

Ku dhaqan Xafiis D.

Faafinta  
الرسمية  
Official



Rasmiga ah  
الجريدة  
Bulletin

EE JAMHUURIYADDA SOOMAALIYA

Sanadka 11aad

Muqdisho, APRIL 2024

Lr. 2

Waaxda Maamulka Faafinta Rasmiga ah  
Ee Xafiiska Garyaqaanka Guud ee Dawladda

### FAAFIN BILAHA SOO BAXA

Qiiimaha waa \$XXX Dollar, lambar waliba – **RUKUNKA:** Sanaddii waa \$XXX Dollar, Soomaaliya gudaheeda – Dibaddeedana waa \$XXX Dollar. Rukunka la weydiisto waqtiga loo gooyay wuxuu ka bilaabmaa 1 Janaayo. Qiiimaha Qoritaanku F.R halkii sadar iyo wixii ka yar waa \$XXX Dollar – Rukunka iyo Qoritaanku waxaa la weydiistaa Laanta Maamulka Faafinta Rasmiga ah – Lacagta waxaa lagu bixiniyaa Xafiiska Canshuuraha ee Wasaaradda Maaliyadda.

### KOBNIIN

#### BOGGA KOOWAAD

#### SHARCI

W.M

#### BOGGA LABAAD

XEER

#### BOGGA SEDDEXAAD

TALOOYIN, ISGAARSIIN, OGAYSIIS, IWM

### BILAHA

FEBRUARY-MARCH

2024



SHARCI LR. 19

TAARIIKH: 13 FEBRAAYO 2024

SHARCIGA XISAAB-XIRKA MIISAANIYADDA 2022

MADAXWEYNAHA J.F.S,

- MARKUU ARKAY:** Qodobka 87<sup>aad</sup>, Faqradda 1<sup>aad</sup> iyo Faqradda 2<sup>aad</sup> ee Dastuurka KMG.
- MARKUU ARKAY:** Qodobka 90<sup>aad</sup>, Xarafka "F" ee Dastuurka KMG.
- MARKUU ARKAY:** Warqadda Guddoomiyaha Golaha Shacabka ee summaddeedu tahay XGGSH/0484/B11/24, ku taariikheysan 24/01/2024, ujeeddaduna tahay Soo Gudbin Xisaab Xir Miisaaniyadeedka 2022.
- MARKUU TIXGELIYAY:** Baahida loo qabo in xisaab-xir lagu sameeyo Miisaaniyaddii 2022.

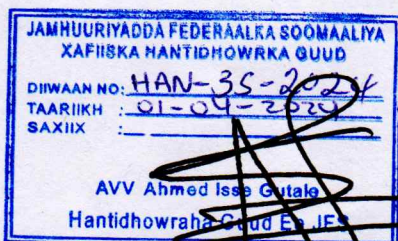
Waxa uu Madaxweynuhu soo saaray sharcigan:

Qodobka 1<sup>aad</sup>

Laga billaabo marka uu Madaxweynuhu saxiixo Sharcigan, waxaa la ansixiyay Xisaab Xirka Miisaaniyadda 2022-da.

Qodobka 2<sup>aad</sup>

Marka uu Madaxweynaha J.F.S. saxiixo Sharcigan, waxa lagu soo daabici doonaa Faafinta Rasmiga ah ee Jamhuuriyadda Federaalka Soomaaliya.



Madaxweynaha J. F.S.

Mudane Dr. Xasan Sheekh Maxamuud



Tix: XGGSH/0484/B11/24:الرقم

Muqdisho 24, Janaayo 2024: التاريخ

**Ku - Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya,  
Muqdisho.**

**Ujeedo: Soo Gudbin Xisaab Xir Miisaaniyaddeedka 2022**

Mudane Madaxweyne,

Waxaan si xushmad leh halkan kuugu soo gudbinayaa Xisaab Xir Miisaaniyaddeedka 2022 oo la marsiiyey dhammaan habraacyadii loogu talagalay ee akhrimaha kala duwan (1aad, 2aad iyo 3aad); iyadoo Xildhibaannada Labada Aqal ee BJFS dood culus oo waqti badan qaadatay ka yeesheen dhowr kulamo kala duwan oo ugu dambayna ku ansixiyeen Xisaab Xir Miisaaniyaddeed 2022 Kalfadhiga 4aad Kulankiisa 9-aad ee Wadajirka ah taariikhdu markay ahayd 22<sup>ka</sup> Janaayo, 2024. Codeyntuna waxay u dhacday sida tan:

**Tirada Xubnaha Codeysay: 179**

**Oggol: 177;**

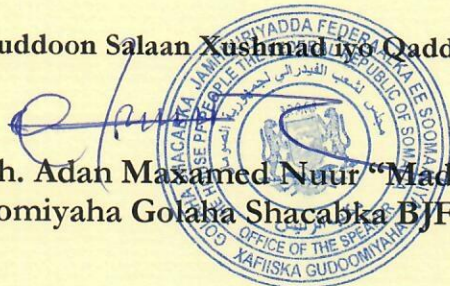
**Diiday: 1;**

**Ka Aamustay: 1;**

Haddaba M.ne Madaxweyne waxaan si waafaqsan Qodobka 90(f) ee Dastuurka KMG kaaga codsanayaa inaad go'aanka Golaha ku oggolaato Xeer Madaxweyne, si loogu soo saaro Faafinta Rasmiga ah ee Jamhuuriyadda.

**Naga Guddoon Salaan Xushmad iyo Qaddarin Mudan.**

**M,ne Sh. Adan Maxamed Nuur "Madoobe"  
Guddoomiyaha Golaha Shacabka BJFS.**



- Og: - Guddoomiyaha Aqalka Sare,
- Og: - Ra'iisul Wasaaraha Xukuumadda Federaalka,
- Og: - Garyaqaanka Guud ee Dawladda,
- Og: - Hantidhawrka Qaranka,
- Og: - Xoghayeyaasha Guud ee Labada Aqal BJFS,

ANSIXINTA XIISAAB XIR MIISAANIYADEED 2022

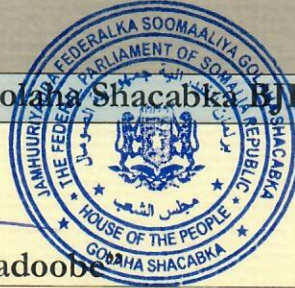
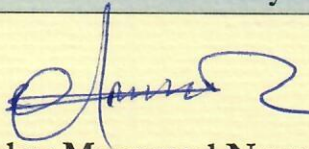
Tirada Xubnaha Codeysay: 179;

Oggol: 177;

Diiday: 1;

Ka Aamustay: 1;

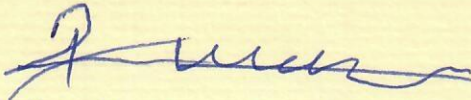
Guddoomiyaha Golaha Shacabka BJFS



M. ne. Sheekh Aadan Maxamed Nuur "Madoobe"

Tar: 31/01/2024

Guddoomiye K/Xigeenka 1aad Golaha Aqalka Sare BJFS ahna Ku Simaha  
Guddoomiyaha Aqalka Sare



M. ne. Cali Shacbaan Ibraahim

Tar: 31/01/2024

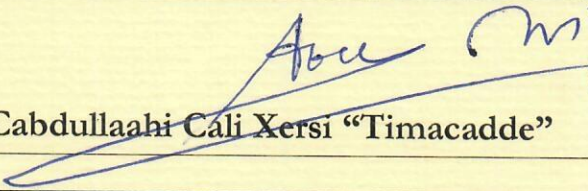
Guddoomiye K/Xigeenka 1aad Golaha Shacabka BJFS



Marwa. Sacdiya Yaasiin Xaaji Samatar

Tar: 31/01/2024

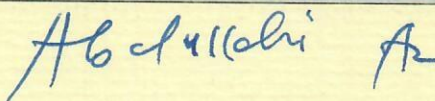
Guddoomiye K/Xigeenka 2aad Golaha Aqalka Sare BJFS



M. ne. Cabdullaahi Cali Xersi "Timacadde"

Tar: 31/01/2024

Guddoomiye K/Xigeenka 2aad Golaha Shacabka BJFS



M. ne. Cabdullaahi Cumar Abshir

Tar: 31/01/2024



**GUDDIGA MIISAANIYADDA, MAALIYADDA, QORSHEYNTA IYO  
ISKAASHIGA CAALAMIGA IYO LA-XISAABTANKA HAY'ADAHA  
DOWLADDA EE GOLAHA SHACABKA**

**Iyo**

**GUDDIGA DHAQAALAHA, MAALIYADDA, GANACSIGA  
WARSHADAHA, ISGAARSIINTA IYO DALXIISKA EE AQALKA SARE**

**Tix:0013/GM/BJFS**

**Tr. Janaayo 21, 2024**

**Ku: Guddoomiyaha Golaha Shacabka  
Ku: Guddoomiyaha Aqalka Sare  
Ku: Dhammaan Xubnaha Labada Aqal ee BJFS**

**Ujeedo: Warbixinta Akhrinta 3aad ee Xisaab Xirka Miisaaniyad Sannadeedkii 2022**

Mudane Guddoomiye iyo Mudanayaal,

Guddiga Miisaaniyadda ee Labada Aqal BJFS waxaa mar labaad sharaf u ah in uu idinla wadaago Warbixinta Akhrinta 3aad ee Xisaab Xirka Miisaaniyad Sannadeedkii 2022, si waafaqsan Qodobka 90aad ee Xeer Hoosaadka Golaha Shacabka iyo Qodobka 50aad ee Xeer Hoosaadka Aqalka Sare.

Mudane Guddoomiye iyo Mudaneyaal,

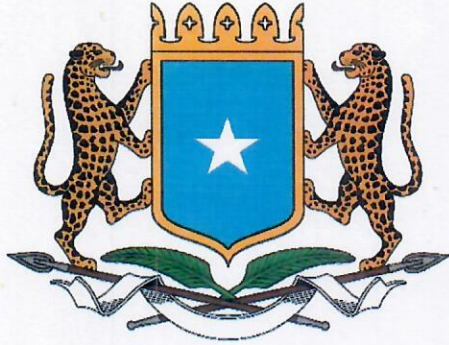
Ugu dambeyntii, waxaan halkan idinku soo lifaaqay warbixinta akhrinta 3aad, si mudanyaasha labada aqal ee Baarlamaanka Federaalka Soomaaliya waajibaadkooda Dastuuriga ah uga gutaan.

Mahadsanidiin.

**Xil. Maxamed Faarax Nuux  
Guddoomiyaha Guddiga Miisaaniyadda  
Golaha Shacabka ee BJFS**



**Sen. Ibraahim Awgaab Cusmaan  
Guddoomiye K/X Guddiga Dhaqaalaha  
Golaha Aqalka Sare ee BJFS**



**GUDDIGA MIISAANIYADDA, MAALIYADDA, QORSHEYNTA  
IYO ISKAASHIGA CAALAMIGA IYO LA-XISAABTANKA  
HAY'ADAHA DOWLADDA EE GOLAHA SHACABKA  
iyo  
GUDDIGA DHAQAALAHAA, MAALIYADDA, GANACSIGA  
WARSHADAHAA, ISGAARSIINTA IYO DALXIISKA EE AQALKA  
SARE**

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**WARBIXINTA XISAAB XIRKA SANNAD  
MIISAANIYADEEDKA 2022**

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Janaayo 21, 2024

## 1) GOGOLDHIG

Guddiga Maaliyadda ee Laba Aqal BJFS waxa uu halkan idin kula wadaagayaa warbixinta Akhrinta 3aad ee *Xisaab Xirka Sannad Miisaaniyadeedka 2022*, iyadoo saldhig looga dhigayo doodii iyo talo-soojeedinta ee xubnaha Labada Aqal ee BJFS ka diibteen Akhrinta 2aad.

## 2) DIB-U-AKHRINTA XISAAB XIRKA 2022

Wadarta Guud ee Miisaaniyaddii 2022 la qoondeeyay waxa ay ahayd **\$944,859,564**, waxaa sooxarooday dhakhli dhan **\$769,237,849** isla markaana waxaan soo xaroon lacag dhan **(\$175,621,715)** taasi oo u dhiganta hoos u dhac gaaraya **(19%)** ku-talagalka miisaaniyada guud eedalka.

Dhanka Kharashaadka saadaashi miisaaniyadda 2022 oo ahayd **\$929,924,527**, waxaa kabaxay wadar dhan **\$731,434,866**, taas oo ka dhigan in uu jiro hoos u dhac gaaraya **(\$198,489,661)** oo u dhigma **(21%)**.

Faahfaahin	Ku-talagalka 2022	Dhabta 2022	Farqiga	Boqoleyda(%)
Dakhliga Guud	\$944,859,564	\$769,237,849	(\$175,621,715)	(19%)
Kharashaadka Guud	\$929,924,527	\$731,434,866	(\$198,489,661)	(21%)

### 2.1) DAKHLIGA 2022

Faahfaahin	Ku-talagalka 2022	Dhabta 2022	Farqiga	Boqoleyda(%)
<b>Wadarta Guud ee Dakhliga</b>	<b>\$944,859,564</b>	<b>\$769,237,849</b>	<b>(\$175,621,715)</b>	<b>(19%)</b>
Dakhliga Canshuuraha	\$173,699,181	\$181,691,842	\$7,992,661	5%
Dakhliga aan Canshuuraha ahayn	\$76,399,293	\$80,977,903	\$4,578,610	6%
<b>Wadarta Dakhliga Gudaha</b>	<b>\$250,098,474</b>	<b>\$262,669,745</b>	<b>\$12,571,271</b>	<b>5%</b>
<b>Dakhli Kale</b>				
Dakhli Kale (Assets Recovery)	-	\$3,285,354	\$3,285,354	100%
Dakhli Dayn ah (SRD)	-	\$44,040,950	\$44,040,950	100%
<b>Wadarta Dakhliga Kale</b>	<b>-</b>	<b>\$47,326,304</b>	<b>\$47,326,304</b>	<b>100%</b>
<b>Deeqaha</b>				
Deeqaha labada Dhinac	\$39,600,000	\$37,100,000	(\$2,500,000)	(6%)
Taageero Kab-Miisaaniyadeed (Deeqaha Dhinacyada Badan)	\$169,697,685	\$134,310,645	(\$35,387,040)	(21%)

<b>Wadarta Deeqaha Taageerada Miisaaniyadda</b>	<b>\$209,297,685</b>	<b>\$171,410,645</b>	<b>(\$37,887,040)</b>	<b>(18%)</b>
<b>Deeqaha Mashaariicda</b>				
World Bank	\$454,901,075	\$280,522,607	(\$174,378,468)	(38%)
African Development Bank	\$14,193,738	\$4,937,177	(\$9,256,561)	(65%)
European Union	\$345,508	\$155,949	(\$189,559)	(55%)
UN	\$16,023,084	\$2,215,422	(\$13,807,662)	(86%)
<b>Wadarta Deeqaha Mashaariicda</b>	<b>\$485,463,405</b>	<b>\$287,831,155</b>	<b>(\$197,632,250)</b>	<b>(41%)</b>

Sida ku cad jaantuska kore:

- 1) **Dakhliga Canshuurta** waxaa la filaaey inay kasoo xarooto lacag dhan \$173,699,181 balse dhabta soo xarootay ayaa noqatay \$181,691,842, waxaana jira koror dhan \$7,992,661 oo u dhigma 5%. Sidoo kale, qiyaasta dakhliga aan canshurta ahayn waxa uu ahaa \$76,399,293 hase ahaate dakhliga dhabta ah ee soo xarooday ayaa noqday \$80,977,903 waxaana jira koror gaaraya \$4,578,610 oo u dhigma 6%.
- 2) **Deeqaha dibadda ee laba dhinac** ayaa waxaa la filaaey inay noqoto \$39.6M balse dhabta soo xarootay waxay noqotay \$37.1M, waxaana jira hoos u dhac gaaraya (\$2.5M) oo u dhigma (6%).
- 3) Sidoo kale **deeqaha dhinacyada badan (Multilateral Grants) ee kabka miisaaniyadda** oo la saadaalinayey in la helo dakhli dhan \$169,697,685 ayaa waxaa kasoo xarooday \$134,310,645 oo kaliya taas oo ka dhigan in uu jiro hoos u dhac gaaraya (\$35,387,040) oo u dhigma (21%).
- 4) Dhanka **Deeqaha mashaariicda** waxaa la filaaey in ay ka soo xarooto lacag dhan \$485,463,405 hase ahaate dhabta kasoo xarootay ayaa noqotay \$287,831,155 taas oo muujinaysa in uu jiro hoos u dhac gaaraya (\$197,632,250) oo u dhigma (41%).

## 2.2) KHARASHAADKA 2022

Faahfaahin	Ku-talagalka 2022	Dhabta 2022	Farqiga	Boqoleyda(%)
Adeega Shaqaalaha	\$266,016,979	\$259,578,811	(\$6,438,168)	(2%)
Iibka Agab iyo Adeega	\$232,247,363	\$140,670,112	(\$91,577,251)	(39%)
Kaalmo (Dhaqaale + Bulsho)	\$252,860,953	\$194,051,420	(\$58,809,533)	(23%)
Dheef-korka & Dhulsaarka Kale	\$12,935,782	\$12,690,618	(\$245,164)	(2%)
Deeqaha Dowladda Dhexe	\$132,355,417	\$111,242,917	(\$21,112,500)	(16%)
Kharashaadka kale	\$4,796	-	(\$4,796)	(100%)
Kharashaadka Rasumalka	\$33,503,237	\$13,200,988	(\$20,302,249)	(61%)
<b>Wadarta Guud</b>	<b>\$929,924,527</b>	<b>\$731,434,866</b>	<b>(\$198,489,661)</b>	<b>(21%)</b>



Sida ku cad jaantuska kore:

- 1) **Adeegga Shaqaalaha (Mushaarka):** Mushaarka shaqaalaha ayaa ahaa Kharashka ugu badan ee baxay Sanad Maaliyadeedka 2022, kaas oo ku talagalkiisu ahaa \$266,016,979, hayeeshee waxaa dhab ahaan la bixiyay wadar dhan \$259,578,811, halka farqiga uu noqday (\$6,438,168), una dhiganta (2%) hoos u dhac ah.
- 2) **Agabka iyo Adeega:** Ku talagalka wadarta kharash Agabka & Adeegga Sanad Maaliyadeedka 2022 wuxuu ahaa \$232,247,363, waxaana dhab ahaan la isticmaalay \$140,670,112, taas oo farqiga ka dhigeysa (\$91,577,251) una dhiganta (39%) hoos dhac ah. Guud ahaan kharashka sanadka 2022, waxaa muuqata in hoos u dhaca ugu wayn u uku yimid isticmaalka Agabka iyo Adeega oo ah kharashka loogu talagalay hab-sami u socodka howlaha maalinlaha ah ee dowladda.
- 3) **Kaalamo (Dhaqaale + Bulsho):** Deeqaha laga helo Deeqbixiyaasha oo loogu talagalay mashaariicda waxaa ku talagalka ahaa \$252,860,953, waxaana la isticmaalay kharash dhan \$194,051,420, halka farqigu uu gaarayo (\$58,809,533), kaas oo noqonayo hoos u dhac (23%). Hoos u dhacan wuxuu muujinayaa in aan si weyn looga faa'iidayaan lacagaha mashaariicda taas oo hoos u dhigtay adeegga dowladda ee dadweynaha.
- 4) **Dheef-korka & Dhulsaarka Kale:** Kharash bixinta Deymaha sanadka 2022 waxaa la odorosay \$12,935,782 waxaana dhab ahaan la bixiyay \$12,690,618. Farqiga u dhaxeeya wuxuu noqday (\$245,164) oo u dhiganta (2%).
- 5) **Deeqaha Dowladda Dhexe:** Wadarta kutalagalka Deeqaha Dowladda Dhexe ay siiso Dowlad Goboleedyadu wuxuu ahaa \$132,355,417, hayeeshee waxaa dhab ahaan la bixiyay \$111,242,917, halka farqiga aan la bixin uu noqday (\$21,112,500) oo u dhiganta (16%).
- 6) **Ra'sulmaalka** waxaa loo qoondecyay lacag dhan \$33,503,237, waxaana la isticmaaley kharash dhan \$13,200,988, waxaan la isticmaalin (\$20,302,249), una dhiganta (61%). Tani waxay ka dhigantahay in la isticmaalay seddex meelood hal meel kaliya laga isticmaalay qoondadi Sanadka.

### 3) Talo-soojeedinta Guddiga

- 1) Wasaaradda waxaa la farayaa in Xisaab xirka ay usoo gudbisoo Golayaasha ugu dambeyn 30ka Juun.
- 2) Wasaaradda waxaa la farayaa in Golayaasha usoo gudbisoo lifaaqyada Xisaab Xiradda deeqaha ay siiso Dowlad Goboleeyada iyo Gobolka Benaadir ay ka baxa khasnada Dhexe ee dalka.
- 3) Wasaaradda waxaa la farayaa in Golayaasha usoo gudbisoo lifaaqyada Xisaab Xiradda mashaariicda marta Khasnada Dhexe ee dalka taasoo aada Dowlad Goboleeyada iyo Gobolka Benaadir.
- 4) Wasaaradda waxaa loo soojeedinayaa in Golayaasha ay la wadaagto warbixin faahfaahsan oo ku saabsan mashaariicda dalka.
- 5) Wasaaradda waxaa la farayaa in Madaxa Kabidda (Contingency) ay u bixiso sida uu qabo Xeerka Qoondada Miisaaniyadda ee Golayaasha ansixiyeen.
- 6) Wasaaradda waxaa la farayaa in ay ku saleeyso Miisaaniyadda deeqaha laba dhinac ah (bilateral) ama dhinacyada badan leh (multi-lateral) kuwa laga hayo ballanqaad rasmi oo qoraal ah keliya.
- 7) In dhammaan dukumintiyadda miisaaniyadda iyo xisaab-xirka lagu soo gudbiyaa afka rasmiga ah ee dalka (Af-soomaali) ka hor inta aan la keenin golayaasha.

Ugu dambayn, Guddiga Maaliyadda Labada Aqal ee BJFS wuxuu si xushmad iyo qadarin ku dheehan tahay ugu codsanayaa xubnaha Labada Aqal ee BJFS in ay ansixiyaan Warbixinta Akhrinta 3aad ee Xisaab Xirka Sannad Miisaaniyadeedka 2022.

**Lifaaq:** Is-barbardhiga Miisaaniyadda iyo isticmaalka Hay'addaha Dowlada ee sanad maaliyadeedka 2022.

Code	Description	Budget / Estimate	Actual / Expenditure	Available Balance	Percentage
1	<b>Waxda arrimaha maamulka</b>	<b>358,072,026</b>	<b>306,256,886</b>	<b>51,815,140</b>	<b>86%</b>
10100	Xafiiska Madaxtooyada	13,849,606	12,385,534	1,464,072	89%
10201	Xafiiska Baarlamaanka - Golaha Shacabka	22,792,921	22,434,642	358,279	98%
10202	Xafiiska Aqalka Sare	4,619,380	4,393,513	225,867	95%
10300	Xafiiska Ra'iisul Wasaaraha	18,475,139	16,857,137	1,618,002	91%
10400	Wasaaradda Arrimaha Dibadda	4,157,853	4,148,992	8,861	99.79%
10401	Safaaradaha	6,217,550	5,491,318	726,232	88%
10500	Wasaaradda Maaliyadda	90,668,920	65,841,383	24,827,537	73%
10501	Xisaabiyaha Guud	2,535,526	2,509,279	26,247	99%
10502	Adeegga Guud ee Dawladda	108,414,279	106,051,221	2,363,058	98%
10503	Agaasinka Xarunta Warbixinta Maaliyadeed	1,107,000	1,039,950	67,050	94%
10504	Hay'adda Qandaraasyada Dawladda	500,000	0	500,000	0%
10600	Wasaaradda Qorshaynta	17,976,456	17,641,323	335,133	98%
10601	Hay'adda Tirakoobka Qaranka	11,365,092	9,124,737	2,240,355	80%
10700	Wasaaradda Arrimaha Gudaha iyo Federaalka	14,106,788	3,945,945	10,160,843	28%
10701	Guddiga Qaxootiga iyo Barakacayaasha Soomaaliyeed	1,557,200	703,962	853,238	45%
10702	Hay'adda Diiwaangalinta Dadweynaha	735,523	293,523	442,000	40%
10800	Wasaaradda Diinta iyo Awqaafta	2,208,306	2,131,261	77,045	97%
10900	Wasaaradda Cadaaladda	2,095,634	1,069,511	1,026,123	51%
10901	Ciidanka asluubta	10,079,440	9,917,416	162,024	98%
11001	Maxkamadda Sare	2,305,297	2,258,730	46,567	98%
11002	Maxkamadda Gobolka Banaadir	1,773,356	1,738,669	34,687	98%
11003	Maxkamadda Rafcaanka	907,428	857,821	49,607	95%
11005	Guddiga Adeegga Garsoorka	257,312	223,410	33,902	87%
11100	Xeer Ilaaliyaha Guud	1,514,163	1,504,644	9,519	99%
11200	Garyaqaanka Guud	668,784	628,985	39,799	94%
11300	Hantidhawraha Guud	3,333,344	3,161,134	172,210	95%
11400	Wasaaradda Arrimaha Gargaarka iyo Maareynta Masiibooyinka	4,050,384	3,189,203	861,181	79%
11500	Wasaaradda Dastuurka	2,211,799	962,317	1,249,482	44%
12100	Guddiga Xuduudaha iyo Federaalka	682,560	600,144	82,416	88%
12200	Guddiga Dib -u -heshiisiinta Qaranka	501,132	462,053	39,079	92%
12300	Guddiga Madaxa -bannaan ee Doorashooyinka Qaranka	3,260,780	2,253,475	1,007,305	69%
12400	Guddiga Xuquuqul Insaanka	100,000	0	100,000	0%
12500	Dib -u -cegista Dastuurka M.Banan iyo Imp. Komishanka	699,596	562,471	137,125	80%
12600	Guddiga Shaqaalaha Rayidka Qaranka	1,495,479	1,455,490	39,989	97%
12700	Guddiga M. Banaan ee La Dagaalanka Musuqmaasuqa	848,000	417,693	430,307	49%

<b>2</b>	<b>Waaxda arrimaha arrimaha iyo difaaca</b>	<b>171,722,223</b>	<b>169,968,797</b>	<b>1,753,426</b>	<b>99%</b>
20100	Wasaaradda Gaashaandhigga	2,211,643	2,159,373	52,270	98%
20101	Ciidanka Xoogga Dalka	96,403,834	96,096,057	307,777	99.68%
20102	Maxkamadda Ciidamada	1,462,000	1,461,981	19	100.00%
20103	Hay'adda Naafada iyo Agoonta ciidanka	115,000	60,000	55,000	52%
20200	Wasaaradda Amniga Gudaha	1,557,227	1,246,893	310,334	80%
20201	Ciidanka Booliska	45,993,240	44,965,382	1,027,858	98%
20202	Hay'adda sirdoonka qaranka	18,883,639	18,883,570	69	100%
20203	Hay'adda Socdaalka iyo jinsiyadaha	5,095,640	5,095,541	99	100%
<b>3</b>	<b>Waaxda arrimaha dhaqaalaha</b>	<b>83,396,579</b>	<b>56,987,808</b>	<b>26,408,771</b>	<b>68%</b>
30100	Wasaaradda Biyaha iyo Tamarta	6,703,452	3,565,966	3,137,486	53%
30200	Wasaaradda Macdanta	1,568,912	1,525,926	42,986	97%
30201	Hay'adda Patrolka Soomalia	836,520	478,501	358,019	57%
30300	Wasaaradda Beeraha	2,098,176	1,726,101	372,075	82%
30400	Wasaaradda Xanaanada Xoolaha iyo Dhirta	3,550,558	1,079,638	2,470,920	30%
30500	Wasaaradda Kalluumaysiga iyo Kheyraadka Badda	2,120,824	1,528,289	592,535	72%
30501	Cilmi -baarista Badda Soomaaliya	605,008	561,832	43,176	93%
30502	Mashruuca Horumarinta Xeebaha iyo Kalluumaysiga	110,776	101,864	8,912	92%
30600	Wasaaradda Warfaafinta	6,234,794	5,968,131	266,663	96%
30700	Wasaaradda Isgaarsiinta iyo Tiknoolajiyadda	1,848,060	1,839,034	9,026	100%
30701	Hay'adda Isgaarsiinta Dalka	1,166,604	913,050	253,554	78%
30800	Wasaaradda Hawlaha Guud & Dib -u - dhiska	31,427,444	18,599,057	12,828,387	59%
30900	Wasaaradda Gaadiidka iyo Duulista Hawada	2,452,676	2,348,690	103,986	96%
30901	Hay'adda saadaasha iyo duulista hawadda	15,344,242	11,222,834	4,121,408	73%
31000	Wasaaradda Dekadaha iyo gaadiidka badda	1,668,084	1,221,259	446,825	73%
31001	Maamulka dekada Xamar	1,021,300	959,883	61,417	94%
31100	Wasaaradda Warshadaha & Ganacsiga	2,776,850	2,483,636	293,214	89%
31101	Hay'adda tayadhawrka Soomaaliyeed	1,862,300	864,117	998,183	46%
<b>4</b>	<b>Waaxda arrimaha bulshada</b>	<b>316,733,699</b>	<b>198,221,376</b>	<b>118,512,323</b>	<b>63%</b>
40100	Wasaaradda Caafimaadka	58,583,344	11,375,284	47,208,060	19%
40200	Wasaaradda Waxbarashada iyo Tacliinta Sare	20,532,770	11,041,209	9,491,561	54%
40201	Jaamacadda Ummadda Soomaaliyeed	7,757,003	7,622,028	134,975	98%
40202	Akadeemiyada Cilmiga iyo Fanka Soomaaliyeed	1,239,461	1,126,058	113,403	91%
40203	Akadeemiye -Gobolcedka Af-Soomaaliga	1,363,256	387,472	975,784	28%
40300	Wasaaradda Shaqada iyo Arrimaha Bulshada	223,955,351	164,871,758	59,083,593	74%
40400	Wasaaradda Dhaliyarada iyo Ciyaaraha	969,360	648,999	320,361	67%
40500	Wasaaradda Haweenka iyo Horumarinta Xuquuqda Aadanaha	2,009,474	828,429	1,181,045	41%
40501	Hay'adda Naafadda Soomaaliyeed;	323,680	320,139	3,541	99%

\*\*\*\*\*Dhammaad\*\*\*\*\*



The Federal Republic of Somalia  
Office of the Prime Minister

964 Tixraax:XRW/0507/10/2023

26/10/2023

→ Ku: Guddoonka Golaha Shacabka JFS



=Muqdisho=

Og: Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya

=Muqdisho=

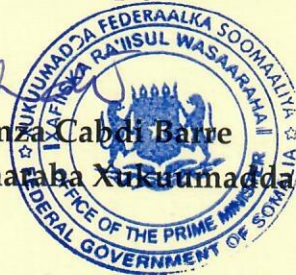
UJEEDDO: SOO GUDBIN WARBIKINTA IYO XISAAB XIRKA SANAD  
MAALIYADEEDKA 2022.

Innaga oo ka anbaqaadeyna Go'aanka Shirka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.50.10.23 ee 26/10/2023, kuna saabsan ansixinta " Xisaab Xirka Sanad Maaliyadeedka 2022" oo uu Goluhu cod aqlabiyad leh ku ansixiyay.

Mudane Guddoomiye, waxa aan halkan idin-kugu soo gudbinaynaa Xisaab xirka sare ku xusan, si aad uga gudataan waajibaadkiina dastuuriga ah, waxa aan idinka codsanaynaa in aad fududeysaan ansixinta "Xisaab Xirka Sanad Maaliyadeedka 2022"

Xiriir iyo wada shaqeyn wacan.

Mudane, Hamza Cabdi Barre  
Ra'iisul Wasaaraha Xukuumadda JFS





The Federal Republic of Somalia  
Office of the Prime Minister

95H Tixraac:XRW/209/10/2023

Tariikh: 26/10/2023

Ku: Wasaaradda Maaliyadda

=Muqdisho=

Og: Dhammaan Xubnaha Golaha Wasiirrada

=Muqdisho=

→ Og: Guddoonka Golaha Shacabka

=Muqdisho=

Og: Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya

=Muqdisho=

**UJEEDDO: GO'AAN GOLE, ANSIXINTA XISAAB XIRKA SANAD  
MAALIYADEEDKA 2022**



Ra'iisul Wasaaraha Xukuumadda JFS;

Markuu arkay: Qodobka 99<sup>aad</sup> farqadaha (a), (b) iyo (d) ee Dastuurka KMG.

Markuu arkay: Qodobka 100<sup>aad</sup> farqadaha (a) iyo (d) ee Dastuurka KMG.

Markuu arkay: Warqadda summadeedu tahay WM/XWD-1331/23 ee ku taariikheysan 25/10, 2023 kuna saabsan codsi soojeedinta Wasiiru Dowlaha Wasaaradda Maaliyadda.

Markuu arkay: Go'aanka Shirka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.50.10.23 ee 28/10/2023, kuna saabsan ansixinta Xisaab Xirka Sanad Maaliyadeedka 2022 oo uu Goluhu cod buuxa ku ansixiyay.

Markuu tixgeliyey: Muhiimadda ay leedahay xisaab xirka sanadlaha ah.

**Wuxuu Meel-mariyey:**

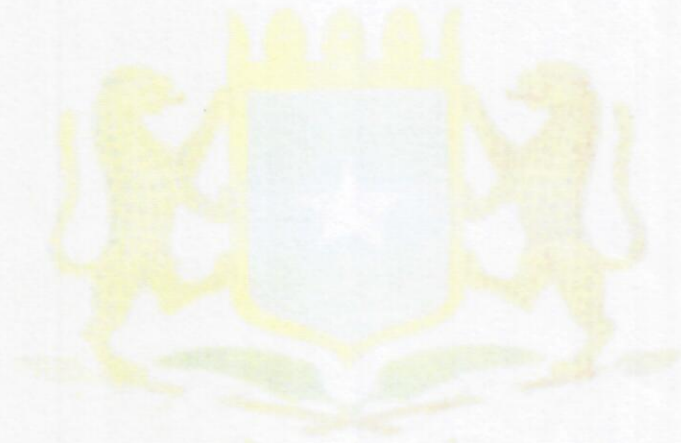
**Oodobka 1<sup>aad</sup>**

Go'aanka Shirka Golaha Wasiirrada ee summaddiisu tahay SHGW.00.50.10.23 ee 28/10/2023, kuna saabsan ansixinta Xisaab Xirka Sanad Maaliyadeedka 2022 oo uu Goluhu cod buuxa ku ansixiyay.

Oodobka 2<sup>aad</sup>

Gudbin

In si deg deg ah loogu gudbiyo Golaha Shacabka odoroska "Xisaab Xirka Sanad Maaliyadeedka 2022" si ay uga gutaan waajibaadkooda dastuuriga ah.



  
Mudane, Hamza Cabdi Barre  
Ra'iisul Wasaaraha Xukuumadda JFS





The Federal Republic of Somalia  
Ministry of Finance  
Office of the State Minister

WM/XWD- 1331/23

25 October, 2023

**Ku: Ra'iisul Wasaaraha Xukuumadda Federaalka Soomaaliya**  
**Og: Agaasimaha Guud ee Wasaaradda Maaliyadda XFS**  
**Og: Wasiir Ku-Xigeenka Wasiirka Maaliyadda XFS**  
**Og: Wasiirka Maaliyadda XFS**

**Ujeedo: Soo-gudbinta Warbixinta iyo Xisaab-xirka Sanad Maaliyadeedka ku dhammaaday 31-da December 2022**

**Mudane Ra'iisul Wasaare,**

Waxaan halkaan kugu soo gudbinayaa Warbixinta iyo Xisaab-xirka Sanad Maaliyadeedka ku dhammaaday 31-da December 2022.

Warbixintaan ayaa loo soo saaray si waafaqsan Qodobka 45(1) ee Sharciga Maareynta Maaliyadda Guud. 2019. kadibna waxaa loo gudbiyay 30-kii Abriil 2023 Hanti-dhowrka Guud si waafaqsan Qodobka 45(3) ee Sharciga Maareynta Maaliyadda Guud. 2019, si uu baaris ugu sameeyo.

Hanti-dhowrka Guud ee Qaranka ayaa soo gabagabeeyay barista Warbixinta Xisaab-xirka taariikhdu marka ay aheyd 30/06/2023, iyadoo kadibna uu u gudbiyay Labada Gole ee Baarlamaanka Federaalka Soomaaliya si waafaqsan Qodobka 45(3) ee Sharciga Maareynta Maaliyadda Guud 2019.

Mudane Ra'iisul Wasaare, Wasaaradda Maaliyadda ayaa warbixintaan usoo gudbineysa Golaha Wasiirada ee sharafta leh si ay u ansixiyaan. Ansixinta warbixintani waxay ka qayb ka qaadanaysaa horumarinta hufnaanta maamulka maaliyadda Dawladda iyo Dawladda wanaagga.

**Mahadnaq iyo Qadarin,**



**H.E. Raho Mohamud Janaqow**  
**Wasiirka Dowlaha Wasaaradda Maaliyadda**  
**Ahna K/s Wasiirka Maaliyadda**

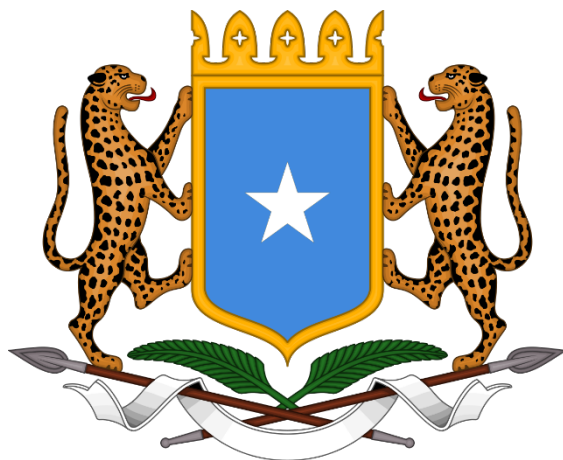
Ministry of Finance- Shangani District, Mogadishu, Somalia

Website: [www.mof.gof.so](http://www.mof.gof.so)

E-mail: [rjanaqow55@gmail.com](mailto:rjanaqow55@gmail.com)

# DOWLADA FEDERAALKA SOOMAALIYA

Warbixinta iyo Xisaab xirka Sanad Maaliyadeedka ku dhamaaday 31<sup>-ka</sup> December 2022



WAXAA SOO DIYAARIYEY XAFIISKA XISAABIYAHA GUUD  
EE DOWLADDA



## **Tusmada Buugga**

<b><u>I. KALIMADA WASIIRKA WASAARADDA MAALIYADDA .....</u></b>	<b><u>3</u></b>
<b><u>CADAYNTA WAAJIBAADKA .....</u></b>	<b><u>5</u></b>
<b><u>II. FAALO GUUD.....</u></b>	<b><u>6</u></b>
<b><u>III. MUUQAALKA DAKHLIGA IYO KHARASHAADKA .....</u></b>	<b><u>17</u></b>
<b><u>IV. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIJADA DHABTA AH 18</u></b>	
<b><u>V. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA .....</u></b>	<b><u>20</u></b>
<b><u>VI. MUUQAALKA QULQULKA LACAGTA CADAANKA AH.....</u></b>	<b><u>21</u></b>
<b><u>1. MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DOWLADA .....</u></b>	<b><u>22</u></b>
<b><u>II. FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAAB XIRKA .....</u></b>	<b><u>30</u></b>
<b><u>LIFAAQA A– MUUQAALKA HANTIDA IYO DAYMAHA MAALIYADEED (KU MEEL GAAR).....</u></b>	<b><u>42</u></b>
<b><u>LIFAAQA A.1- FAAHFAAHINO LA XIRIIRA MUUQAALKA MOWQIFKA MAALIYADEED .....</u></b>	<b><u>43</u></b>
<b><u>LIFAAQA B- WARBIKINTA LACAGAHA AAN KU JIRIN QOONDADA DOWLADDA.....</u></b>	<b><u>45</u></b>
<b><u>LIFAAQA C – MUUQAALKA DAYMAHA KHARASHAADKA 31 DECEMBER 2022 .....</u></b>	<b><u>53</u></b>
<b><u>LIFAAQA D – MUUQAALKA DAYMAHA DIBEDA SANADKA MAALIYADEEDKA KU EG 31.12. 2022 .....</u></b>	<b><u>54</u></b>



MOF/OM/040/2023

April 30, 2023

**Kalimada Wasiirka Wasaaradda Maaliyadda**

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

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

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

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

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

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

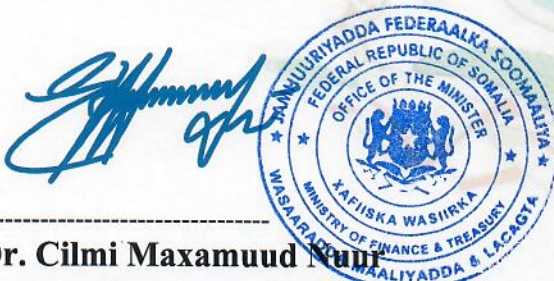
Dhanka kharashaadka hadii aan eegno, waxaynu soo kordhinay dhowr arrimood oo lagu xakamaynayo kharashaadka. Si shakiga looga saaro hanaanka canshuur dhaafka, Wasaaraddu waxa ay fulisay dhammaan qodobada ku xusan Sharciga Maaraynta Maaliyadda Guud ee khuseeya arrimaha canshuur dhaafka.

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

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

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

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



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

## CADAYNTA WAAJIBAADKA





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

Qodobka 45<sup>aad</sup> faqradiisa 3<sup>aad</sup> ee Sharciga Maamulka Maaliyaddu waxa uu farayaa Xafiisk Hantidhowraha Guud ee Dowladdu in uu xaqiijin ku sameeyo Xisaab xirka iyo warbixinta Maaliyadeed ee sanadlaha ah ee Xafiiska Xisaabiyaha Guud u so gudbiyo kadibna ku soo lifaaqo Warbixinta Xaqiijinta Hantidhowraha una gudbiyo Golaha Baarlamaanka muddo ku siman laba bilood oo ka bilaabata markii Xafiiska Xisaabiyaha Guud uu soo gudbiyey Xisaab xirka. Waxa sidoo kale uu qodobka 43aad faqradiisa 1<sup>aad</sup> farayaa Xisaabiyaha Guud ee Dowladdu in uu wargaliyo dhamaan hay'adaha dowladda, dowladaha hoose iyo shirkadaha dowladu leedahay nidaamka xisaabeed ee laga doonayo in ay dhaqan galiyaan. Si waafaqsan qodobkaas kor ku xusan, Xisaabiyaha Guud ee Dowladdu waxa uu qaatay nidaam xisaabeedyada caalamiga ah ee la isla aqoonsanyahay gaar ahaan Nidaamka ku xisaabtanka Lacagta Caddanka ah ee Cash Basis IPSAS marka uu diyaarinaayo Xisaab xirka Dowladda.

Sidaas daraadeed, anigoo tixraacaya qodobka 45aad faqradiisa 1aad ee Sharciga Maamulka Maaliyadda ee 2019, Waxaan ku faraxsanahay inaan soo gudbiyo Xisaab xirka Dowladda Federaalka Soomaaliya ee Sanad Maaliyadeedka dhamaaday 31 December 2022

Xafiiska Xisaabiyaha Guud waxa uu markasta soo diyaariyaa xisaab xirka Dowladda anagoo ku soo bandhiga dhamaan macluumaadka iyo faahfaahinada daruuriga u ah fahanka bayaanaatka maaliyadeed ee koobaya dhaqdhaqaaqa maaliyadeed ee dowladda. Hadaba waxaan halkaan ka cadeenayaa in dhamaan xisaabaadka ku qoran warbixinada maaliyadeed ay waafaqsanyihiin xisaabaadka ku qoran buugaagta iyo diiwaanka maaliyadeed ee dowladda.

Waxaan sidoo kale qirayaa in Xisaab xirka Dowladda Federaalka Soomaaliya ee sanad maaliyadeedka ku dhamaaday 31 December 2022 loo soo diyaariyey si waafaqsan Sharciga Maamulka Maaliyadda Dowladda ee 2019 iyo Xeer nidaamiyaha Sharciga Maamulka Maaliyadda ee 2020 iyo sidoo kale Nidaamka Caalamiga ah ee Ku xisaabtanka Lacagta Caddanka ah ee loo yaqaano Cash Basis IPSAS ee soo baxay 2017.

.....  
  


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

## II. FAALO GUUD

### 1. Dulmar Guud ee Xisaab xirka.

Xisaab xirka iyo Warbixin Maaliyadeedka la socda waxaa had iyo jeer lagu soo gudbiyaa hawlqabadka Dowladda ee dhinac maaliyadda ee sanadlaha ah. Sidaas darted Xisaab xirkaani waxa uu khuseeyaa hawlqabadka Dowladda ee sanad maaliyadeedka ku eg 31-ka December 2022 sida ku cad muuqaalka dakhliga iyo kharashaadka. Sidaas si la mid ah, warbixin maaliyadeedkani waxa uu akhristaha u siinayaa fursad in uu si kooban u helo sida ay u dheceen dhamaan mucaamalaatka maaliyadeed ee ay dowladdu fulisay iyo mowqifka maaliyadeed ee dowladda ee dhamaadka sanad maaliyadeedka 2020. Xafiiska Xisaabiyaha Guud ee Dowladda ayaa isku keenay warbixin maaliyadeedka guud ahaan Wasaaradaha iyo Hay'adaha Dowlada kadibna soo saaray warbixintaan.

Xisaab xirka sanad maaliyadeedka 2022 waxaa lagu soo gudbiyey oo lagu soo koobay kaliya ka warbixinta hawlaha dowladda ee ku jira qorshaha miisaaniyadda guud ee dowladda ee sanadka 2022 ee uu horay u ansixiyey Golaha Baarlamaanka Soomaaliyeed. **Sidaas darteed iyada oo la eegayo qodobka 1.4.8 ee Nidaamka ku xisaabtanka lacagaha cadaanka ah ee IPSAS, xisaab xirkani waxaa uu quseeyaa kaliya ka warbixinta Dakhliga iyo Kharashaadka ku jiray qorshaha Miisaaniyadda Dowladda ee sanad maaliyadeedka 2022, sidoo kale waxaan ku jirin oo aan warbixintaan lagu soo darin Dakhliga iyo kharashaadka aan ku jirin Miisaaniyadda ee ay isticmaaleen Wasaaradaha iyo Hay'adaha Dowladda intii lagu guda jiray isla sanad maaliyadeedka kor ku xusan.** Guud ahaan, saadaasha miisaaniyadda iyo ka warbixinta dhaqaalaha dhabta u soo galay dowladda iyo sidoo kale kharashaadka sida dhabta ah ugu baxay hawlaha dowladda waxaa loo soo bandhigaa sidii ay ugu suurto galin lahayd Dowladda Federaalka Soomaaliya in ay qaadato go'aanada muhiimka u ah horumarinta danaha dhaqaale iyo guud ahaan istiraatiijiyadaha fog ee qaranka. danaha iyo istiraatiijiyadaha qaranka ee muhiimka u ah hormarka dhaqaale ee dalka. Warbixintaan sanadlaha ah waxaa ku dhan guud ahaan waxyaabihii u suurta galay wasaaradaha iyo hay'adaha dowladda ee u qorsheeyanaa in la fuliyo sanad maaliyadeedkaan.

Hay'adaha Dowladda ee ku jiray qoondada Dowladda ee laga diyaariyey warbixintaan ka eeg faahfaahin tirsi 1.2 (c) ee warbixintaan.

Waxaa lifaaqa danbe si gooni ah loogu soo bandhigay warbixin gaar ah oo la xiriirta qayb ka mid ah dakhliga ay Wasaaradaha iyo Hay'adaha Dowladu ka heleen ilo ka baxsan miisaaniyadda Dowlada, gaar ahaan qaybtii ay usoo gudbiyeen Xafiiska Xisaabiyaha Guud ee Dowladda.

### 2. Qaabka iyo Muuqaalada uu ka Koobanyahay Xisaab Xirka.

Warbixinta iyo Xisaab xirkani waxaa loo soo diyaariyey iyada oo la raacayo Nidaamka ku Xisaabtanka lacagta Cadaanka ah ee cash basis-IPSAS 2017. Guud ahaan xisaabaadka dowladda waxaa lagu maamulay laguna saleeyey hab-xisaabeedka lacagta cadaanka ah ee faraya in la aqoonsado mucaamalaatka maaliyadeed kaliya markii si dhab ah lacagta loo helo ama loo bixiyo. Hadaba xisaabkani waxaa loo soo gudbiyey sida uu ay qabto qaybta laad ee isla Nidaamka ku Xisaabtanka Lacagta cadaanka ah ee IPSAS taasoo waajibinaysa in macluumaadka soo socda la shaaciyo:

#### 1. Muuqaalka Dakhliga iyo Kharashaadka

Sida uu qabo Nidaamka ku Xisaabtanka lacagaha Cadaanka gaar ahaan faqrada kala ah 1.3.12 iyo 2.3.13, muuqaalka Dakhliga iyo Kharashaadka waa in lagu soo gudbiyaa Wadarta Dakhliga soo galay Dowladda iyo Kharashaadkii ka baxay Dowladda. Sidoo kale waxaa lagu bandhigaa farqiga u dhexeeya dakhliga iyo kharashaadka sanadka si loo soo muujiyo haraaga soo haray (Dheeri/(Dhiman) khasnada dowladda. Waxaa kale oo lagu soo bandhigaa ilaha dakhliga ka soo galay dowladda iyo meelaha lagu kharash gareeyo dakhligaas

## *Muuqaalka Isbarbardhigga Kutalagalka iyo Dhabta miisaaniyadda*

halkaan waxaa la isku barbardhigaa kutalagalka dhaqaale ee dowladda iyo dakhliga dhab ahaan usoo gala dowladda. Warbixintani waxa ay tooshka ku ifinaysaa inta uu la egyahay dakhliga soo galay dowladda iyo sida loo kharash gareeyey si waafaqsan qorshihii uu ogolaaday Golaha Baarlamaanku in loo isticmaalo dakhliga dowladda.

### *2. Muuqaalka Kharashaadka ee Hawlaha Dowladda*

Warbixintaan oo ah mid ikhtiyaari ah in la soo bandhigo markii loo eegu shuruudaha Nidaamka Caalamiga ah eek u xisaabtanka lacagaha caddaanka ah ee Cash Basis IPSAS 2017, hadna waxaa lagu soo daray warbixinta iyo xisaab xirka sanad maaliyadeedka 2022 si faahfaahin dheeri ah looga sii bixiyo dakhliga guud ee dowladda iyo sida loo isticmaalay iyadoo loo barbardhigay ku tala galkii hore siduu ahaa iyo dhab ahaan sida wax u dhaceen. Warbixintaan waxa ay soo bandhigaysaa Hawlaha Guud ee Dowladda iyo sida iyo ujeedooyinka loo isticmaalay dakhligii la soo xereeyey.

### *3. Xeerarka Xisaabeed*

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

### *4. Faahfaahinada iyo Sharaxaada Xisaab xirka*

Faahfaahinada la socda Xisaab xirka waxa ay ka caawinayaan akhristaha in qoto dheer loo fahmo macluumaadka ku xusan Xisaab xirka. Sidoo kale waxa ay qayb muhiim ah ka yihiin Xisaab xirka.

## **3. Faahfaahino Dheeri ah**

Faahfaahinada la socda warbixintan waxa ay ka caawinayaan akhristaha in uu si qoto dheer u fahmo lacagaha sida kooban ugu xusan muuqaalada maaliyadeed. Qaybtaan waxaa lagu soo bandhigaa qayb ka mid ah xeerarka xisaabeed iyo faahfaahino kale oo sharaxaad dheeri ah bixinaya. Waxaa kale oo laga heli karaa cadaynta in la dhaqan galiyey shuruudaha ku xusan nidaamka ku xisaabtanka lacagta cadaanka ah ee cash basis-IPSAS.

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

### *1. Muuqaalka Qulqulka lacagta Cadaanka ah*

Muuqaalka qulqulka lacagaha cadaanka ah waxa ay faahfaahinaysa qulqulka lacagaha cadaanka ah ee ama ku baxa ama ka soo xarooda arrimaha hawlfulinta shaqada dowlada, hawlaha maalgashiga, iyo hawlaha maalgalinta. Waxa ay si qoto dheer u faahfaahinaysa sida loo isticmaalay lacagaha cadaanka ah iyo meelaha laga helay sida soo daysasho ama dib u bixin daymo lagu lahaa dowladda, soo iibsasho hanti ma guurto ah ama iska iibin hanti ma guurto ah.

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

Muuqaalka mowqifka maaliyadeed ee Dowlada “horay loogu yaqaanan Muuqaalka Hantida iyo Daymaha Dowladda” waxaa lagu soo gudbiyey faahfaahin ku saabsan Hantida iyo Daymaha Dowladda oo muujinaaya saafiga hantieed ee Dowladda oo ah (Farqiga u dhexeeya Hantida iyo Daymaha Dowladda).

### *3. Muuqaalka Kharashaadka Daymaha (Mushaar)*

Muuqaalkaan waxaa lagu soo bandhigaa macluumaad ku saabsan daymaha lagu leeyahay dowladda ee ka dhashay dhanka kharashaadka sida soo daysasho agab iyo adeeg ama mushaar aan la bixin dhowrkii sano ee la soo dhaafay.

#### 4. Muuqaalka Daymaha Dowladda

Sidoo kale halkaan waxaa lagu faahfaahinayaa daymaha dowladaha shisheeye ku leeyihiin dowladda. Daymaha nuucaan ah waxaa loo kala bixinayaa laba qaybood oo kala ah daymo hal dhinac le ah, daymo laba dhinacle ah iyo daymo dhinacyo badan ah. Daymaha laba dhinac ah waxaa loo sii kala qaadayaa laba qaybood oo kala ah daymaha ay leeyihiin dowladaha ku midoobay Paris Club iyo kuwa aan ku jirin PARIS Club.

#### 5. Muuqaalka Dakhliga aan ku jirin Miisaaniyadda

Muuqaalka Dakhliga aan ku jirin Miisaaniyadda Dowladda waxa lagu muujinayaa guud ahaan dakhliga soo gala Wasaaradaha iyo Hay'adaha Dowladda ee aan ku jirin miisaaniyadda ee ay ka heleen dhinacyo kale oo ka taageera hawlaha hay'adaa. Halkaan waxaa lagu soo gudbinayaa Wasaaradaha iyo Hay'adaha inta ay usoo gudbiyeen Xisaabiyaha Guud kaliya.

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

#### Shaxda 1aad Warbixinta Maaliyadeed oo Kooban

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

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

### 5. Falanqaynta Dakhliga

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

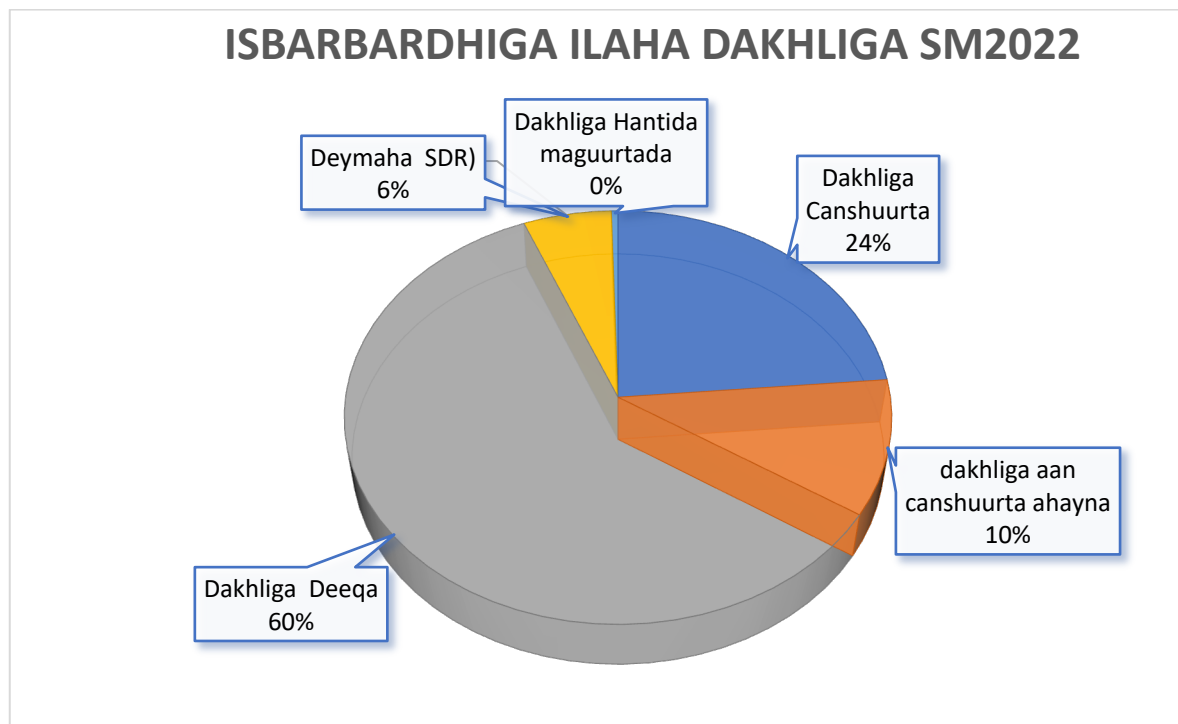
Dakhliga casnuuraha iyo khidmadaha kaliya ka so xerooday waxa uu gaaray sanadkaan 2022 \$262.6M, oo u dhiganta 34% dakhliga guud. Sidoo kale deeqaha dibada waxuu garayaa 459.2 u dhiganta 60%.

## Shaxda 1aad Dakhliga oo Kooban

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

Jaantuska hoose waxa laga dheehan karaa isbarbardhiga ilaha kala duwan ee dakhliga dowladdu ka soo xeroodo oo u qaybsan Dakhliga Canshuuraha, Dakhliga aan Canshuuraha ahayn(ama Khidmadaha) iyo Dakhliga Deeqaha laga helo dibedda oo sanadkaan gaaray 60% ka mid ah dakhliga guud. Dakhliyada ilaha kale laga helay waxa ay ka noqdeen dakhliga guud 34%. Dakhliga kale 6%

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



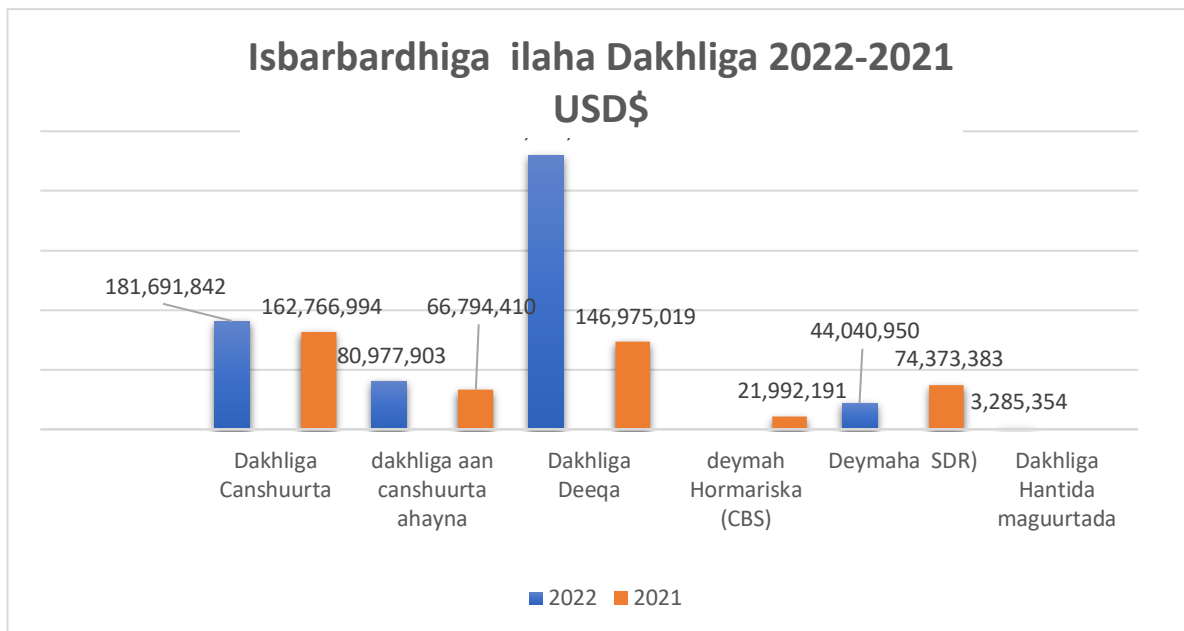
*Dakhliga aan Canshuuraha ahayn.*

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



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

### Jaantuska 1aad Isbarbardhiga Dakhliha ee SM2022



#### *Dakhliga Canshuuraha*

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

#### *Deeqaha Dibedda*

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

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

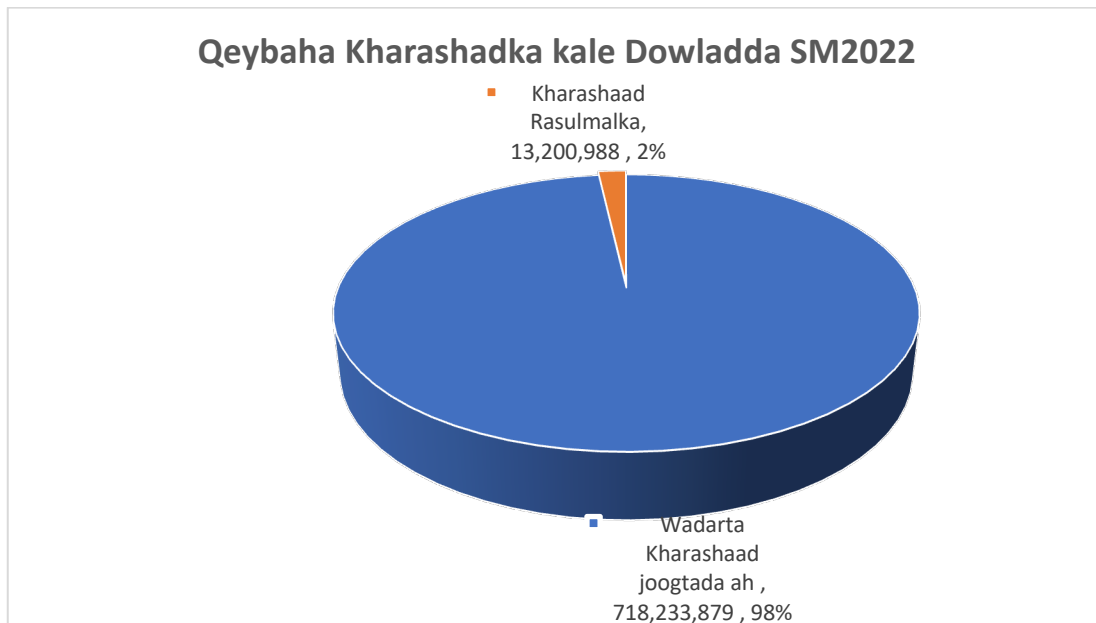
### Daymaha

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

### 1. Falanqaynta Kharashaadka

Guud ahaan kharashaadka dowlada waxa ay u qaybsamaan afar qaybood oo kala ah, Kharashaadka joogtada ah, Kharashaadka Ra'sulmalka, Kharashaadka Deeqaha ee ay dowladu siiso Maamul Goboleedyada iyo Dowladaha Hoose iyo kharashaadka dib-u-bixinta daymaha. Jaantuska 3aad waxa uu soo koobayaa qaybaha ugu waaweyn ee kharashaadka Dowladda Federaalka Soomaaliya.

### Jaantuska 2aad Qaybaha Kharashaadka



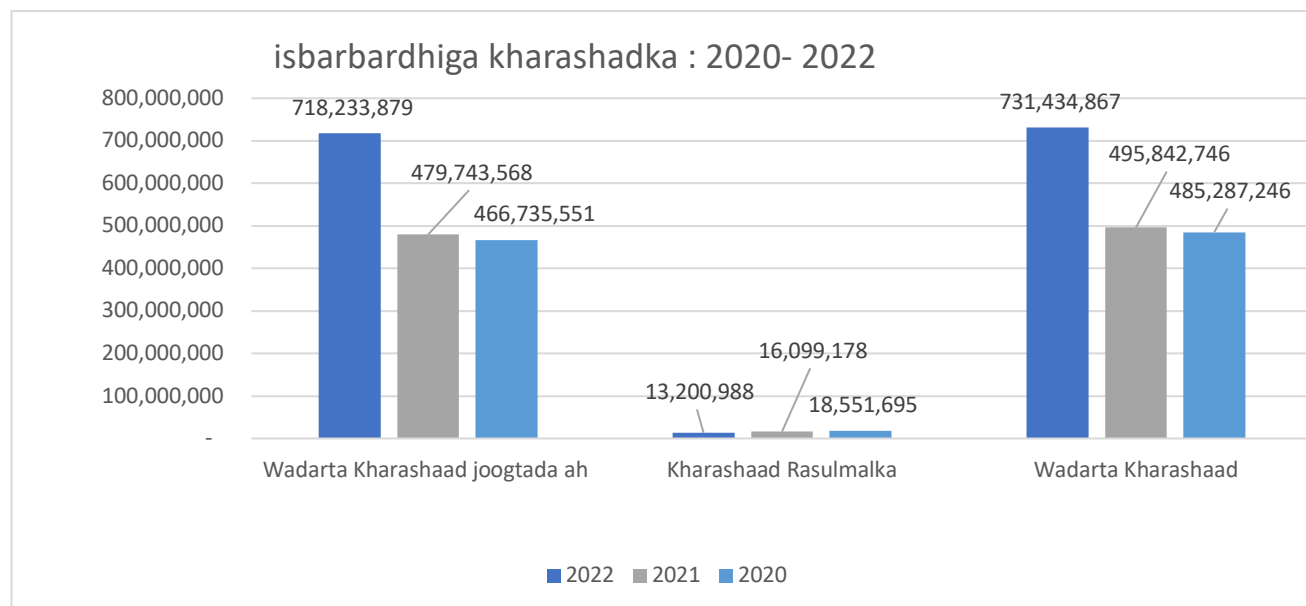
Kharashaadka Joogtada ah waa kharashaad intooda badan ku baxa arimaha mushaaraadka shaqaalaha iyo soo iibsiga agab ama adeega hawl maalmeedka dowlada muhiimka u ah. Kharashaadka joogtada ah waxaa kale oo ka mid ah bixinta dulsaarka iyo khidmado kale. Jaantuska hoose waxa uu soo koobayaa meelaha uu ku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

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

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

### Shaxda 2aad Kharashaadka oo kooban

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



## 2. Kharashaadka Ra'sulmaalka

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

Kharashaadka ra'sulmaalka ee ugu badan waxa ay ku baxeen

### Shaxda 3aad Kharashaadka Ra'sulmaalka

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

## 3. Ku talagalkii hore ee miisaaniyadda dowladda iyo hharashaadka dhab ahaan u Baxay.

Miisaaniyada Guud ee Dowlada oo ah halka asalka ah ee lagu soo saaro qorshaha maaliyadeed ee sanadlaha ah ee ay dowladu leedahay ayaa lagu jaan gooyaa dakhliga iyo kharashaadka dowlada ee sanadka soo socda. Dhinaca kharashaadka waxaa lagu go'aamiyaa kharashaadka loo baahnaan doono iyo ilaha laga heli doono dakhligii lagu maalgelin lahaaba. Hadaba qorshihii ku talagalka kharashaadka waxa uu ahaa USD\$929.9milyan. Ma jirin wax ku noqosho saadaasha miisaaniyadda ah intii lagu guda jiray sanad maaliyadeedka 2022.

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

## Shaxda 5aad Isbarbardhigga Kutalagalka iyo Natijada Dhabta ah ee Kharashaadka

Nuuca Kharashka	Kutalagalka USDS	2022	Farqiga (Inta aan la isticmaalin) USDS
		Natijada Dhabta USDS	
Mushaarka shaqaalaha	266,016,979	259,578,811	-2%
Isticmaalka agabka iyo adeega	232,247,363	140,670,112	-39%
Deeqaha la bixiyey	132,355,417	111,242,917	-16%
Kharashaadka Ra'sulmaalka	33,503,237	13,200,988	-61%
Dulsaarka iyo deyn celin	12,935,782	12,690,618	-2%
Kaalmo dhaqaale	5,546,710	5,115,305	-8%
Kaalmo arimo bulsho	247,314,243	188,936,115	-24%
Kharshaad kale (Contingency Fund)	4,796	-	-100%
<b>Wadarta Kharashaadka.</b>	<b>929,924,527</b>	<b>731,434,866</b>	<b>-21%</b>

### 9. Hawlaha Dowladda

Kharashaadka ku baxa hawlaha Dowladda ee loo yaqaano (COFOG) waxa uu muujinayaa sida loo isticmaalay dakhligii dawladda soo galay. Dhaman kharashaadka ku baxay howlaha Dowladda ayaa shaxda hoose lagu soo koobay.

### Shaxda 6aad Kharashaadka Hawlaha Dowladda

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

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

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

Shaxda hoose waxa ay muujinaysaa Muuqaalka Mowqifka Maaliyadeed ee Dowladda

## Shaxda 7aad Mowqifka Maaliyadeed ee Dowladda

Description	USDS	USDS	% Isbadalka
<b>Kaashka iyo kaash u dhigmaha</b>	81,001,443	43,198,462	88%
<b>Daymo maqan</b>			
Wadarta Hantida	<b>81,001,443</b>	<b>43,198,462</b>	-
<b>Daymaha taagan</b>			
<b>Daymaha Kharashaadka</b>	52,795,274	52,795,274	-
Wadarta Daymaha	<b>52,795,274</b>	<b>52,795,274</b>	
Saafiga Hantida Maaliyadeed	<b>28,206,168</b>	<b>9,596,812</b>	<b>88%</b>

- (a) Saafiga hantida maaliyadeed waxay la mid tahay wadarta dakhliga iyo wadarta daymaha oo aysan ku jirin daymaha dibeda markii lakala jaro.
- (b) Daymaha kharashaadka waa daymaha ilaa iyo hada la xaqiijiyey in lagu leeyahay dowlada oo ah daymo dhanka mushaarka shaqaalaha iyo isticmaalka agabka iyo adeega. Daymaha kale waa daymamaha diiwaanka gashan sanad maaliyadeedka 2022 oo an la bixin dhamaadka sanadka.

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

Daymaha Dowladda lagu leeyahay waxa ay iskugu jiraan daymo Dhinacya Badan ah, Daymaha hay'adaha ku Jira Dallada ree Paris Club-ka, iyo Daymaha Wadama kale ku leeyihiin Dowladda Federaalka soomaaliya. Daymaha Dhinacya badanta ahi waxa ay isugu jiraan daymo ay leeyihiin hay'adaha maaliyadeed ee caalamiga ah sida Hay'adda Lacagta Addunka ee IMF, Bangiga Addunka. Daymaha hay'adaha ku bahoobay Paris Club-ku waxa ay isugu jiraan wadamo daymo ku leh dalka oo doonaya in la helo wadiiqo saxan oo xal loogu heli karo daymaha aadka u culus ay ay wadamada daymaha qaatay.

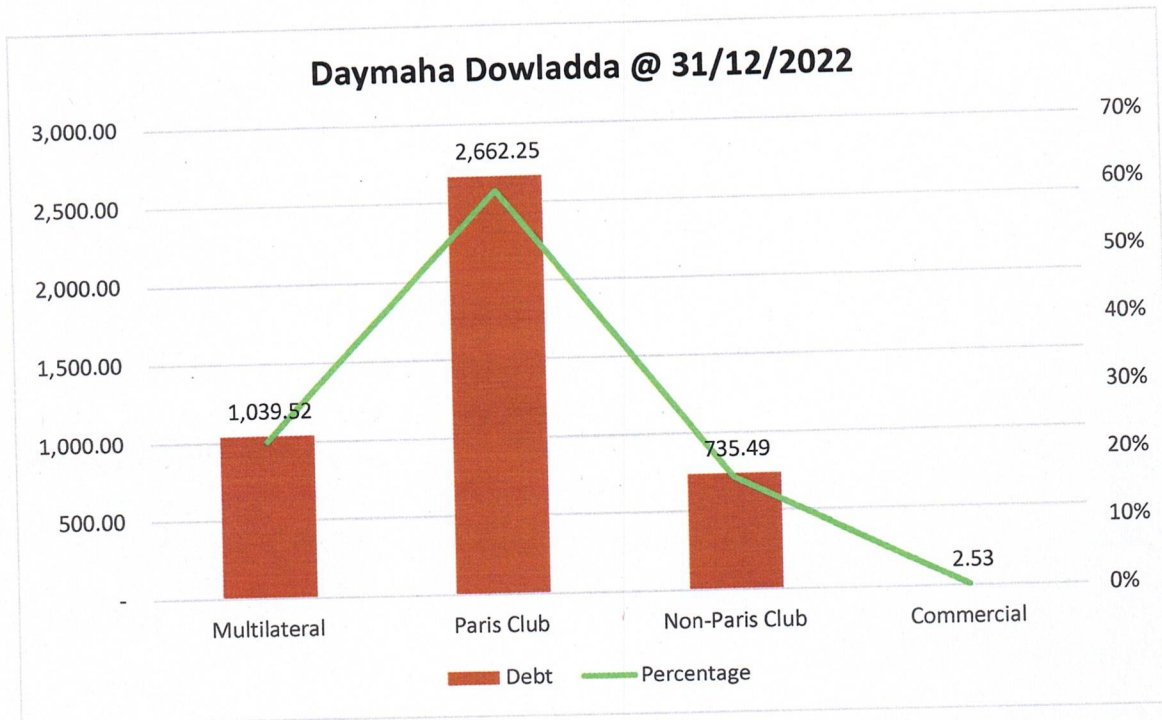
Wadarta daymaha dowladda ee dhamaadka sanad maaliyadeedka 2022 waxa uu yahay \$4.4 39bilyan. Daymaha Dhinacya badanta ahi waxa ay ka yihiin wadartaas 23% (1,039.52 billion). Daynlayda ugu waawayn waxa ku jira IMF-ta, AFESD iyo IDA. Daymaha laba dhinaclaha ah waxa weeye \$3.39.74bilyan. Hay'adaha ku jira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

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

Dhamaan lacagta ku qoran halkaan waa Billion US\$4.440

### Shaxda 8aad Daymaha Dowladda

	12/31/22	12/31/21	%
Daymaha	USDS	USDS	Isbadalka
Daymaha Dhinacya badanta ah	1,040	1,081	-0.04
Daymaha Paris Club	2,662	2,678	-0.01
Daymaha an ahayn Paris Club	735	725	0.01
Daymaha Ganacsiga-Serbiya	3	2	-
<b>Wadarta Daymaha</b>	<b>4,440</b>	<b>4,486</b>	<b>-0.03</b>



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



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

**III. MUUQAALKA DAKHLIGA IYO KHARASHAADKA**  
**Dowladda Federaalka Soomaaliya**  
**Muuqaalka Dakhliga iyo Kharashaadka**  
**Ee Sanadka Ku Dhamaaday 31 December 2022**

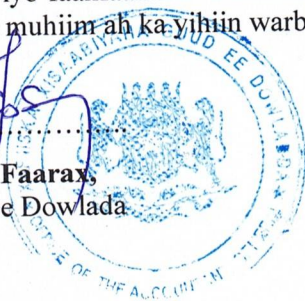
[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

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

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

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

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





IV. MUUQAALKA ISBARBARDHIGA SAADAASHA MIISAANIYADA IYO NATIJJADA DHABTA AH  
Dowladda Federaalka Soomaaliya

Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natijada Dhabta ah  
Ee Sanadka Ku Dhamaaday 31 december 2022

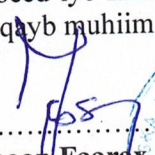
Miisaaniyad ku dhisan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah

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

Fahfahin		2022		Kutalagalkii Ugu Danbeeyey USDS	Natijada Dhabtah USDS	Farqiga u dhexeeya Kutalagalkii iyo Natijada Dhabta ah USDS	% Farqiga
		Kutalagalki Hore USDS	Waxka badalka Kutalagalka USDS				
<b>Dakhli</b>							
Canshuuro	1	173,699,181	-	173,699,181	181,691,842	7,992,661	5%
Dakhli aan canshur ahayn	2	76,399,293	-	76,399,293	80,977,903	-4,578,610	6%
Deeq laba dhinacle ah-Deeq	3	39,600,000	-	39,600,000	37,100,000	(2,500,000)	-6%
Deeq dhinacya badan ah-Deeq	3	655,161,090	-	655,161,090	422,141,797	(233,019,293)	-36%
Dakhli dayn ah	4	-	-	-	44,040,950	44,040,950	100%
Dakhli kale	5	-	-	-	3,285,354	3,285,354	100%
<b>Wadarta Dakhliga</b>		<b>944,859,564</b>	<b>-</b>	<b>944,859,564</b>	<b>769,237,846</b>	<b>(222,948,022)</b>	<b>-24%</b>
<b>Kharashaadka</b>							
Mushaarka Shaqalaha Isticmaalka agabka iyo adeegga	6	263,238,638	2,778,638	266,016,979	259,578,811	6,438,168	2%
Kaalmo dhaqaale	7	216,833,090	15,414,273	232,247,363	140,670,112	91,577,222	39%
Deeqo la bixiyey	12	7,546,700	(1,999,990)	5,546,710	5,115,305	431,405	8%
Daymo iyo Dulsaaro la bixiyey	9	119,504,205	12,850,213	132,355,417	111,242,917	21,112,500	16%
Kaalmo arimo bulsho	13	2,500,000	10,435,782	12,935,782	12,690,618	245,164	2%
Kharashaad kale-Lama filaanka	10	274,965,000	(27,650,757)	247,314,243	188,936,115	58,378,128	24%
<b>Wadarta Kharashaadka</b>		<b>887,087,336</b>	<b>9,333,955</b>	<b>896,421,291</b>	<b>718,233,879</b>	<b>178,187,412</b>	<b>191%</b>
Kharashaadka Ra'sulmaalka	8	42,837,192	(9,333,955)	33,503,237	13,200,988	20,302,249	61%

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

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

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



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

V. MUUQAALKA KHARASHAADKA HAWLAHA DOWLADDA

Dowladda Federaalka Soomaaliya

Muuqaalka Isbarbardhiga Saadaasha Miisaaniyadda iyo Natijada Dhabta ah

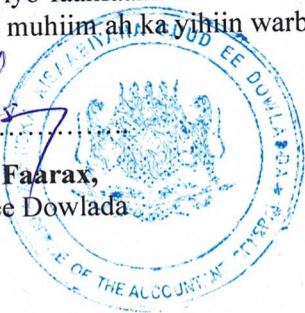
Ee Sanadka Ku Dhamaaday 31 december 2022

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

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

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

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



VI. MUUQAALKA QULQULKA LACAGTA CADAANKA AH

Dowladda Federaalka Soomaaliya

Muuqaalka Qulqulka Lacagta Caddaanka ah

Ee Sanadka Ku Dhamaaday 31 december 2022

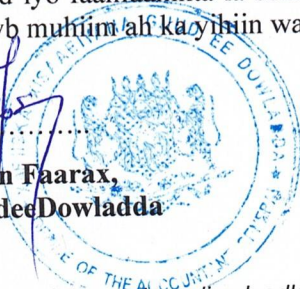
[Habka loo kala soocay Dakhliga iyo Kharashaadka Waa Habka kala sooca Dhaqaalaha]

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

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

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

Faatuma Cismaan Faarax,  
Xisaabiyaha Guud ee Dowladda



# 1. MACLUUMAAD GUUD IYO XEERAR XISAABEEDKA DOWLADA

## I. Xeerarka xisaabeed

### 1.1. Warbixin Guud

Xarunta ugu wayn ee ay ku shaqayso xiligaan Dowlada Federaalka Soomaaliya waa magaalada Muqdisho oo isla markaasna ah magaala madaxda dalka. Hay'ada soo gudbisay Xisaab xirkaan waxaa laga heli karaa ciwaankaan hoose oo ah:

Xafiiska Xisaabiyaha Guud ee Dowlada  
Dhismaha Wasaarada Maaliyada  
Degmada Shingaani  
Muqdisho  
Soomaaliya

Hawlaha loo igmaday Dowlada Federaalka Soomaaliya iyo hay'adaha hoos yimaada waxaa ka mid ah in muwaadinka soomaliyeed ka haqabtirto adeegyada dowladeed ee uu ubaahanyahay si joogto ah.

Sharciyada maaliyadeed ee lagu maamulay hawlaha la xiriira maaliyada Dowlada waxaa ka mid ah; :-

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

Desember 2019 Baarlamaanka Dowladda Federaalka Soomaaliya waxa uu ansixiyey Sharciga Maamulka Maaliyadda Dalka, Sidoo kale Xeer nidaamiyaha Sharciga Maamulka Maaliyadda Dalka ayaa isna la ansixiyey December 2020. Sharciga cusub ee Maamulka Maaliyaddu waxa uu badali doonaa Sharcigii hore ee Habraaca Maaliyadda iyo Xisaabaadka Dowladda ee 1961 ee markii danbe 1971 wax looga badalay. Sharcigaan cusub waxba u sii adkeenayaa Baahidii loo qabay in la soo saaro warbixin maaliyadeed ee uu farayay sharcigii hore ee la badalay. Sidaas daraadeed waxa uu farayaa in Xisaab xirka loo soo diyaariyo hab waafaqsan xeerarka caalamiga ah ee xisaabaadka dowladda qodobka sida ku cad 94aad faqradiisa 2aad, halka qodobka 103aad ee Sharciga cusubi kusii kordhinaayo faahfaahinada dheeriga ah ee loo baahanyahay in la raaciyo xisaab xirka.

### 1.2. Xeerar xisaabeedka dowlada

Xeerarka halkaan ku xusan waxaa loola jeedaa mabaadi'da gaarka ah, waxyaabaha lagu saleeyo aqoonsiga mucaamalada, hishiisyada xisaabeed qawaaniinta maaliyadeed ee ay ku dhaqanto Dowladda Federaalka Soomaaliya marka la diyaarinayo lana soo bandhigayo warbixinada maaliyadeed ee sanadlaha ah. bogaga soo socda waxaa ku qoran xeerarka xisaabeed ee loo cuskaday diyaarinta xisaab xirka iyo warbixinada maaliyadeed ee la socda. Xeer kasta oo halkaan lagu xuso waa habka saxda ah ee si joogto ah loogu isticmaalo mucaamalaadka maaliyadeed ee dalka. Qaar ka mid ah xeerarkaas hoos ka sii akhri

#### *A) Xeerarka lagu saleeyey Diyaarinta Xisaab xirka*

**Xisaab xirka waxaa uu waafaqsanyahay shuruucda soo socota;**

- Sharciga Maamulka Maaliyada Dalka ee 2019
- Xeerarka Xisaabeed ee Caalamiga ah ee (IPSAS) gaar ahaan Nidaamka Ku Xisaabtanka Lacagaha Caddaanka ah ee 2017.

Si waafaqsan tuduca 1aad iyo qodobla 43aad faqradiisa 2aad ee Sharciga PFM-ka, Xisaab xirkani waxa loo soo diyaariyey hab waafaqsan dhamaan Xeerarka Xisaabeed ee Caalamiga ah ee la isla garanaayo ee loo

yaqaano International Public Sector Accounting Standards ama (IPSAS), gaar ahaan Nidaamka ku xisaabtanka Lacagta Caddaanka ah ee 2017 ee uu soo saaray Dallada Caalamiga ah ee Dajinta Xeerarka xisaabeed ee Dowladaha ee (IPSASB) ee hoos yimaada Hay'adda Caalamiga ah ee Xisaabaadka ee (IFA) sida ku cad qodobka faahinta xeerarka xisaabeed ee hoos ku xusan.

Marka la dhaqan galiyo shuuucda nidaamka ku xisaabtanka lacagaha caddaanka ah kaliya ee IPSAS warbixinada ugu muhiimsan waxaa ka mid ah kuwan soo socda;

Muuqaalka Dakhliga iyo Kharashaadka

Muuqaalka isbarbardhiga Kutalagalka miisaaniyadda iyo Natijada dhabta ah;

Xeerarka xisaabeed iyo faahfaahinada la socda;

Warbixinada asaasiga ah ee kor ku xusan waxaa lala soo gudbiyay faahfaahino iyo macluumaad kale oo muhiim tahay in la shaaciyo sida uu qabo Xeeridaamiyaha Sharciga Maamulka Maaliyadda ee 2020 qodobkiisa 103aad faqrada 2aad waxaana ka mid ah macluumaadkaas;

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

b) *Mabda'a sii joogtaynta hawlaha Dowladda (Going concern)*

Xisaab xirka dowladda waxaa loo diyaariyey hab waafaqsan mabda'a sii joogtaynta hawlaha dowladda. dhamaan xeerar xisaabeedka dowladda waxaa loo dhaqan galiyey si joogto ah intii lagu guda jiray sanad maaliyadeedka.

c) *Hay'ada warbixinta soo gudbisay*

Sida uu qabo Sharciga Maamulka Maaliyadda ee 2019 qodobkiisa 45aad faqradiisa 1aad ee awooda u siinaya Xisaabiyaha Guud ee Dowladdu in uu soo diyaariyo xisaab xirka. Hadaba Xisaabxirkan waxaa soo diyaariyey Xafiiska Xisaabiyaha guud ee Dowladda, Xafiiska Xisaabiyaha Guud ee Dowladda waa in uu soo gudbiyo xisaab xirka Dowladda Federaalka Soomaaliya. Sidaas darteed Xisaab xirkan waxaa soo diyaariyey soona gudbiyey Xafiiska Xisaabiyaha Guud ee Dowladda.

**Si waafaqsan qodobka 1.4.8 ee Nidaamka ku xisaabtanka lacagaha Caddaanka ah ee cash basis IPSAS,** Xisaab xirkani waxaa lagu soo gudbiyay dhamaan mucaamalaatkii maaliyadeed ee dhamaan hay'adaha Dowlada Federaalka Soomaaliya eek u jira miisaaniyadda Dowladda 2022. Liiska hoose waxaa ku xusan dhamaan hay'adaha dowladda ee ku jiray qoondada miisaaniyadda ee xisaab xirkaani khuseeyo.

### **Hay'adda Miisaaniyadda ku jiro Sanad Maaliyadeedka 2022**

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

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

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



*d) Lacagta lagu saleeyey xisaab xirka*

Lacagta sida toos ka ah loogu xisaabiyo mucaamalaadka dowladda waa lacagta doolarka maraykanka “USD”. Waxaa loo isticmaalaa soo aruurinta dakhliga dowladda sidoo kale waxaa lagu bixiyaa kharashaadka dowladda. Lacagaha lagu qabtay Shilin Soomaaliga waxaa loo bedalay (sarifay) Doolarka Mareekanka, maadaama miisaaniyaddu ay ku saleysantahay Dollarka Mareykanka.

*e) Sanad maaliyadeedka*

Sanad Maaliyadeedka Dowladda Federaalka soomaaliya waxa uu ka bilowdaa 1da Janaayo waxa uuna ku egyahay 31-ka Diseember. Hadba Sanad Maaliyadeedka ay khuseeyso xisaab xirkani waa Sanad Maaliyadeedka ku eg 31-kaDiseembar 2022 oo ay barbar taalo xisaab xirkii Sanad Maaliyadeedkii 2021 si la iskugu barbardhigo

*f) Aqoonsiga Dakhliga*

Dakhliga waxa uu ka koobanyahay dhamaan lacagaha soo gala Dowladda Federaalka Soomaaliya intii lagu guda jiray sanad maaliyadeedka waxa ayna usii kala baxaan, Dakhliga Canshuuraha, Dakhliga aan Canshuurta ahayn iyo Deeqaha Dibedda ka yimaada. Dakhliyadaas waxa loo aqoonsadaa dakhli ahan markii lacagahaas dhab ahaan usoo galaan khasnada dowladda.

*II. Dakhliga Canshuuraha*

Dakhliga Dowladdu waxa uu ka koobanyahay: Dakhliga Canshuuraha, Dakhliga Khidmadaha iyo Deeqaha dibedda. Dakhliga waxaa la aqoonsanayaa marka lagu soo xareeyo Khasnadda Dowladda (TSA)

*1. Dakhliga aan Canshuuraha ahayn*

waa dakhliyada laga helo khidmadaha Dowladdu u fuliso dad waynaha ee aan canshuurta ahayn, waxaana dakhli ahaan loo aqoonsadaa markii dhab ahaan usoo xerooto.

*2. Deeqaha Dibedda*

Dakhligaan waa hishiis ay ku qeexantahay ujeedka loo isticmaali doono dakhligaan ama deeq maaliyadeed ee dowladdu ka hesho hay’ado iyo wadamo shisheeye oo ah mid dhinacya badan ah ama mid laba dhinac le ah. Dakhligaan waxaa la aqoonsadaa kaliya marki uu soo galo khasnada dowladda

3. Daymaha oo lagu soo gudbiyo si waafaqsan Nidaamka ku Xisaabtanka Lacagaha cadaanka ah.

Daymaha sanadkaan lagu soo bandhigay xisaab xirkan waa daymaha laga helay Bangiga Dhexe ee Dowladda iyo Daymaha IMF-ta ee loo yaqaano (SDR) waxaana la aqoonsadaa kaliya markii ay kaash ahaan u soo galaan khasnada Dowladda.

*g) Aqoonsiga Kharashaadka*

Kharashaadku waa lacagta ay bixiso dowladdu ama jiho kale ka bixiso dowladda. Sidaas darteed kharashka waxaa la aqoonsan karaa laguna soo gudbin karaa xisaab xirka doowladda markii si dhab ah lacagtu uga baxdo khasnada dowladda ee (TSA)

*III. Mushaarka Shaqaalaha*

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

*IV. Isticmaalka Agabka iyo Adeegga*

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

*V. Hanti, Qalab iyo Hanti kale oo Ma guurto ah*

Waxa ay iskugu jiraan hantidaani, dhul, warshado, gawaari, qalab iyo wax kasta oo hanti ma guurto ah ee ay dowladdu leedahay. Nidaamka ku xisaabtanka lacagaha cadaanka ah marka lagu dhaqmayo, markii la soo iibsado qalabkaas kor ku xusan waxaa loo aqoonsadaa kharashaad baxay intii lagu guda jiray sanad maaliyadeedka. Sidaas ay tahay hadana waxa ay dowladdu leedahay diiwaan lagu diiwaan galiyo dhamaan wixii hanti ma guurto ah.

*h) Kaalmo arrimo Bulsho.*

Sida uu qabo hishiiska IDA ee uu maalgaliyo Bangiga Aduunka, lacag kaalmo arrimo bulsho ah ayaa la bixiyey intii lagu guda jiray sanad maaliyadeedka iyadoo ujeedadu ahayd;

In la siiyo qoysaska dhaqaale ahaan jilicsan lacago cadaan ah sidoo kale in la dhisho hab qaran oo looga gaashaaman karo loogana soo kaban karo afooyinki ay sababeen musiibooyinka dalka ka jira In laga hortago dhibaataada uu sababay ayaxa ku habsaday meelo badan korna loo qaado heerka diyaargarowga; In gacan laga gaysto sidii looga soo kaban lahaa dhibaatooyinka hada jira loona gaari lahaa u adkaysiga dhibaatooyinka dabiiciga ah iyo dhibaatooyinka aadanuhu sababteeda leeyahay ee mudada fog.

*i) Kaalmo dhaqaale (subsidy).*

Mashruuca SCALED-UP ayaa laga bixiyey lacag kaalmo dhaqaale ahaa oo lagu helay hishiiska IDA ee uu maalgaliyo Bangiga Aduunka si kor loogu qaado helitaanka dadweynaha adeegyada ay bixiso dowladdu iyada oo si gooni ah loo abaarayo ganacsatada yaryarka ah, shaqaalaysiinta dhalinyarada gaar ahaan dumarka.

Dhamaan lacagaha kaalmada dhaqaalaha ah waxaa la aqoonsadaa marka lacagaha dhab ahaan loo bixiyo.

*j) Lacagaha cadaanka ah iyo waxyaabaha la midka ah lacag cadaan ah*

Lacagta kaashka ah “ama caddaanka ah” iyo waxyaabaha kaashka u dhigma waxaa lagu soo bandhigayaa muuqaalka caddaynta mowqifka maaliyadeed ee dowladda ee loo yaqaano “Balance Sheet”. Sidoo kale waxaa lagu soo bandhigaa Muuqaalka Qulqulka Kaashka “cashflow statement” waxa ayna ka koobnayihiin kaashka cadaanka ah “Cash on Hand” iyo dibaajiyada si fudud loogu badali karo kaash markii loo baahdo iyo sidoo kale daynta bangiga “Overdraft” si loogu maareeyo baahiyaha lacageed ee dowladda.

Waxaa sidoo kale ku jira dhamaan haraayada kaashka ah iyo haraayada xisaab bangiyeedyada Dowlada iyo kuwa mashaariicda ee hoos yimaada Khasnada Mideysan ee Dowladda ee ka furan Bangiga Dhexe ee Soomaalia.

*k) Sanduuqa Buffer fund-ka ee qaybta ka ah Sanduuqa Mideysan ee Dowladda*

Waxa ay Dowladda Federaalka Soomaaliya ka furtay Sanduuqa Mideysan ee Dowladaa (TSA) Xisaab bangiyeed loo yaqaano Buffer fund, taasoo ka dhalatay talo soo jeedin ka timid Hay’adda Lacagta Addunka ee IMF si loo fuliyo hishiiska dayn cafinta ee SMP si loogu isticmaalo lacagtaas kharashaadka dowladda hadii dakhliga gudaha ee dowladu uu hoos u dhac ku yimaado. Bilaha ama xiliyada uu hoos u dhaco si loo sii joogteeyo hawlaha dowladda ee muhiimka ah waxaa laga soo wareejiyaa xisaab bangiyeedka buffer fund-ka hadba intii baahidu ay tahay.

*l) Lacagaha Xaniban*

Lacagaha xaniban waxaa loola jeedaa lacagaha aan loom isticmaali Karin in la iskaga bixiyo daymo ama aan loo isticmaali Karin wax kale ugu yaraan muddo 12 bilood ah. Lacaga ku jira Sanduuqa Buffer Fund-ka kaliya waxaa loo isticmaali karaa in lagu bixiyo xaaladaha lacag yaridu timaado kaliya. Lacagaha laga isticmaalo lama dhaafin karo xadka ku jira miisaanyada uu ansixiyey Baarlamaanku. Lacagaha laga bixiyo Sanduuqa Buffer fund-ka kaliya waxaa loo wareejin karaa miisaaniyada dowlada kaliya.

*m) Isbarbardhiga ku talagalkii hore ee miisaaniyada iyo Natijada Dhabta ah*

Si la mid ah xisaab xirka dowladda, miisaaniyad sanadeedka dowladda waxay ku salaysantahay nidaamka xeer xisaabeedka (cash basis), miisaaniyaddu waxay raacdaa habka kala sooca mucaamalaadka “classification” ee uu farayo (GFS, 2014 economic classification), waxa ayna sidoo kale khuseeysaa sanad maaliyadeedka ka bilowda ka bilowda 1da Janaayo 2022 kuna eg 31 December 2022.

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

*n) Mucaamalaatka lacagaha qalaad*

Dhamaan lacagaha qalaad ee soo gala khasnada dowladda waa in loo badalaa doolarka mareekanka iyada oo la isticmaalayo sicirka sarifka ee maalintaas uu marayo. Sidoo kale lacagaha qalaad ee haraaga ku ah khasnada dowladda waa in loo badalaa lacagta doolarka iyada oo la isticmaalayo sicirka sarifka ee dhamaadka sanadka. Isbadalka ku dhaca sicirka sarifka kororsiimo ama hoos u dhac waa in lagu buuxiyaa farqiga u dhexeeya haraaga bilowga sanadka iyo haraaga dhamaadka sanadka. Sidaas oo ay tahay hadana xiliyadan lagu jiro ma dhacdo lacago qalaad oo soo gala xisaabta dowladda oo ahayn mida doolarka.

*o) Sicirka Sarifka Lacagaha Qalaad*

Maa daama lacagta loo isticmaalo mucaamalaatka maaliyadeed ee dowladda uu yahay lacagta doolarka mareekanka, dhamaan xogta maaliyadeed ee ku xusan xisaab xirkaan waa in lagu soo bandhigaa doolarka mareekanka USD. Sidaas darteed dhamaan xogta maaliyadeed ku ku xusan xisaab xirka sanadka 2018 waxaa lagu saleeyey Doolarka Mareekanka USD.

	<b>2022</b>	<b>2021</b>
	<b>USDS</b>	<b>USDS</b>
Euros (Euro €)	0.885	0.885
Shillin Soomaali (SOS \$)	22,500	22,500

*p) Hawlaha shaqo ee Dowlada*

Si loogu soo bandhigo buuga xisaab xirka macluumaad la xariira dhanka howlaha ay qabato dowladdu (By Function) waxaa loo soo bandhigayaa qaab waafaqsan sida uu xeerinayo nidaamka Tirokoobka Maaliyadda Dowladda ee “Government Finance Statistics [the GFS-2014]” ee ay diyaariso hay’adda Iskaashiga Dhaqaalaha iyo Horumarka (Organization for Economic Cooperation and Development [the OECD]” kuna soo baxa faafinta rasmiga ah ee Hay’adda Lacagta Addunkuna ee “IMF.”

*q) Kharash aan la hubin*

Daymaha aan la hubin in lagu yeelan doono Dowlada, ama dacwad maxkamadeed ay ku socoto, si gooni ah ayaa loo diiwaan galiyaa sidoo kale xisaab xirka sanad maaliyadeedka ayaa lagu shaacinayaa hadii saadaashu u

egtahay in kharash bixin ay suurto gal tahay. Hantida sidaas oo kale aan la hubin, lama shaaciyo lamana aqoonsado.

r) *Balan-qaad kharash bixin (Commitments)*

Sida ku cad Sharciga Maamulka Maaliyadda ee soobaxay 2019-kii, waxa waajib ah in la bixiyo kharash hadii jiho kale (ganacsade) loo balan qaado in la siinayo wixii kharash ah oo laga qabo hadii uu adeeg ama agab ka iibiyo hay'ad Dowladeed. Dhamaadka sanad maaliyadeedka 2021 dhamaan balanqaadyadii kharash bixinta waa la oofiyey.

s) *Dakhliga aan ku jirin Miisaaniyada Dowlada*

Dhamaan dakhliyada soo galay Wasaaradaha iyo hay'adaha Dowlada ee aan ku jirin qorshaha miisaaniyada dowlada waxaa si gooni ah loogu shaaciyey xisaab xirkan. sidoo kale Wasaaradaha iyo hay'adaha dakhligaasi soo galay magacyadooda waxaa lagu soo gudibiyey si gooni ah waxaana laga heli karaa **lifaafa B**.

t) *Daymaha kharashaadka*

Daymaha Kharashaadka waa qayb ka mid ah daymaha dowladda ee aan wali la bixin. Daymaha kharashaadka ee la soo hubiyey sax ahaanshiyhooda waxa lagu soo bandhigay Muuqaalka Mowqifka Maaliyadeed ee Dowladda.

u) *Lacagaha y bixiyeen Hay'ado Kale*

Dowladda Fedraalka Soomaliya waxa ay mararka qaar heshaa agab iyo adeeg ay kharashkooda bixiyaan hay'ado kale ee aan Dowladda ahayn. Marka lacagahaas la bixinayo codsiga lacag bixinta waxaa la soo mariyaa diiwaanka maaliyadeed ee dowladda isla codsigaas ayay deeq bixiyeyaashu toos u siyaan lacagtaas cidii loo amary in la siiyo tusaale ganacsade adeeg bixiye ah ama qof la taliye ah mushaarkiisa i.w.m.

Sidoo kale, deeq bixiyeyaashu waxa ay lacgaha toos u siin karaan hay'ad ama qof aan ku jirin diiwaanka dowladda isla markaana hawl u fuuliyey dowladda oo ay ka mid tahay caawinaad raashin ah, hishiis dhisme, gawaari, qalab ama caawin farsamo.

Lacagaha sida tooska ah loo siiyo hay'adahaas ama adeeg bixiyeyaasha aan ku jirin diiwaanka dowladda looma aqoonsado dakhli soo galay dowladda balse waxaa lagu shaaciyaa xisaab xirka kaliya markii si dhab ah loo xaqiiqsan karo tirade lacageed ama adeega u dhigma ee dowladda la siiyey. Ma jirin wax lacag toos loo bixiyey intii lagu guda jiray sanad maaliyadeedka 2022.

h) *Xiliga la ogolaaday shaacinta Xisaab xirka*

Wabixinta iyo Xisaab xirkaba waxaa la shaaciyey **30<sup>ka</sup> April 2023**. Waxaana ansixiyey **Dr Cilmi Maxamud Nuur**, Wasiirka Wasaaradda Maaliyadda iyo **Marwo Faadumo Cismaan Faarax**, Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya.

## II. FAAHFAAHIN IYO SHARAXAAD KHUSEEYSA XISAAB XIRKA

### 1. Dakhliga Canshuuraha

Dakhliga canshuuraha waxaa loo qaadaa qaab toos ah iyo si dadban. Dhamaan dakhliga canshuuraha ee dowlada soo galay waxa uu ahaa;

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

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

### 2. Dakhliga aan Canshuuraha ahayn-Khidmad

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

	<b>2022</b>	<b>2021</b>
	<b>US \$</b>	<b>US \$</b>
Kirad Dhulka iyo Guryaha	169,600	-
Khidmada Maamulka	4,544,490	5,551,269
Kharashka fiisaha	7,523,279	3,857,105
<b>Khidmada baasaboorka</b>	<b>8,075,195</b>	<b>7,307,126</b>
Ruqsadda Ganacsiga & warshadaha	1,344,581	1,254,388
Oggolaanshaha shaqada - Ajaanibta	434,520	679,740
Khidmadda Dekadda - Albayrak	29,332,006	25,589,133
Khidmadda Garoonka Diyaaradaha -Favori	3,110,280	2,790,898
Khidmada Ruqsadda Kallumaysiga	8,100	2,611,146
Khidmada Hagaha Isgaarsiinta	4,095,242	1,151,338
Khidmada duulimaadka Hawada	15,112,995	11,262,186
Khidmada Dekedda	4,892,516	4,740,083
Khidmada Diwaangelinta	2,335,100	-
<b>Wadarta Dakhliga aan Canshuurta ahayn</b>	<b>80,977,903</b>	<b>66,794,412</b>

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

### 3. Deeqaha Dibeda

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

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

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

#### *Jabin ama fulin waa qodobu hishiis:*

Intii lagu guda jiray sanad maaliyadeedkaan, ma jirin wax hishiis deeq dibadeed ah oo dowladu ay jabisay qodobu ka mid ahaa hishiiska, ama shuruud ku xirnayd oo la fulin kari waayey, taas oo sababtay in la hakiyo ama la joojiyo deeq la siin lahaa dowlada, ama khasabtay in dib loo celiyo deeq horay loo siiyey dowlada.

### 4. Dakhliga Daymaha

Lacagaha dakliga daymaha waxa ay ka koobanyihiin sidan hoose;

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

### Akoonka SDR

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

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

	<b>2022</b>	<b>2021</b>
	<b>USDS</b>	<b>USD</b>
Assest Recovery ( JP Mogran Banki )	3,285,354	-
<b>Wadarta guud Dakhliga</b>	<b>3,285,354</b>	<b>-</b>

## 6. Mushaarka Shaqaalaha

Mushaarka shaqaalaha waxa uu iskugu jiraa sida soo socota;

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

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

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

## 7. Isticmaalka agabka iyo adeega

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

	<b>2022</b>	<b>2021</b>
	<b>US \$</b>	<b>US \$</b>
hawlah Guud	5,712,650	4,044,820
Isgaarsiinta	315,589	-
Kirooyinka	2,704,079	2,143,555



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

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

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

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

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

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

## 9. Deeq Dowladu Bixisay

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

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

Deeqaha la siiyey Maamul Goboleedyada waxaa loogu tala galay in lagu kabo miisaaniyadooda waxaana u ansixiyey Baarlamanaaka Soomaliya. Wadarta deeqaha la saadaaliyey in la bixiyo sanad maaliyadeedka 2022 waxa uu ahaa US\$132.3 milyan balse waxa dhab ahaan loo bixiyey US\$111.2 milyan taas oo ka yar saadaashii US\$21.1milyan oo u dhiganta (16%)

## 10. Kharashaadka Arrimaha Bulshada

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

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

### 11. Kharashaadka Bixinta Dulsaar Daymo

	<b>2022</b>	<b>2021</b>
	<b>US \$</b>	<b>US \$</b>
Dulsaar Daymo-Laba-dhinacle ah	693,045	1,440,881
<b>Wadarta Adeegga Dulsarka</b>	<b>693,045</b>	<b>1,440,881</b>

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

### 12. Kharashaadka Kabka Dhaqaalaha

	<b>2022</b>	<b>2021</b>
	<b>US \$</b>	<b>US \$</b>
Kaalmo shirkadaha Gaarka loo leeyahay (To non-financial private enterprises)	5,115,305	,271,695
<b>Wadarta</b>	<b>5,115,305</b>	<b>1,271,695</b>

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

### 13. Dib-u-bixin Deymo

	<b>2022</b>	<b>2021</b>
	<b>USDS</b>	<b>USDS</b>
Dib u bixin Deynta Banki Addunka(IDA)	11,997,573	13,164,237
Dib-u-bixin hormaris dayn ah (BDS)	0.00	21,992,191
<b>Wadarta Daymaha la bixiyey</b>	<b>11,997,573</b>	<b>35,156,428</b>

#### 14. Lacagta cadaanka ah iyo Waxyaabaha u dhigma lacag cadaan ah

Lacagaha kaashka ah waxay ka koobanyihiin haraaga xisaabaadka dowladda (Khasnada TSA) ku haraay dhamaadka sanadka ee Bangiga Dhexe, haraaga akoonada hay'adaha dowlada ee hoos yimaada Khasnada dhexe (TSA) iyo haraaga akoonada mashaariicda. Waxaa kaloo ku jira akoonada dibaajiga “deposit” haraaga akoonada dalkhliga lagu qabto ee ka furan bangiyada ganacsiga iyo haraaga lacagaha yaryar ee “Petty Cash” la siiyo Wasaaradaha, iyo Hay'adaha Dowladda dhamaadka sanad maaliyadeedka 2021.

##### Magaca Koontada bangiga

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

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

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

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

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

Hishiiska lala galay IMF-ta ee SMP IV sanadkii 2018-kii ayaa dhigayay in la furo xisaab bangiyeed loogu magacaabay “Fiscal Buffer” si loogu sii hayo qayb ka mid ah dakhliga dowladda si loo isticmaalo markii dakhligu hoos u dhaco.

Shaxda hoose waxay soo koobaysaa dhaqdhaqaaqa Xisaab bangiyeedka Buffer fund-ka

#### Dhaqaaqa Buffer Dec 2022

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

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

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

#### I. Mashaariicda

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

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



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

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

**SAAFIGA HANTIDA**

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

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

### II. Daymaha

	December 31 <sup>st</sup> 2022 USD	December 31 <sup>st</sup> 2021 USD
<b>Daymaha Gudaha</b>		
Daymaha Kharashaadka-Lifaaqa 1aad	52,795,274	52,795,274
Wadarta Daymaha Gudaha	52,795,274	52,795,274
<b>Wadarta</b>	<b>52,795,274</b>	<b>52,795,274</b>

### III. Daymaha Kharashaadka Mushaarka shaqaalaha

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

### Haraayada Aruuray

December 31 <sup>st</sup> 2022 USD	December 31 <sup>st</sup> 2021 USD

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

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

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

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

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

Daymaha lagu leeyahay Dowladda dhamaadka sanad maaliyadeedka ku dhamaaday 31-ka December 2021 waa US\$4.44 bilyan, daymaha dhinacya badanta ah waxa ka yihiin daymaha guud 24% oo u dhiganta US\$1,039.52 bilyan. Hay'adaha ugu badan oo daynta ku leh Soomaaliya waa IMF-ta, AFESD iyo IDA. Daymaha laba dhinac ah ah waa US\$3,403.01 bilyan qaybta ugu badana ay. Leeyihiin hay'adaha ku jira dallada Paris Club(79%). Wadamada leh daymaha ugu badan waxa ay kala yihiin Ruushka, Mareekanka, Talyaaniga iyo Faransiiska. Wadamada aan ku jirin dalada Paris Club waxa ay iyaguna leeyihiin US\$0.7 bilyan, waxaana leh qaybta ugu badan Sanduuqa Abu Dhabi, Dowlada Ciraaq, Boqortooyada Sacuudi Carabiya iyo Sanduuqa Kuweyt.

Maadaama aan wali lahayn macluumaad dhamaystiran oo ku saabsan hantida lagu maal galiyey daymaha dowladda lagu leeyahay "Public Debt" si la isku waafajiyo looguna aqoonsado Muuqaalka Mawqifka Maaliyadeed ee Dowladda "Balance Sheet" sida uu dhigayo xeerka ama Mabd'a iswaafajinta mucaamalaatka maaliyadeed (Matching Principle), waxaa si gooni ah loogu shaaciyey cadada guud ee daymaha lagu leeyahay dowladda.

# LIFAAQA B- WARBIXINTA LACAGAHA AAN KU JIRIN QOONDADA DOWLADDA

## Dowladda Federaalka Soomaaliya

### Muuqaalka warbixinta Lacagaha la Isticmaalay balse aan Ku jirin Miisaaniyadda Dowladda Ee Sanad Maaliyadeedka 31 December 2022

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

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

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

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

### Jaamacadda Umadda Soomaaliyeed

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

### Wasaaradda Tamarta iyo Biyaha

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

### Xafiiska Tiro-koobka Qaranka

	<b>2022</b>	<b>2021</b>
	<b>USD</b>	<b>USD</b>

SHDS project	-	256,706
UNICEF	-	165,199
<b>Wadarta</b>	<b>0.00</b>	<b>421,905</b>

#### Wasaaradda Xanaanada Xoolaha

	<b>2022</b>	<b>2021</b>
	<b>USD</b>	<b>USD</b>
Mashruuca Kormeerka iyo Talaalka	51,760	103,520
<b>Total</b>	<b>51,760</b>	<b>103,520</b>

#### Wasaaradda Beeraha

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

## Wasaaradda Caafimaadka

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

## Maamulka Dekeda Muqdisho

	<b>2022</b>	<b>2021</b>
	<b>USD</b>	<b>USD</b>
1% prot service	488,214	-
<b>Total</b>	<b>488,214</b>	<b>0.00</b>

## Xafiiskaq Baarlamaanka

	<b>2022</b>	<b>2021</b>
	<b>USD</b>	<b>USD</b>
UNDP	30,008	-
<b>Total</b>	<b>30,008</b>	<b>0.00</b>

## Mushaarka Shaqaalaha

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

## 2.1. Mushaarka Shaqaalaha

	2022 USDS	2021 USDS
<b>Jaamacada Umada soomaaliyeed</b>		
Gunooyin	232,628	256,471
	<b>232,628</b>	<b>256,471</b>
<b>Wasaaradda Tamarta iyo Biyaha</b>		
	2022 USDS	2021 USDS
Mushaar	85,714	86,964
	<b>85,714</b>	<b>86,964</b>
<b>xafiiska Tiro-koobka Qaranka</b>		
	2022 USDS	2021 USDS
Mushaar	-	248,400
	<b>-</b>	<b>248,400</b>
<b>Wasaaradda Amniga Gudaha</b>		
	2022 USDS	2021 USDS
Mushaar	-	5,300
	<b>-</b>	<b>5,300</b>
<b>Wasaaradda Caafimaadka</b>		
	2022 USDS	2021 USDS
Mushaar	896,992	1,583,000
	<b>896,992</b>	<b>1,583,000</b>
<b>Wadarta</b>		



## Isticmaalka Agabka iyo Adeegga

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

### Jaamacada Umada

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

### Wasaaradda Tamarta iyo Biyaha

	<u>2022</u> USDS	<u>2021</u> USDS
<b>Isticmaalka Agabka iyo Adeega</b>	<b><u>1,473,459</u></b>	<b><u>1,322,724</u></b>

### Xafiiska Tiro-koobka Qaranka

	<u>2022</u> USDS	<u>2021</u> USDS
<b>Isticmaalka Agabka iyo Adeega</b>	-	173,505
Dulsaar		14,738
<b>waddar</b>		<b><u>173,505</u></b>

### Wasaaradda Amniga Gudaha

	<u>2022</u> USDS	<u>2021</u> USDS
Isticmaalka Agabka iyo Adeega		\$ 155,395
<b>Wadarta</b>		<b><u>155,395</u></b>

<b>Wasaaradda Beeraha</b>	<b>2022 USDS</b>	<b>2021 USDS</b>
Isticmaalka Agabka iyo Adeega	-	598,383
<b>Wadarta</b>	<b>-</b>	<b>598,383</b>

<b>Wasaaradda Xanaanada Xoolaha</b>	<b>2022 USDS</b>	<b>2021 USDS</b>
Isticmaalka Agabka iyo Adeega	36,880	73,760
<b>Wadartra Agabka iyo Adeega</b>	<b>36,880</b>	<b>73,760</b>

<b>Xafiiska Baarlamaanka</b>	<b>2022 USDS</b>	<b>2021 USDS</b>
Isticmaalka Agabka iyo Adeega.	30,008	-
<b>Wadarta Guud</b>	<b>30,008</b>	<b>-</b>

<b>Wasaaradda Caafimaadka</b>	<b>2022 USDS</b>	<b>2021 USDS</b>
Isticmaalka Agabka iyo Adeega.	2,234,640.26	1,232,621
<b>Wadarta Guud</b>	<b>2,234,640.26</b>	<b>1,232,621</b>

### **Kharashaadka Ra'sulmaalka**

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

### **Jaamacada Umada Soomaaliyeed**

	<b>2022 USDS</b>	<b>2021 USDS</b>
Kharashaad Ra'sulmaalka	721,675	736,225
	<b>721,675</b>	<b>736,225</b>

### **Wasaaradda Caafimaadka**

	<b>2022 USDS</b>	<b>2021 USDS</b>
Kharashaad Ra'sulmaalka	37,290	-
<b>Wadarta Raasumaalka</b>	<b>37,290</b>	<b>-</b>

## VII. Haraaga Bangiga

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



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

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

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

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

Source: DMU, Ministry of Finance