



CONSOLIDATED & MINISTERIAL FINANCIAL STATEMENTS OF THE HIRSHABELLE STATE OF SOMALIA

For the Year Ended 31 December 2021

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

**Prepared by the Ministry of Finance
& Economic Development**
Hirshabelle State of Somalia

Jamhuuriyadda Federaalka Soomaaliya
Dowlad Goboleedka Hirshabelle
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Dhaqaalaha



جمهورية الصومال الفيدرالية
ولاية هيرشبيلي
وزارة المالية والتنمية الاقتصادية

Federal Republic of Somalia
Hirshabelle State of Somalia
Ministry of Finance & Economic Development
Office of the Minister

DGHS/XWM/046/2022

TR:26/04/2022

Statement of Certification - 2021 Financial Statements

The 2021 financial statements, together with the accompanying notes, have been prepared in accordance with the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting (2017).

In the opinion of the Ministry of Finance and Economic Development, the financial statements of the Hirshabelle State of Somalia (HSS) as submitted for Audit in accordance with Section 30 of the Public Finance Management Act 2018 passed by the parliament, are materially accurate and provide a true and fair view of the HSS's financial position for the year ended 31 December 2021.

For and on behalf of the Hirshabelle State of Somalia

HE. Mohamed Mohamud Abdulle

Ministry of Finance and Economic Development



Hirshabelle State of Somalia
Consolidated Fund Statement of Cash Receipts and Payments
Treasury Single Accounts
For the Year Ended 31 December 2021

		2021	2020
		Controlled by	Controlled by
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Taxes			
Taxes on payroll and workforce	2	18,790	-
Taxes on goods and services	3	1,762,191	-
Taxes		1,780,981	-
Grants			
From international organizations	4	203,281	385,814
From other general government units	5	3,188,906	9,688,597
Grants		3,392,187	10,074,411
Receipts / Inflows		5,173,168	10,074,411
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	6	3,410,704	6,203,103
Compensation of Employees		3,410,704	6,203,103
Use of Goods and Services			
Travel & Conferences	7	388,041	134,155
Operating Expenses	8	466,209	953,939
Rent	9	58,080	77,290
Other Operating Expenses	10	562,704	245,046
Use of Goods and Services		1,475,034	1,410,429
Grants			
Grants To Other General Government Units	11	147,511	1,775,620
Grants		147,511	1,775,620
Nonfinancial assets			
Fixed Assets	12	66,103	618,830
Nonfinancial assets		66,103	618,830
Payments / Outflows		5,099,353	10,007,981
Increase Decrease in Cash		73,816	66,429
Cash at Beginning of Year	1.4	149,733	83,304
Cash at End of Year		223,549	149,733

Hirshabelle State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December 2021
Appropriation Budget Approved on Cash Basis
Classification of Payments by Economic Class

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual C-B	Controlled by TSA
Note		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Taxes						
	Taxes on payroll and workforce	-	-	18,790	18,790	-
	Taxes on property	441,379	441,379	-	(441,379)	-
	Taxes on goods and services	12,611,573	12,611,573	1,762,191	(10,849,382)	-
	Taxes on international trade and transactions	699,316	699,316	-	(699,316)	-
13	Taxes	13,752,268	13,752,268	1,780,981	(11,971,287)	-
Grants						
	From international organizations	101,121	101,121	203,281	102,160	385,814
	From other general government units	6,989,125	6,989,125	3,188,906	(3,800,219)	9,688,597
14	Grants	7,090,246	7,090,246	3,392,187	(3,698,059)	10,074,411
Other Revenue						
	Sale of goods and services	422,465	422,465	-	(422,465)	-
	Fines, penalties and forfeits	5,000	5,000	-	(5,000)	-
15	Other Revenue	427,465	427,465	-	(427,465)	-
Receipts / Inflows		21,269,979	21,269,979	5,173,168	(16,096,811)	10,074,411
Payments / Outflows						
Compensation of Employees						
	Wages and Salaries	11,628,015	11,628,015	3,410,704	(8,217,310)	6,203,103
16	Compensation of Employees	11,628,015	11,628,015	3,410,704	(8,217,310)	6,203,103
Use of Goods and Services						
	Travel & Conferences	1,074,610	1,074,610	388,041	(686,569)	134,155
	Operating Expenses	2,080,498	2,080,498	466,209	(1,614,289)	953,939
	Rent	156,150	156,150	58,080	(98,070)	77,290
	Other Operating Expenses	1,087,454	1,087,454	562,704	(524,751)	245,046
	Contingency	388,809	388,809	-	(388,809)	-
17	Use of Goods and Services	4,787,521	4,787,521	1,475,034	(3,312,487)	1,410,429
Grants						
	Grants To Other General Government Units	4,240,400	4,240,400	147,511	(4,092,889)	1,775,620
18	Grants	4,240,400	4,240,400	147,511	(4,092,889)	1,775,620
Nonfinancial assets						
	Fixed Assets	614,043	614,043	66,103	(547,940)	618,830
19	Nonfinancial assets	614,043	614,043	66,103	(547,940)	618,830
Payments / Outflows		21,269,979	21,269,979	5,099,353	(16,170,626)	10,007,981

Hirshabelle State of Somalia
Statement of Government Operations
For the Year Ended 31 December 2021

	2021	2020
	USD	USD
Transactions Affecting Net Worth		
Revenue	5,173,168	10,074,411
Taxes	1,780,981	-
Taxes on payroll and workforce	18,790	-
Taxes on goods and services	1,762,191	-
Other taxes	-	-
Grants	3,392,187	10,074,411
From international organizations	203,281	385,814
From other general government units	3,188,906	9,688,597
Expense	5,033,249	9,389,152
Compensation of Employees	3,410,704	6,203,103
Wages and Salaries	3,410,704	6,203,103
Use of Goods and Services	1,475,034	1,410,429
Travel & Conferences	388,041	134,155
Operating Expenses	466,209	953,939
Rent	58,080	77,290
Other Operating Expenses	562,704	245,046
Grants	147,511	1,775,620
Grants To Other General Government Un	147,511	1,775,620
Gross Operating Balance	139,919	685,259
Transactions In Non Financial Assets		
Change In Net Worth. Transactions (Assets)	66,103	618,830
Nonfinancial assets	66,103	618,830
Fixed Assets	66,103	618,830
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	73,816	66,429
Financial assets	73,816	66,429
Domestic	73,816	66,429
Liabilities	-	-
Liabilities	-	-
Liabilities	-	-
Overall Statistical Discrepancy	-	-

Notes to the Financial Statements

Note 1 Accounting Policies

1.1. Basis of Preparation

The Hirshabelle State of Somalia's (HSS) consolidated financial statements have been prepared by the *Public Financial Management Act 2018* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting under the Cash Basis of Accounting (2017)*. The notes to the financial statements form an integral part of understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2. Reporting Entity

The Financial statements are for the Hirshabelle State of Somalia. The Hirshabelle Government operates from Jowhar which is the capital city of Hirshabelle State. The principal address of the Government is: the Jowhar Middle Shabelle region

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

The financial statements encompass the reporting entities as specified in the *Appropriation Act No. 1 2021* and are comprised of:

- 1 Ministry of Justice & Religious Affairs
- 2 Ministry of Livestock, Forestry, and Vegetation
- 3 Ministry of Ports and Maritime Transport
- 4 Ministry of Youth and Sports
- 5 Ministry of Postal, Communication and Modern Technology
- 6 Ministry of Education and Tertiary
- 7 Ministry of Environmental and Sea Protection
- 8 Ministry of Agriculture and Irrigation
- 9 Ministry of Health and Social Care
- 10 Ministry of Fishery & Marine Resources
- 11 Ministry of Public Works and Reconstruction
- 12 Ministry of Information and Culture
- 13 Ministry of Interior and Local Government
- 14 Ministry of Planning, Investment, and International Cooperation
- 15 Ministry of Transport, Air and Land
- 16 Ministry of Security and Rehabilitation
- 17 Ministry of Labour and Employment
- 18 Ministry of Finance and Economic Development
- 19 Ministry of Constitution & Federal Affairs
- 20 Ministry of Commerce & Industry

- 21 Ministry of Women & Human Rights
- 22 Ministry of Water, Energy, and Minerals
- 23 Ministry of Humanitarian and Disaster Management
- 24 Civil Service Commission
- 25 Hirshabelle Parliament
- 26 Auditor General's Office
- 27 Ministry of State Presidency
- 28 Ministry of Rehabilitation and Disbarment
- 29 Ministry of Religious and Endowments
- 30 Ministry of Petroleum and mining
- 31 Ministry of Reconciliation and Resettlement

Ministries were created by a preceding Presidential Decree on 20th February 2017 entitled *A Decree Establishing Ministries of Hirshabelle State of Somalia and Defining Roles and Functions of Ministries*. The number of Ministries/Agencies was increased to 31 by a preceding Presidential Decree on 22nd January 2019. The Ministry of Finance & Economic Development and Revenue Collection Authority was established by a Presidential Decree in March 2017. The purpose of establishing the Ministry of Finance & Economic Development and Revenue Collection Authority was to ensure that the Hirshabelle State of Somalia has a Ministry of Finance & Economic Development that is responsible for the overall financial management of the Hirshabelle State Somalia and to also ensure that within the Ministry of Finance & Economic Development there is a Revenue Collection Authority that is fully staffed, organized, administered and empowered to collect & deposit into the Treasury Single Account (TSA) all legally established taxes and other revenues of the Hirshabelle State of Somalia and Other Related Matters.

The Decree Establishing the Ministry of Finance & Economic Development was changed into an Act of Parliament on 06 February 2018. The Auditor General's Office was created via Presidential Decree in 2018 and changed to an Audit Act on 18 March 2019 and became operational during the 2019 financial year.

A subsequent decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Hirshabelle State of Somalia dated December, 2017* established the office of the Civil Service Commission. Companion Decrees also established the Civil Service and the Civil Service Salary structure. The inauguration of the HSS constitution automatically established the Hirshabelle Parliament. The Civil Service Commission (CSC) was changed into an Act in October 2018. The respective statements of all the listed entities form part of the consolidated financial statements as these entities were included as part of the *HSS Appropriation Act No. 1, 2021*.

The consolidated financial statements include all entities controlled during the year. None of the entities own another entity however HSS Municipalities is controlled by the Ministry of Interior and Local Government.

1.3. Treasury Single Account & Project Accounts

Nine bank accounts were operational during the 2021 financial year, the Treasury Single Account (TSA), and sub-accounts of the TSA: a Project account that relates to the RCRF II project account, the HSS GPE Project Account the wasaaradda Arimaha Gudaha Hirshabelle, the RCRF III project account, HSS WB RCRF Budget Support project account, HSS SURPII Project Account HSS LDF project account, and The Ministry of Public Work. As of the end of the 2021 financial year, the balances of these accounts were as follows:

Salaam Somali Bank Accounts Name	2021 USD	2020 USD
Treasury Single Account - Main	3,910	38,070
Project Account - RCRF II	-	24,437
HSS GPE Project Account	135	87,226
Project Account - RCRF III	66	-
HSS SURPII PROJECT ACCOUNT	114,177	-
MINISTRY OF PUBLIC WORK AND RECONSTRUCTION	26,100	-
HSS LOCAL DEVELOPMENT FUND(LDF)	79,161	-
	223,549	149,733

1.4. Cash & Cash Equivalents

Cash and Cash Equivalents means notes and coins held, and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Somali banks do not pay interest. Cash included in the statement of cash receipts and payment comprises the following amounts:

	2021 USD	2020 USD
Cash on hand and balances with banks	223,549	149,733

1.5. Reporting Currency

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

1.6. Borrowings

HSS did not receive any loans during the 2021 financial year and has no balances owing in respect of banks, and other commercial institutions.

1.7. Original and Final Approved Budget and Comparison of Actual and Budget Amount

The approved budget is developed on the same accounting basis (Cash basis), same classification basis and for the same period (From 1st January 2021 to 31st December 2021) as the financial statements. It encompasses the same entities as the consolidated financial statement (these are identified in Note 1.2)

The original budget was approved by the Hirshabelle Parliament on 31st December 2020. No Supplementary Budget was passed in FY 2021.

1.8. Authorization Date

The financial statements were authorized to issue on 26 April 2022 by HE Mohamed Mohamud Abdulle, Minister of Finance and Economic Development.

Note 2 Taxes on payroll and workforce

An amount of 18,790 was collected during the FY2021, of personal income tax on civil servants and non-governmental workers.

Note 3 Taxes on Goods and Services

These are combined taxes charged for the use of services offered by HSS. During this financial year, HSS has collected 1,762,191 different taxes on goods and services.

Note 4 Grants from International Organizations

In the 2021 financial year, grants were received from international organizations totaling 203,281 (385,814 in 2020). The Joint Programme on Local Governance (JPLG) project, funded by the United Nation Development Program (UN Agencies), provided 102,861 while Public Resource Management in Somalia (PREMIS) funded 100,420 (191,629 in 2020).

Note 5 Grants from Other Government Units

In 2021 the Federal Government of Somalia granted a total of 3,188,906 (9,688,597 in 2020) to the Hirshabelle State of Somalia. Funds were provided for budget support, SURGE projects, HSS COVID19 Emergency response, Baletwayne Floods Support Project, and MOE GPE Project providing funding for specific expenditures solved by FGS.

	2021	2020
	USD	USD
	450,000	2,271,900
Surge Support	-	450,000
Budget Support	-	4,119,654
MOE GPE Project	163,738	164,213
HSS Contribution	3,000	-
National Exam Form 4	-	24,476
MASS Campaign of Community Health Works/FF	-	45,520
Balatweyne Floods Support Project	-	1,140,000
HSS COVID19 Emergence Preparedness response	400,000	500,000
Somali Urban Resilience Project II	246,205	-
Health Service Deliver PBCS project	517,520	-
RCRF III	1,408,443	972,834
	3,188,906	9,688,597

Note 6 Wages and Salaries

	2021 USD	2020 USD
Permanent employees/Regular staff	543,509	495,860
Contract employees	289,580	84,318
Wage workers	11,550	88,410
Security Forces (Police, Intel Forces and Prison)	936,632	3,814,890
Remuneration to Ministers & Statutory Appointments	921,495	908,500
Teacher salary	384,600	338,600
DEO Salary	10,040	-
Accommodation Allowance	97,584	161,765
Professional allowance	35,545	39,890
Other allowances	1,050	-
RQA officer	3,212	-
REO	3,212	-
DQA officer	10,640	-
Daily meals	162,055	270,870
	3,410,704	6,203,103

Wages and salaries are a combination of all salaries, allowances, and in-kind payments to staff. The staffs include both civil servants and political positions.

Remuneration to Ministers and statutory appointments encompasses salaries made to Ministers and Parliamentarians. Daily meals are in-kind payments to the Military forces of Hirshabelle that are made in form of food and other related food supplies.

Note 7 Travel and Conferences

Travel and Conferences amounting to USD 388,041 (USD\$134,155 in 2020) comprise travel and conference costs within the country and no outside travel or conference in the year 2021 due to the Covid-19 restrictions. The following provides a breakdown of the total costs

	2021 USD	2020 USD
Internal Travel	73,968	104,952
External Travel	12,772	-
Local conferences	301,301	29,203
	388,041	134,155

Note 8 Operating Expenses

Operating Costs are costs that are geared toward facilitating the running of the Ministries, Departments, and Agencies of the HSS. Following is a detailed breakdown of the operating costs incurred by HSS during the year.

	2021	2020
	USD	USD
Water	-	10,000
Electricity	15,663	20,000
Mobile Phone Expenses	-	800
Internet	8,354	1,400
Gasoline	16,210	285,019
Stationary	36,081	14,595
Meeting Supplies	11,988	48,040
Publications	-	9,000
Cleaning Supplies	-	10,000
Medical Supply	306,429	194,810
Maintenance of equipment	-	40,000
Maintenance of Vehicles	13,560	104,350
Maintenance of buildings and repairs	-	115,000
Maintenance contracts	7,924	-
Vehicle Hire/car rental	50,000	100,925
	466,209	953,939

Note 9 Rent

Office rent expenses amounting to 58,080 (77,290 in 2020) were funded through WB and PRE to pay the Office Rent for the Civil Service Commission and the Auditor General's Office.

Note 10 Other Operating Expenses

Other operating expenses comprise bank charges, staff training advertising and marketing costs and consultation, and non-consultancy services.

	2021	2020
	USD	USD
Consultation Fees	260,974	127,602
Staff training and Development	248,610	26,031
Fee for Service Provided (non Consultancy Service)	37,853	88,323
Bank charges	67	63
Television and Newspaper Advertisements	15,200	3,027
	562,704	245,046

Note 11 Grants to other General Government units

Transfers to other government units refer to lower-level government transfers to Jowhar, Beledwayne, and Balcad Municipalities. These are the only active local governments in HSS that collect revenue and incur the expenditure. The Municipalities collect revenue from the public transport system and other mobile businesses within HSS. There is an informal agreement between the Ministry of Finance and Economic Development and the Municipalities specifying that all revenue collections shall be deposited into the TSA and a request for incurring expenditures is made by the local government to the State.

Note 12 Non-Financial Assets

Non-Financial Assets consist of costs that were incurred for building other than dwellings, machinery and equipment not elsewhere classified, and Information, computer, and telecom (ICT) equipment. Following are the details:

	2021	2020
	USD	USD
Buildings other than dwellings	62,568	491,845
Information, computer, & telecom. (ICT) equipment	3,535	21,985
Machinery and Equipment not elsewhere classified	-	105,000
	66,103	618,830

Note 13 Taxes

A total of USD 13,752,268, tax collections were estimated to be raised in the 2021 financial year, however, the Actual revenue collected was USD 1,783,981, due to the revenue checkpoints controlled by other agencies (Municipalities, Ministry of Interior, Ministry of Trade, Ministry of Public Works and across MDAs).

Lack of political will and very weak revenue collection controls are also attributed to the Shortage of revenue collection of own-source revenue for the year.

	2021			2020		
	USD			USD		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Payroll Tax - Non-Government	-	18,790	18,790	-	-	-
Property Tax	441379	-	(441,379)	441379	-	(441,379.00)
Turnover Tax	603890	740,205	136,315	603890	-	(603,890.00)
Fuel Tax	115200	-	(115,200)	115200	-	(115,200.00)
Electricity Tax	59870	-	(59,870)	59870	-	(59,870.00)
Vehicle & Drivers Licences	19450	-	(19,450)	19450	-	(19,450.00)
Business & Professional Licenses	200100	-	(200,100)	200100	-	(200,100.00)
Fishing Fees	35270	30,000	(5,270)	19850	-	(19,850.00)
Landing Fees	238491	90,000	(148,491)	238491	-	(238,491.00)
Road User Tax	9068937	651,986	(8,416,951)	2999239	-	(2,999,239.00)
International NGOs registration	9864	-	(9,864)	9864	-	(9,864.00)
Local NGO's Registraton	9450	-	(9,450)	9450	-	(9,450.00)
Local Companies Registration	7890	-	(7,890)	7890	-	(7,890.00)
Work Permit Licenses	9856	-	(9,856)	9856	-	(9,856.00)
Livestock Fees	2087796	250,000	(1,837,796)	787796	-	(787,796.00)
International Departure Tax	145509	-	(145,509)	145509	-	(145,509.00)
Customs duties - Tobacco	144120	-	(144,120)	144120	-	(144,120.00)
Customs duties - KHAT	482855	-	(482,855)	482855	-	(482,855.00)
Customs duties - Cigarettes	72341	-	(72,341)	72341	-	(72,341.00)
	13,752,268	1,780,981	(11,971,287)	6,367,150	-	(6,367,150)

Note 14 Grants

Total grants of USD \$3,392,187. Were received against an estimate of USD 7,090,246. These grants comprised grants from the Federal Government and grants from the International organization (PREMIS and Agencies). Grants from the Federal Government were received as forecast whereas the Grants from International Organizations were not received as per estimated due to the delay in implementing some projects. Due to the COVID 19 outbreak, the revenue collections through State were affected.

Note 14.1 Grants from Federal Government

	2021	2020
	USD	USD
Surge Support	450,000	2,271,900
Budget Support	-	450,000
MOE GPE Project	-	4,119,654
HSS Contribution	163,738	164,213
National Exam Form 4	3,000	-
MASS Compaingn of Community Health Works/FHWs	-	24,476
Balatweyne Floods Support Project	-	45,520
HSS COVID19 Emergence Preparedness response	-	1,140,000
Somali Urban Resilience Project II	400,000	500,000
Health Service Deliver PBCS project	246,205	-
RCRF III	517,520	-
	<u>1,408,443</u>	<u>972,834</u>
	<u>3,188,906</u>	<u>9,688,597</u>

Note 15 Other Revenue

The sale of government goods and services and fines and penalties constitute other sources of revenue. A total of USD\$427,465 was budgeted forward in the year 2021; however, no revenue in this category was collected due to the state's fragility, political unwillingness, and capacity to collect the revenue.

	2021			2020		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Civil Servant Identification Fee	50,000	-	(50,000)	50,000	-	(50,000)
Birth Certificate Fee	500	-	(500)	500	-	(500)
Land Certificate Fee	221,965	-	(221,965)	221,965	-	(221,965)
Number Plate Registration	100,000	-	(100,000)	100,000	-	(100,000)
Logbook Registration	50,000	-	(50,000)	50,000	-	(50,000)
Fines/Penalties	5,000	-	(5,000)	5,000	-	(5,000)
	<u>427,465</u>	<u>-</u>	<u>(427,465)</u>	<u>427,465</u>	<u>-</u>	<u>(427,465)</u>

Note 16 Employee Compensation

A total of USD 3,410,704 was spent on employee compensation against a final budget of USD\$11,682,015. The under-spend of USD 8,217,310 was mostly due to the States fragility and thus significant under-collection of revenues. Due to this, there were insufficient resources to fund employee compensation as budgeted. Additionally, HSS has not fully benefited from the RCRFII Project due to the delay in the recruitment of staff as planned. COVID 19 also affected the State paid staff due to weak revenue collection and grants reduction due to this worldwide affected pandemic.

	2021			2020		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Permanent employees/Regular staff	1,147,146	543,509	(603,637)	982,931	495,860	(487,071)
Contract employees	318,780	289,580	(29,200)	272,640	84,318	(188,322)
Wage workers	221,509	11,550	(209,959)	305,425	88,410	(217,015)
Security Forces (Police, Intel Forces and Prison)	4,437,835	936,632	(3,501,203)	4,268,229	3,814,890	(453,339)
Remuneration to Ministers & Statutory Appointments	4,303,000	921,495	(3,381,505)	4,395,600	908,500	(3,487,100)
Teacher salary	496,800	384,600	(112,200)	496,800	338,600	(158,200)
DEO Salary	60,240	10,040	(50,200)	60,240	-	(60,240)
Accommodation Allowance	97,584	97,584	(0)	168,095	161,765	(6,330)
Professional allowance	39,145	35,545	(3,600)	39,890	39,890	-
Transportation allowance	-	-	-	3,870	-	(3,870)
Other allowances	13,900	1,050	(12,850)	13,900	-	(13,900)
RQA officer	19,272	3,212	(16,060)	-	-	-
REO	19,272	3,212	(16,060)	-	-	-
DQA officer	64,848	10,640	(54,208)	-	-	-
Daily meals	388,683.35	162,055	(226,628)	653,683.35	270,870	(382,813)
	11,628,015	3,410,704	(8,217,310)	11,661,303	6,203,103	(5,458,200)

Note 17 Use of Goods and Services

The ability to spend is limited to the amount of revenue that was collected. In the case of goods and services, a total of USD\$1,475,034 was spent against a budget of USD\$4,787,521, representing 31% of the final budget. The variance distributed across the entities is mainly attributed to constraints in funds availability.

	2021			2020		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Internal Travel	412,766	73,968	(338,798)	395,840	104,952	(290,888)
External Travel	280,721	12,772	(267,949)	289,921	-	(289,921)
Local conferences	354,123	301,301	(52,822)	89,532	29,203	(60,329)
Overseas Conferences	27,000	-	(27,000)	6,300	-	(6,300)
Water	48,900	-	(48,900)	46,500	10,000	(36,500)
Electricity	82,300	15,663	(66,637)	77,500	20,000	(57,500)
Telephone fees	5,550	-	(5,550)	6,390	-	(6,390)
Mobile Phone Expenses	9,480	-	(9,480)	10,610	800	(9,810)
Internet	69,906	8,354	(61,552)	63,700	1,400	(62,300)
Gasoline	341,800	16,210	(325,590)	586,800	285,019	(301,781)
Oil (machines)				1,200	14,595	13,395
Stationary	129,923	36,081	(93,842)	81,304	-	(81,304)
Books	9,406	-	(9,406)	9,406	-	(9,406)
Published fees				7,900	48,040	40,140
Meeting Supplies	739,600	11,988	(727,612)	472,840		(472,840)
Publications	1,500	-	(1,500)	11,700	9,000	(2,700)
Cleaning Supplies	54,100	-	(54,100)	64,100	10,000	(54,100)
Computer Consumables				800	194,810	194,010
Medical Supply	306,429	306,429	-	194,840		(194,840)
Maintenance of equipment	107,500	-	(107,500)	107,500	40,000	(67,500)
Maintenance of furniture & fittings	2,500	-	(2,500)	2,200	-	(2,200)
Maintenance of Vehicles	13,560	13,560	-	111,000	104,350	(6,650)
Maintenance of buildings and repairs	60,000	-	(60,000)	115,000	115,000	-
Maintenance contracts	8,398	7,924	(474)	5,000	-	(5,000)
Vehicle Hire/car rental	89,646	50,000	(39,646)	115,050	100,925	(14,125)
Office Rent	156,150	58,080	(98,070)	150,990	77,290	(73,700)
Other Rent				2,800	127,602	124,802
Consultation Fees	602,500	260,974	(341,526)	240,749		(240,749)
Audit Fees	20,000	-	(20,000)	20,000	-	(20,000)
Staff training and Development	317,598	248,610	(68,988)	66,030	26,031	(39,999)
Fee for Service Provided (non Consultancy Service)	64,273	37,853	(26,420)	140,000	88,323	(51,678)
Bank charges	24,750	67	(24,683)	17,310	63	(17,247)
Television and Newspaper Advertisements	58,334	15,200	(43,134)	41,440	3,027	(38,413)
Marketing and Promotion	-	-	-	230	-	(230)
Contingency	388,809	-	(388,809)	388,809		(388,809)
	4,787,521	1,475,034	(3,312,487)	3,941,291	1,410,429	(2,530,862)

Note 18 Grants to Other General Government Units

Grants to other General Government Units relate to transfers made to lower levels of Government of HSS. An amount of USD\$4,240,400 was budgeted for the Lower-level Governments of HSS and USD\$147,511 was transferred to the Middle Shabelle and Hiran Regions to facilitate their operations as well as provide key services to the Region. While in 2019 a total of USD\$2,180,800 was budgeted and the actual was USD\$1,775,620. The lower-level municipalities of the Middle Shabelle and Hiran Regions operating under an informal agreement between the MoFED and HSS Municipalities (see Note 7), operate their standard procedures in managing funds as stipulated in the informal agreement with the MoFED

Note 19 Non-Financial Assets

During the year, 10.8% (USD 66,103) of the non-financial assets budget of USD 614,043 was spent. Costs were mainly associated with the rehabilitation of Government institutions and equipment which was funded by the Federal Government under the SURP GPE project

	2021			2020		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Buildings other than dwellings	362668.4	62,568	(300,100)	1,085,000	491,845	(593,155)
Cars	50000	-	(50,000)	50,000	-	(50,000)
Information, computer, & telecom. (ICT) equipment	54725	3,535	(51,190)	82,690	21,985	(60,705)
Machinery and Equipment not elsewhere classified	59550	-	(59,550)	164,550	105,000	(59,550)
furniture & Fixture	87100	-	(87,100)	67,175	-	(67,175)
	614,043	66,103	(547,940)	1,449,415	618,830	(830,585)

Note 20 Payments by Third Parties, External, Other & Undrawn Assistance

20.1 Payments by Third Parties

Third-party payments totaling USD\$672,725 was paid by PREMIS on behalf of HSS. This amount of USD\$672,725 is related to technical assistance, training, and ICT support paid by PREMIS.

The PREMIS project, funded by the UK Department for International Development (DFID) and the European Union (EU) provided support previously provided by the Somalia Stability Fund (SSF), providing continuing support to the HSS in the areas of public financial management and public administration. The nature of the support in 2020 is summarized below:

Budget Entities	2020			
	USD\$			
	Technical Assistance	Training	ICT Support	Total
Ministry of Finance	259,007.10	78,385.97	119,680.60	457,074
Civil Service Commission	84,859.36	21,379.70	16229.77	122,469
Office of the Auditor General	73,716.14	19,466.35		93,182
Total	417,583	119,232	135,910	672,725

20.2 External Assistance

External assistance was received in the form of grants from multilateral and bilateral donor agencies under agreements specifying the purpose for which the assistance will be utilized. Total assistance in cash was utilized for funding salaries and third-party assistance is described in Note 21.1 above. The following amounts were received in FY2021:

External Assistance	2021	2020
Total Cash Receipts	203,282	1,164,463
Total Third Party Payment	1,404,463	672,725
Total External Assistance	1,607,745	1,837,188
Multilateral Aid Agencies		
Cash Receipt	102,861	972,834
Third Party Payment		
	102,861.00	972,834
Bilateral Aid Agencies		
Cash Receipt	100,421	191,629
Third Party payment	1,404,463	672,725
	1,504,884	864,354

20.3 Undrawn External Assistance

During the 2018 financial year, HSS became eligible to participate in the Recurrent Cost and Reform Financing (RCRF II) project. This project runs through to 30 June 2023 and is reviewable on an annual basis. The RCRF II project is a multi-partner fund administered by the International Development Association (IDA), with funds flowing through the Federal Government of Somalia and to HSS. The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible the Federal Member States, and Interim and Emerging Administration.

As specified in a binding agreement *Number TFOA0534 Dated 29 June 2015* between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Hirshabelle State of Somalia, by a sub-agreement with FGS, has a current project which will last to 30 June 2023.

Undrawn External assistance concerning the RCRF II project is contingent upon HSS meeting the threshold conditional requirements of the project. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for HSS in particular the grant amount is subject to annual review and approval by the IDA.

As of 31 December 2021, HSS had accessed a total of USD\$3,225,785 (USD\$1,760,659 in 2020) of the RCRF II project funds since becoming eligible. The variance resulted from several Civil Servants not being recruited as originally planned and some staff turnover during the 2019 and 2020 fiscal years.

It is expected that conditions will continue to be satisfied and the projects are anticipated to continue under the terms of the agreement between the donor and HSS. There have been no instances of non-compliance with terms and conditions which can result in the cancelation of external assistance grants.

Note 21 Statements of Operations

The Statement of Operations report is by the Government Finance Statistics Manual 2014 (GFSM 2014). Government Finance Statistics (GFS) is an accounting framework developed by the International Monetary Fund (IMF) to provide guidelines for the compilation of fiscal accounts. The GFS framework is designed to provide statistics that enable policymakers and analysts to study developments in the financial operations and financial position of the government. It is also used to analyze the operations of a specific level of government, transactions between levels of government, and the public sector

The Statement of Operations produces summary information on the overall performance and financial position of the general government. This Statement is divided into three sections that present: revenue and expense transactions; transactions in non-financial assets; and transactions in financial assets and liabilities. This Statement is a voluntary disclosure and not a reporting requirement under the International Public Sector Accounting Standards, Financial Reporting under the Cash Basis of Accounting standard, which is the standard adopted in preparing these financial statements.

HIRSHABELLE STATE OF SOMALIA

INDIVIDUAL BUDGET ENTITY

**STATEMENT OF CASH RECEIPTS & PAYMENTS &
COMPARISON TO BUDGET**

For the Year Ended 31 December 2021

Prepared by the

International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting (2017)

Ministry of Justice & Religious Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	
Grants						
From other general government units		15,420	15,420		(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000		(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Livestock, Forestry and Vegetation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000		(110,000)	
Taxes						
Taxes on goods and services		2,087,796	2,087,796	250,000	(1,837,796)	-
Taxes	2	2,087,796	2,087,796	250,000	(1,837,796)	-
Grants						
From other general government units		15,420	15,420		(15,420)	-
Grants	3	15,420	15,420		(15,420)	-
Receipts / Inflows		2,213,216	2,213,216	250,000	(1,963,216)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Ports and Maritime Transport

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420		(15,420)	
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000		(80,000)	
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Youth and Sports

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420		(15,420)	
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000		(80,000)	
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Postal, Communication and Modern Technology

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420		(15,420)	
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000		(80,000)	
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Education and Tertiary

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		1,484,519	1,484,519	687,041	(797,478)	499,489
Grants						
From international organizations						
From other general government units		1,389,939	1,389,939	559,587	(830,352)	531,798
Grants	3	1,389,939	1,389,939	559,587	(830,352)	531,798
Receipts / Inflows		2,874,457	2,874,457	1,246,627	(1,627,830)	1,031,287
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		883,125	883,125	518,257	(364,868)	398,656
Compensation of Employees	5	883,125	883,125	518,257	(364,868)	398,656
Use of Goods and Services						
Travel & Conferences		71,848	71,848	69,208	(2,640)	-
Operating Expenses		54,173	54,173	28,885	(25,289)	11,320
Rent		3,600	3,600	-	(3,600)	-
Other Operating Expenses		164,398	164,398	68,821	(95,577)	72,363
Use of Goods and Services	6	294,019	294,019	166,914	(127,105)	83,683
Nonfinancial assets						
Fixed Assets		307,375	307,375	1,870	(305,505)	17,150
Nonfinancial assets	8	307,375	307,375	1,870	(305,505)	17,150
Payments / Outflows		1,484,519	1,484,519	687,041	(797,478)	499,489

Ministry of Environmental and Sea Protection

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420		(15,420)	
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000		(80,000)	
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Agriculture and Irrigation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		79,990	79,990	-	(79,990)	-
Compensation of Employees	5	79,990	79,990	-	(79,990)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Other Operating Expenses		10	10	-	(10)	-
Use of Goods and Services	6	24,510	24,510	-	(24,510)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Health and Social Care

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		1,845,288	1,845,288	1,223,280	(622,008)	599,371
Grants						
From other general government units		1,750,708	1,750,708	1,237,370	(513,338)	604,329
Grants	3	1,750,708	1,750,708	1,237,370	(513,338)	604,329
Receipts / Inflows		3,595,997	3,595,997	2,460,650	(1,135,346)	1,203,700
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		472,352	472,352	347,012	(125,340)	62,044
Compensation of Employees	5	472,352	472,352	347,012	(125,340)	62,044
Use of Goods and Services						
Travel & Conferences		323,795	323,795	285,413	(38,382)	59,451
Operating Expenses		739,241	739,241	370,175	(369,066)	344,400
Rent		4,200	4,200	-	(4,200)	-
Other Operating Expenses		280,200	280,200	220,680	(59,520)	28,476
Use of Goods and Services	6	1,347,436	1,347,436	876,268	(471,168)	432,327
Nonfinancial assets						
Fixed Assets		25,500	25,500	-	(25,500)	105,000
Nonfinancial assets	8	25,500	25,500	-	(25,500)	105,000
Payments / Outflows		1,845,288	1,845,288	1,223,280	(622,008)	599,371

Ministry of Fishery & Marine Resources

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	20,000
Taxes						
Taxes on goods and services		35,270	35,270	30,000	(5,270)	-
Taxes	2	35,270	35,270	30,000	(5,270)	-
Grants						
From other general government units		309,420	309,420	-	(309,420)	221,900
Grants	3	309,420	309,420	-	(309,420)	221,900
Receipts / Inflows		454,690	454,690	30,000	(424,690)	241,900
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	20,000
Compensation of Employees	5	80,000	80,000	-	(80,000)	20,000
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500		(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	20,000

Ministry of Public Works and Reconstruction

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		170,000	170,000		(170,000)	455,300
Grants						
From international organizations		-		26,100	26,100	-
From other general government units		15,420	15,420	-	(15,420)	450,000
Grants	3	15,420	15,420	26,100	10,680	450,000
Receipts / Inflows		185,420	185,420	26,100	(159,320)	905,300
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	5,300
Compensation of Employees	5	80,000	80,000	-	(80,000)	5,300
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		82,100	82,100	-	(82,100)	-
Use of Goods and Services	6	84,500	84,500	-	(84,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	450,000
Nonfinancial assets	8	5,500	5,500	-	(5,500)	450,000
Payments / Outflows		170,000	170,000	-	(170,000)	455,300

Ministry of Information and Culture

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	11,000
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	11,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	11,000
Use of Goods and Services	6	24,500	24,500	-	(24,500)	11,000
Nonfinancial assets				-		
Fixed Assets		5,500	5,500		(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	11,000

Ministry of Interior and Local Government

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate	Final Estimate	Controlled by	Difference	Controlled by
		Appropriation	Appropriation	TSA	Between Final Budget and Actual	TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		4,870,400	4,870,400	285,140	(4,585,260)	1,970,805
Taxes						
Taxes on goods and services		237,160	237,160	-	(237,160)	-
Taxes	2	237,160	237,160	-	(237,160)	-
Grants						
From international organizations		600	600	76,761	76,161	194,185
From other general government units		515,420	515,420	246,206	(269,214)	1,140,000
Grants	3	516,020	516,020	322,966	(193,054)	1,334,185
Other Revenue						
Sale of goods and services		222,465	222,465	-	(222,465)	-
Other Revenue	4	222,465	222,465	-	(222,465)	-
Receipts / Inflows		5,846,045	5,846,045	608,106	(5,237,939)	3,304,990
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		83,600	83,600	5,000	(78,600)	93,330
Compensation of Employees	5	83,600	83,600	5,000	(78,600)	93,330
Use of Goods and Services						
Travel & Conferences		25,746	25,746	748	(24,998)	14,413
Operating Expenses		65,270	65,270	600	(64,670)	85,415
Rent		12,000	12,000	-	(12,000)	-
Other Operating Expenses		414,134	414,134	131,281	(282,853)	2,027
Use of Goods and Services	6	517,150	517,150	132,629	(384,521)	101,855
Grants						
Grants To Other General Government Units		4,240,400	4,240,400	147,511	(4,092,889)	1,775,620
Grants	7	4,240,400	4,240,400	147,511	(4,092,889)	1,775,620
Nonfinancial assets						
Fixed Assets		29,250	29,250	-	(29,250)	-
Nonfinancial assets	8	29,250	29,250	-	(29,250)	-
Payments / Outflows		4,870,400	4,870,400	285,140	(4,585,260)	1,970,805

Ministry of Planning, Investment, and International Cooperation
Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December, 2021
Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Transport, Air and Land

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		110,000	110,000		(110,000)	
Taxes						
Taxes on goods and services		403,450	403,450	90,000	(313,450)	-
Taxes	2	403,450	403,450	90,000	(313,450)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Other Revenue						
Sale of goods and services		150,000	150,000	-	(150,000)	-
Other Revenue	4	150,000	150,000	-	(150,000)	-
Receipts / Inflows		678,870	678,870	90,000	(588,870)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Security and Rehabilitation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		4,400,901	4,400,901	936,632	(3,464,269)	4,174,544
Grants						
From other general government units		15,420	15,420	-	(15,420)	3,674,654
Grants	3	15,420	15,420	-	(15,420)	3,674,654
Receipts / Inflows		4,416,321	4,416,321	936,632	(3,479,689)	7,849,198
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		4,260,201	4,260,201	936,632	(3,323,569)	3,934,544
Compensation of Employees	5	4,260,201	4,260,201	936,632	(3,323,569)	3,934,544
Use of Goods and Services						
Travel & Conferences		3,000	3,000	-	(3,000)	
Operating Expenses		127,700	127,700	-	(127,700)	240,000
Rent		6,000	6,000	-	(6,000)	
Use of Goods and Services	6	136,700	136,700	-	(136,700)	240,000
Nonfinancial assets						
Fixed Assets		4,000	4,000	-	(4,000)	-
Nonfinancial assets	8	4,000	4,000	-	(4,000)	-
Payments / Outflows		4,400,901	4,400,901	936,632	(3,464,269)	4,174,544

Ministry of Labor and Employment

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Finance and Economic Development

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

	Note	2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows						
Consolidated Fund Appropriations		1,220,282	1,220,282	442,257	(778,025)	431,152
Taxes						
Taxes on payroll and workforce		-	-	18,790	18,790	-
Taxes on property		441,379	441,379	-	(441,379)	-
Taxes on goods and services		9,847,897	9,847,897	1,392,191	(8,455,706)	-
Taxes on international trade and transactions		699,316	699,316	-	(699,316)	-
Other taxes		-	-	-	-	-
Taxes	2	10,988,592	10,988,592	1,410,981	(9,577,611)	-
Grants						
From international organizations		100,521	100,521	100,420	(101)	155,874
From other general government units		2,289,754	2,289,754	773,221	(1,516,534)	2,311,150
Grants	3	2,390,275	2,390,275	873,641	(1,516,634)	2,467,024
Other Revenue						
Fines, penalties and forfeits		5,000	5,000	-	(5,000)	-
Other Revenue	4	5,000	5,000	-	(5,000)	-
Receipts / Inflows		14,604,149	14,604,149	2,726,879	(11,877,270)	2,898,176
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		367,978	367,978	199,080	(168,898)	205,368
Compensation of Employees	5	367,978	367,978	199,080	(168,898)	205,368
Use of Goods and Services						
Travel & Conferences		78,800	78,800	22,672	(56,128)	28,541
Operating Expenses		117,164	117,164	27,350	(89,814)	8,385
Other Operating Expenses		170,613	170,613	128,922	(41,691)	142,180
Contingency		388,809	388,809	-	(388,809)	-
Use of Goods and Services	6	755,385	755,385	178,944	(576,442)	179,105
Nonfinancial assets						
Fixed Assets		96,918	96,918	64,233	(32,685)	46,680
Nonfinancial assets	8	96,918	96,918	64,233	(32,685)	46,680
Payments / Outflows		1,220,282	1,220,282	442,257	(778,025)	431,152

Ministry of Constitution & Federal Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Commerce & Industry

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Women & Human Rights

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Water, Energy and Minerals

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Humanitarian and Disaster Management

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	1,000
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	1,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	1,000
Compensation of Employees	5	80,000	80,000	-	(80,000)	1,000
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		
Fixed Assets		5,500	5,500		(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	1,000

Civil Service Commission

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		144,614	144,614	78,564	(66,050)	77,014
Grants						
From international organizations		-	-	-	-	17,050
From other general government units		81,664	81,664	83,184	1,520	59,964
Grants	3	81,664	81,664	83,184	1,520	77,014
Other Revenue						
Sale of goods and services		50,000	50,000	-	(50,000)	-
Other Revenue	4	50,000	50,000	-	(50,000)	-
Receipts / Inflows		276,278	276,278	161,748	(114,530)	154,028
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		111,864	111,864	59,964	(51,900)	59,964
Compensation of Employees	5	111,864	111,864	59,964	(51,900)	59,964
Use of Goods and Services						
Operating Expenses		4,500	4,500	-	(4,500)	-
Rent		23,250	23,250	18,600	(4,650)	17,050
Other Operating Expenses		5,000	5,000	-	(5,000)	-
Use of Goods and Services	6	32,750	32,750	18,600	(14,150)	17,050
Payments / Outflows		144,614	144,614	78,564	(66,050)	77,014

Hirshabelle Parliament**Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget****For the Year Ended 31 December, 2021****Government Uses a Treasury Single Account System to Manage Funds**

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		3,209,790	3,209,790	937,495	(2,272,295)	929,965
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		2,632,340	2,632,340	916,495	(1,715,845)	864,446
Compensation of Employees	5	2,632,340	2,632,340	916,495	(1,715,845)	864,446
Use of Goods and Services						
Travel & Conferences		261,000	261,000	-	(261,000)	-
Operating Expenses		202,450	202,450	-	(202,450)	22,219
Rent		84,000	84,000	21,000	(63,000)	43,300
Use of Goods and Services	6	547,450	547,450	21,000	(526,450)	65,519
Nonfinancial assets						
Fixed Assets		30,000	30,000	-	(30,000)	-
Nonfinancial assets	8	30,000	30,000	-	(30,000)	-
Payments / Outflows		3,209,790	3,209,790	937,495	(2,272,295)	929,965

Ministry of State Presidency

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		1,499,549	1,499,549	441,828	(1,057,721)	771,465
Grants						
From international organizations						1,765
From other general government units		257,904	257,904	217,573	(40,331)	645,866
Grants	3	257,904	257,904	217,573	(40,331)	647,631
Receipts / Inflows		1,757,453	1,757,453	659,401	(1,098,052)	1,419,096
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		993,228	993,228	379,628	(613,600)	508,515
Compensation of Employees	5	993,228	993,228	379,628	(613,600)	508,515
Use of Goods and Services						
Travel & Conferences		256,921	256,921	10,000	(246,921)	31,750
Operating Expenses		216,300	216,300	39,200	(177,100)	231,200
Other Operating Expenses		33,100	33,100	13,000	(20,100)	-
Use of Goods and Services	6	506,321	506,321	62,200	(444,121)	262,950
Payments / Outflows		1,499,549	1,499,549	441,828	(1,057,721)	771,465

Auditor General's Office

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		114,636	114,636	67,116	(47,520)	65,876
Grants						
From international organizations		-	-	-	-	16,940
From other general government units		70,496	70,496	71,766	1,270	48,936
Grants	3	70,496	70,496	71,766	1,270	65,876
Receipts / Inflows		185,132	185,132	138,882	(46,250)	131,752
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		63,336	63,336	48,636	(14,700)	48,936
Compensation of Employees	5	63,336	63,336	48,636	(14,700)	48,936
Use of Goods and Services						
Travel & Conferences		700	700	-	(700)	-
Operating Expenses		7,500	7,500		(7,500)	-
Rent		23,100	23,100	18,480	(4,620)	16,940
Other Operating Expenses		20,000	20,000	-	(20,000)	-
Use of Goods and Services	6	51,300	51,300	18,480	(32,820)	16,940
Payments / Outflows		114,636	114,636	67,116	(47,520)	65,876

Ministry of Rehabilitation and Disbarment

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets						
Fixed Assets		5,500	5,500	-	(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Religious and Endowments

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	1,000
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	1,000
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	1,000
Compensation of Employees	5	80,000	80,000	-	(80,000)	1,000
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	
Nonfinancial assets				-		
Fixed Assets		5,500	5,500		(5,500)	-
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	1,000

Ministry of Petroleum and Mining

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Ministry of Reconciliation and Resettlement

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2021

Government Uses a Treasury Single Account System to Manage Funds

		2021				2020
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A USD	B USD	C USD	C-B USD	USD
Receipts / Inflows	Note					
Consolidated Fund Appropriations		110,000	110,000	-	(110,000)	-
Grants						
From other general government units		15,420	15,420	-	(15,420)	-
Grants	3	15,420	15,420	-	(15,420)	-
Receipts / Inflows		125,420	125,420	-	(125,420)	-
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,000	80,000	-	(80,000)	-
Compensation of Employees	5	80,000	80,000	-	(80,000)	-
Use of Goods and Services						
Travel & Conferences		2,400	2,400	-	(2,400)	-
Operating Expenses		22,100	22,100	-	(22,100)	-
Use of Goods and Services	6	24,500	24,500	-	(24,500)	-
Nonfinancial assets				-		-
Fixed Assets		5,500	5,500		(5,500)	
Nonfinancial assets	8	5,500	5,500	-	(5,500)	-
Payments / Outflows		110,000	110,000	-	(110,000)	-

Note 1 Accounting Policies for All Budget Entities

1.1 Financial Statement

Unlike the two single-purpose consolidated financial statements for the HSS Consolidated Fund, HSS has chosen to issue a financial statement for each budget entity that combines the *Statement of Receipts and Payments* with the *Statement of Comparison of Budget and Actual Amounts*, by the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting Under the Cash Basis of Accounting* (2017)

1.2 Basis of Preparation

The individual budget entity financial statement for each ministry/authority of the Hirshabelle State of Somalia (HSS) has been prepared by the *Public Financial Management Act 2018* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting under the Cash Basis of Accounting* (2017). These notes to the financial statements form an integral part of understanding the budget entity statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.3 Consolidated Notes

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

1.4 Reporting Entities

The financial statement for each entity encompasses the reporting entity as specified in the *HSS Appropriation Act No. 1 of 2021*. All budget entities listed below are controlled by the HSS. All activities of budget entities are funded by the HSS Consolidated Budget or through 3rd Party external assistance.

The preceding financial statements are for the following public sector entities which were created by a preceding Presidential Decree on 20th February 2017 entitled *A Decree Establishing Ministries of Hirshabelle State of Somalia and Defining Roles and Functions of Ministries*. The Ministry of Finance & Economic Development and Revenue Collection Authority was Established by a Presidential Decree in March 2017. The Decree Establishing the Ministry of Finance & Economic Development (MoFED) was changed into an Act of Parliament on 06 Feb. 2018. The Auditor General's Office was created via Presidential Decree in 2018 and changed into Audit Act on 18 March 2019, however, the Office was not established during the 2018 financial year the Office of the Auditor General come onboard in 2019 and now functioning progressively.

A subsequent decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Hirshabelle State of Somalia dated December 2017* established the office of the Civil Service Commission. Companion Decrees also established the Civil Service and the Civil Service Salary structure. The inauguration of the HSS constitution automatically established the Hirshabelle Parliament. The Civil Service Commission (CSC) was changed in to act in October 2018. The respective statements of all the listed entities form part of the consolidated financial statements as these entities were included as part of the *HSS Appropriation Act No. 1, 2021*.

NO	Budget Entities
1	Ministry of Justice & Religious Affairs
2	Ministry of Livestock, Forestry, and Vegetation
3	Ministry of Ports and Maritime Transport
4	Ministry of Youth and Sports
5	Ministry of Postal, Communication and Modern Technology
6	Ministry of Education and Tertiary
7	Ministry of Environmental and Sea Protection
8	Ministry of Agriculture and Irrigation
9	Ministry of Health and Social Care
10	Ministry of Fishery & Marine Resources
11	Ministry of Public Works and Reconstruction
12	Ministry of Information and Culture
13	Ministry of Interior and Local Government
14	Ministry of Planning, Investment, and International Cooperation
15	Ministry of Transport, Air and Land
16	Ministry of Security and Rehabilitation
17	Ministry of Labor and Employment
18	Ministry of Finance and Economic Development
19	Ministry of Constitution & Federal Affairs
20	Ministry of Commerce & Industry
21	Ministry of Women & Human Rights
22	Ministry of Water, Energy, and Minerals
23	Ministry of Humanitarian and Disaster Management
24	Civil Service Commission
25	Hirshabelle Parliament
26	Auditor General's Office
27	Ministry of State Presidency
28	Ministry of Rehabilitation and Disbarment
29	Ministry of Religious and Endowments
30	Ministry of Petroleum and mining
31	Ministry of Reconciliation and Resettlement

1.5 Treasury Single Account

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

1.7 Reporting Currency

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

Receipts/ Inflows

Receipts / Inflows other than Consolidated Fund Appropriations relate to revenue the Budget entity collects on behalf of the Government through its collections activities and are deposited into the Treasury Single Account administered by the Treasury Department. The revenue collected cannot be used to support the operations of the Ministry / Department without specific appropriation by Parliament. Therefore, the cash collected is not controlled by the Ministry / Department. Funds allocated for use by the Ministry / Department to fund expenditure are through funds appropriations as outlined in Note 2.

Consolidated Fund Appropriations

This represents the cumulative amount of expenditure that was funded from the consolidated fund (Treasury Single Account).

Amounts appropriated by the Hirshabelle Parliament to the budget entities are managed through a single account administered by the Treasury Department. These amounts are not controlled by the individual budget entities but are deployed on their behalf by the single account administrator (Treasury department) on completion of appropriate documentation and authorization through the Financial Management Information System (FMIS). The amount reported as Consolidated Fund Appropriations in the *Individual Entity Combined Statement of Cash Receipts and Payments & Comparison to Budget* is the amount the Treasury has released through the Treasury Single Account for the benefit of the budget entities (the amount of “draw down” on the appropriation).

The amount does not reflect actual cash receipts from Treasury because the budget entities do not control their bank account. The amount reflects the “source” of funds used to make payments.

The following are supporting not the nature of the source of income and the expenses financed through general fund appropriations.

Note 2 Taxes

Taxes refer to revenue arising from taxes on goods and services, and local government tax collections (Other taxes). For 2021, there are some taxes were collected by the Ministry of Finance and Economic Development due to the State’s fragility and disputes among the two regions which led each region to collect their own and expense their own. There is a positive hope for 2022 as the administration has changed and reconciliations are ongoing and also there is revenue collection harmonization.

Note 3 Grants

Grants from international organizations and the Federal Government of Somalia are remitted through the TSA and therefore recorded under the MoFED. In certain cases, donors may fund ministerial

projects unequivocally designed for and implemented by a selected entity. Such a project will fall under that particular entity even though the funds are deposited into the TSA. Grant income of 7,090,246 was budgeted during the reporting period of FY2021 however 3,392,187 was received.

Note 4 Other Revenue

The sale of government goods and services and fines and penalties constitute other sources of revenue. A total of USD\$427,465 was budgeted for the year 2021; however no, revenue in this category was collected.

Note 5 Employee Compensation

Employee Compensation entails all salaries and wages including in-kind payments. Salaries to the civil servants and the security forces make up the prime part of employee compensation. The Recurrent Cost and Reform Financing (RCRF III) provides funding for the reimbursement of the payments of salaries of permanent employees of HSS who have been recruited competitively by the Civil Service Commission. During the reporting period, the RCRF III project has reimbursed salaries to the following Entities.

Other salaries totaling USD\$512,653 were paid by RCRF for teacher salaries as separate from the civil servants for the Ministry of education.

The total number of teachers is 274 teachers across the State.

Budget Entity	RCRFIII	# of Staff paid
Ministry of Finance and Economic Development	186,480	24
Civil Service Commission	59,964	10
Office of the Auditor General	48,636	9
State Presidency	217,573	65
Ministry of Helthy	18,794	6
Ministry of Education	15,000	32
Total	512,653	146

Note 6 Use of Goods and Services

HSS's ability to pay for its operating costs, goods and services and other miscellaneous expenses is determined by its ability to collect sufficient revenue for its budget execution. HSS does not have access to a credit facility and therefore due to this integral constraint HSS has prioritized the available funds in executing budgets across the entities.

Budget Entity	2021		
	Final Budget	Excuation	Excution %
Ministry of Justice & Judicial Affairs	24,500	-	-
Ministry of Livestock, Forestry and Vegetation	24,500	-	-
Ministry of Ports and Maritime Transport	24,500	-	-
Ministry of Youth and Sports	24,500	-	-
Ministry of Postal, Communication and Modern Technology	24,500	-	-
Ministry of Education and Tertiary	294,019	166,914	56.77
Ministry of Environmental and Sea Protection	24,500	-	-
Ministry of Agriculture and Irrigation	24,510	-	-
Ministry of Health and Social Care	1,347,436	876,268	65.03
Ministry of Fishery & Marine Resources	24,500	-	-
Ministry of Public Works and Reconstruction	84,500	-	-
Ministry of Information and Culture	24,500	-	-
Ministry of Interior and Local Government	517,150	132,629	25.65
Ministry of Planning, Investment and International Cooperatic	24,500	-	-
Ministry of Transport, Air and Land	24,500	-	-
Ministry of Security and Rehabilitation	136,700	-	-
Ministry of Labor and Employment	24,500	-	-
Ministry of Finance and Economic Development	755,385	178,944	23.69
Ministry of Constitution & Federal Affairs	24,500	-	-
Ministry of Commerce & Industry	24,500	-	-
Ministry of Women & Human Rights	24,500	-	-
Ministry of Water, Energy and Minerals	24,500	-	-
Ministry of Humanterian and Disaster Management	24,500	-	-
Civil Service Commission	32,750	18,600	56.79
Hirshabelle Parliament	547,450	21,000	3.84
Ministry of State Presidency	506,321	62,200	12.28
Auditor General's Office	51,300	18,480	36.02
Ministry of Rehabilitation and Disarment	24,500	-	-
Ministry of Religious and Endowments	24,500	-	-
Ministry of Petroleum and mining	24,500	-	-
Ministry of Reconciliation and Resettlement	24,500	-	-
	4,787,521	1,475,034	30.81

Note 7 Grants to Other Government Units

Other government units refer to lower-level governments such as Jowhar, Beledwayne, and Balcad Municipalities. These are the only active local governments in HSS that operates a revenue collection center and incurs the expenditure. The Municipalities collect revenue from the public transport system and other mobile businesses within HSS. In the agreement between the Ministry of Finance & Economic Development and the Municipalities, all revenue collections shall be deposited into the TSA and request for incurring expenditures but in 2021 due to the COVID-19 outbreak and disputes among the administration and week revenue collections caused by the disputes the revenue deposit from the Municipalities were on stack. Municipalities have not deposited any revenue to the TSA during 2021 but the ongoing reconciliations and administration changes have promised progress to be made in 2022 and the municipalities to be back to the agreement between the MoFED and the Municipalities.

Note 8 Non-Financial Assets

Non-financial assets consist of assets acquired by entities in running their business operations and include assets such as computers, office equipment, furniture and fixtures, tools and specialized professional services, and the construction of ministerial offices. During the reporting period, a total of USD\$66,103 was disbursed on non-financial assets which represented 11% percent of the estimated budget. The variance was a result of cash availability for entities not being unable to utilize the budget allocation. The non-financial asset purchases were distributed as follows:

	2021			2020		
	Estimate	Actual	Variance	Estimate	Actual	Variance
Buildings other than dwellings	362668.4	62,568	(300,100)	1,085,000	491,845	(593,155)
Cars	50000	-	(50,000)	50,000	-	(50,000)
Information, computer, & telecom. (ICT) equipment	54725	3,535	(51,190)	82,690	21,985	(60,705)
Machinery and Equipment not elsewhere classified	59550	-	(59,550)	164,550	105,000	(59,550)
furniture & Fixture	87100	-	(87,100)	67,175	-	(67,175)
	614,043	66,103	(547,940)	1,449,415	618,830	(830,585)