galeen lacag dhan US\$ 10 malyan iyo US\$ 13 malyan sida ay u kala horeeyaan waxaa intaa dheer hay'adaha kale qoondaha loo sameeyey ma ahayn mid sidaa u sii buudhan. Hay'adaha Adeegga Maamulka ayaa qoondihii miisaaniyadda 2013-ka ka isticmaalay si wada jir ah US\$ 47.1 malayan, kolka aad eegto jaantuska 3aad ee sare waxaa kaaga muuqanaya in hay'adaha adeegga maamulka guud ay kharash gareeyeen in ka badan kutalagalkooda US\$ 59.8 waxaa dheeri ku ah dhabta kharashka hay'adahan lacag dhan US\$ 12.3 oo ka kooban curaar mushaar oo ka soo wareegatay sanadka 2012-ka iyo khidmadaha loo jaro Gobolka Banaadir, Bangiga dhexe , Bangiga Horumarinta iyo Rugta Ganacsiga lacagahan ayaa ku arki doontaa faahfaahintooda lifaaqa.

2.3.2. Hay'adaha Adeegga Difaaca iyo Amniga

Difaaca iyo amniga qaranka ayaa ahaa mudnaanta koobaad ee sanadka 2013-ka, istiraatiijiyadda dowladda dhanka amniga ayaa ahaa in dhamaan dib u dhis xooggan lagu sameeyo ciidamada qalabka sida iyo hay'adaha kaaba hawlaha amniga sidoo kale waxaa muhiim ah in hay'adaha ka shaqeeya garsoorka la xoojiyo si ay u kabaan amniga.

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Amniga ayaa ahaa lafdhabarka hawlaha dowladdu higsaneyso, la'aanta amni hubban ayaa sal u ah dhaqaalo yarida iyo habacsanaanta dowlad wanaagga, ma dhacayso in la gaadhsiiyo adeegga bulshadu u baahantahay haduusan jirin amni la isku haleyn karo sidoo kale dakhli lama aruurin karo lamana hirgalin karo hawlaha maaliyadeed ee magaala madaxda muqdisho iyo gobolada dalka intaba.

Dowladda ayaa la oran karaa waxay ka gaadhay dhanka amniga muqdisho iyo gobolada qeybo ka mid ah kaalin wax ku ool ah laakin laguma sii kalsoonaan karo inta kooxaha xag jirka ah (Al-shabaab) wali ku sii sugan yihiin gayiga Soomaaliyeed. Arrimahan ma suurta galeen hadaan gacan adag wasaaradda maaliyadda ku qaban qoondaha ciidamada qalabka sida iyo hay'adaha kaaba, dowladda ayaa go'aan cad ka qaadatay in ay ciribtirto kooxaha xag jirka (Al-shabaab), la'aanta dhaqaale waafi ah ayaa sabab u ah habacsanaanta amniga iyo guud ahaan qaab dhismeedka ciidamada qalabka sida.

Waxaa si cad loo odhan karaa sugidda amniga magaalada muqdisho iyo gobolada kale ee dalka ayaa ah aas aaska loo baahan yahay si loo gaadho deganaan iyo horumar. Nabadgalyada ayaa lagu gaadhi karin kaliya dhaqdhaqaaq military, laakin waxaa loo baahan yahay dowlad wanaag, cadaalad, dib u dajinta sharciga iyo dhaqangalintisa, dib u dhis iyo horumarin. Hawlahaa wanaagsan lama gaadhi karo la'aanta miisaaniyad hufan, cadcaadaan iyo isla xisaabtan, wali dowladda Soomaaliya ayaa ku hawlahaan in lagu sameeyo dib u habeyn ballaaran dhamaan maleeyshiyadka hubeysan ee fadhiisiiyey horumarkii umadda, dibna loogu qarameyn doonaa ciidan qaran.

Kolka aanu dib u milicsano qaabka loo maamulay miisaaniyadda sekterka difaaca iyo amniga ayaa waxaa looga qoondeeyey miisaaniyaddii 2013-ka lacag US\$ 68.1 malyan, xaqiiqdii waxay ahayd kaalin muuqata, dowladda ayaa kutalagashay in si adag miisaaniyadda kooban looga deeqo gaar ahaan ciidamada qalabka sida sidoo kale Wasaaradda Maaliyadda oo fulineysa mudnaanta miisaaniyadda ayaa kharash bixinta ciidanka mudnaan gaar ah waxaa ku baxay sekterka amniga iyo difaaca lacag dhan US\$ 45.5 malyan, sidaa la socotaan dakhliga gudaha oo iska tabar yar iyo taageerada caalamka oo gaabis ah lama awoodin in la bixiyo dhamaan yaboohii sekterka Amniga iyo Difaaca.

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2.3.3. Hay'adaha Adeegga Dhaqaalaha

Hay'adahan ayaa sanadkii dhawaa badankooda la isku dhafay laguna soo koobay Wasaaraddii la odhan jiray Wasaaradda Kheyraadka, hay'adan oo ay ku kulansanaayeen hay'adihii macdanta, biyaha, tamarta, kalluumeysiga, xanaanada xoolaha iyo kuwo kale, sidoo kale adeegga dhaqaalaha waxaa ka mid ah Wasaaradda Warfaafinta, Bostada iyo Isgadh., Wasaaradda Hawlaha Guud iyo Gaadiidka dhamaan hay'adahan ayaa u ahaa wax soo saarka laf dhabar, dhab ahaantii dowladdu maysan garanweyn kaalinta muuqata ay lahaayeen hay'adahan hase yeeshee waxaa ciidhidhi xoogan ka jiray qiyaasta dakhliga dalka, dowladduna waxay ku talagashay xoogeeda in ay iskugu geysa hawlaha amniga iyo hay'adaha kaaba amniga si loo abuuro xaalad degan ee wax soo saar ama kobac dhaqaale lagu sameyn karo, sidaa darteed waxaa miisaaniyaddii 2013-ka looga qoondeeyey lacag dhan US\$ 6.7 malyan oo gabi ahayd kharashaadka joogtada ah waxaase la baxshay lacag dhan US\$ 6.3 malyan, hay'adahan ayaa la oran karaa miisaaniyaddii loo qabtay sidey ahayd ayey u gaadhay.

2.3.4. Hay'adaha Adeegga Bulshada

Qeybtan ayaa sidoo kale kolkii hore ka koobneyd Wasaaradaha ay ka mid yihiin aanse ku koobneyd caafimaadka, waxbarashada, haweenka, shaqada iyo kuwo kale, sanadkii 2013-ka la isku dhafay laguna magacaabay Wasaaradda Horumarinta Arrimaha Bulshada. Sidaa la socotaan burburkii dalku soo maray ayaa daaqadda kala baxay dhamaan adeeggii bulshada haday ahayn lahayd caafimaad, waxbarashada iyo kuwo kale aas aasiga u ah noolasha mushtamaca, waqtigan xaadirka ah dowladdu wax adeeg bulshada ah oo gacanteeda ku jiraa ma jiraan dhamaan adeeggii waxbarashada iyo goobihiin caafimaadka waxay gacanta ugu jiraan dad gaar ah hase ahaatee dowladdu marna kama gaabin dowladda ayaa waxay isku hawshay mideynta manaahijta dalka u sameynta shahaado muctarif ah iyo u qabashada macalimiin dugsiyada wax ka dhiga. Miisaaniyadda sanadka 2013-ka ayaa looga qoondeeyey qoondo aan sidaa u xoog badneyn US\$ 9.6 malayan oo ka koobneyd US\$ 7.2 malyan Mashaariic iyo US\$ 2.4 malayn kharashka joogtada ah, dhabta kharashka 2013-ka ayaa tilmaamaya in Wasaaradda Horumarinta Arrimaha Bulshada ay ku baxday lacag dhan US\$ 2.3 malayn oo ah dhanka kharashaadka joogtada

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ah balse dhankii mashaariicda waxba kama hirgalin kolkii hore ayaa hindisaha lacagtu ahayd mid ka imaaneyna dowladda Spain kuna gaar aha arrimaha bulshada dhanka caafimaadka lehna shuruudo gaar ah haseyeeshee dowladda ma buuxin shuruudihii ku xidhnaa lacagtaas sidaa darteed mashruucaasi ma fulin.

2.3.5. Keydka Kabidda

Caadiyan keydka kabidda waxaa loogu talagalay hawlaha lama filaanka ah sida musiibooyin qaran ha ahaato mid colaad ama mid dabiici ah sidoo kale kharashaadka aan la qiyaasi karin kolka la diyaarinayey miisaaniyadda. Sanadkii tagay ayaa miisaaniyaddii loo qabtay keydka kabidda badankeedii ku baxay hawlo dib u heshiisiin gobolada dalka oo ay isku qabteen beelaha wadadaga sidoo kale waxaa lagu bixiyey arrimo amni oo deg deg ahaa kolkii horana aan ku jirin miisaaniyadda. Kutalagalka keydka kabidda ayaa aha lacag dhan US\$ 3.6 malyan, dhabta kharasha ayaa ah US\$ 3.5 malyan halkaa waxaa ka muuqata dhamaan lacagtii keydka kabidda in la kharash gareeye

(Reference to be made to the Statement of Budget comparison)

Jaantuska sare ku xusan waxaad ka dheehan kartaa dhanka dakhliga gudaha in uu jiro isbadal xoogan koror dhan 28% waxayna ku timid isbadal dhanka canshuuraha furdooyinka oo si heer sare ah loo agaasimay, dhanka deeqaha dibadda sidaa uma sii xoog badna.

Dhanka kharashka waxaa muuqata in aan marnaba laga bixin kutlagalkii miisaaniyadda 2013-ka meelaha ay ka muuqato farqiyada negative-ka ah waxaa weeyaan lacago loo jari jiray Gobolka Banaadir iyo Bangiyada oo kolkii hore loo qaban wax miisaaniyad ah laakiin dakhliga looga jari jiray deeq iyo khidmado adeeg sida Gobolka oo dakhliga furdada xamar looga jari jiray 15% bangiga dhexe oo loo jaro 2% dhamaan lacagaha la dhigto bangiga, bangiga horumarinta oo loo jaro 1% dakhliga gudaha iyo rugta ganacsiga oo loo jaro 1% dakhliga furdada xamar intaa waxaa dheer lacag curuur mushaar ah oo ka soo wareegatay sanadkii tagay 2012.

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Jaantus 5. Faah-Faahinta Kharashka iyo Dakhliga Dhabta Miisaaniyadda 2013-ka

WASAARADDA MAALIYADDA	
Xisaab Xidhka Dakhliga iyo Kharashka	
Sanadka 2013-ka	
Wadarta Guud Dakhiga iyo Deeqaha	\$117,385,925.04
Dakhliga, Deeqaha iyo Deymaha Gudaha	\$75,714,433.04
Canshuurta Furdooyinka	\$58,673,435.71
Canshuurta Beriga	\$6,322,794.76
Dakhliga aan Canshuurta Ahayn	\$4,108,202.57
Deeq iyo Deymaha Gudaha	\$6,610,000.00
Deeqaha Dibadda	\$41,671,492.00
Deeq Laba Dhinac	\$41,671,492.00
Deeq Dhinacyo Badan	
Wadarata Kharashka	117,440,076.41
Wadarata Kharashka Joogtada ah	113,919,441.41
Mushaaro iyo Gunnooyin	50,390,216.96
Agab iyo Adeeg	50,741,685.78
Curaar Mushaar & Lacag Celin	1,893,778.60
Qaaraanka Gudaha (Gobolka) (15%)	\$7,487,366.53
Dulsaarka Banka (3%)	\$3,406,393.54
Lama Filaanka	3,520,635.00
Lama Filaanka	3,520,635.00
Hadhaaga Sanadkii hore 31 Dec. 2012	\$54,974.29
Hadhaa Sanadka Dec. 2013-ka	\$822.91

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3. Muuqaalada Guud

3.1. Kaalimaha La gaadhay iyo kuwa laga midho dhalin rabo

Tirooyin kaalimo oo la gaadhay iyo kuwo la gaadhi rabo ayaan dooneynaa in aan halkan idin kula wadaagno:-

- Koror dhaqaale dhanka canshuuraha furdooyinka 73%
- Xaqijinta Bixinta Gunnooyinka Shaqaalaha iyo Ciidanka Qalabka sida
- Xaqijinta bixinta Gunnooyinka xubnaha Baarlamaanka
- Xaqijinta bixinta Raashinka iyo hawlaha Ciidanka
- Taaba galinta wadashaqeynta iyo is dhexgalka labadii wasaaradood ee la isku keenay , Wasaaradda Maaliyadda iyo Qorsheynta
- Miisaaniyadda 2013 la diyaariyey lagana ansixiyey golaha shacabka
- Horegeynta iyo ka ansixinta Golaha Shacabka Dhabta Miisaaniyaddii 2012 iyo miisaaniyaddii saddex biloodka ahayd waa markii ugu horeysay ee la geeyo golaha shacabka xisaab celin.
- Ku guuleysiga nidaam electronic ah ee lagu diiwaangaliyo shaqaalaha rayidka, sharciiyeyntooda gacan xoogan ka geysanay iyo xuquuq ku bixinta darajooyin shaqaalaha oo abid dhacday sanadkan ka dib burburkii dowladdii dhexe 1991
- Taabagalinta mashruuca loo yaqaan SFF ee lagu caawinayo dowladda soomaaliya
- Hirgalinta hab electronic ah oo lagu xisaabinayo dhamaan dhaqdhaqaaq xisaabeedka ee dowladda lana magac baxay “Habka Maamulidda Xogta Maaliyadda ee Dowladda Soomaaliya” (SFMIS).
- Qaadashada Hindisaha mashruuca loo yaqaan PFM (Public Financial Management) oo wax looga badalayo dhamaan qaab maamulka maaliyadda dowladda

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- Diyaarinta Mashruuca loo yaqaan ERP (Economic Recovery Plan) oo loogu talagalay in dalka dib loogu nooleeyo labada sano ee nagu soo wajah

3.2. Caqabadaha Guud

Caqabadaha dowladda soo wajahaya waa kuwo xoog leh iskuna xidhan. Amniga darada ayaa ah kaalinta ugu weyn ee dhan walba cuuryaamisay hadey ahaan lahayd guud ahaan shaqada dowladda iyo nidaamkii canshuur aruurinta dalka.

Caqabadahan soo socda ayaa ah doorka ugu muhiimsan ee hortaagan hawlaha dowladda, lana gudan la'dahay mudnaantii guud ahaan loo igmaday khaas ahaanna wasaaradda maaliyadda la il darantahay.

3.2.1. Ka hawlgalidda Dakhliga

Dakhli ka soo xareynta Soomaaliya waa hawl aad u muraal jab leh. Waxaa aad u yar awoodda fulinta sharciga mana saamaxayso in dakhli la aruuriyo sidoo kale waxaa aad u yar dhulka dowladdu ka arrurin karto canshuur bulshaduna diyaar uma ah in ay canshuur bixiyaan, qaabka maamulka canshuur arruurintana waa mid iska habacsan. Xiligan la joogo canshuurta maaha mid ku dhisan ad-volerum, hadey ahaan lahayd dahab, dacas iyo bac isku si ayaa loo canshuuraa taana maah mid abuureysa dhaqaale xoogan. Hawshan ayaa waxay u baahan tahay dhabar adeyg iyo shaqo dheeri ah si wax looga badalo qaabka iminka jira loona gudbo canshuur lagu saleeyey qiimeyn tayo leh.

3.2.2. Maqnaanshaha Sharciga iyo Kala Danbeynta

Kadib burburkii Dowladdii dhexe ee Soomaliya 1991 waxa faraha ka baxay Sharcigii iyo kala dambeyntii taasoo keentay in Dalka uu ka mid noqdo dalalka ugu amniga xun caalamka. 22 kii sanno ee lasoo dhaafay Dalka kama aysan jirin Dolwad dhexe oo awood u yeelata in ay soo celiso Nidaamkii iyo kala dambeyntii Dalka ayadoo sababtay in dhanka kalena la awoodi waayo in la meel mariyo nidaamkii maaliyadeed amase dakhli arruurin ha ahaato dhanka furdooyinka iyo tan canshuuraadka berriga taasoo lagamamaarmaan ah in la helo nidaam iyo kala dambeyn si loo meel mariyo hindisaha kaga aadan Dowladda in la tayeeyo dhan walba ee lagu horumarin karo dhaqaalaha

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Dalka, sidaas darteed caqabadaha ugu waa weyn ee ah in wax laga qabto ayaa ah in la meel mariyo hindisaha sareynta Sharciga iyo kala dambeynta.

3.3. Foreign Trade

Guud ahaan dalka burburkii ka dib wuxuu u qeybsamay dhawr maamul oo mid kastaaba leeyahay hawlihiisa u gaarka ah ganacsi ahaan iyo maamul ahaanba waxaa jiray dekada iyo garoomo caalami ah uu dalku lahaa kuwaas oo gacmo kala duwan maamulayaan.

Hadaba dowladda federaalka ee soomaaliya waxay gacanta ku haysaa dhawr dekadood oo ay ugu muhiimsan tahay dekada xamar waana midda ugu mugga weyn dekadaha ka jira wadanka badeecadaha ka soo daga iyo kuwa ka dhoofa ayaa ugu baaxad weyn hawlaha dhoofinta iyo dajinta. Sidaa la socotaan dalka waxaa ka jira ganacsi xoogan mar marka qaar suuqa bakaaro waxaa lagu tilmaamaa suuqa ugu weyn bariga Africa, waxaana badeecaduhu ka soo gaadhan dunida daafaheeda islamarkaan looga dhoofiyaa dunida dacadadeeda, ganacsigaas ayaa ah midka dadka soomaaliyeed noolashooda salka u ah, waxaan jecelnahay in aan idin la wadaagno in yar oo ku saabsan dhaq dhaqaaqa ganacsi soo dagid iyo rarid intaba.

3.3.1. Exports

Badanaa Soomaaliya waxay caan ku ahayd dhoofinta xoolaha nool waana awoodda dhaqaale ay ku tiirsaneyd, waxaa waqtigan la joogo laga dhoofiyaa dekadaha badda cas xoolo nool mana sahlana in laga helo xog dhameystiran haseyeeshee waxaa dekada xamar laga dhoofiyaa miraha dalka ka soo go'a sida sisinta, liinta, khudradda qalalan iyo hargaha inkastoo ay jidho in yar oo hilib iyo kaluun ah laga dhoofiyo gagida aadan cadde sidoo kale waxaa dhuxul laga dhoofiyaa si sharci daro ah dekada kismaayo, waxaan dooneynaa in yar in aan idin la wadagno hawlaha dhoofka badeecadaha.

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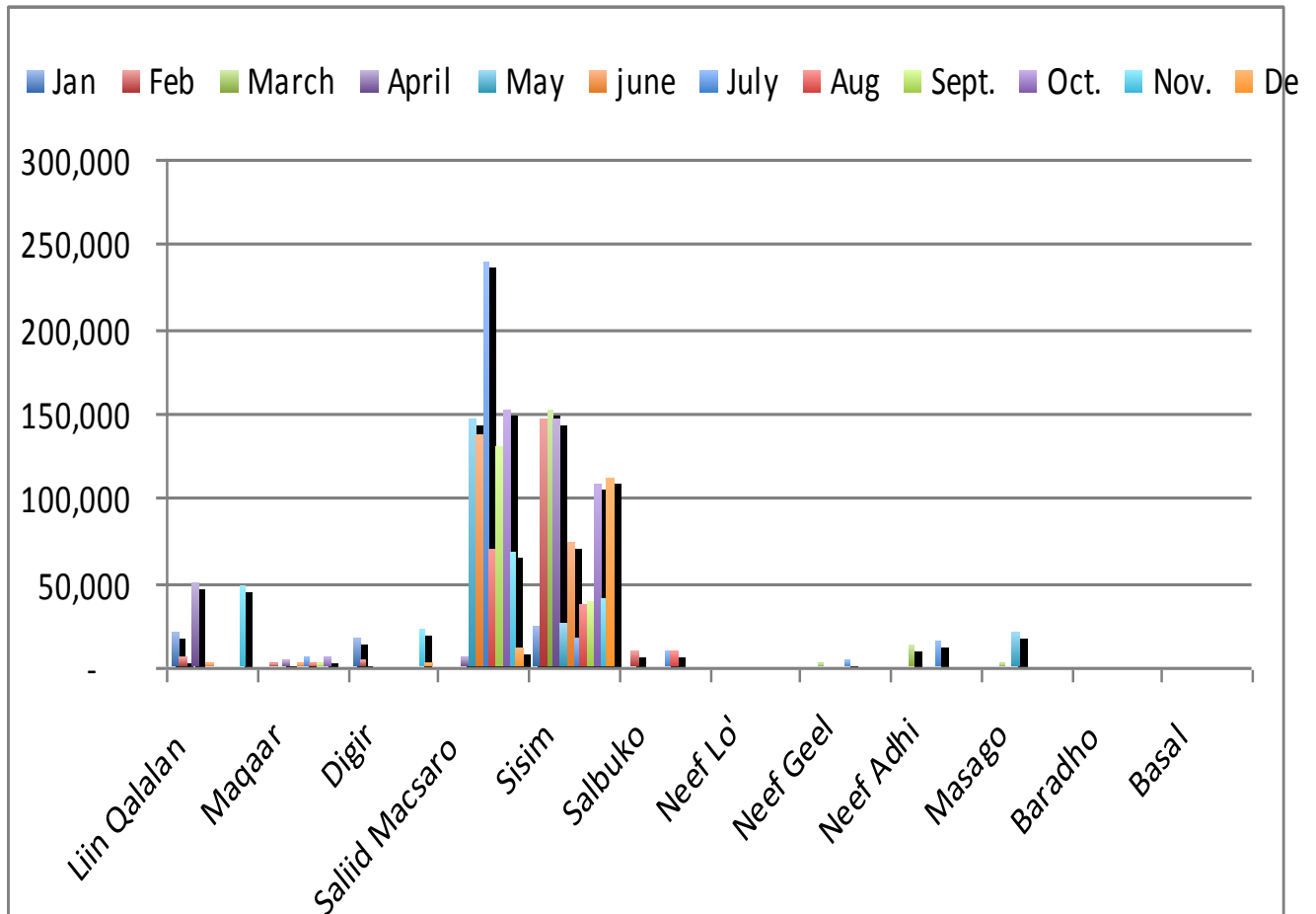
Jaantus 5. Badeecadda laga dhoofiyey Dekadda Xamar Sanadkii 2013-ka

Nooqa Badeecada	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec.	Wadarta
Liin Qalalan	20,249	4,880	-	50,000	-	2,000	-	-	-	-	47,836	-	124,965
Maqaar	500	1,400	200	3,700	530	2,500	5,878	940	1,412	5,900	286	-	23,246
Digir	17,000	4,226	-	-	-	-	-	-	-	-	22,040	2,000	45,266
Saliid Macsaro	300	-	-	6,262	147,155	137,073	240,547	68,773	130,107	151,540	68,129	11,297	961,183
Sisim	23,896	146,656	152,044	146,988	24,780	73,890	16,100	36,320	38,560	108,040	39,680	110,900	917,854
Salbuko	-	8,500	-	620	-	-	10,000	10,000	-	-	-	-	29,120
Neef Lo'	-	650	805	-	-	-	-	-	-	-	-	32	1,487
Neef Geel	-	-	2,430	-	-	-	3,298	-	-	-	-	-	5,728
Neef Adhi	-	-	13,213	-	-	-	15,182	-	-	-	-	-	28,395
Masago	-	-	1,500	-	20,000	-	-	-	-	-	-	-	21,500
Baradho	-	-	-	-	104	-	-	-	-	-	-	-	104
Basal	-	-	-	-	140	-	-	-	-	-	-	-	140
Wadarta	61,945	166,312	170,192	207,570	192,709	215,463	291,005	116,033	170,079	265,480	177,971	124,229	2,158,988

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Sida ka muuqata halkan sanadkii la soo dhaafay 2013-ka xagga dhoofka ayaa waxaa ugu badnaa miraha sisinta iyo saliid macsarada wada jirkooda ayaa noqday 80% ayey ahayd guud ahaan miraha iyo saliidda wadanka laga dhoofiyey, inta badan cabirka badeecadaha la dhoofiyey waa 50kg iyo caagag saliid 20 ltr.

Xoolaha nool tirada laga dhoofiyaa ma aha mid sidaa u sii buudhan maxaa yeelay waxaa xoogooda laga dhoofiya dekada berbera iyo boosaaso.



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2.1.1. Imports

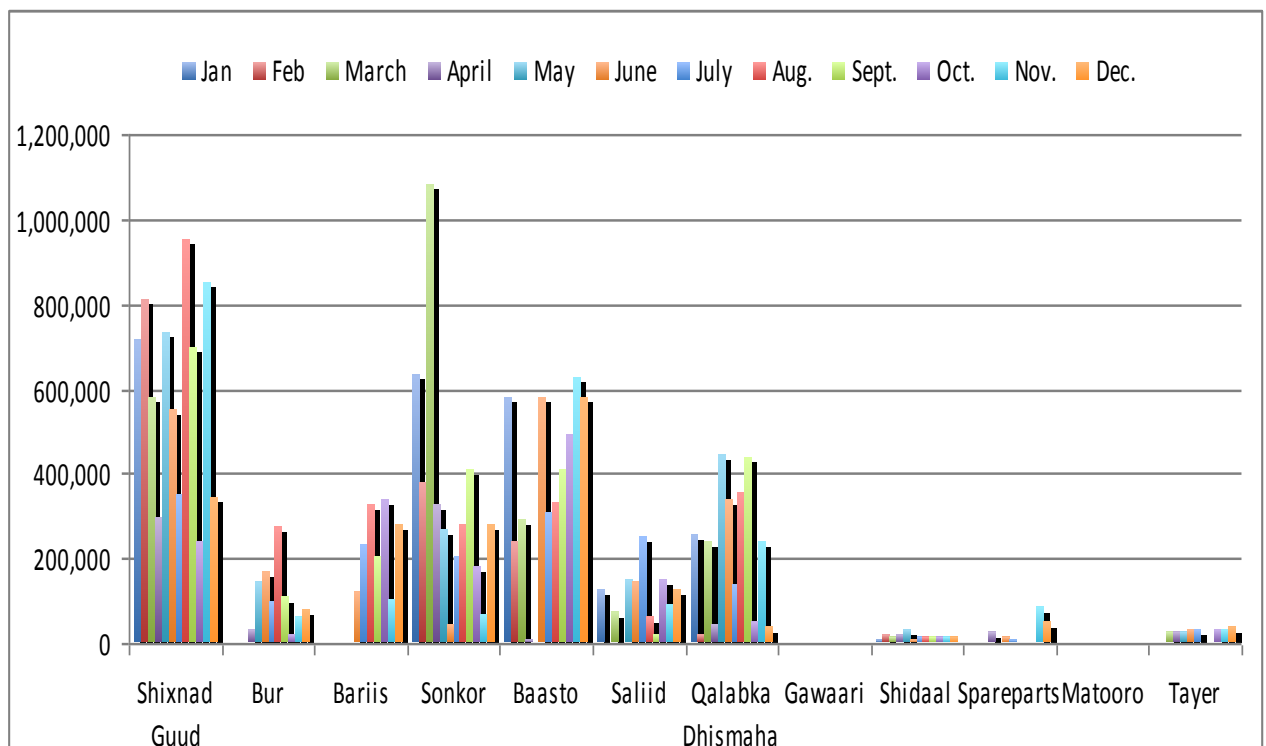
Ilaaha dhaqaale ee ugu muhiisan dowladda ayey dekaddu kaalinta koobaad oga jirtaa, badeecadaha ugu faraha badan ee soo gaadha Soomaaliya ayaa soo mara Dekadda Xamar islamarkaana waxaa sal u ah suuqa bakaaraha kaasoo ah suuqa ugu weyn geeska Africa badeecadahaas ayaa badankoodu ka yimaadaan dalalka china, Dubai, Barazil, India iyo kuwo kale oo badan.



Jaantuska 6. Badeecadaha ka soo degay dekadda Xamar Sanadkii 2013-ka

Nooca Badecadda	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct.	Nov.	Dec.	Wadarta
Shixnad Guud	717,288	808,076	578,084	293,003	731,270	550,997	350,000	950,040	700,034	237,840	849,779	340,000	7,106,411
Bur	-	-	-	26,844	140,962	162,935	91,638	270,837	103,455	19,284	58,098	74,580	948,633
Bariis	-	-	-	-	-	120,270	228,473	322,337	198,824	339,017	102,083	275,348	1,586,352
Sonkor	633,230	376,177	1,082,353	326,305	267,079	38,509	199,482	275,071	409,744	175,739	65,330	277,333	4,126,352
Baasto	578,152	237,740	290,813	7,772	-	581,500	308,830	329,337	409,665	488,730	627,672	580,694	4,440,905
Saliid	126,189	-	70,535	-	147,887	143,812	248,127	61,508	16,263	150,000	87,000	125,000	1,176,321
Qalabka Dhismaha	251,846	16,312	234,760	44,064	443,199	335,151	138,490	354,900	434,945	50,000	234,500	34,000	2,572,167
Gawaari	1,347	800	1,369	2,121	881	688	938	886	817	748	679	900	12,174
Shidaal	8,177	17,033	13,934	19,605	30,483	4,320	9,636	14,098	13,938	13,777	13,616	13,455	172,072
Spareparts	-	-	-	24,827	1,570	11,549	6,555	-	-	-	84,345	45,600	174,446
Matooro	39	13	579	247	429	243	534	554	618	682	745	810	5,493
Tayer	-	-	23,504	21,754	23,877	26,941	30,000	-	-	30,669	32,487	34,305	223,536
Wadarta	2,316,268	1,456,151	2,295,931	766,542	1,787,637	1,976,915	1,612,703	2,579,569	2,288,303	1,506,486	2,156,334	1,802,025	22,544,863

The Federal Government of Somalia

Inta badan badeecadaha kor ku xusan waxaa sal u ah 50kg, waxyaabaha daruuriga ah sida burka, bariiska, sonkorta iyo baastada ayaa dhumucda ugu weyn ee soo degay sanadkii tagay ee 2013-ka, sidoo kale qalabka dhismaha iyo bagaashka guud ayaa ah xoogga labaad ee soo dega. Dekadda Xamar waxay u adeegtaa dhaman dalka iyo qeyb ka mid ah dowladaha deriska nala ah





Cabdulaahi Maxamed Nuur
Wasiiru Dowlaha Wasaaradda Maaliyadda

The Federal Government of Somalia

Report of the Auditor General

Financial report 31st December, 2013

Chapter IV, article 27 of the law and accounts procedure of government finance issues on December 29, 1961 and reviewed defines that accounts closure of the year was enacted by the council of ministeries with the report of the ministry of finance and the general audit of government report and at the same time submit to the peoples assembly to enact finally on 30 June of the closing accounts year in the next. We conducted investigation the report of federal government of Somali accountability, that report contained the planned accounts and expenditures in the end of the year December 31st, 2013.. so far we made comparison the estimated of the budget and actual budget of 31 December 2013 and précis report concerning the accounts procedure and other reports

The responsibility of the minister of finance in the field financial report

The minister of finance is responsible the preparation and the right accounts report as agreed chapter IV, article 26th of the law and government accounts procedure on 29th December 1961 re-corrected and make constant followup as it is important to enable the preparation of accounts report free from any mistakes, let be mistake of corruption

As stated in the 4th diagram, depreciated the foreign donations (external assistance) by 32% which has fallen as predicted

not existed expenditures estimated which directly planned for the Local Government of Banadir region, the central bank and development bank of Somalia except direct tax tranfere gained from Mogadisdhu port

there is increment of taxes obtained from Adan Adde airport which attained estimaetly 243% per month however in April, 2013 a abrupt declination to the expected revenue to general audit office has obtained correct statements from the general accountant office and portal taxes department which was the reason caused the decrement revenue that would generated (as depicted in the attachement) - \$87,088 percentage (33%)

The Federal Government of Somalia

Banadir region, central bank and development of Somalia was expended to an expenditures summing to- \$12,787,538.07, not existing any budget allocated for he year of 2013

Bank balance of 2012 was \$54,974.29

Bank balance of 2013 was \$822.91

Generally there was same accountability and recovery from central government and our role is to issue and at the same time solve any differences relating in the aspect of revenue, expenditure, financial reform and assessment etc.

Our goal is revenue or legal budget and anything related to make review regarding the impact it will have on the movable and immovable property



Dr. Nuur Faarax
Hanti Dhawrka Guud ee
Dowladda Federaalka Soomaaliya
Muqdishu, Soomaaliya.



16 June 2014

The Federal Government of Somalia

Financial Statements Statement of Revenue & Expenditure For the year ended 31 December 2013.

[Based on classification of expenditures by nature]

	Notes	31-Dec 2013 US\$ <i>(reclassified)</i>	31-Dec 2012 US\$
REVENUES			
Tax Revenue	3	64,996,230.67	25,287,082.00
Non – Tax revenue	4	4,108,202.57	4,877,652.00
External Grants	5	48,281,492.00	4,905,586.00
TOTAL REVENUES		117,385,925.24	35,070,320.00
EXPENDITURES			
Compensation of employees	6	53,910,851.96	9,611,610.00
Use of goods and services	7	35,306,047.67	25,477,775.00
Capital expenditure	8	712,800.00	-
Grants	9	11,363,935.99	-
Other expenses	10	16,146,441.00	-
TOTAL EXPENDITURES		117,440,076.62	35,089,385.00
(Deficit)//Surplus for the year		(54,151.38)	(19,065.00)

The accounting policies and notes set out on pages 34 to 42 form an integral part of the financial statements.

.....
Ahmed Yusuf Muumin,
Accountant General
Ministry of Finance

The Federal Government of Somalia

Statement of Assets & Liabilities [the Balance Sheet] as at 31 December 2013

	Notes	31-Dec 2013 US\$. <i>(reclassified)</i>	31-Dec 2012 U\$.
ASSETS			
Cash and cash equivalents	11	822.91	54,974.00
Total assets		822.91	54,974.00
REPRESENTED BY:			
Accumulated Surplus (deficit) from the previous years	12	54,974.00	74,039.00
Prior year adjustments	12	0.29	
Net Surplus (deficit) for current year	12	(54,151.38)	(19,065.00)
Total closing balances.	12	822.91	54,974.00

The accounting policies and the notes on pages 34 to 42 form an integral part of the financial statements.

.....
Ahmed Yusuf Muumin,
Accountant General
Ministry of Finance

The Federal Government of Somalia

Cash Flow Statement for the year ended 31 December 2013 [Direct Method]

	Notes	31-Dec 2013 US\$	31-Dec 2012 US\$
<i>Reconciliation of Surplus/(Deficit) reported in the statement of revenue & expenditure to cash generated from/(used in) operations:</i>			
Net Surplus (deficit) for current year		(54,151.38)	(19,065.00)
<i>Adjustments for:</i>			
Purchase of property, plant and equipments (Capital expenditure) (add)	8	712,800.00	-
Receipts controlled by external third parties (add)	13A	-	12,529,806.00
Payments controlled by external third parties (less)	13B	-	(12,343,109.00)
Net cash generated from/(used in) operating activities		658,648.62	186,697.00
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipments (Capital expenditure)	8	(712,800.00)	-
Capital expenditure - Third parties	13B	-	(1,158,169.00)
Net cash from/(used in) investing activities		(712,800.00)	(1,158,169.00)
CASH FLOWS FROM FINANCING ACTIVITIES			
Prior year adjustment	12	0.29	
Net cash from/(used in) financing activities		0.29	
Net (decrease)/ increase in cash and cash equivalents		(54,151.09)	(990,537.00)
MOVEMENTS IN CASH AND CASH EQUIVALENTS			
At start of year	11(a)	54,974.00	74,039.00
	11(b)	-	14,230,554
Net increase (decrease) in cash from the Cash Flow Statement		(54,151.09)	(990,537.00)
At end of year	11 (a)	822.91	54,974.00
	11(b)	-	13,259,081.00

The accounting policies and notes set out on pages 34 to 42 form an integral part of the financial statements.

.....
Ahmed Yusuf Muumin,
 Accountant General
 Ministry of Finance

The Federal Government of Somalia

Statement of Budget Comparison with Actuals For the Year Ended December 31st 2013

Faah-Faahin	2013	2013	Isbadalka
	Kutalagalka	Dhabta Kharashka	+ (-)
DAKHLIGA	\$	\$	\$
Dakhliga Gudaha	53,907,755.00	\$69,104,432.70	15,196,677.70
Deeqaha Dibadda	60,379,000.00	41,671,492.00	-18,707,508.00
Deeqaha & Deymaha Gudaha	0	6,610,000.00	6,610,000.00
Wadarta Dakhliga Guud	114,286,755.00	117,385,924.70	-3,099,169.70
KHARASHKA			
Hay'adaha Adeegga Maamulka Guud	55,922,558.00	47,053,473	8,869,085.19
Xafiiska Madaxtooyadda	3,683,724.00	3,588,740.00	94,984.00
Xafiiska Baarlamaanka	2,118,404.00	2,006,656.44	111,747.56
Xubnaha Baarlamaanka (Gunno)	13,035,972.00	12,833,053.17	202,918.83
Xafiiska Wasiirka Koowaad	3,180,000.00	3,131,681.00	48,319.00
Wasaaradda Arrimaha Dibadda	1,134,940.00	1,109,876.00	25,064.00
Safarado	4,340,680.00	1,244,145.00	3,096,535.00
Wasaaradda Maaliyadda & Qorsheynta	4,571,778.00	4,456,524.60	115,253.40
Wasaaradda Arrimaha Gudaha & Amniga Q.	14,287,504.00	9,966,560.50	4,320,943.50
Wasaaradda Garsoorka, Cadaaladda & Dastuurka	1,593,448.00	1,451,134.00	142,314.00
Ciidanka Asluubta	2,440,000.00	2,406,503.00	33,497.00
Guddiga Dastuurka Qaranka & Arr.Fed.	458,736.00	403,501.00	55,235.00
Guddiga Dib-U-Heshiisiinta Qaranka	527,652.00	370,503.00	157,149.00
Maxkamada Gobolka Banaadir	1,176,900.00	1,099,889.00	77,011.00
Maxkamadda Racfaanka	248,604.00	172,104.00	76,500.00
Gudiga Adeega Garsoorka	198,012.00	141,512.00	56,500.00
Maxkamada Sare	442,440.00	389,670.00	52,770.00

The Federal Government of Somalia

Faah-Faahin	2013	2013	Isbadalka
	Kutalagalka	Dhabta Kharashka	+ (-)
Xeer Ilaaliyaha Guud	408,888.00	348,388.00	60,500.00
Garyaqaanka Guud	284,520.00	201,473.00	83,047.00
Xisaabiyaha Guud	733,604.00	704,146.10	29,457.90
Hanti Dhowrka Guud	665,228.00	635,889.00	29,339.00
Guddiga Qaranka Shaqaalaha Rayidka Dowladda	391,524.00	391,524.00	0
Hay'adaha Adeegga Difaaca iyo Amniga	68,120,662.00	45,535,599.93	22,585,062.07
Wasaaradda Gaashaandhigga	2,957,276.00	2,767,787.00	189,489.00
Ciidanka Xoogga Dalka	41,255,700.00	28,191,124.93	13,064,575.07
Maxkamada Ciidamada	405,200.00	404,700.00	500
Ciidanka Booliska	16,095,600.00	8,286,783.00	7,808,817.00
Ciidanka Nabad suggida	6,330,000.00	5,095,000.00	1,235,000.00
Hoggaanka Socdaalka	1,076,886.00	790,205.00	286,681.00
Hay'adaha Adeegga Dhaqaalaha	6,703,492.00	6,284,694.00	418,798.00
Wasaaradda Kheyraadka	2,045,520.00	1,821,212.00	224,308.00
Wasaaradda Warfaafinta, Boostada & Isgaarsiinta	2,847,612.00	2,821,270.00	26,342.00
Wasaaradda Howlaha Guud & Gaadiidka	1,120,776.00	1,029,626.00	91,150.00
Wasaaradda Warshadaha & Qanacsiga	689,584.00	612,586.00	76,998.00
Hay'adaha Adeegga Bulshada	9,577,222.00	2,258,136.00	7,319,086.00
Wasaaradda Horumarinta Arrimaha Bulshada	9,577,222.00	2,258,136.00	7,319,086.00
Keydka Kabidda (Lama Filaanka)	3,600,000.00	3,520,635.00	79,365.00
Gobolka Banaadir, Khidmadaha Bangiyada & Curaar	0	12,787,538	-12,787,538.07
Wadarta Kharashka Guud	143,923,934.00	117,440,075.81	26,483,858.19
Haraa Hore Dec 31st 2012		54,974.29	

The Federal Government of Somalia

General Information and Accounting Policies

(i) General Information

The principal address of the reporting entity is:

Ministry of Finance and Planning

Villa Somalia

Mogadishu

Somalia

(ii) Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Federal Government of the Republic of Somalia in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all transactions unless otherwise stated. The following specific policies have been used:

(a) Basis of preparation of the accounts

These financial statements have been prepared in accordance with the requirements of the Financial and Accounting procedure of the State, 1961 and Regulations for the Accounts of the State, 1962. The Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS): Financial Reporting under the Cash Basis of Accounting was used as a guide.

The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The accounting policies adopted have been consistently used throughout.

(b) Reporting entity

The financial statements are for the Federal Government of the Republic of Somalia. The transactions captured are only those that are controlled by the reporting entity and those controlled by third parties for and on behalf of the FGS. For purposes of these financial statements the latter are included in the Cash flow statement.

(c) Reporting currency and translation of foreign currencies

The functional currency is the United States dollar and the reporting currency is also the United States dollar, which is accepted as legal tender in the Republic of Somalia. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

The Federal Government of Somalia

(d) Reporting Period

The reporting period for these financial statements is the 2013 financial year of the Government, which runs from January 1, 2013 to December 31, 2013.

(e) Payments by Third Parties

The Government of Somalia also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period (e.g. by way of grants managed by PwC on behalf of the FGS). The payments made by the third parties do not constitute cash receipts or payments managed by the Ministry of Finance even though the Government do benefit from such payments. Owing to the lack of adequate information, third party transactions have not been included in the government financial statements for the financial year 2013. The FGS accounts for the reporting period therefore relate to transactions and bank balances that were under the control of government.

(f) Revenue

Receipts represent cash received by the FGS during the financial year and comprise: Tax Revenue, Non-Tax Revenue, and External Assistance. These Receipts are recognized and included in the financial statements only when received as cash by the FGS or on behalf of the FGS.

(g) Expenses

Payments represent outlays of cash made by the FGS or other agencies for and on behalf of the FGS. Payments include only recurrent expenditure and have been classified functionally to comprise the following: Administration and General Services, Economic Services, Social Services, and Security and Contingencies. There was no capital expenditure during the period under review. In general, all payments are recognised and included in the financial statements when cash is paid out.

(h) Property, Plant and Equipment (Capital items/non-current assets)

Property, plant and equipment principally comprises land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the Federal Government of Somalia. Under the government's cash basis of accounting, purchases of property, plant and equipment have been expensed fully in the year of purchase. However, these assets are recorded in Fixed Asset Registers at historical cost as a memorandum record.

(i) Comparative figures for previous period

Under the cash flow statement and the associated note 13, the comparative figures for the financial year include Receipts, payments and bank balances controlled by external third parties. The comparative figures in the other financial statements do not include third party transactions and relate only to transactions controlled by FGS.

The Federal Government of Somalia

(j) Foreign currency transactions

Foreign currency transactions denominated in foreign currencies would be recorded into United States Dollars at the exchange rate ruling on the date of the transaction; realized gains and losses resulting from these transactions would be recognized in the Statement of Revenue and ExpenditurePerformance. Monetary assets and liabilities denominated in foreign currency at the year-end would be translated at the closing rate of exchange with the resulting exchange gains/(losses) dealt with through the Statement of Revenue and Expenditure. However for purposes of this accounting policy, there were no foreign currency transactions and account balances during the reporting period.

(k) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

(l) Employee benefits

Employee benefits include salaries, allowances and other related-employment costs and these have been recognized in the financial statements only when actual payments are made.

(m) Authorisation Date

The financial statements were authorized for publication in June 2014 by the Hon. Minister of Finance upon submission for the consideration of parliament.

The Federal Government of Somalia

Explanatory Notes to the Financial Statements for the year ended 31 December 2013

Note 1 : Functions of government

For presentation of certain information in the financial statements by functions of government, the Government Finance Statistics [the GFS] as developed by the Organization for Economic Cooperation and Development [the OECD], and as published by the International Monetary Fund [IMF], 2001 has been followed.

Note 2: Exchange Rates

All monetary amounts in the financial statements are expressed in United States Dollars, the transaction and FGS reporting currency. The estimated US\$ closing rates for main currencies were:

	Actual 31 Dec 2013 US\$
Somali Shilling	20,149
British Pound	0.6034
Euro	0.7259

Note 3: Tax Revenue

Tax revenues arise from both direct and indirect taxes levied and collected by the FGS and consist of the following:

	31 Dec 2013 US\$	31 Dec 2012 US\$
Wages and salaries (Public Sector Payees)	688,887.59	471,805.00
Telecommunications	1,627,000.00	1,123,417.00
Stamp duties of food items	2,920,035.00	-
Road tax	522,221.37	-
Other stamp duty	564,651.00	-
Custom taxes on petroleum	4,827,448.00	-
Custom taxes on export goods	743,102.00	-
Road vehicles (salon cars)	8,516,768.00	-
Import tax on sugar	5,143,664.00	-
Import tax on tobacco and matches	611,809.00	-
Import tax on khat	6,600,000.00	-
Flour	2,233,226.00	-
Construction of electronic materials	2,034,787.01	-
Cereal products, spaghetti etc	1,047,403.00	-
Vegitable oils	2,236,115.00	-
Soap and cleaning products	1,190,334.00	-

The Federal Government of Somalia

	31 Dec 2013 US\$	31 Dec 2012 US\$
Apparel, clothing, textile yarn	1,348,743.00	-
Footwear	951,696.00	-
Tea	973,856.99	-
Vegitables and fruits	212,636.00	-
Rubber tyers	492,491.00	-
Poultry and edible offals	305,873.00	-
Building materials	2,484,825.00	-
Electronic materials	605,336.00	-
Food items /rice, spaghetti. etc	4,623,796.00	-
Household materials	1,563,715.00	-
Cosmetics & perfume	68,754.00	-
Others	9,857,057.71	562,022.00
Mogadishu Seaport	-	22,209,534.00
Mogadishu Airport	-	920,304.00
Total Tax Revenues	64,996,230.67	25,287,082.00

Note 4: Non-Tax Revenues [NTR]

Non Tax revenue represents other domestic revenues collected by the FGS other than from taxes. These comprise of the following:

	31 Dec 2013 US\$	31 Dec 2012 US\$
Administrative charges	325,652.50	-
Airport and harbour fees	1,021,335.35	-
Visa charges and passports	2,761,214.72	-
Other tax revenues	-	4,877,652.00
Total Non-Tax Revenue	4,108,202.57	4,877,652.00

Note 5: External Assistance Received.

External assistance is grants received from the donor community that are not repayable in future. The amounts in the statement for revenue and expenditure are only recognized when received by and are under the control of the FGS. The amount of external assistance received in 2013 consists of the following:

	31 Dec 2013 US\$	31 Dec 2012 US\$.
Bilateral Sources		
Current	6,000,000.00	4,905,586.00
Multilateral Sources		

The Federal Government of Somalia

Current	610,000.00	-
Capital	41,671,492.00	-
Total External Assistance	48,281,492.00	4,905,586.00

Note 6: Compensation of employees

Principally comprise:

	31 Dec 2013 US\$	31 Dec 2012 US\$
Wages and salaries	22,717,856.96	9,611,610.00
Allowances	31,192,996.00	-
Total compensation of employee costs.	53,910,852.96	9,611,610.00

Note 7: Use of goods and services

These are mainly:

	31 Dec 2013 US\$	31 Dec 2012 US\$
General expenses		
Utilities	7,260,524.18	1,158,244.00
Rent	500,600.00	157,167.00
Fuel and lubricants	2,505,790.00	665,967.00
Repairs and maintenance	288,972.00	-
Office materials and other consumables	1,280,208.00	751,112.00
Travel expenses	3,087,651.00	14,726,331.00
Specialized materials and services		
Health and hygiene	222,970.26	-
Other general expenses		
Food and catering services	18,629,277.67	8,018,954.00
Arrears		
Arrears - Use of Goods & Services	1,530,055.00	-
Total Use of goods and services	35,306,047.67	25,477,775.00

The Federal Government of Somalia

Note 8; Capital expenditure – consumption of property , plant and equipments (fixed or physical assets)

As explained in accounting policy L all property, plant and equipments purchased during the year are expensed during the year of purchase [fully depreciated in the year of purchase].

The value of capital expenditure (property, plant and equipments) expensed comprise:

	31 Dec 2013 US\$	31 Dec 2012 US\$
Machinery, furniture and equipment	712,800.00	-
Total Capital expenditure expensed	712,800.00	

Note 9: Grants paid

The Government paid grants during the year to the following:

	31 Dec 2013 US\$	31 Dec 2012 US\$
To international organization	1,562,412.62	-
To other general government units	9,695,070.46	-
To sub-national governments	106,452.91	-
Total grants for the year	11,363,935.99	-

Grants to general government units are support grants to ministries, departements agencies etc within the appropriated amounts by Parliament.

Note 10: Other expenses

These comprise:

	31 Dec 2013 US\$	31 Dec 2012 US\$
Contingency Expenses - Operating & Capital Expenses	16,146,441.00	-
Total Other expenses for the year	16,146,441.00	-

Note 11: Cash and Cash equivalents

Comprise cash and bank balances of all bank accounts operated by the Accountat General's Department (Treasury) with the Central Bank of Somalia. This include balances on the amin Treasury Single Account, and the project TSA sub - accounts. It also includes bank balances contolled by financial management agents and petty cash balances held by the Ministry, Departments and Agencies at the end of the financial year.

The Federal Government of Somalia

	31 Dec 2013 US\$	31 Dec 2012 US\$
a) Controlled by FGS		
Main Treasury Single Account	822.91	54,974.00
Sub -total	822.91	54,974.00
b) Controlled by third parties		
Items of Cash balances controlled by PWC	-	13,259,081.00
Sub-total	-	13,259,081.00
Total cash and cash equivalents	822.91	13,314,055.00

Note 12: Accumulated Funds

The accumulated surplus (deficit) as at the year end was as follows:

Accumulated surplus (deficits)	31 Dec 2013 US\$.	31 Dec 2012 US\$
At beginning of the year, 1 January		
Opening balances	54,974.00	-
Prior year adjustments	0.29	-
Surplus (deficit) for the year- see Statement of Revenue & Expenditure	(54,151.38)	-
At end of the year, 31 December	822.91	54,974.00

The prior year adjustment relates to a difference in the opening bank balance that was understated by US\$0.29.

Note 13 : Receipts and Payments controlled by external third parties.

The total receipts and payments included in the FGS cash flow statement for third party transactions for the financial year 2012 are as follows. Financial information for the transactions for the financial year 2013 could not be readily available to be included in the accounts of government.

	31 Dec 2013 US\$.	31 Dec 2012 US\$
Receipts		
Bilateral Assistance	-	11,929,955.00
Multilateral Assistance	-	473,015.00
Interest on funds from external assistance	-	126,836.00
Total Receipts (A)	-	12,529,806.00
Payments		
Compensation of employees	-	11,051,057.00
Use of goods and services	-	1,292,052.00
Capital expenditure	-	1,158,169.00

The Federal Government of Somalia

Total payments (B)	-	13,501,278.00
(Deficit)/surplus for the year (A-B)	-	(971,472.00)
Opening Cash and Bank Balances	-	14,230,554.00
Closing Cash and Bank Balances	-	13,259,081.00