

THE FEDERAL GOVERNMENT OF SOMALIA



Office of the Accountant General

Financial Reports of the Federal Government of Somalia
In-Year Financial Reports For the period ended 30st-April 2022

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I. IN-YEAR REPORTS DISCUSSION AND ANALYSIS

1) Overview of the monthly in-year financial reports

Articles 44 of the PFM Act and 83 of the PFM regulation respectively require the Accountant General to prepare monthly in-year financial reports, to be published within four weeks following the end of the month.

Accordingly and for the purpose of article 44 (3) of the PFM act, 2019 this quarterly in-year report has been prepared for the period ending April 2022 and provide a record and an analysis of the Government's financial position and performance during the period ending April 2022 of the financial year, 2022 as shown in the Statement of Cash Receipts and Payments, Statement of Comparison of Budget and Actual Amounts, the Statement of Cash Flows, balance sheet, statement of expenditure by Government functions (COFOG), statement of expenditure arrears, statement of public debt, detailed statement for revenue and expenditure and fiscal summary table, and the budget utilization report including outstanding commitments at the end of the period of April 2022 .These in-year financial reports have been prepared by the Accountant General of the Federal Government of Somalia at the federal level following the cash Basis IPSAS and include financial information related to all Federal Government Ministries, Departments and Agencies (MDAs) including the externally financed projects.

The financial reports focus on reporting, primarily budgeted activities of the FGS for which an Annual Budget Statement was prepared for and authorized by the Federal Parliament of Somalia for the 2022 fiscal year. **The transactions for extra-budgetary funds are therefore not included.**

2) Format of the in-year financial reports

The monthly in-year financial reports of the Federal Government of Somalia have been prepared on a cash basis with activities and related transactions recognized when cash is received, and payments are made. Consistent with Article 44(3) of the PFM Act, the in-year reports have been prescribed by the Accountant General to include:

a) Statement of Cash Receipts and Payments

According to Cash Basis IPSAS, paragraph 1.3.12 and 2.3.13, the statement of cash receipts and payments is to show total or all cash receipts and payments of the Federal Government of Somalia. This statement reports on the net surplus or deficit (the difference between total receipts and total payments) for the year. The statement provides information on the FGS's sources of revenue and the cost of its activities.

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b) Statement of Comparison of Budget and Actual Amounts by Economic Nature

The statement of comparison of budget and actual amounts presents a comparison of the approved budget amounts (appropriations) and the actual amounts for the year based on the GFS economic classification. Where the budget has been revised, the revised and final budget is also included. The statements are prepared to provide information on the extent to which resources were appropriated by parliament and used in accordance with the budget approved by the Federal Parliament of Somalia.

c) Statement of Cash flow

The statement of cash flow presents the movements of cash during the reporting period resulting from operating, investing and financing activities. This statement provides information on how cash has been raised and used during the period including borrowing and repayment of borrowing, and the acquisition and disposal of non-financial assets.

d) Statement of Payments by Functions of Government

This statement is an optional requirement under IPSAS Part 1 but included in the in-year reports to provide further details of the amounts disclosed in the Statement of Cash Receipts and Payments by comparing the budget and government spending during the financial year by government functions. The statement is based on the Division Classification of Government outlays by functions of Government (COFOG) and identifies the purpose of spending by the Government.

e) Balance Sheet (Statement of financial assets and liabilities)

The Balance Sheet (Statement of Financial Assets and Liabilities) provides details of the financial assets and liabilities of the Government reporting the net assets (the difference between total financial assets and total liabilities) of the Government. Currently the Balance Sheet provides information on the financial assets and some liabilities.

f) Statement of Expenditure Arrears

This statement provides information on the outstanding payments that have built-up over the years for the supply of goods and services including employee costs. Expenditure arrears are recorded on the balance sheet under current liabilities.

g) Statement of Public Debt

This statement provides information on the outstanding external debt of the Federal Government of Somalia at the end of the reporting period and makes a distinction between multilateral and bilateral creditors. Bilateral creditors are further broken down into Paris and Non-Paris club creditors.

h) Statement of non-current assets

As part of the PFM reforms aimed at improving the management of the non-current assets, the Government enhanced its SFMIS asset module to meet the precise needs for better management of the Government assets and this was accompanied by the verification and migration of government assets to the SFMIS. Consequently, and in a bid to complement the disclosure notes provided under the Cash Basis IPSAS followed by the FGS in the preparation of its financial statements, a summary statement of the FGS fixed

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assets has been prepared and included in the financial statements providing an initial step in facilitating the transition from cash basis of accounting to full IPSAS accrual accounting. Progressively, efforts will be made to ensure that all asset categories including the intangible assets are included in the statement of the non-current assets.

i) *SFMIS reports and schedules*

The following SFMIS reports and schedules are provided as part of the in-year reports to comply with the requirements of Article 44(3) of the PFM Act and Article 83 of the regulations and also provide more information to assist in understanding the information reported in the in-year reports - necessary for increased accountability and decision-making purposes.

- FGS Fiscal summary report
- Detailed revenue performance report
- Detailed expenditure performance report
- Detailed budget utilization report
- COFOG report

3) **Summary of Financial Results for the month of April 2022 FY**

Financial Statement Highlights and Analysis

Table 1 – Summary of Financial Performance

Financial Performance	2022		2021		
	For the Month of April 2022	Year to date Actual (Jan-April)	For the month of April 2021	Year to date Actual (Jan-April)	31 Dec
	USD\$				USD\$
Revenue	56,052,691	133,929,368	57,799,485	134,717,215	376,536,340
Receipt borrowing		39,211,022			96,365,574
Expenditure	62,840,176	157,162,835	64,127,651	149,711,624	473,907,474
Surplus(Deficit)	(6,787,485)	(15,977,556)	(6,328,166)	(14,994,409)	(1,005,560)
% Change	107%	107%	-30%	42%	-9%
Original Budget	929,924,527	929,924,527	666,484,657	666,484,657	666,484,657
Revised Budget (Mid-year Revision)	0	0	0	0	0
Actual Expenditure	62,840,176	157,162,835	64,127,651	149,711,624	473,907,474
Under Spending (Budget Saving)	(867,084,351)	(772,761,693)	(602,357,006)	(516,773,033)	(192,687,183)
Revised budgeted revenue & external assistance	944,859,564	944,859,564	680,511,575	680,511,575	680,511,575
Actual revenues	56,052,691	133,929,368	57,799,485	134,717,215	376,536,340
Shortfall in budgeted revenue & assistance	(888,806,873)	(810,930,196)	(622,712,090)	(545,794,360)	(303,975,235)

4) Revenue

Revenue Analysis

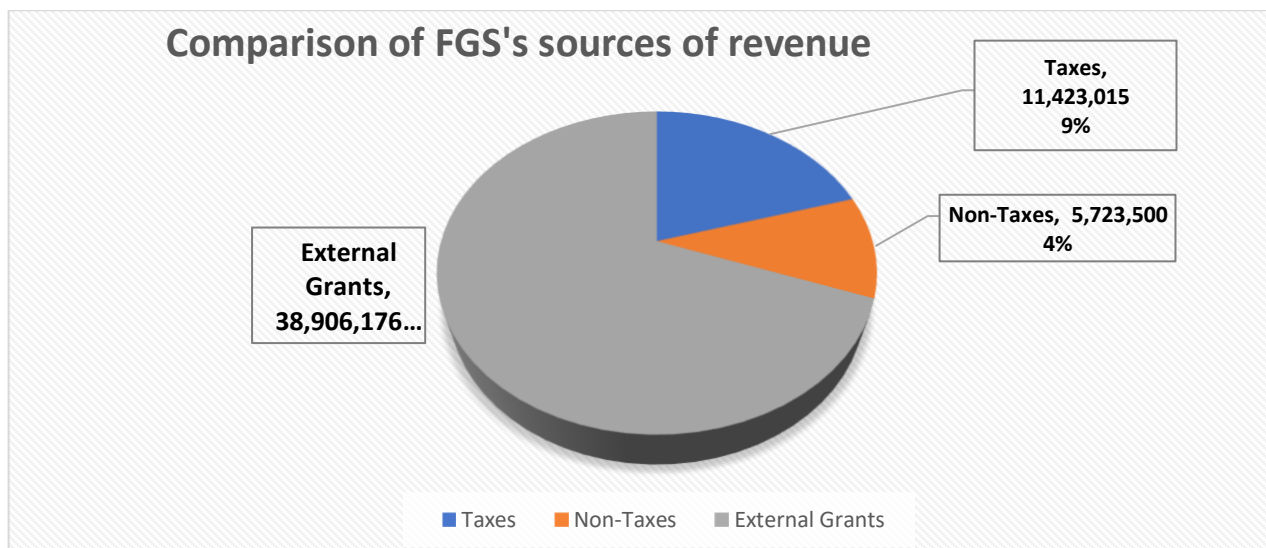
The Federal Government of Somalia’s total revenue decreased by USD \$1million for the period of April 2022 is USD \$56 million (67%) from USD\$57 million in April 2021 to USD \$472.9 million in 2021. The main sources of the FGS’s revenue are internally generated income; (taxes and domestic fees and charges) as well as external assistance from Multilateral and Bilateral organizations. Internal revenue (taxes and fees) of USD \$56 million was 6% of total revenues of USD \$944 million for the year.

Table 2 – Summary of Receipts

Revenue Analysis	2022		2021		
	30 April 2022	Year to date Actuals (Jan-April)	30 April 2021	Year to date Actuals (Jan-April)	31 Dec
Taxes	11,423,015	53,207,067	11,836,772	50,955,514	162,766,910
Non-Taxes	5,723,500	21,344,642	5,014,224	17,845,605	66,794,410
External Grants	38,906,176	59,377,659	40,948,489	65,916,097	146,975,019
Borrowing		39,211,022	-	-	96,365,574
Total	56,052,691	173,140,390	57,799,485	134,717,215	472,901,912

The following chart further highlights, the breakdown of revenue collections for the year which shows that external grants were 69% of the total receipts, and tax receipts that is 20% while the non-tax receipt is 10%of the total receipts for the year, The total revenues for the period ended 30st April 2022.

Chart 1 – Comparison of FGSs’ Sources of Revenue



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Non-Tax Receipts

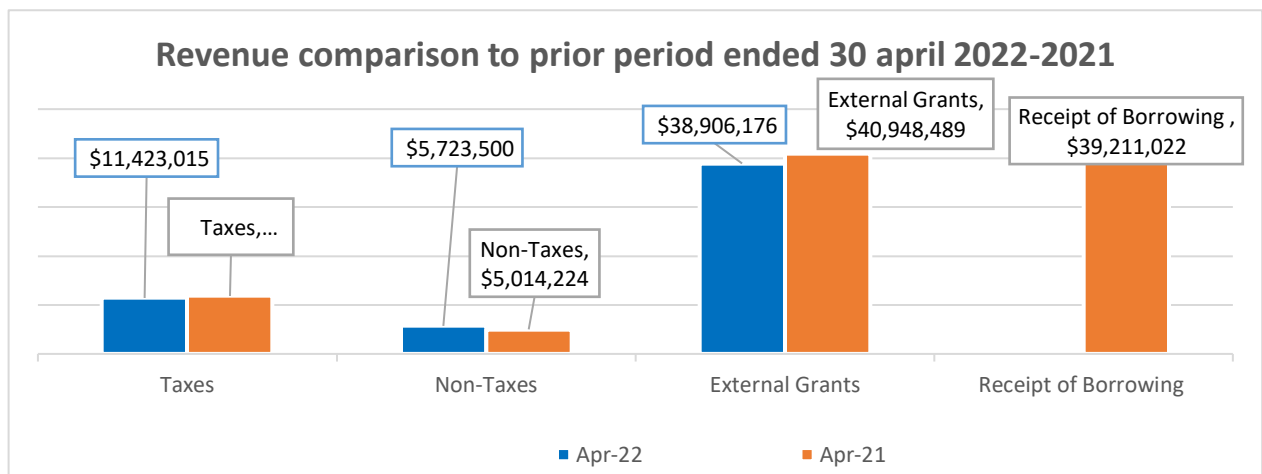
The period of April 2022 saw non-tax receipts has increased by USD \$0.71million when compared to the previous same period of April 2021. As detailed in Table 2, the current period’s non-tax revenue is 14% higher from the last April 2021.

Tax Receipts

The April 2022 period saw revenue from taxes has slightly decreased from USD\$11.8million to USD\$ 11.4million which is about USD\$ 0.4million (3.5%) compared to same month in last year.

Further illustration and comparisons between the current year and previous year is highlighted in Chart 2.

Chart 2 – Revenue Comparison to Prior Year ended 30st April 2022



External Assistance

External assistance and grants from bilateral and multilateral agencies were significant sources of funds accounting for USD \$38.9 million (69%) of total revenue compared to USD \$40.9 million in the previous year, representing an decrease of USD \$2 million, This decrease was mainly due to the suspension of donor’s budget support due to delays to complete parliamentary elections which is still impacted the current period.

5) Expenditure

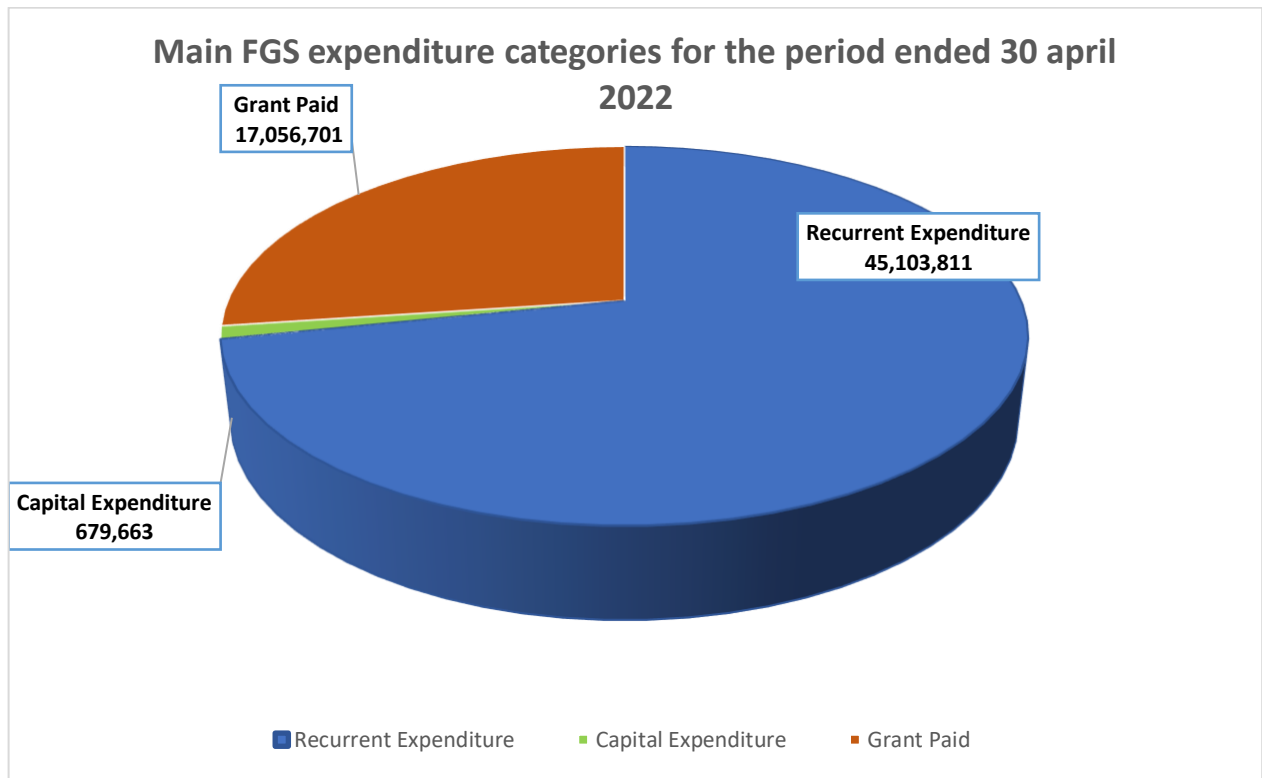
Expenditure Analysis

The FGS’s payments fall into four distinct categories; recurrent expenditure, capital expenditure, loan repayments and grants paid to sub-national governments, in particular the Federal Member States. The recurrent expenditure were primarily manpower related expenses, and cost on use of goods and services for

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Government operations. The recurrent expenses also include interest and other charges. Chart 3 summarizes the major areas of expenditure incurred by FGS during the year.

Chart 3 – Main Expenditure Categories



The total payments made during the period amounted to USD \$62.8million in comparison to USD \$64 million for the previous year. Overall, the FGS has decreased its expenditure by USD \$1.3 million, with the highest increases in the recurrent expenditure of USD \$45 million.

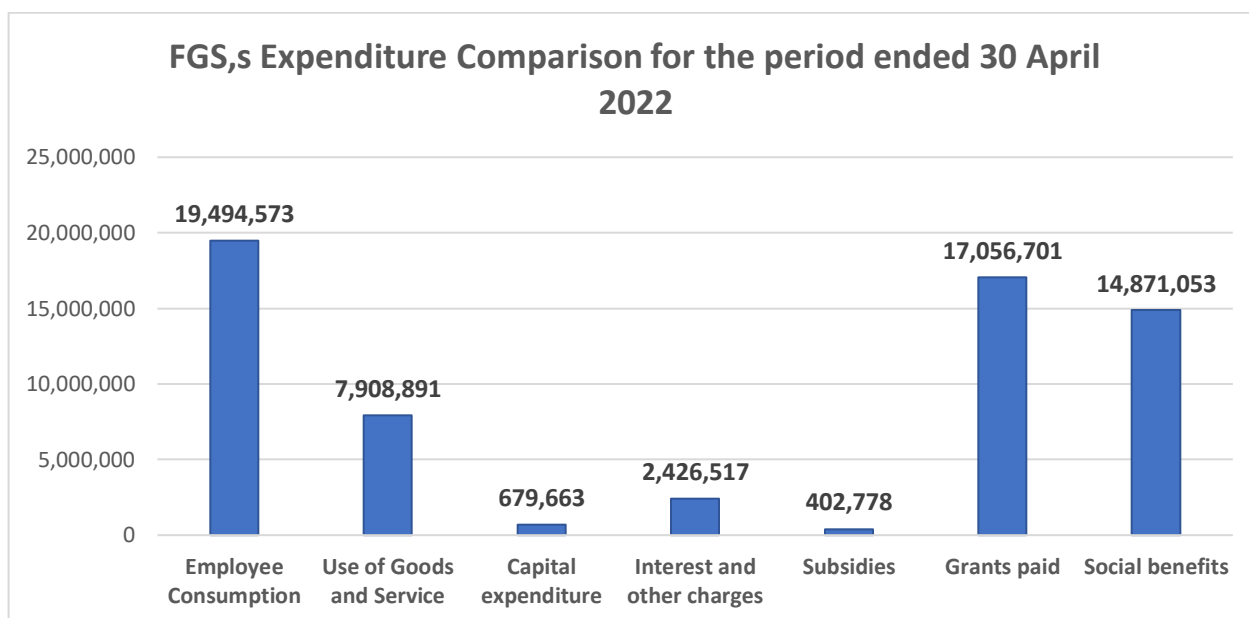
The largest expenditure category was the employee salary cost which amounted to USD \$19 million, which was 31% of the total expenditure. The second highest cost is the Grants paid to the FMS which is 27% from the total, followed by the Social benefits expenditure with 24% and the use of goods and services expenditure, which was 13% of total expenditure for the period. The expenditure was higher than the revenue during the year, leading to a fiscal balance worth USD \$6.8m. Table 3 below shows expenditure categories for the 2022 April expenditure in comparison to the same period of 2021 financial year.

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Table 3 – Summary of Expenditure, 2022 - 2021

Expenditure	2022		2021		
	30 st April	Year to date Actuals (Jan-April)	30 st April	Year to date Actuals (Jan-April)	31-Dec
Employee Consumption	19,494,573	80,944,629	20,471,647	76,549,834	250,099,404
Use of Goods and Service	7,908,891	25,912,818	6,935,885	20,698,435	106,059,789
Capital expenditure	679,663	2,197,010	254,316	2,030,641	45,850,523
Interest and other charges	2,426,517	4,039,842		4,208,643	16,099,178
Subsidies	402,778	552,772	420,000	555,228	1,440,881
Grants paid	17,056,701	28,644,711	4,745,930	14,368,970	1,271,695
Social benefits	14,871,053	14,871,053	31299873	31,299,873	39,864,848
Loan repayment					35,156,428
Total	62,840,176	157,162,835	64,127,651	149,711,624	495,842,746
% Change					

Chart 4 – Main Expenditure Categories



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6) Capital Expenditure Analysis

Capital expenditure (non-financial assets) for the period of April 2022 was USD \$679,663 compared to the same period of the previous Month an increase of USD\$(425,347) 63%. The major areas of expenditure were machinery and other equipment expenses followed by other fixed assets expenses. In accordance with reporting on a cash-basis, capital expenditure is expensed in the year of acquisition.

Table 4 – Summary of Capital Expenditure

Capital Expenditure	2022 USD\$		2021 USD\$		
	30 st April USD	Year-to-date Actuals (Jan- April)	30 st April USD	Year-to-date Actuals (Jan- April)	30 Dec
Residential buildings		430,423	-	-	2,120,088
Non – residential buildings	-	-	-	-	-
Other structure	-	-	-	-	-
ICT infrastructure, hardware, networks, facilities	-	-	-	-	-
Other fixed assets	95,595	1,025,019	59,294	236,127	2,733,198
Transport equipment		-			
Machinery and other equipment	584,068	741,568	24,704	70,504	4,302,792
Intangible assets	-	-			
Software application	-	-	170,318	1,724,010	6,913,100
Furniture and fixtures	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Total Capital expenditure	679,663	2,197,010	254,316	2,030,641	16,069,178

7) Budget and Expenditure Analysis

The annual budget of the FGS is the principal document by which the Government sets out its financial plan for the year. The original budget or financial plan approved by the Federal Parliament for the budgeted expenditure for the first quarter of the year was USD \$929 million. Due to election crisis there no possible to supplementary for the Budget of USD\$929 was approved by Parliament.

The table below depicts the allocations and actual payments of each category of the expenditure.

Table 4 – Expenditure, Budget and Actual comparison

Expenditure categories	Estimated Budget 2022	Actual Budget	Estimated budget 2021	Actual Budget 2021 USD\$	
		30 st April USD		30 st April USD	30 Dec
Compensation of Employees	263,873,581	19,494,573	259,055,507	20,471,647	250,099,404
Use of Goods & Services	224,232,249	7,908,891	182,672,237	6,935,885	106,059,789
Grants Paid	115,504,205	17,056,701	70,938,611	4,745,930	45,850,523
Capital Expenditure	40,955,427	679,663	4,924,141	254,316	16,099,778
Interest and other charges	2,500,000	2,426,517	2,500,000		14,605,118
Subsidy	7,546,700	402,778	8,047,719	420,000	1,271,695
Social benefit	273,428,400	14,871,053	60,715,682	31,299,873	39,864,848
Other Expenditure (Contingency Fund)	1,883,966	-	77,630,760	-	-
Total expenditure	929,924,527	62,840,176	666,484,657	64,127,651	473,851,155

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Expenditure Category	2022		2022		Variance (Underspend) USD \$
	Budget April USD \$		Actual April USD \$		
Compensation of Employees	263,873,581		19,494,573		7%
Use of Goods & Services	224,232,249		7,908,891		4%
Grants Paid	115,504,205		17,056,701		15%
Capital Expenditure	40,955,427		-		-
Interest and other charges	2,500,000		2,426,517		97%
Subsidy	7,546,700		402,778		5%
Social benefit	273,428,400		14,871,053		5%
Other Expenditure (Contingency Fund)	1,883,966		679,663		36%
Total Expenditure	929,924,527		62,840,176		

8) Balance Sheet (Statement of Financial Assets & Liabilities)

As the government reports on a cash basis accounting, the balance sheet does not include all assets and liabilities of the Government in the Balance Sheet, but will initially include financial assets and liabilities and will progressively include all the assets and liabilities over time.

The following is a summary of the Balance Sheet (Statement of Assets and liabilities)

Table 6 – Balance Sheet

Description	April-2022 USD\$	2021 USD\$	% Change
Cash & Cash Equivalents	22,765,040	43,198,462	(53)%
Receivables			
Total Assets			
Payables			
Expenditure Arears	52,795,274	52,795,274	0 %
Total Liabilities	52,795,274	52,795,274	
Net Financial Worth	(30,030,234)	9,596,812	(313)%

- Net financial worth equals total financial assets minus total liabilities excluding external debt.*
- Expenditure arrears are liabilities that have so far been verified as outstanding. So far these relate to payroll arrears.*

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A further analysis and discussion of the financial liabilities and accumulated funds included in the balance sheet is as follows;

I. Payables

These comprise of:

	April 2022 USD\$		2021 USD\$
Domestic Payables	52,795,274		
Payroll arrears			52,795,274
Total Domestic Payables	52,795,274		52,795,274

II. Expenditure Arrears

Payroll arrears of USD \$52,795,274 were confirmed at the end of the period ended 31 March 2022 with no arrears settled during the period. However, verification to determine eligible expenditure arrears relating to goods and services is still ongoing.

Accumulated Funds

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

	2022 USD\$ 30 April		2021 USD\$ 31 Dec
Opening Balance-As at beginning of year	9,596,813		13,343,935
Surplus/Deficit for the year	(6,787,485)		(22,940,748)
Payroll arrears			
Adjustments-Bank Balances			
Balance at the end of the reporting period	(5,827,672)		9,596,813

Note: Balance sheet is prepared for financial assets and liabilities and excludes fixed assets which are reported separately as the verification process continues. Accordingly and because of the matching principle, public debt has been disclosed separately and will be included in the Balance Sheet at the same time with the fixed assets considering that much of public debt was towards capital expenditure in the past..

9) Property, Plant and Equipment (statement of non-current assets)

As part of the PFM reforms aimed at improving the management of the non-current assets, the Government enhanced its SFMIS asset module to meet the precise needs for better management of the Government assets and this was accompanied by the verification and migration of government assets to the SFMIS. Consequently, and in a bid to provide more asset information in the financial reports, a summary statement of the FGS fixed assets has been prepared and included in the in-year reports.

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It is expected that completeness of the statement will be reasonably achieved in the FY 2023 to start including the Government Non-current assets in the FGS balance sheet together with the stock of public debt.

Insert pie charts for composition of Government assets based on the statement of assets

III. Statement of Cash Receipts and Payments

**Federal Government of Somalia
Statement of Cash Receipts and Payments
for the Period ended 30st April 2022..**

Budget Approval on Cash basis
[Classification of Receipt and Payments by Economic Classification]

Code	Note	Period ended 30 April 2022 USD\$	Period ended 31 December 2021 USD\$
RECEIPTS			
	Tax Receipts	11,423,015	162,766,910
	Non-Tax Cash Receipts	5,723,500	66,794,410
	External Assistance Grants	38,906,176	146,975,019
	Other Receipts (Borrows)		96,365,574
TOTAL RECEIPTS		56,052,691	472,901,997
PAYMENTS			
21	Compensation of Employees	19,494,573	250,099,404
22	Use of goods and services	7,908,891	106,059,789
23	Consumption of Fixed Assets	679,663	16,099,178
26	Grants Paid/Transferred	17,056,701	45,850,523
24	Interest and Other charges	2,426,517	1,440,881
25	Subsidy	402,778	1,271,695
27	Social benefit	14,871,053	39,864,848
	Loan Repayments		35,156,428
TOTAL PAYMENTS		62,840,176	495,842,746
Increase/(Decrease) in Cash		(6,787,485)	(22,940,749)
Cash at the beginning of the Year		43,198,460	66,139,209.28
Increase/(Decrease) in Cash		(6,787,485)	(22,940,749)
Cash at the end of the Year		36,410,975	43,198,460

accounting policies and explanatory notes from pages 16 to 18 to these financial statements form an integral part of the financial statements.

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Fatuma Osman Farah
Accountant General

IV. Statement of Comparison of Budget and Actual Amount

Federal Government of Somalia Statement of Comparison of Budget and Actual Amount for the Period as 30st April 2022.

Budget Approved on a cash basis

[Classification of Receipt and Payments by Economic Classification]

Receipt/Expense Item	Notes	2022			30 st April 2022		% Variance
		Original Budget USD\$ A	Budget Adjustment USD\$ B	Final Budget USD\$ C	Actual Outturn USD\$ D	Variance between Budget and Actual USD\$ E=C-D	
Receipts (Inflows)							
Tax Receipts	1	173,699,181	-	173,699,181	11,423,015	-162,276,166	(93%)
Non-Tax Cash Receipts	2	76,399,293	-	76,399,293	5,723,500	-70,675,793	(93%)
Bilateral Sources-Grants	3	39,600,000	-	39,600,000	12,500,000	-27,100,000	(68%)
Multilateral Sources-Grants	3	655,161,090	-	655,161,090	26,406,176	-628,754,914	(96%)
Other receipt (Borrows)							
Total Cash Receipts		944,859,564	-	944,859,564	56,052,691	-888,806,873	(94%)
Expenses (Outflows)							
Compensation of Employees	5	263,238,341	1,447,220	264,685,561	19,494,573	(245,190,988)	(93%)
Use of goods and services	6	216,833,090	6,587,179	223,420,269	7,908,891	(215,511,379)	(96%)
Subsidies	11	7,546,700		7,546,700	402,778	(7,143,922)	(95%)
Grants Paid	8	119,504,205	(4,000,000)	115,504,205	17,056,701	(98,447,504)	(85%)
Interest and	10	2,500,000		2,500,000	2,426,517	(73,483)	(3%)
Loan repayment							
Social Security Benefits	9	274,965,000	(1,536,600)	273,428,400	14871053	(258,557,347)	(95%)
Other Expenses-Contingencies	12	2,500,000	(616,034)	1,883,966		(1,883,966)	
Total Expenses		887,087,335		888,969,100	62,160,512	(826,808,588)	
Capital Expenditure							
Capital Expenditure	7	42,837,192	(1,881,765)	40,955,427	679,663	(40,275,764)	(98%)
Total Capital Expenditure		42,837,192	1,881,765	40,955,427	679,663	(40,275,764)	-98%
Total Cash Expenditure		929,924,527		929,924,527	62,840,176	-867,084,351	-93%
NET CASH FLOWS		14,935,037		14,935,037	6,787,485	-8,147,553	55%

The accounting policies and explanatory notes from pages 16 to 18 to these financial statements form an integral part of the financial statements

Fatuma Osman Farah
Accountant General

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V. Statement of Cash Flows

**Federal Government of Somalia
Statement of Cash Flows
For the Year Ended 30st April 2022**

	Notes	Period ended 30 April 2022	Period ended 31 December 2021
Cash flow from Operating Activities			
Receipts from Operating Activities			
Tax Receipts	1	11,423,015	162,766,994
Non-tax Receipts	2	5,723,500	66,794,410
External Grants	3	38,906,176	146,975,019
TOTAL RECEIPTS		56,052,691	376,536,423
Payment for operating Activities			
Compensation of Employees	5	19,494,573	250,099,404
Use of goods and services	6	7,908,891	106,059,789
Grants paid	8	17,056,701	45,850,523
Subsidy	11	402,778	1,271,695
Social benefit	9	14871053	39,864,848
Interest Charges	10	2,426,517	1,440,881
Principle			13,164,237
Total Payments from Operating Activities		62,160,513	444,587,139
Net Cash flow from Operating Activities			(68,050,716)
Cash Flow from Investing Activities			
Acquisition of Fixed Assets	7	679,663	16,099,178
Net Cash flow from Investing Activities		679,663	(16,099,178)
		62,840,176	(84,149,894)
Cash Flow from Financing Activities			
		(6,787,48)	
Proceeds from loans			96,365,574
Loan Repayment	12		35,156,428
Net Cash flow from Financing Activities			61,209,146
Net Increase/Decrease in Cash and Cash Equivalents		43,198,463	(22,940,748)
Cash & Cash Equivalent at the Beginning 1, January	13	(6,787,176)	66,139,210
Cash & Cash Equivalent at the End 31, December	13	36,410,975	43,198,463

The accounting policies and explanatory notes from pages 16 to 18 to these financial statements form an integral part of the financial statements.

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Fatuma Osman Farah,
Accountant General

VI. Balance Sheet

Federal Government of Somalia			
Balance Sheet			
As at 30 April 2022			
	Note	2022 USD\$	2021 USD\$
ASSETS			
Current Assets			
Bank		22,765,040	43,198,462
Petty Cash		-	-
Imprest Accounts			
Receivables			
Total Cash And Cash Equivalents		22,765,040	43,198,462
Non-Current Assets			
Fixed Assets			
Property, Plant & Equipment			
Total Non-current Assets		-	-
Total Assets		22,765,040	43,198,462
LIABILITIES			
Current Liabilities			
Payables			
Expenditure Arrears			52,795,274
Commitments			
Total Curent Liabilities		-	52,795,274
Non-current Liabilities			
Public Debt		-	-
Total Non-current Liabilities		-	-
Total Liabilities		52,795,274	52,795,274
NET ASSETS		- 30,030,234	- 9,596,812
REPRESENTED BY			
NET ASSETS / EQUITY			
Accumulated Fund brought forward	-	9,596,812	13,343,936
Surplus/Deficit for the year	-	22,765,040	
Prior year adjustments		2,331,618	-
TOTAL NET ASSETS / EQUITY	-	30,030,234	- 9,596,812

VII. STATEMENT OF EXPENDITURE ARREARS AS AT 30st April 2022

	April 2022	2021
Opening Balance	52,795,274	52,795,274
Paid During the Year	-	-
Closing Balance	52,795,274	52,795,274

VIII. STATEMENT OF NON-CURRENT ASSETS AS AT 30st April 2022



Federal Government of Somalia
STATEMENT OF ASSETS
For the period/year ended April, 2022

Category/ Sub-Categories	Opening Balance		Additions during the year		Disposals during the year		Losses during the year		Cumulative Balance	
	Units	Values	Units	Values	Units	Values	Units	Values	Units	Values
Fixed Assets										
Buildings & Structure	5,311	15,606,845,614	-	-	-	-	-	-	5,311	15,606,845,614
Land	221	661,277,000	-	-	-	-	-	221	661,277,000	
TOTAL Fixed Assets	5,532	16,268,122,614	-	-	-	-	-	-	5,532	16,268,122,614
Mobile Asset										
Furniture & Fittings	21,760	5,727,769	-	-	-	-	-	21,760	5,727,769	
ICT Equipments and Other ICT Assets	1,658	1,599,710	-	-	-	-	-	1,658	1,599,710	
Other Equipment	30	9,582	-	-	-	-	-	30	9,582	
TOTAL Mobile Asset	23,448	7,337,061	-	-	-	-	-	23,448	7,337,061	
Transportation										
Transportations	685	24,810,519	-	-	-	-	-	685	24,810,519	
TOTAL Transportation	685	24,810,519	-	-	-	-	-	685	24,810,519	
TOTAL	29,665	16,300,270,194	-	-	-	-	-	29,665	16,300,270,194	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ and signed by:

.....
Authorizing Officer.

.....
Director of Finance & Administration

Tuesday, September 6, 2022 1:15 PM

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IX. DETAILED SFMIS SUPPORTING SCHEDULES TO THE IN-YEAR FINANCIAL REPORTS

- a. Fiscal summary report (Article 44(3)a of the PFM Act and Article 83 of the PFM Regulation)
- b. Detailed revenue performance report Article 44 (3) (a) of the PFM Act
- c. Detailed budget utilization report Article 43(3) (b) of the PFM Act
- d. COFOG report