



Office of the Auditor General  
Puntland State of Somalia

# THE AUDITED ANNUAL FINANCIAL STATEMENTS OF PUNTLAND STATE OF SOMALIA

For The Year Ended 31st December  
2025



June 2026

Garowe, Puntland

 [www.oag.pl.so](http://www.oag.pl.so)

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Abbreviation	Meaning
PSS	Puntland state of Somalia
OAG	Office of the Auditor General
AG	Accountant General
ISSAI	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PFMIS	Puntland Financial Management Information System
No.	Number

## 1. Message from the Auditor General



**Osman Mohamud Ali,**  
FCCA- Auditor General  
of Puntland Somalia

"I am honored and committed to presenting this Annual Financial Audit Report on the Consolidated Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025 on behalf of the Office of the Auditor General.

This report reflects my strong commitment to promoting transparency, accountability and the effective use of public resources in accordance with the laws of the Puntland State of Somalia and the International Standards of Supreme Audit Institutions (ISSAIs).

Over the past year, the Office has continued to strengthen the financial audit of public institutions. We enhanced the quality of our audit work, improved our audit methodologies and reinforced compliance with international auditing standards. These efforts have enabled us to identify existing challenges more effectively and contribute meaningfully to strengthening public financial management and improving governance across Government institutions.

I reaffirm our unwavering commitment to the principles of independence, integrity and professionalism. The recommendations contained in this report are intended to support informed decision-making and improve the financial management of Government institutions. We remain committed to maintaining public confidence by ensuring that Government resources are managed with the highest standards of accountability, transparency and responsibility. Our mission is to provide independent assurance, strengthen public trust and promote good governance through objective and professional auditing.

The Office of the Auditor General conducts independent audits of Government institutions to provide assurance that public resources are managed properly and that sound governance practices founded on accountability, integrity and transparency are upheld. I remain fully committed to advancing public financial management in the Puntland State of Somalia and to working closely with the House of Representatives, Government institutions and all stakeholders to strengthen accountability and improve the management of public resources.

Finally, I wish to express my sincere appreciation to the House of Representatives, the Ministry of Finance, the Office of the Accountant General, Government institutions and all other stakeholders for their cooperation and support throughout the audit process.

The Office of the Auditor General remains fully committed to fulfilling its constitutional mandate by promoting transparency, accountability and public confidence in the management of public finances in the Puntland State of Somalia".

Osman Mohamud Ali, FCCA

Auditor General of Puntland State of Somalia



<p>DAWLADDA PUNTLAND EE SOOMAALIYA</p> <p>XAFIISKA HANTIDHAWRKA GUUD</p>		<p>ولاية بونت لاند الصومالية</p> <p>ديوان المراقبة العامة</p>
<p>PUNTLAND STATE OF SOMALIA OFFICE OF THE AUDITOR GENERAL</p>		
<p>REF: OAG/PSS/052/2026</p>	<p>June 30, 2026</p>	

To: Speaker of the House of Parliament

## 2. Audit Report on the Consolidated Financial Statements of the Government of Puntland for the Fiscal Year Ending 31st December 2025

### Honourable Speaker,

In fulfilment of the constitutional mandate under Article 110 of the Constitution of the Puntland State of Somalia, I have conducted the audit of the Consolidated Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025. The primary objective was to express an audit opinion on the accuracy and fair presentation of the Consolidated Financial Statements prepared by the Office of the Accountant General and to assess whether the processes of financial reporting comply with the Puntland Public Financial Management Act No. 09 of 15 August 2023 and the International Public Sector Accounting Standards (IPSAS Cash Basis).

This audit focused on the Consolidated Financial Statements for the financial year ended 31 December 2025, prepared by the Office of the Accountant General, and based on the 2025 Approved Budget enacted by the House of Representatives. The type of audit performed was a Financial Audit. The audit was conducted in accordance with the Puntland Public Financial Management Act No. 09 of 15 August 2023, the Puntland Audit Law (Law No. 15 of 2000) and the International Standards of Supreme Audit Institutions (ISSAIs).

I am pleased with the continued progress made by the Office of the Auditor General in implementing international auditing standards and with the Office of the Accountant General's continued efforts to prepare and present the Financial Statements in accordance with the International Public Sector Accounting Standards (IPSAS Cash Basis).

I remain committed to the modernisation of audit practices with the aim of promoting a public financial management system founded on accountability, transparency and good governance..

### Aknowledgments

I would like to acknowledge the contributions of all those who supported this audit and its follow-up activities, particularly the House of Representatives of the Puntland State of Somalia, the Ministry of Finance, the Office of the Accountant General, Government institutions, and the dedicated staff of the Office of the Auditor General.

Osman Mohamud Ali, ECCA

Auditor General of Puntland State of Somalia

Cc:

Accountant General, Puntland State  
Minister of Finance, Puntland State  
President, Puntland State



30/6/26

### 3. Executive Summary

I conducted the audit of the Consolidated Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025 in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), the Auditor General Act, and the Puntland Public Financial Management Act. Upon completion of the audit procedures, I issued a Qualified Opinion on the Financial Statements of the Puntland State of Somalia.

My opinion is based on two material matters affecting the Financial Statements, relating to Government expenditure amounting to **\$21,390,477.60**. Of this amount, expenditure totalling **\$5,876,195.55** was recorded in the Puntland Financial Management Information System (PFMIS) as payable to the Government Bank instead of the actual beneficiaries. In addition, expenditure amounting to **\$15,514,282.05** was not supported by sufficient and appropriate documentation to verify the validity of the expenditure and compliance with the applicable laws and public financial management procedures.

**\$21.39M**  
TOTAL QUALIFIED  
AMOUNT

The audit also identified significant matters requiring immediate attention, including incomplete recording of Government liabilities. Liabilities submitted for audit amounted to **\$16,354,587.86**. The audit further identified weaknesses in Government debt management, highlighting the need to strengthen the systems governing the management, recording and reporting of Government liabilities.

**\$16.35M**  
GOVERNMENT  
LIABILITIES

The audit also identified a decline in Government revenue in certain regions, delays in depositing revenue, and weaknesses in the recording and verification of Government revenue. These matters increase the risk of reduced transparency, weakened accountability and deficiencies in the management of Government revenue.

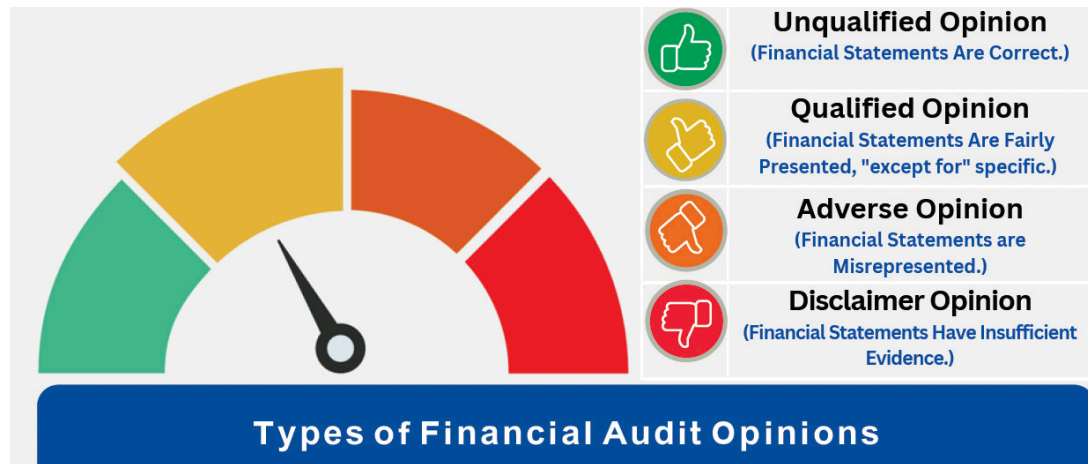
With regard to compliance with laws and regulations, the audit identified instances where the requirements governing taxation, public procurement, Government debt management and public financial management were not fully complied with. These findings demonstrate the need to strengthen internal control systems, improve accountability and ensure compliance with the applicable legal framework.

The audit also highlighted other significant matters relating to the payment of utility bills for Government institutions, the implementation of infrastructure development projects, the PFMIS and PUNTCAS systems, Government revenue management and the preparation of the Financial Statements. These matters require continued management attention in order to strengthen transparency, accountability and the sound management of public resources.

The audit further found that several of the weaknesses identified during the current financial year had also been reported in previous audit reports and remain unresolved. This indicates the need to accelerate the implementation of audit recommendations in order to strengthen public financial management in the Puntland State of Somalia.

I trust that this report will assist the House of Representatives, the Ministry of Finance, the Office of the Accountant General and all relevant Government institutions in strengthening accountability, transparency and the effective management of public resources.

## 4. Qualified Opinion



### Type of Financial Audit Opinion

#### Qualified Opinion

I have audited the accompanying Consolidated Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025, which comprise the Statement of Cash Receipts and Payments, the Statement of Cash Flows, and the Statement of Comparison of Budget and Actual Amounts, together with a summary of significant accounting policies and other explanatory notes.

**IPSAS**  
CASH BASIS

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section, the accompanying Consolidated Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025 present fairly, in all material respects, the Statement of Cash Receipts and Payments, the Statement of Cash Flows, and the Statement of Comparison of Budget and Actual Amounts, in accordance with the Puntland Public Financial Management (PPFM) law No. 09 of 15 August 2023 and the International Public Sector Accounting Standards (IPSAS Cash Basis).

## 5. Basis for Qualified Opinion

I conducted the audit in accordance with the Puntland Auditor General Act, the Puntland Public Financial Management Act, and the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under these standards are further described in the section titled “Auditor General’s Responsibilities for the Audit of the Financial Statements” in this report.

I am independent of the entities responsible for the preparation of the Financial Statements in accordance with the ethical and independence requirements applicable to public sector auditing. In addition, I have fulfilled my other ethical responsibilities in accordance with the ISSAI Code of Ethics and other ethical requirements relevant to the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion on the Financial Statements of the Puntland State of Somalia.

### 5.1 Incomplete Supporting Documentation for Expenditure

The audit revealed that expenditure amounting to **\$21,390,477.60** was either not supported by complete expenditure documentation or was not sufficiently supported by audit evidence available in the Puntland Financial Management Information System (PFMIS). The details of these matters are set out below:

**\$21.39M**  
TOTAL QUALIFIED  
AMOUNT

**\$5.87M**  
Puntland Central  
Bank

#### FINDING 5.1 (A)

Expenditure amounting to **\$5,876,195.55** was recorded in the Puntland Financial Management Information System (PFMIS) as payable to the Puntland State Central Bank instead of the actual beneficiaries. Government expenditure policies require payments recorded in the PFMIS to reflect the actual recipient of the funds rather than the Puntland State Central Bank.

**\$15.51M**  
LACK OF SUPPORTING  
DOCUMENTATION

#### FINDING 5.2 (B)

Expenditure amounting to **\$15,514,282.05** was not supported by complete supporting documentation. This comprised expenditure of **\$7,360,743.00** paid without the supporting requisition or payment request, and expenditure of **\$8,153,539.05** paid based on incomplete payment requests that lacked the required signatures and approvals. Consequently, I was unable to verify the occurrence, accuracy and purpose of these expenditures.

## 6. Key Audit Matters

Key audit matters are matters that in my professional judgment were most significant in the audit of current years' financial statements. These matters were addressed in the context of the financial statements audit, and in forming my opinion thereon, I have provided an opinion on these matters below:

### 6.1 Incomplete Recording and Reporting of Government Liabilities

I considered this matter to be one of the Key Audit Matters because it could significantly affect the completeness and reliability of the Financial Statements. Government liabilities submitted for audit amounted to **\$16,354,587.86**, comprising liabilities relating to construction companies, employee entitlements and military personnel. During the audit, I identified additional Government liabilities that had not been reported, including liabilities owed to Hantaara Company, utility service providers and Gondogooye Company. This indicates that the Financial Statements did not fully reflect all Government liabilities.

#### How the Audit Addressed the Matter

The audit verified the liabilities submitted for audit and performed additional audit procedures to identify other financial obligations owed by the Government. I also evaluated the controls and procedures relating to the recording and reporting of Government liabilities. The audit concluded that improvements are required to establish a comprehensive and centralised register of Government liabilities to enhance the completeness and reliability of financial reporting.

### 6.2 Government Financial Management Information Systems (PFMIS and PUNTCAS)

I considered this matter to be one of the Key Audit Matters because the preparation of the Government's Financial Statements relies significantly on information generated by the Puntland Financial Management Information System (PFMIS) and PUNTCAS. The completeness, accuracy and integrity of information maintained in these systems are fundamental to reliable financial reporting and effective public financial management.

#### How the Audit Addressed the Matter

The audit reviewed the controls relating to the use of PFMIS and PUNTCAS, reconciled system-generated information with supporting documentation and the Financial Statements, and evaluated controls over revenue recording, expenditure processing and the preparation of the Financial Statements. The audit identified weaknesses affecting the completeness and reliability of information recorded in the systems and concluded that further improvements are required to strengthen and modernise the Government's financial management information systems.

**\$16.35M**

GOVERNMENT LIABILITY

**2 SYSTEMS**

PFMIS / PUNTCAS

## 7. Emphasis of Matter

While I maintain my opinion on the Puntland Government's financial statements for the year ended on December 31, 2025, I would like to emphasise certain aspects that I consider crucial for a comprehensive understanding of the Government's financial standing.

### 7.1. Off-Budget Funds Excluded from the Central Treasury Account

**\$466.84M**  
TOTAL PSS BUDGET

The total Government Budget for 2025, as approved by the House of Representatives, amounted to **\$466,840,762.00**, comprising **\$150,513,800.00** under the Central Treasury and **\$316,326,962.00** relating to off-budget funds, representing both revenue and expenditure. However, the Financial Statements submitted by the Office of the Accountant General to the Office of the Auditor General did not include all financial transactions relating to the Government's approved budget.

This difference arose from funds that did not pass through the Central Treasury Account, particularly those relating to projects implemented by international organizations, United Nations (UN) agencies, international non-governmental organizations, and certain local government authorities.

The Office of the Accountant General provided the Office of the Auditor General with a list of eight (8) United Nations agencies that reported implementing projects in Puntland amounting to **\$67,749,838.00**, which were disclosed in the 2025 Financial Statements (see Note 27). However, the Office of the Auditor General did not receive the supporting financial accountability documentation, including audited financial statements, for these funds and, consequently, did not perform an audit of those transactions.

**\$67.75M**  
UN PROJECTS

## 8. Other Matters

### 8.1 Recurrence of Significant Prior-Year Audit Findings

I draw the reader's attention to Section 12 (Follow-up of Prior-Year Audit Recommendations) of this report. The audit revealed that a number of the significant findings reported in the previous year's audit remain unresolved during the current financial year. These include deficiencies in revenue documentation and expenditure supporting documentation, weaknesses in the management and recording of Government liabilities, non-compliance with Government procurement procedures, and delays in the preparation of Bank Reconciliation Statements.

The recurrence of these matters highlights the need to strengthen the implementation of audit recommendations, improve internal control systems, and reinforce accountability in order to reduce financial risks and promote transparency and good governance in the management of public finances.

### 8.2 Decline in Revenue and Weaknesses in Regional Revenue Administration

**-61% Raasacasayr  
-11% Mudug, -6%  
Nugaal.**

The audit revealed a decline in revenue collections in certain regions compared with the previous financial year. Based on the audit analysis, revenue collected in the Raasacasayr Region declined by 61%, while revenue in the Mudug Region declined by 11% and revenue in the Nugaal Region declined by 6%. The audit also noted that some local governments included budgeted revenue in the 2025 Government Budget, although no corresponding revenue had been collected during the financial year. In addition, the audit found that, in certain instances, Government revenue was retained in cash for extended periods before being deposited into the Government's designated bank accounts.

These matters are important to understanding the Government's revenue position and highlight the need to strengthen revenue administration, improve revenue collection procedures, and enhance the monitoring of regional revenue to promote transparency, accountability and effective management of Government revenue.

## 9. Findings on Compliance on Laws and Regulations

In addition to the audit of the Financial Statements, I assessed whether the financial management of the Puntland State of Somalia complied with the applicable laws, regulations, policies and other legal requirements governing revenue collection, public expenditure, debt management, public procurement and the safeguarding of public resources

The audit found that, although the Puntland State of Somalia has established systems and procedures for managing public finances, there remain instances of non-compliance with certain provisions of the applicable laws, regulations and financial management requirements.

### 9.1 Non-Compliance with Government Expenditure Procedures

The audit found that expenditure amounting to **\$5,876,195.55** was recorded in the Puntland Financial Management Information System (PFMIS) as payable to the Puntland State Central Bank instead of the actual beneficiaries. Government expenditure policies require payments recorded in the PFMIS to reflect the actual recipient of the funds rather than the Puntland State Central Bank. The audit further found expenditure amounting to **\$15,514,282.05** that was not supported by complete supporting documentation. This comprised expenditure of **\$7,360,743.00** paid without the supporting requisition or payment request, and expenditure of **\$8,153,539.05** paid based on incomplete payment requests that lacked the required signatures and approvals.

These matters are inconsistent with Sections 11(2) and 33(4) of the PPFM Act (Law No. 09 of 15 August 2023), which require Government funds to be properly managed and all expenditure to be supported by sufficient documentation.

### 9.2 Non-Compliance with Government Debt Management Requirements

The audit identified weaknesses in the management and recording of Government liabilities. Government liabilities submitted for audit amounted to **\$16,354,587.86**. In addition, the audit identified other financial obligations that had not been recorded in the Government's official records.

The audit also identified weaknesses in the application of the legal requirements governing Government debt management and the control of liabilities owed to creditors. These matters are inconsistent with Sections 36, 40 and 42 of the PPFM Act (Law No. 09 of 15 August 2023), which govern the management, recording, reporting and reconciliation of Government liabilities.

### 9.3 Non-Compliance with Government Procurement Requirements

The audit found that certain expenditures relating to infrastructure development projects and Government services were incurred without complying with the procurement procedures prescribed by law. The audit further identified procurement transactions amounting to **\$7,098,793.00** for which key procurement documentation supporting the procurement process, including procurement requests, bid evaluation reports and contract award documentation, was not available.

These matters are inconsistent with Section 5(1) of the Procurement and Concessions Act (Law No. 8 of 16 August 2000), which requires Government procurement to be conducted in accordance with the prescribed procurement procedures and principles.

**\$21.39M**  
EXPENDITURE

**\$16.35M**  
GOVERNMENT  
LIABILITY

**\$7.98M**

NON-COMPLIANT  
PROCUREMENT AMOUNT

#### 9.4 Non-Compliance with Tax Administration and Revenue Management Requirements

The audit identified instances of non-compliance with the legal requirements governing tax administration and revenue management. These included expenditure incurred without the required tax deductions, incomplete supporting documentation for certain revenue collections, and weaknesses in the recording and verification of Government revenue. The audit also noted a decline in revenue collections in certain regions compared with the previous financial year.

These matters are inconsistent with the Revenue Act of the Puntland State of Somalia (Law No. 11 of 20 December 2023), Presidential Decree No. 10 of 1 October 1999 relating to Government Treasury Management, and other legal requirements governing the recording and management of Government revenue.

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#### COMPLIANCE CONCLUSION

Based on the matters described above and the audit evidence obtained, I conclude that the Puntland State of Somalia did not fully comply with applicable laws, regulations and key procedures governing public financial management during the financial year ended 31 December 2025. The identified instances of non-compliance mainly related to Government expenditure procedures, Government debt management, Government procurement, tax administration and Government revenue management.

## 10. Responsibilities of the Auditor General

The Office of the Auditor General of the Puntland State of Somalia conducted this audit in accordance with the Constitution of the Puntland State of Somalia, the Auditor General Act, the Puntland Public Financial Management Act (PPFM Act) and the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit be conducted with integrity and in accordance with the applicable ethical requirements. The audit was planned and performed to obtain sufficient and appropriate audit evidence to provide a reasonable basis for my audit opinion on the Financial Statements.

The audit included procedures to assess the risks of material misstatement in the Financial Statements, whether arising from fraud or error. In performing these procedures, I considered the Government's internal control systems relating to the preparation and presentation of the Financial Statements in order to design audit procedures appropriate to the circumstances. Such consideration was not intended to express an opinion on the effectiveness of internal controls.

During the audit, I assessed the design and implementation of internal controls relating to revenue collection, expenditure management, Government debt management and the preparation of the Financial Statements. These assessments were performed solely for the purpose of planning and conducting the audit.

I also evaluated whether the accounting policies applied were consistent with the applicable financial reporting framework and assessed the reasonableness and accuracy of the information presented in the Financial Statements. In addition, I verified whether Government revenue was collected and Government expenditure was incurred in accordance with the applicable laws, regulations, policies and procedures governing public financial management, and whether financial transactions were properly recorded in the Government's accounting records.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Financial Statements of the Puntland State of Somalia for the financial year ended 31 December 2025.

## 11. Responsibilities of the Ministry of Finance and the Office of the Accountant General for the Financial Statements

The Ministry of Finance and the Office of the Accountant General are responsible for:

1. Preparing the Financial Statements of the Puntland State of Somalia in accordance with the Puntland Public Financial Management Act (PPFM Act) and the applicable Government financial reporting framework.
2. Establishing and maintaining internal control systems to support the effective management of Government financial operations and to facilitate:
  - A. The preparation of Financial Statements that are free from material misstatement, whether arising from fraud or error; and
  - B. The implementation of policies and procedures that support the proper management of Government financial operations and enable errors and irregularities to be prevented or detected and corrected on a timely basis.
3. Providing, or facilitating access to, the audit team to:
  - A. All financial records, accounting books, supporting documents, contracts, reconciliations and other documentation relevant to the preparation of the Financial Statements;
  - B. Any other information requested by the auditors that is considered necessary for the purposes of the audit; and
  - C. Government officials and staff responsible for financial management and accounting matters from whom the auditors consider it necessary to obtain audit evidence.
4. Ensuring that the Financial Statements fairly present the Government's revenue, expenditure, liabilities and other financial transactions for each financial year.

## 12. Follow-up of Prior-Year Audit Recommendations

6/8  
NOT IMPLEMENTED

In the course of the audit process, I assessed the progress made regarding the recommendations provided in the audit of the Government's Financial Statements for the fiscal year ended on 31st December 2024. The outcomes of this follow-up assessment are summarized in the table below.

No	FY 2024 Recommendation	Implementation Status
1	Ensure that all expenditures are supported by complete supporting documentation in accordance with the Government's expenditure procedures.	<b>Not Implemented</b>
2	Ensure that expenditures are charged to the correct budget line items in accordance with the approved purpose.	<b>Not Implemented</b>
3	Ensure that Bank Reconciliation Statements are prepared on a regular basis..	<b>Not Implemented</b>
4	Strengthen Government procurement procedures to ensure compliance with competitive procurement requirements.	<b>Not Implemented</b>
5	Ensure that all Government funds are managed through the Central Treasury and reflected in the Government Financial Statements.	<b>Not Implemented</b>
6	Establish and maintain a comprehensive register for the management and recording of Government liabilities.	<b>Not Implemented</b>
7	Complete the recording and reporting of Government assets.	<b>Partially Implemented</b>
8	Improve revenue collection documentation and supporting records to ensure the completeness and accuracy of revenue collections.	<b>Partially Implemented</b>

Overall, the follow-up review showed that the implementation of the previous year's audit recommendations remains limited. Most of the recommendations issued in the previous audit have not been implemented, while only two were partially implemented. This indicates that many of the weaknesses identified in the previous year's audit continue to affect the Government's public financial management. It also highlights the need to accelerate the implementation of audit recommendations in order to strengthen transparency, accountability and sound public financial management.

## 13. Challenges

During the audit and the execution of the annual audit activities, the Office of the Auditor General encountered a number of challenges that affected the efficiency and timely completion of the audit. These included the following:

### Delays in the submission of audit documents

In the course of the annual financial statement audit, certain essential documents were not submitted on time, resulting in delays within the audit process.

### Delay in Issuing Regulations Required under the Public Financial Management Act

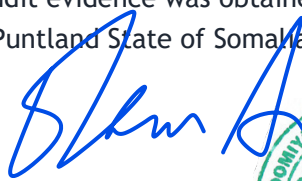
Although the Public Financial Management Act requires the issuance of implementing regulations, there remains a significant gap in formal procedures to guide financial controls. The Government is still using the financial regulations issued on 29th December 1961, which are outdated and insufficient for current financial management needs.

Despite the challenges outlined above, they did not prevent the completion of the audit. Sufficient and appropriate audit evidence was obtained to support my audit opinion on the Financial Statements of the Puntland State of Somalia for the financial year ended 31 st December 2025.

**Osman Mohamud Ali, FCCA**

Auditor General of Puntland State of Somalia

Garowe, Puntland | June 2026



30/6/26





# OFFICE OF THE AUDITOR GENERAL PUNTLAND STATE OF SOMALIA

Garowe, Puntland, Somalia

[www.oag.pl.so](http://www.oag.pl.so)

# WAR-BIXIN MAALIYADEEDKA SANNADKA KU EG 31-DISEMBAR- 2025



**EMAIL: AG.NOF.PLSTATE.SO**

**LOCATION: GAROWE, PUNTLAND, SOMALIA**

## Tusmo

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## 1. WARBIXINTA WASAARADDA MAALIYADDA

Waxaa halkaan kusoo gudbinaynaa xisaab-xirka Dowladda Puntland sannadka 2025, si waafaqsan Dastuurka Dowladda Puntland Qodobkiisa 137<sup>aad</sup> iyo sharciga Maamulka Maaliyadda Guud ee DPL Lr.09/2023, xisaab-xirkaan waxaa diyaariyay xafiiska Xisaabiyaha Guud ee Dowladda Puntland waxay 30<sup>ka</sup> April 2025, u gudbiyey xafiiska Hanti-dhowraha Guud ee DPL, xisaab-xirkaan oo ah dhacdadii dhabta ahayd ee Dakhliga iyo Kharashka Sannad Maaliyadeedkii 2025.

Xisaab-xirkaan waxaa lagu diyaariyey nidaamka xisaabaadka laysku raacsanyahay ee lacagaha caddaanka ah ee loo yaqaan “International Public Sector Accounting Stander” (IPSAS Cash Basis 2017). Habkani waa mid sahlayaa in si nidaamsan loo diyaariyo xisaab-xirada hay'adaha Dowlada iyo kuwa gaarka loo leeyahay.

Sannadka 2025 waxaan dadaalo is dabajoog ah ku bixinay kicinta dakhli taas oo aan ku guulaysanay in aan gaarno 99.9% ku tala galkii Miisaaniyadda, taas oo ku timi dadaalo wasaaraddu gelisay hagaajinta nidaamka dakhli uruurinta.

Sannadka 2025 waxaan kor u qaadnay howlaha shaqo ee Dekadda Bosaaso, waxaan furnay kastamyo cusub, waxaan ku guulaysanay in aan samayno tababaro dhanka shaqaalaha taas oo kor loogu qaadayo aqoonta cashuur uruuriyayaasha, middaan oo wax ka badashay dakhliga cashuuraha berriga. Sannadka 2025 waxaan ku guulaysanay in aan ka samayno magaaloyinka waawayn ee Dowladda Puntland wacyigellino looga hadlaayo qancinta iyo kor u qaadida wacyiga cashuur bixiyayaasha.

Dhanka kale waxay Dowladdu ku dadaashay bixinta howl-socodsiinta hay'addah Dowladda, Horumarinta Kaabayaasha dhaqaalaha, la dagaalanka argagixisada buuraha calmiskaad iyo la-tacaalidda abaaraha.

Aniga oo aaminsan in Xisaab-xirkaani yahay mid ka turjumaya dhacdooyinkii dhabta ahaa ee Dakhliga iyo Kharashka, loona diyaariyey si waafaqsan Miisaaniyaddii golayaasha martay sannadkii 2025, waxaan Xafiiska Xisaabiyaha Guud ku bogaadinayaa kuna waafaqsanahay Xisaab-xirka uu soo gudbiyey.

Mahadsanidin

Maxamed Faarax Maxamuud  
Wasiirka Wasaaradda Maaliyadda



## 2. WARBIXINTA XISAABIYAHA GUUD

Warbixinta Xisaab-xirka Sannadka 2025 waxaa loo diyaariyey si waafaqsan Xeerarka Dowladda iyo Halbeegyada Xisaabaadka Caalamiga ah ee Hay'adaha Dowladda ee Lacagaha Caddaanka ah (IPSAS Cash Basis 2017), Iyadoo la raaacayo Sharciga Maamulka Maaliyadda Dowladda Puntland.

Sida ku cad qodobka 46<sup>aad</sup> farqadiisa 2<sup>aad</sup> ee Sharciga Maamulka iyo Maaliyadda Dowladda Puntland ee soo baxay 2023<sup>kii</sup>, kaas oo qoraaya in Xisaabiyaha Guud diyaariyo Xisaab-xir aan baaris marin (Un-Audited Financial Statement), una gudbiyo Hanti -dhowraha Guud muddo aan afar bilood ka badnayn ka dib dhammaadka sannad maaliyadeedkaas. Hadaba waxaa xafiiska xisaabiyaha guud u gudbiyey hanti dhawraha guud warbixin Maaliyadeed dhammaystiran si uu uga guto waajibaadkiisa shaqo kadibna ugu gudbiyo Golaha Wakiilada Dowladda Puntland sida uu qabo Dastuurka Puntland Cutubkiisa 2<sup>aad</sup> Qodobka 137<sup>aad</sup> ee 2009, oo u dhigan sidan (*Xisaab-Xirka Sannad Maaliyadeedkii hore loo gudbiyo Baarlamaanka 30-Juun ee Sannadka danb*)

Hadaba Si waafaqsan Qodobada 46<sup>aad</sup>, farqadiisa 1<sup>aad</sup> ee Sharciga Maamulka iyo Maaliyadda ee 2023, Xisaab-xirka 2025 wuxuu ka koobanyahay faahfaahinta Dakhliga iyo Kharashka, Qulqulka lacagta caddaanka ah iyo isbarbardhiga ku talagalkii iyo dhabta Dakhliga iyo Kharashka Dowladda

Qodobka 46<sup>aad</sup> farqadiisa 5<sup>aad</sup> ee Sharciga Maamulka iyo Maaliyadda Dowladda Puntland ee soo baxay 2023 wuxuu qorayaa in hanti-dhowraha guud baaris ku sameeyo Xisaab-xirka Sannadka 2025 una gudbiyo Golaha Wakillada Warbixinta Baarista oo ay ku lifaaqan tahay Xisaab-xirka Sannad- Maaliyadeedka, waana in aanay laba bilood dib uga dhicin marka laga soo bilaabo makii uu helay warbixin sannad Maaliyadeedka ee aan baarista soo marin.

Warbixinta Xisaab-xirkan waxaa laga soo qaatay diiwaannada xisaabaadka, warbixinta aan soo gudbiyey waa mid sax ah oo dhammeystiran marka loo eego dokumentiyada xisaabaadka.

Haddaba, aniga oo ka duulaya qodobada kor ku xusan waxaan halkaan idiinku soo gudbinayaa warbixin Maaliyadeedka iyo Xisaab-xirka Sannad Maaliyadeedka ku eg 31-Disembar-2025.

Cali Cabdiwaxid Xuseen  
Xisaabiyaha Guud ee DPL



## **1. WAR-BIXIN GUUD**

Xisaab-xirkan iyo Warbixin Maaliyadeedka la socda waxaa lagu soo gudbiyaa hawlqabadka Dowladda ee dhinaca Xisaabaadka iyo Maaliyadda ee sannadlaha ah. Sidaas awgeed Xisaab xirkaan wuxuu ka turjumayaa fulintii Miisaaniyadda Dowladda ee sannad Maaliyadeedka ku eg 31-ka Disembar 2025, sida ku cad waxbixinta Dakhliga iyo Kharashka.

Warbixintan waxay akhristaha siinaysaa fursad uu si kooban ugu fahmi karo sida ay u dheceen dhammaan macluumaad Maaliyadeedka ay Dowladdu fulisay Sannadkii dhammaday ee 2025. Xafiiska Xisaabiyaha Guud ee Dowladda Puntland ayaa soo ururiyey warbixin Maaliyadeedka guud ahaan Wasaaradaha iyo Hay'adaha Dowladda kadibna soo saaray warbixinta Xisaab-xirkan.

Waxaa si gaar ah ahmiyadda lagu saaray warbixintaan hawlaha Dowladda ee ku jirey qorshaha Miisaaniyad sannadeedkii 2025 ee ay horay u ansixiyeen Golayaasha Dowladda Puntland. Guud ahaan Miisaaniyadda iyo warbixin Maaliyadeedka Dowladda waxaa loo soo saaraa in lagu xaqiijiyo yoolalka Dowladda ee muhiimka u ah hormarka dhaqaale ee Dalka. Warbixin Maaliyadeedka sannadlaha ah waxaa ku dhan guud ahaan waxyaabihii u suurta galay Wasaaradaha iyo Hay'adaha Dowladda ee u qorsheeynaa in la fuliyo Sannadkii 2025. Tirada Wasaaradaha iyo Hay'adaha Dowladda ee ku jiray qoondada Miisaaniyadda Dowladda.

### **Habka iyo Macluumaadka uu ka Koobanyahay Xisaab-Xirka.**

Warbixintan iyo Xisaab-xirkan waxaa loo soo diyaariyey qaab waafaqsan Nidaamka ku Xisaabtanka lacagta Caddaanka ah ee (IPSAS cash basis 2017). Guud ahaan xisaabaadka Dowladda waxaa lagu maamulay laguna saleeyey hab-xisaabeedka lacagta caddaanka ah ee faraya in la aqoonsado mucaamalaadka Maaliyadeed kaliya markii si dhab ah lacagta loo helo ama loo bixiyo. Xisaab-xirka sannad Maaliyadeedka ku eg 31-ka Disembar 2025, waxaa loo soo bandhigay si sax ah dhammaan macluumaadka Maaliyadeed ee la xiriira hawlaha Dowladda. Qaybta soo socota waxa ku xusan dhammaan warbixinada Maaliyadeed ee uu farayo nidaamka ku xisaabtanka lacagta caddaanka ah ee (IPSAS Cash Basis 2017).

#### **▪Warbixinta Dakhliga iyo Kharashaadka (Income Statement)**

Halkaan waxaa lagu soo bandhigaa warbixin Maaliyadeedka Dowladda, waxaana lagu soo koobaa dhammaan Dakhliga iyo Kharashka Dowladda dheeri ama dhiman. Waxaa kale oo lagu soo bandhigaa ilaha Dakhliga ka soo xaroodo Dowladda iyo ilaha lagu Kharash gareeyo.

#### **▪Qulqulka lacagta Caddaanka ah (Cash follow Statements)**

Sida uu qabo sharciga maamulka iyo maaliyadda qodobka 46aad farqada 1aad xarafka (T) oo qoraya in Qulqulka lacagta caddaanka ah lagu muujiyo warbixinta xisaab-xirka, taas oo si kooban oo gaara loogu muujinaayo dakhliga, kharashka hawl socodsiinta, xaquuqaha iyo kharashka lagu soo iibsado hantida maguurtada ah.

Qulqulka lacagaha caddaanka ah waxay faahfaahinaysa lacagaha soo xerooda ama ku baxa arrimaha hawlfulinta shaqada Dowladda. Waxay si qoto dheer u faahfaahinaysa sida loo isticmaalay lacagaha iyo meelaha laga helay, sida Dakhliga, Daymaha, Kabka Miisaaniyadda, Mashaariicda iyo haraayada bilowga iyo dhammaadka Sannadka.

## ▪Isbarbardhigga Ku-talagka iyo Dhabta

## ee Miisaaniyadda (Comparison Statement)

Sida uu qabo sharciga Maamulka iyo Maaliyadda qodobka 46<sup>aad</sup> farqadiisa 1aad Xarafka (J) wuxuu qorayaa in lagu muujiyo xisaab-xirka isbarbar-dhigga Miisaaniyadda Dowladda. Halkaan waxaa la isku barbardhigaa ku-talagalka Miisaaniyadda Dowladda iyo dhabta. Warbixintaan waxa laga dheehan karaa inta uu la'eg yahay Dakhligeed soo xerooday iyo Kharashka baxay ee Dowladda si waafaqsan Miisaaniyaddii la ansixiyey.

## ▪Faahfaahinta Warbixin Maaliyadeedka

Faahfaahinada la socda warbixintan waxay ka caawinaysaa akhristaha in uu si qoto dheer u fahmo lacagaha sida kooban ugu xusan muuqaalada Maaliyadeed. Qaybtaan waxaa lagu soo bandhigaa qayb ka mid ah warbixinta habraacyada iyo siyaasadda xisaabaadka sida uu 46<sup>aad</sup>qabo sharciga Maamulka iyo Maaliyadda qodobkiisa , iyo faahfaahino kale oo sharaxaad dheeri ah ka bixinaya. Waxaa kale oo laga heli karaa caddaynta in la dhaqan galiyey shuruucaha ku xusan nidaamka lacagta caddaanka ah ee (IPSAS cash basis 2017).

## ▪Kharashaadka Daymaha (Mushahar)

Waxaa halkan lagu soo bandhigaa macluumaad ku saabsan daymaha lagu leeyahay Dowladda ee ka dhashay dhanka Kharashaadka sida adeegyada iyo mushahar aan la bixin Sannadkii 2025.

## ▪Hantida iyo Daymaha

Sida u qabo sharciga Maamulka iyo Maaliyadda Qodobkiisa 46<sup>aad</sup> farqadiisa 1aad Xarafka (X) oo dhigaya in lagu soo daro xisaab-xirka Warbixinta hantida iyo daymaha oo loo kala saarsaaray qaab fududaynaya fahamka hantida iyo daymaha.

Halkan waxaa lagu soo koobayaa dhammaan Daymaha Dawladu gashay, sida dhismayaasha Wadooyinka iyo Guryaha ee sannad maaliyadeedkii 2025.

## ▪Dakhligeed iyo Kharashka Degmooyinka Puntland.

Iyadoo laga anbaqaadayo hagaajinta Maamulka Maaliyadda dalka waxaa Xafiiska Xisaabiyaha Guud dadaal ku bixiyey in lahagaajiyo habka maamulka maaliyadaha Dowladaha Hoose. Waxaa system-ka PL-FMIS laga hirgaliyey 18 Degmo oo ku jiray Miisaaniyadda Dowladda, hase ahaate waxaa Xisaab-xir soo gudbiyey 11 Degmo.

## 2. KU TALAGALKA IYO DHABTA DAKHLIGA SOO XEROODAY 2025

Miisaaniyaddii la sameeyey sannadkii 2025 qiyaasta dakhligu wuxuu ahaa \$ 124,542,106, oo kala ahayd \$ 102,000,420 oo ahayd dakhliga gudaha iyo \$ 22,541,685 oo ahayd kab-miisaaniyadeed. Ku talagalkii Miisaaniyadda waxaa dhabtii ka soo xerooday dakhliga gudaha \$ 101,926,831.01 taas oo u dhiganta 99.9% in la helay odoroskii miisaaniyadda gudaha sannadkii 2025. Sida ka muuqata shaxda hoose.

FAAHFAAHINTA	MIISAANIYADA USD	NATIIJADA SANNADKA 2025 USD	FARQIGA
<b>Dakhliga Dowladda</b>			
Cashuurta Dakhliga Faa'iidada iyo Macaashka	760,104.00	768,126.83	8,022.83
Cashuurta Mushahrka iyo xoogsatada	6,051,624.00	7,125,287.76	1,073,663.76
Cashuurta hantida (Dhaxalka)	19,164.00	4,851.70	(14,312.3)
Cashuurta Allaabada iyo adeega	16,416,228.00	16,564,660.34	148,432.34
Cashuurta Dhoofinta iyo soo dajinta	60,953,136.00	57,005,658.58	(3,947,477.42)
Cashuuraha Kale (Boolo)	2,726,256.00	3,969,335.64	1,243,079.64
Qaaraanka Bulshada	696,372.00	879,028.71	182,656.71
Dakhliga Hantida (Kirooyinka)	13,173,888.00	14,645,900.26	1,472,012.26
Wareejinadda	940,416.00	818,416.39	(121,999.61)
Ganaaxyada iyo Ciqaabaha	263,232.00	145,564.80	(117,667.20)
<b>Wadarta Dakhliga Gudaha</b>	<b>102,000,420.00</b>	<b>101,926,831.01</b>	<b>(73,588.99)</b>

## 3. KU TALAGALKA IYO DHABTA KHARASHKA BAXAY 2025

2aad Sida ka muuqata shaxda Kharashka la bixiyey sannadka 2025 waxaa ka mid ah Mushaharka, Gunooyinka Shaqaalaha iyo Ciidamada oo u dhiganta 82%, sidoo kale hawl-socodsiinta hay'addaha dowladda ayaa la bixiyey 94%, halka gargaarka bulshada la bixiyey 88% kharashaadka wareejinada 99% sidoo kale kharashka horumarinta kabayaasha dhaqaalaha ayaa la bixiyey 85% sannadka 2025.

FAAHFAAHIN	MIISAANIYADA SANNADKA 2025 USD	KALA WAREEJI NA MIISAANI YADDA 2025 USD	MISAAANIYAD DA EE SANNADKA 2025 USD	DABTUJADN EE SANNADKA 2025 USD	FARQIGA
<b>Kharashka Dowladda</b>					
<del>Wadarta</del> Ciidanka, Shaqalaha & Gargaarka	67,092,179.00	0.00	67,092,179.00	54,819,063.31	(12,273,115.69)
Isticmalka Alaabada iyo Adeegyada	37,188,402.00	5,220,000	42,408,402.00	39,957,353.12	(2,451,048.88)
Hormarinta Caasumadda	0.00	0.00	0.00	0.00	0.00
Guno sharafeed magadhoyada iyo kaal	3,492,000.00	0.00	3,492,000.00	3,055,909.50	(436,090.50)
Kharashadka kale (Wareejinadda)	406,800.00	0.00	406,800.00	405,067.62	(1,732.38)
Lama Filaanka	942,197.00	(240,000)	702,197.00	701,012.00	(1,185.00)
Kaabayasha Dhaqaalaha iyo Dhismaha	15,420,528.00	(4,980,000)	10,440,528.00	8,893,898.00	(1,546,630.00)
<b>WADARTA GUUD</b>	<b>124,542,106.00</b>	<b>0.00</b>	<b>124,542,106.00</b>	<b>107,832,303.55</b>	<b>(16,709,802.45)</b>

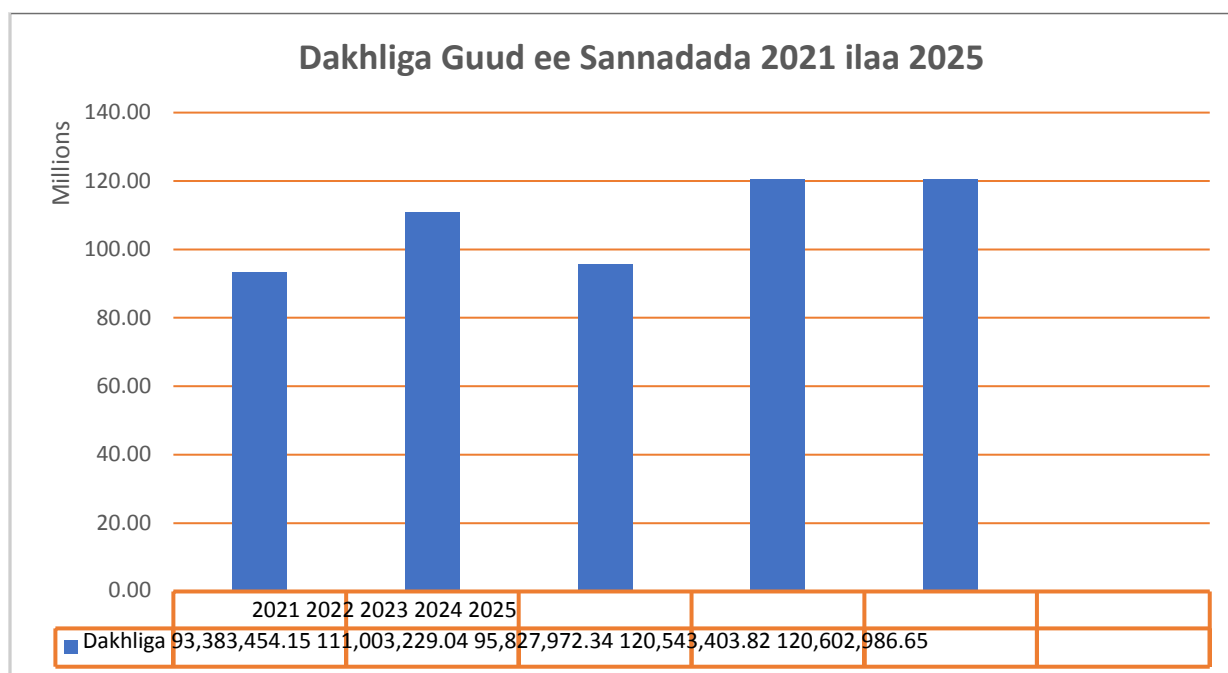
#### 4. ISBARBARDHIGA DAKHLIGA SANNADADII 2021 ILAA 2025

3aad Sida ku cad shaxda waxay muujinaysa isbarbardhigga dakhliga Dowladda intii u dhaxaysay 2021 ilaa 2025, kororka ugu weyn wuxuu dhacay sannadka 2025, marka loo barbar dhigo sannadadii ka horeeyey.

Faahfaahin	2021	2022	2023	2024	2025
Dakhliga Gudaha	79,170,096.17	84,097,695.53	85,034,851.94	96,959,206.82	101,926,831.01
Kabka Miisaaniyadda	-	7,080,000.00	-	10,387,280.00	3,705,285.90
Dakhliga Mashaariicda	14,213,357.98	19,825,533.51	10,793,120.40	11,346,917.00	13,470,869.74
<b>Wadarta Dakhliga</b>	<b>93,383,454.15</b>	<b>111,003,229.04</b>	<b>95,827,972.34</b>	<b>118,693,403.82</b>	<b>119,102,986.65</b>
Daymaha Dowladda	-	-	-	1,850,000.00	1,500,000
<b>Wadarta Guud</b>	<b>93,383,454.15</b>	<b>111,003,229.04</b>	<b>95,827,972.34</b>	<b>120,543,403.82</b>	<b>120,602,986.65</b>

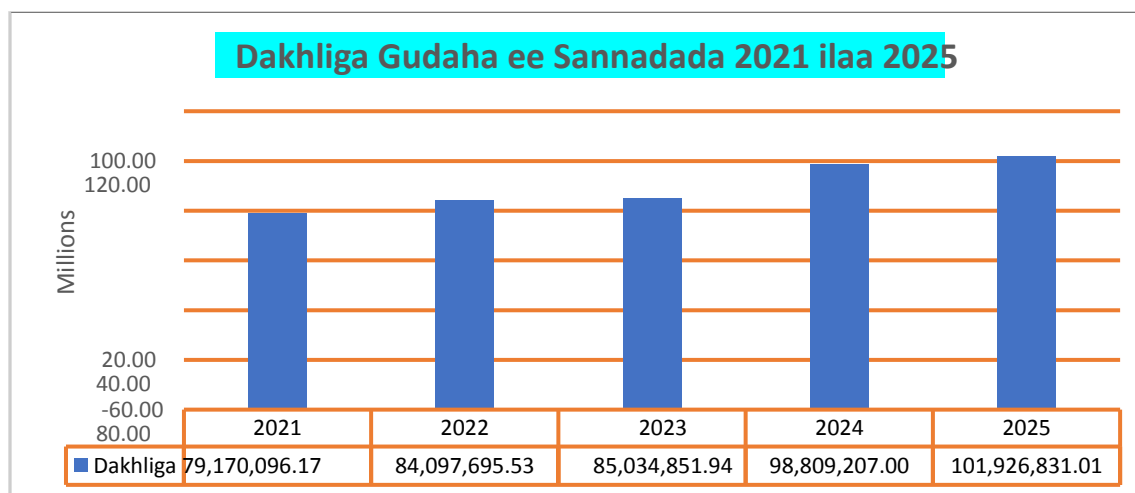
##### 1. Dakhliga Guud ee soo xerooday Sannadadii 2021 ilaa 2025

Sida ka muuqata jaantuska hoose wuxuu muujiniya in dakhligu u kordhayey sannadadii 2021 ilaa 2025 marka laga reebo sannadka 2023 oo ahaa sannad mashaariicdu hoos u dhacday sido kale ma jirin kab miisaaniyadeed.



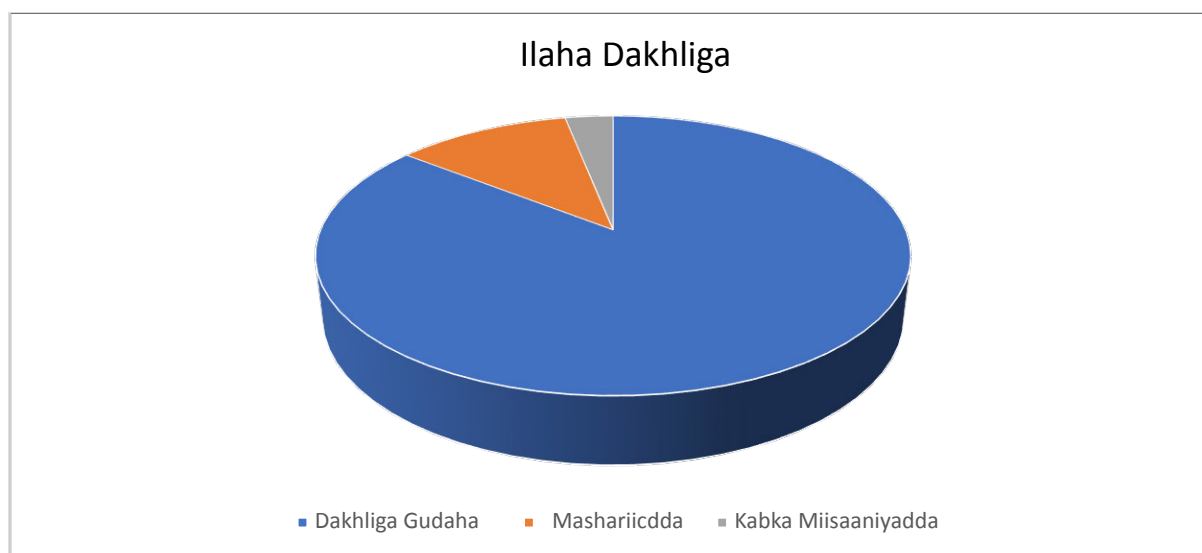
## 2. Dakhliyada gudaha ee soo xerooday 2021-2025

Jaantuskan hoose wuxuu muujinayaa Dakhliga gudaha ee soo xerooday sannadadii 2021 ilaa 2025. Sannadkii 2025 waxaa ka muuqda koror Dakhli marka loo barbardhigo Sannadkii ka horeeyey.



## 3. Jaantuska Ilaha Dakhliyada 2025.

Jaantuskan hoose waxaa uu muujinayaa ilaha kala duwan ee Dakhliga Dowladdu ka soo xeroodo. Ilaha ugu wayn ee Dakhligu ka soo xerooday waxay noqonaysaa cashuurta laga uruuriyey Dalka gudahiisa ee Furdooyinka iyo Cashuuraaha Berriga, waxaa kale oo jira dakhliyo ka soo xerooday Deeqaha Mashaariicda Bangiga Adduunka iyo kabka Miisaaniyadda.



## 7. WAR-BIXINTA DAKHLIGA IYO KHARASHKA SANNAD MAALIYADEEDKA 2025

FAAHFAAHIN	TIXRAACA	SANNAD	SANNAD
		MAALIYADEEDKA 2025	MAALIYADEEDKA 2024
		January – Desember USD	January – Desember USD
<b>Dakhliga Dowladda</b>			
Cashuurta Dakhliga faaidada iyo macaashka	1	768,126.83	791,742.93
Cashuurta Mushaarka iyo xoogsatada	2	7,125,287.76	6,959,189.87
Cashuurta hantida (dhaxalka)	3	4,851.70	7,888.71
Cashuurta Allaabada iyo adeega	4	16,564,660.34	16,604,821.98
Cashuurta Dhoofinta iyo soo dajinta	5	57,005,658.58	57,368,864.92
Cashuuraha Kale (Boolo)	6	3,969,335.64	2,820,394.66
Qaaraanka Bulshada	7	879,028.71	1,448,452.55
Dakhliga Hantida (Kirooyinka)	8	14,645,900.26	9,948,443.47
Wareejinadda	9	818,416.39	943,409.43
Ganaaxyada iyo Ciqaabaha	10	145,564.80	65,998.30
Daymaha Dowladda	11	1,500,000.00	1,850,000.00
Kabka Miisaaniyadda (Budget Support)	12	3,705,285.90	10,387,280.00
Mashariicda JPLG	13	0.00	0.00
Mashaariicda Bankiga Aduugka	14	13,470,869.74	11,346,917.00
Mashruuca Bangiga Horumarinta Afrika		0.00	0.00
<b>Wadarta Dakhliga (A)</b>		<b><u>120,602,986.65</u></b>	<b><u>120,543,403.82</u></b>
<b>Kharashka Dowladda</b>			
Xaquuqda Ciidanka, Shaqaalaha & Golayaasha	15	54,819,063.31	57,952,063.64
Isticmaalka Alaabada iyo Adeegyada	16	39,957,353.12	31,821,514.37
Horumarinta Caasumadda	17	0.00	430,734.00
Guno sharafeed, Magdhoyada iyo Kaalmoyinka	18	3,055,909.50	1,793,608.00
Kharashyadda kale (Wareejinadda)	19	405,067.62	1,675,387.70
Lama Filaanka	20	701,012.00	1,724,194.61
Kaabayaasha Dhaqaalaha iyo Dhismaha	21	8,893,898.00	13,535,555.00
Mashaariicda Bangiga Aduunka	22	14,595,670.26	9,499,130.00
Mashruuca Dowlad Kaab (Ex JPLG)	23	0.00	0.00
Mashruuca Bangiga Horumarinta Afrika		0.00	0.00
<b>Wadarta Kharashka (B)</b>		<b><u>122,427,973.81</u></b>	<b><u>118,432,187.32</u></b>
<b>Dhiman/Dheeri (C=A-B)</b>		<b><u>-1,824,987.16</u></b>	<b><u>2,111,216.50</u></b>

Cali Cabdiwaaxid Xuseen  
Xisaabiyaha Guud ee DPL




## 8. WAR-BIXINTA MUUQAALKA QULQULKA KAASHKA SANNADKA 2025

FAAHFAAHIN	SANNAD MAALIYADEEDKA 2025	SANNAD MAALIYADEEDKA 2024
	January – Disember USD	January – Disember USD
<b>Qulqulka Kaashka ee Hawl Fulinta Dakhli</b>		
Dakhliga Gudaha ee Dowladda	101,926,831.01	96,959,206.82
Daynta Dowladda	1,500,000.00	1,850,000.00
Kabka Miisaaniyadda (Budget Support)	3,705,285.90	10,387,280.00
Mashaariicda Bangiga Aduunka	13,470,869.74	11,346,917.00
Mashruuca Dowlad Kaab (Ex JPLG)	0.00	0.00
<b>Wadarta Dakhliga</b>	<b><u>120,602,986.65</u></b>	<b><u>120,543,403.82</u></b>
<b>Kharashaaka</b>		
Xaquuqda Ciidanka, Shaqaalaha iyo Golayaasha	54,819,063.31	57,952,063.64
Isticmaalka Alaabada iyo Adeegyadda	39,957,353.12	31,821,514.37
Kabka Horumarinta Caasumadda	0.00	430,734.00
Guno Sharafeed, Magdhowyada & Kaalmooyinka	3,055,909.50	1,793,608.00
Kharashaadka kale (Wareejinadda)	405,067.62	1,675,387.70
Lama Filaanka	701,012.00	1,724,194.61
Kaabayaasha Dhaqaalaha iyo Dhismaha	8,893,898.00	13,535,555.00
Mashaariicda Bangiga Aduunka	14,595,670.26	9,499,130.00
<b>Wadarta Kharashka</b>	<b><u>122,427,973.81</u></b>	<b><u>118,432,187.32</u></b>
<b>Farqiga: dheeri/Dhiman</b>		<b><u>2,111,216.50</u></b>
<b>Haraayadda</b>		
<b>Haraaga Kaashka Bilawga Sannadka 2025</b>		<b><u>7,073,118.12</u></b>
<b>Haraaga Kaashka Dhammaadka Sannadka 2025</b>		<b><u>5,248,130.96</u></b>

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Xisaabiyaha Guud ee DPL




**9. WAR-BIXINTA IS BARBARDHIGGA KUTALA GALKA MIISAANIYADDA IYO  
NATIJJADA DHABTA AH 2025**

FAAHFAAHIN	MIISAANIYA DDA SANNADKA 2025 USD	KALA WAREEJIN TA MIISAANI YADDA 2025 USD	WADARTA MIISAANIYA DDA EE SANNADKA 2025 USD	NATIJJADA DHABTA AH EE SANNADKA 2025 USD	FARQIGA
<b>DAKHLIGA</b>					
Cashuurta Dakhliga faa'idada iyo Macashka	760,104.00	0.00	760,104.00	768,126.83	8,022.83
Cashuurta Mushaarka iyo xoogsatada	6,051,624.00	0.00	6,051,624.00	7,125,287.76	1,073,663.76
Cashuurta hantida (dhaxalka)	19,164.00	0.00	19,164.00	4,851.70	(14,312.30)
Cashuurta Allaabada iyo adeega	16,416,228.00	0.00	16,416,228.00	16,564,660.34	148,432.34
Cashuurta Dhoofinta iyo soo dajinta	60,953,136.00	0.00	60,953,136.00	57,005,658.58	(3,947,477.42)
Cashuuraha Kale (Boolo)	2,726,256.00	0.00	2,726,256.00	3,969,335.64	1,243,079.64
Qaaraanka Bulshada	696,372.00	0.00	696,372.00	879,028.71	182,656.71
Dakhliga Hantida (Kirooyinka)	13,173,888.00	0.00	13,173,888.00	14,645,900.26	1,472,012.26
Wareejinadda	940,416.00	0.00	940,416.00	818,416.39	(121,999.61)
Ganaaxyada iyo Ciqaabaha	263,232.00	0.00	263,232.00	145,564.80	(117,667.20)
Daymaha Dowladda	0.00	0.00	0.00	1,500,000.00	1,500,000
<b>Wadarta Dakhliga Gudaha</b>	<b>102,000,420.00</b>	<b>0.00</b>	<b>102,000,420.00</b>	<b>103,426,831.01</b>	<b>1,426,411.01</b>
Kabka Miisaaniyadda (Budget Support)	22,541,685.00	0.00	22,541,685.00	3,705,285.90	(18,836,399.10)
Mashaariicda Bankiga Aduugka	23,971,695.00	0.00	23,971,695.00	13,470,869.74	(10,500,825.26)
Mashruuca Dowlad Kaab (Ex JPLG)	2,000,000.00	0.00	2,000,000.00	0.00	(2,000,000.00)
<b>Dakhliga kale ee Khasnada</b>	<b>48,513,380.00</b>	<b>0.00</b>	<b>48,513,380.00</b>	<b>17,176,155.64</b>	<b>(31,337,224.36)</b>
<b>Wadarta Dakhliga Khasnada</b>	<b>150,513,800.00</b>	<b>0.00</b>	<b>150,513,800.00</b>	<b>120,602,986.65</b>	<b>(29,910,813.35)</b>
Mashruuca Bangiga Horumarinta Afrika	600,000.00	0.00	600,000.00	0.00	(600,000.00)
Dakhliga Dowladaha Hoose	12,190,354.00	0.00	12,190,354.00	5,576,531.18	(6,613,822.82)
Hay'addaha Qaramadda Midoobay (UN)	79,292,347.00	0.00	79,292,347.00	67,749,838.00	(11,542,509.00)
Ururada Caalamiga ah (INGOs/LNGOs)	224,244,261.00	0.00	224,244,261.00	0.00	(224,244,261.00)
<b>Wadarta Miisaaniyadda Kabaxsan Khasnadda</b>	<b>316,326,962.00</b>	<b>0.00</b>	<b>316,326,962.00</b>	<b>73,326,369.18</b>	<b>(243,000,592.82)</b>
<b>Wadarta Guud ee Dakhliga</b>	<b>466,840,762.00</b>	<b>0.00</b>	<b>466,840,762.00</b>	<b>193,929,355.83</b>	<b>(272,911,406.17)</b>
<b>KHARASHKA</b>					
Xaquuqda Ciidamadda, Shaq. & Golayasha	67,092,179.00	0.00	67,092,179.00	54,819,063.31	(12,273,115.69)
Isticmaalka Alaabada iyo Adeegyadda	37,188,402.00	5,220,000	42,408,402.00	39,957,353.12	(2,451,048.88)
Kabka Horumarinta Caasumadda	0.00	0.00	0.00	0.00	0.00
Guno sharafeed, Mag. & Kaalmoyinka	3,492,000.00	0.00	3,492,000.00	3,055,909.50	(436,090.50)
Kharashaadka kale (Wareejinadda)	406,800.00	0.00	406,800.00	405,067.62	(1,732.38)
Lama Filaanka	942,197.00	(240,000)	702,197.00	701,012.00	(1,185.00)
Kaabayaasha Dhaqaalaha iyo Dhismaha	15,420,528.00	(4,980,000)	10,440,528.00	8,893,898.00	(1,546,630.00)
<b>Wadarta Kharashka Gudaha</b>	<b>124,542,106.00</b>	<b>0.00</b>	<b>124,542,106.00</b>	<b>107,832,303.55</b>	<b>(16,709,802.45)</b>
Mashaariicda Bangiga Aduunka	23,971,695.00	0.00	23,971,695.00	14,595,670.26	(9,376,024.74)
Mashruuca Dowlad Kaab (Ex JPLG)	2,000,000.00	0.00	2,000,000.00	0.00	(2,000,000.00)
<b>Wadarta Kharashka Khasnada</b>	<b>150,513,801.00</b>	<b>0.00</b>	<b>150,513,801.00</b>	<b>122,427,973.81</b>	<b>(28,085,827.19)</b>
Mashruuca Bangiga Horumarinta Afrika	600,000.00	0.00	600,000.00	0.00	(600,000.00)
Dakhliga Dowladaha Hoose	12,190,354.00	0.00	12,190,354.00	5,439,424.98	(6,750,929.02)
Hay'addaha Caalamiga ah iyo UN-ka	79,292,347.00	0.00	79,292,347.00	67,749,838.00	(11,542,509.00)
Ururada Caalamiga ah (INGOs/LNGOs)	224,244,261.00	0.00	224,244,261.00	0.00	(224,244,261.00)
<b>Wadarta Guud ee Kharashka</b>	<b>466,840,763.00</b>	<b>0.00</b>	<b>466,840,763.00</b>	<b>195,617,236.79</b>	<b>(271,223,526.21)</b>

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#### 4. Qaybaha Hay'addaha Dowladda

Qaybaha Dowladda	SANNAD MAALIYADEEDKA 2025	SANNAD MAALIYADEEDKA 2024
	January – Disember USD	January – Disember USD
Kharasha Hay'addaha Maamulka Dowladda	61,789,535.30	39,467,564.10
Kharashka Hay'addaha Aminga iyo Caddaaladda	41,704,139.74	50,471,506.09
Kharashka Hay'addaha Dhaqaalaha	2,715,918.71	13,124,418.16
Kharashka Hay'addaha Addeega Bulshada	1,622,709.80	5,869,568.97
<b>Wadarta Guud</b>	<b>107,832,303.55</b>	<b>108,933,057.32</b>

#### 5. XEERARKA XISAABAADKA EE DOWLADDA PUNTLAND

##### B). Warbixin Guud

Dowladda Puntland ee Soomaaliyeed waxaa xarun u ah Magaalada Garoowe oo ah Caasimadda Dowladda.

Wasaaradda Maaliyadda gaar ahaan Xafiiska Xisaabiyaha Guud oo leh masuuliyadda soo saarista warbixin Maaliyadeedka sannadlaha ah, wuxuu ku yaalaa jidka Wasaaradaha Dowladda ee Garoowe.

Sharciga iyo xeerarka lagu maamulo hawlaha Maaliyadeed ee Dowladda waxaa ka mid ah:

- Sharciga Maamulka Maaliyadda ee Dowladda Puntland LR.09/2023.
- Sharciga Miisaaniyadda Dowladda Puntland ee Sannadka 2025.

#### 6. XEERARKA XISAABEED EE MUHIIMKA AH

Dowladda Puntland waxaa asal u ah shuruucdaas iyo xeerarka Maamulka Maaliyadda iyo Xisaabaadka

##### I. Hab diyaarinta Xisaab-Xirka

Warbixinta Xisaab-Xirka Maaliyadeed ee ku qoran buuggan waxaa loo diyaariyay sida uu qabo sharciga ku xusan Qodobka (B) ee kor ku xusan.

##### II. Hay'adda Dowladda ee Xisaab-Xirka Ku jira

Sida ay qabaan sharuucda kor ku xusan, Xafiiska Xisaabiyaha Guud ayaa soo gudbinaya Xisaab-Xirka Dowladda Puntland ee Sannadka 2025.

Xisaab-Xirkan waxaa ku xusan dhammaan Hay'adaha ku jira Miisaaniyadda 2025 ee Dowladda Puntland, fuliyana shaqo hawleedka loo xilsaaray. Liiska Hay'adaha waxaa laga akhrisan karaa page 23.

##### III. Lacagta lagu saleeyey warbixinta

Xisaab-xirkan waxaa lagu diyaariyey Dollarka Maraykanka maadaama dakhliga lagu qabto kharashkana lagu bixiyo, Miisaaniyadda Dowladuna ku diyaarsantahay Dollar.

#### **IV. Sannad Maaliyadeedka uu Khuseeyso Xisaab-Xirka**

Sannad Maaliyadeedka Dowladda Puntland wuxuu ka bilowdaa 1-da Jannaayo kuna dhammaadaa 31-da Disembar. Xisaab-Xirkan waa Xisaab xirkii Sannadka 2025, waxaana sidoo kale loo barbardhigay Sannadkii ka horreeyey ee 2024.

#### **Aqoonsiga Dakhliga**

Dakhliga Dowladda wuxuu u qaybasamaa Cashuuraha Berriga, Kastamka, Dakhliyo aan cashuur ahayn iyo kaalmooyin uga yimaadda meelo kala duwan sida ka muuqata Xisaab-Xirka Sannadka. Dakhliga waxaa dhammaan lagu xereeyaa Khasnadda Dowladda ee Bankiga Dowladda Puntland waxaana soo ururiya waaxda Dakhliga ee Wasaaradda Maaliyadda iyadoo meelaha qaar ay u xilsaarato Hay'addo kale oo ka caawiya Dakhli uruurinta.

#### **VI. Kharashka**

Kharashka Dowladda ee Xisaab-Xirkan ka muuqada waa dhammaan Kharashkii ay Dawladdu ka bixisay Khasnadda Dowladda iyo Kharashka kale ee ay innaga bixiyeen cid kale kuna bixiyeen magaca Dowladda Puntland.

#### **VII. Daymaha Dowladda**

Daymaha Dowladda waxaa loo yaqaanaa Heshiisyada ay gasho Dawladdu, Daymaha ka dhasha Dhanka Kharashka sid Xuquuqa Shaqaalaha iyo Ciidamada. Sidaa darteed Sannad Maaliyadeedka 2025 waxaa ka muuqadda Daymaha shirkadaha dhisaya Wadooyinka iyo Xafiisyadda Dowladda.

#### **VIII. Hantida Dowladda**

Dowladda Puntland waxay hantida u aqoonsan tahay sida; Dhisme, Gaadiid, Qalabyada kala duwan oo ay ku jiraan (Alaabada Xafiisyada iyo wax kastoo la xiriira Elektaroonikada). Dawladdu waxay aqoonsataa hantida markii lasoo iibsado oo lacagtu ka baxdo khasnadda Dowladda. Waxaa kaloo diiwaanka hantida gala hantida kale ee lagu helay kaalmo ahaan.

#### **IX. Is-barbardhigga Xisaab-Xirrada**

Dhammaan xisabaadka ka muuqda Xisaab-Xirkan Dakhli, Kharash iyo Miisaaniyaddaba waxaa loo barbardhigaa Sannadkii ka horreeyey ama Miisaaniyadda iyo Dhacdada dhabta ah ee isla sannadka 2025 si ay u xoojiso fahamka xisaabaadka Dowladda looguna dhowaado qaababka caalamiga ah ee loo soo bandhigo xisaabaadka.

#### **X. Lacagaha Qalaad**

Dhammaan lacagaha qalaad ee ka duwan lacagaha Dawladdu ku shaqayso waa in loo beddelaa Doolarka Maraykanka iyada la isticmaalayo sicirka sarrifka uu maalintaas marayo. Lacagaha ku hara khasnadda Dowladda dhammaadka sannadka waa in loo beddelaa lacagta Dawladdu ku shaqayso ee xilliga Xisaab-Xirka oo hadda ah Doolarka Maraykanka iyadoo lagu beddelayo sicirka sarrifka ee dhammaadka sannadka. Ma aha dhaqan hadda ay Dawladdu isticmaasho maadaama aysan soo gelin lacago qalaad oo ka baxsan kuwa lagu shaqeeyo.

#### **XI. Lacagta caddaanka ah iyo Hantida u dhigma lacag caddaan ah**

Dowladda Puntland waxay u taqaan lacag caddaan ah, Lacagaha ku jira xisaabaadka Dowladda ama Khasnadda Dowladda ama lagu hayo Khasnadaha yaryar ee yaalla Xafiisyada Dowladda. Waxaa ka mid ah lacagta caddaanka ah ama loo yaqaan kaash hantida maalgashi ahaan ku jirta meel lagala soo bixi karo 3 bilood gudahood.

## XII. Mushaharka Shaqaalaha

Mushaarka shaqaalaha wuxuu isugu jiraa; Mushahar, Gunnooyinka iyo xuquuqaha kale billaha ah sida hawlgabka Dawladdu ku kabto, Lacagaha loogu talo galay caafimaadka iyo lacagaha fasaxa la siiyo shaqaalaha.

## XIII. Shaacinta Xisaab-Xirka

Xisaabiyaha Guud wuxuu u gudbiyaa warbixinta Xisaab-Xirka ee Sannad Maaliyadeedka 2025 Xafiiska Hantidhawrka Guud 30-ka bisha April 2025 si uu u guto waajibaadkiisa baariseed ee Xisaab -Xirka sannadka.

### 7. TIXRAACYADA XISAABAADKA OO FAAHFAAHSAN

#### 1. Cashuuraha dakhliga faa'idada iyo Macaashka

Cashuurta dakhiga Faa'idada iyo Raasumaalka waxaa ay ku waajibtay dhammaan shirkaddaha macaash doonka ah oo lagu sheegay shuruucda cashuuraha dowladda Puntland, cashuurtaan oo laga qaado shirkaddaha macaashkoodka sannadla ah, halka kuwa looga qaado cashuur ka reebid marka la cashuurayo qandaraasyadda ay ku guuleesteen, sidoo kale ganacsiyadda yaryar waxaa looga qaada qaab qiyaasa (Presumptive tax) oo ah si bila ah.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Cashuurta Xirfadlayaasha	134,935.32	155,548.65
Cashuurta Faa'idada Ganacsiga (shirkadaha Waawayn)	29,873.00	6,616.14
Faa'idada Ganacsiga Yaryar/dhexe	603,318.51	629,578.14
<b>TOTAL</b>	<b>768,126.83</b>	<b>791,742.93</b>

#### 2. Cashuurta Mushaarka iyo xoogsatada

Cashuurtani waxay ka go'adaa, Shaqaalaha rayidka, Ciidamada Dowladda, shaqalaha u shaqeeya hay'adaha Calaamiga ah, shaqaalaha ka shaqeeya ganacsiyadda iyo shaqaalaha Xoogsatada. Cashuurtaan waxay u waajibtaa si bille ah iyadda oo qof walba oo shaqeeya dakhligiisa shaqadda laga qaado cashuurtaan.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Cashuurta Mush. Ciidanka Dowladda	912,663.49	982,123.19
Cashuurta Mush.Shaqalaha gaarka ah	1,707,808.84	0.00
Cashurta Mushaharka Shaqalaha Dowladda	2,027,255.33	624,292.05
Cashuurta Mushaharaadka Shaqaalaha gaarka ah (INGOs)	1,600,352.61	5,260,107.44
Cashuurta Sahqaalaha Xoogsatada	90,874.93	92,667.19
Cashurta Mush.shaqalaha G/dhexe/Suuqa	786,332.56	0.00
<b>TOTAL</b>	<b>7,125,287.76</b>	<b>6,959,189.87</b>

### 3. Cashuurta hantida

(dhaxalka Cashuurtaan oo ku waajibtay diwaangalinta dhaxal koobka marka arrimo la ) xariira dhaxal la keeno Maxkamadaha, dakhliga ku qoondaysan dhaxalka oo ah mid aad u kooban sababtoo ah khilaafaadka dhaxalka oo Maxkamaddaha yimaadda oo aad u yar.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Dakhliga ka yimaada Dhaxalka	4,851.70	7,888.71
<b>TOTAL</b>	<b>4,851.70</b>	<b>7,888.71</b>

### 4. Cashuurta Allaabada iyo addeega

Cashuurta alaabadda iyo addeega waa noocyo cashuureed oo ku waajibay adeegyo dowladeed oo kala duwan iyo noocyo cashuureed oo kale, adeegyadda hoos taga madaxaan waxaa ka mida ah ogolaanshooyinka adeeg helid, sidoo kale cashuuraha hoos taga waxa ka mid ah cashuurta gadista, cashuurta waddo marista cashuurta wax soo saarka warshadaha yar-yar iyo diwaangalinta nootaayooyinka.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Cashuurta Gaddida	5,094,233.61	5,621,820.57
Cashuurta Gaddida Dekeda Bosaaso iyo Garacad	9,222,226.49	8,874,124.59
Cashuurta Qiimaha Raacda	30,561.10	46,250.68
Cashuurta socodka Baabuurta	1,005,111.07	789,425.29
Cashuurta wax soo saarka	1,087,382.57	1,125,525.75
Cashuurta Diiqawga	0.00	0.00
Cashuurta Nootaya	67,342.50	78,847.50
Cashuurta Raadiyaha iyo Telefishanka	452.00	2,710.00
Cashuurta Ogolaanshaha	57,351.00	66,117.60
<b>TOTAL</b>	<b>16,564,660.34</b>	<b>16,604,821.98</b>

### 5. Cashuurta Dhoofinta iyo soo dajinta (export &

Cashuurta Ganacsiga Caalamiga waa Cashuurta ka soo xeroota Furdooyinka iyo ) **Import** kantooralada, waxaana laga qaadaa badeecadaha ka soo dega dalka ama laga dhoofiyo, waana isha ugu wayn ee Dakhligu ka soo xeroodo.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Cashuurta Soo dejinta	48,965,558.69	48,372,403.90
Cashuurta Dhoofinta	8,040,099.89	8,996,461.02
<b>TOTAL</b>	<b>57,005,658.58</b>	<b>57,368,864.92</b>

## 6. Cashuuraha Kale (Boolo)

waa dakhli ka soo xerooda (stump duty) sida moorka, faranka boolada iyo lacag celinta

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Cashuurta Moorka	3,493,583.54	2,639,700.84
Lacag Celin (Return of Refund)	340,331.33	32,413.50
Faranka Boolo	135,420.77	148,280.32
<b>TOTAL</b>	<b>3,969,335.64</b>	<b>2,820,394.66</b>

## 7. Qaaraanka Bulshada

Cashuurtan waxay ka go'daa Mushahraadka shaqaalaha Dowladda iyo Ciidamada.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Takulada caafimaadka Shaqaalaha	680,705.30	941,650.81
Sanduuqa Shaqaalaha	69,288.45	97,251.95
Hawl Gabka iyo Liil tirka shaqaalaha	129,034.96	409,549.79
<b>TOTAL</b>	<b>879,028.71</b>	<b>1,448,452.55</b>

## 8. Dakhliyada Kale

Dakhliyadda kale waa madax balaaran oo kulansaday noocyo cashuureed oo kale duwan, Sida ajuurooyinka adeeg bixinta, Ruqsadaha iyo shatiyadda dowladda, dakhliyadda gala halkaan waa dakhliyo ka kala yimaadda meelo kala duwan

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Kirada daaraha	177,123.22	208,364.07
Kirda baabuurta	29,384.15	68,364.07
Kirda baabuurta Hay'addaha	15,007.31	0.00
Kirooyinka Hay'addaha	28,019.08	0.00
Ajuuradda tijaabada baabuurta (Kalaawito)	447,196.00	441,907.24
Ajuurada ruqsada waddida baabuurta	77,694.91	20,215.00
Ajuurada ruqsada kalluumaysiga	988,528.40	1,356,473.00
Ajuurada ruqsada isgaarsiinta	10,000.00	50,000.00
Ajuurada ruqsada diyaaradaha	11,500.00	19,500.00
Ajuurada ruqsada sahminta dhulka	300.00	0.00
Ajuurada ruqsada ganacsiga	665,355.00	414,741.00
Ajuurada ruqsada beeraha	1,153.00	0.00
Ajuurada maxkamadaha	212,628.39	144,929.37
Ajuurada iibsashada xariga jeelasha	3,954.00	2,267.00
Ajuurada socdaalka	707,021.00	691,961.00
Ajuurada dhoofayaasha	251,102.00	230,883.00
Ajuurada diwaangelinta qandaraasyada	926,066.13	981,251.56
Ajuurada diwaangelinta baasaboorka	120,421.20	150,626.00
Ajuurada diwaangelinta maraakiibta iyo doonyaha	0.00	10,597.81
Ajuurada diwaangelinta kharashka	1,969,536.69	1,177,450.15
Ajuurada diwaangelinta hubka	18,714.00	12,473.88

Ajuurada diwaangelinta iibka hantida Dowladda	3,800.00	1,221.00
Ajuurada diwaangelinta baabuurta	3,739.00	9,905.00
Ajuurada taarikada baabuurta	259,919.00	288,128.00
Ajuurada addeega diyaaraha	165,426.00	175,539.00
Ajuurada dakadda	22,224.00	49,067.00
Ajuurada xirfadlayaasha caafimaadka	4,830.00	0.00
Ajuurada ruqsada shirkadaha amniga	36,652.00	23,951.00
Ajuurada ruqsada hay'adaha aan dawliga ahayn (NGO)	51,612.00	46,818.00
Curaarta PHA	0.00	34,141.42
Curaarta Biyaha iyo korontada	0.00	6,943.18
Curaarta Piitech	0.00	328.00
Curaarta Al-fathi	37,965.00	195,547.00
Curaarta DPP	288,662.00	281,509.00
Ajuurada Difaaca Furdada Bosaso	3,209,047.47	0.00
Curaarta Viva-com	0.00	35,307.66
Curaarta rugta ganacsiga	6,661.00	8,490.00
Curaarta hawlaha guud	64,091.00	85,073.00
Curaarta shaqo dheeri ah	0.00	38,954.34
Ajuurada beeraha iyo deegaanka	252,597.72	130,803.04
Ajuurada hubinta caafimaadka xoolaha	105,882.00	140,899.00
Ajuurada gaadiidka kalluumaysiga badda	6,348.00	38,922.00
Ajuuradda Hiraraka isgaarsiinta	649,485.00	733,670.00
Ajuuradda Shatiyadda Kale	0.00	19,500.00
Ajuuradda Diwaangelinta Baabuurta Xamuulka ah	1,808,996.70	1,620,937.67
Ajuuradda shatiga Qandaraasyadda	12,616.00	0.00
Ajuuradda dal ku jooga	24,000.00	0.00
Ajuuradda Difaaca ee Goobaha kale	901,796.89	0.00
Khidmadda Wasaaradda Kalluumaysiga	53,245.00	0.00
Khidmadda Wasaaradda Dekedaha	15,600.00	0.00
<b>TOTAL</b>	<b>14,645,900.26</b>	<b>9,948,443.47</b>

## 9. Wareejinadda

Dakhliga wadadda Ceel-daahir Cerigaabo waa lacag loo qabto mashruuca dhisidda wadadda Ceel-daahir Cerigaabo lacagtaa oo ku waajibtay baabuurta iyo soo dajinta badeecadaha

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashruuca Wadad Ceel-Daahir Ceergaabo	818,416.39	943,409.43
<b>TOTAL</b>	<b>818,416.39</b>	<b>943,409.43</b>

### 10. Ganaaxyada iyo Ciqaabaha

Ganaaxyadda iyo Ciqaabaha waa dakhliyadda ka dhasha jabinta iyo u hoggaasami la'aanta shuruucda iyo habraacyadda cashuuraha taas oo ku dhacda cidkasta oo isku dayda in shuruucda jabiso laguna ganaaxo qadar lacageed oo u dhigma heerka jabinta shuruucda cashuuraha. Ganaaxyadda waxaa ka mida ah la dhuumasho cashuureed, barmuudo iyo ku takrifal shuruuceed sida kalluumaysto bilaa shati ah.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Ganaaxa, Ciqaabta iyo Lawareegidda	145,564.80	65,998.30
<b>TOTAL</b>	<b>145,564.80</b>	<b>65,998.30</b>

### 11. Daymaha Dowladda

Daymaha Dawladu waa lacag ay soo amaahatay Dawladdu intii lagu gudo jiray sannad maaliyadeedka 2025

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Daymaha Dowladda	1,500,000.00	1,850,000
<b>TOTAL</b>	<b>1,500,000.00</b>	<b>1,850,000</b>

### 12. Kabka Miisaaniyadda (Budget Support)

Lacagtan waxaa lagu kabaa Miisaaniyadda Dowladda taas oo ay bixiyaan deeq bixiyayaasha caalamiga ah

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Kabka Miisaaniyadda (Budget Support)	3,705,285.90	10,387,280.00
<b>TOTAL</b>	<b>3,705,285.90</b>	<b>10,387,280.00</b>

### 13. Mashaariicda JPLG

Mashaaruuca JPLG ayaan shaqeyn Sannadka 2025 kaas oo ka qayb qadan jiray Horumarka Waddooyin, Cafimaadka iyo Waxbarashadda.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashaariicda JPLG	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

#### 14. Mashaariicda Bangiga Adduunka

Mashaariicda Bankiga Adduunka ee ku qoondaysnayd Miisaaniyaddii 2025 ayaa waxay tiradoodu dhan tahay 7 Mashruuc sida ku cad shaxdan hoose.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashruuca Food Security	1,445,278.59	1,000,000
Mashruuca SURP11	6,536,776.02	5,357,810.61
Mashruuc Barwaaqo	1,986,513.80	1,000,000
Mashruuca dib u habaynta Maaliyadda RCRF III	2,968,114.33	3,764,316.53
Mashruuca Damal Caafimaad	306,887.00	224,790
Mashruuca COVID Project	127,300.00	0.00
Ground Water	100,000.00	0.00
<b>TOTAL</b>	<b>13,470,869.74</b>	<b>11,346,917</b>

#### Kharaska

Qaybaha ugu waaweyn ee kharashyada waxaa ka mid ah Mushaharka Shaqaalaha iyo ciidamada, Adeegyada Dowladda, Gargaarka Bulshada, Kharashaadka Raasumaalka iyo Kharashyada kale

#### 15. Xaquuqda Ciidamada, Shaqaalaha iyo Golayaasha

Kharashkan waxa uu isugu jiraa Xuquuqda Shaqaalaha Mushaharaadka, gunnooyinka iyo Ciidamada sidoo kale waxaa ku jira Musharaadka Golayaasha Dowladda raashimada ciidamada

FAAH-FAAHIN	SANNAD MAALIYADEEDK A 2025 USD	SANNAD MAALIYADEEDK A 2024 USD
Mushaarka Shaqaalaha Joogtada ah	27,584,655.16	27,748,510.20
Gunnooyinka Mushaharka Raaca	9,180,757.00	9,144,392.60
Gunnooyinka kale	11,291,935.00	11,647,227.90
Gunnoyinka aan lacagta ahayn (Raashin)	6,761,716.15	6,411,932.94
Qaanbaxa mushahrka iyo gunooyinka	0.00	3,000,000.00
<b>TOTAL</b>	<b>54,819,063.31</b>	<b>57,952,063.64</b>

## 16. Isticmaalka alaabada iyo Adeegyadda

Kharashkan waa hawl socodsiinta iyo adeegyada Wasaaradaha iyo Hay'addaha  
Dowladda ee Madax bannaan

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Biyaha iyo Korontada	1,484,822.23	1,405,419.24
Isgaarsiinta	521,642.75	573,642.91
Socdaalada Gudaha iyo Dibadda	1,946,183.00	2,221,424.00
Daabacaada iyo Xayeysiinta	1,163,676.00	477,561.00
Kirooyinka	737,406.61	909,046.00
Martigelinta iyo Arimaha Siyaasadda	1,861,185.50	3,565,331.00
Qalabka iyo Dayactirka Xafiisyada	1,583,767.57	1,316,380.68
Shidaalka iyo Olyada Iwm	1,977,758.50	2,053,954.50
Kharashyada Kale	15,165,761.72	10,439,468.00
Dayac tirka Gaadiidka	452,409.00	405,955.00
Dayactirka Hantida kale	0.00	0.00
Khidmada Bankiga	3,972,218.11	3,595,327.31
Lacag celin	16,351.00	48,645.73
Khidmadaha lacag ururinta	5,338,798.13	2,850,762.00
Mashruuca Balaarinta Cashuuraha	571,209.00	299,998.00
Horumarinta Caafimaadka	88,910.00	208,500.00
Dib u Heshiisiinta	239,090.00	250,103.00
Dimuqraadiyeynta	0.00	1,199,996.00
Qaanbaxa Howl socodsiinta Dowladda	1,603,298.00	0.00
Dabaal Degyadda	238,681.00	0.00
Qoondada Xisbiyada	994,185.00	0.00
<b>TOTAL</b>	<b>39,957,353.12</b>	<b>31,821,514.37</b>

## 17. Kabka Hormarinta Caasumadda

Kharashkan waxaa lagu kabi jiray Hormarinta Caasimadda iyo Gobaladda Dalka,  
Sannadka 2025 wax qondo Miisaaniyadeed ah malaheyn.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Horumarinta Degmooyinka iyo Gobolada	0.00	430,734.00
<b>TOTAL</b>	<b>0.00</b>	<b>430,734.00</b>

### 18. Guno sharafeed, Magdhowyadda iyo Kaalmooyinka

Kharashkan wuxuu ku baxaa taakulaynta sida kaalmada Agoomaha, Masaakiinta, Magdhawiyada iyo Gunooyinka Isimada

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Magdhawiyada	1,292,547.00	260,000.00
Kaalmooyinka iyo Deeqaha	234,886.00	199,600.00
Gunno Sharafeed	1,159,963.00	1,021,723.00
Kaalmada Agoomaha iyo Masaakiinta	368,513.50	312,285.00
<b>TOTAL</b>	<b>3,055,909.50</b>	<b>1,793,608.00</b>

### 19. Kharashaadka kale (Wareejinadda).

Waa kharashaad ku baxa hay'addaha shaqooyin gaar ah u qabta Dowladda sid samaynta taarikooyinka gaadiidka, daabicida istiikarada cashuuraha ee gaadiidka iyo IWM

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Wareejinta Hay'addaha Dowladda	405,067.62	863,399.70
Wareejinada Hay'addaha Gaarka ah	0.00	811,988.00
<b>TOTAL</b>	<b>405,067.62</b>	<b>1,675,387.70</b>

### 20. Lama filaanka

Kharashkan wuxuu ku baxaa kharashaadka lama filaaanka sida kororka ciidamada iyo shaqaalaha, Musiiibooyinka dabiiciga ah iyo Dagaaladda.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Kharashka lama Filaanka ah	701,012.00	1,724,194.61
<b>TOTAL</b>	<b>701,012.00</b>	<b>1,724,194.61</b>

### 21. Kaabayaasha Dhaqaalaha iyo Dhismaha

Kharashkan wuxuu ku baxaa dhammaan wixii horumarin ah ee ay Dawladdu kawaddo guud ahaan deeganada Puntland wuxuuna isugu jiraa Horumarinta Waxbarashada, Caafimaadka, Dhismaha Waddooyinka, horumarinta Caasimadda iyo Gobolada.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashaariicda JPLG/LDF	39,400.00	146,400.00
Mashaariicda Waxbarashada	345,178.00	3,286,328.00
Hormarinta Kabayaasha Dhaqaalaha	6,920,000.00	0.00
M. Wadada Ceeldaahir Ceergaabo	628,250.00	965,800.00
Xafiisyada iyo dhismaha cusub	279,904.00	202,070.00
Gadashda Gaadiidka iyo Qalabka	393,591.00	180,000.00
Horumarinta Waddooyinka iyo Ceelasha	82,475.00	8,754,957.00
Horumarinta Beeraha	205,100.00	00.00
<b>TOTAL</b>	<b>8,893,898.00</b>	<b>13,535,555.00</b>

## 22. Kharashaadka Mashaariicda Bangiga Adduunka

Mashaariicda Bankiga Adduunka ee ku jiray Miisaaniyaddii 2025 ayaa waxay dhammaayeen 7 Mashruuc. Sida ka muuqata shaxdan hoose.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashruuca Food Security	2,289,390.10	0.00
Mashruuca SURP11	6,587,353.22	5,426,843.55
Mashruuca Barwaaqo	2,449,246.56	70,004.75
Mashruuca dib u habaynta Maaliyadda RCRF III	2,795,807.18	3,818,371.03
Mashruuca Damal Caafimaad	337,363.20	183,911.00
Mashruuca COVID Project	127,300.00	0.00
Mashruuca Ground Water	9,210.00	0.00
<b>TOTAL</b>	<b>14,595,670.26</b>	<b>9,499,130</b>

## 23. Mashaariicda JPLG

Mashaariicda JPLG ayaa ku jiray miisaaniyadda 2025 ayaa la filayey inuu dib u bilawdo hasa haatee aan weli bilaaban.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025 USD	SANNAD MAALIYADEEDKA 2024 USD
Mashaariicda JPLG	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

## 8. FAAHFAAHINO KALE OO DHEERI AH

### 5. Tabeelaha Haraayadda Dowladda

Haraayadda Dowladda Sannadka 2025 wuxuu dhan yahay \$ 5,248,130.96 isugu jira Haraaga Dowladda iyo Mashaariicda Bangiga Adduunka.

Haraaga Mashaariicda Bangiga Adduunka waxa uu dhan yahay \$ 980,042.07, sidoo kale haraaga Dowladda ayaa waxa uu dhan yahay \$ 4,268,088.89.

Haraaga Dowladda wuxuu isku jiraa Shillin Soomaali iyo Dollar, Haraaga Shilin soomaaliga wuxuu dhan yahay ShSo 156,914,286,178.70, oo u dhiganta \$ 4,240,926.69. Sidoo kale Haraaga khasnadda ee Dollarka ah wuxuu dhan yahay \$27,162.20.

Faahfaahin	SANNAD MAALIYADEEDKA 2025
Haraagii Dowladda 2024	7,073,118.12
Dakhliga Dowladda 2025	120,602,986.65
<b>Wadarta</b>	<b>127,676,104.77</b>
Kharashka Dowladda 2025	122,427,973.81
<b>Haraaga 2025</b>	<b>5,248,130.96</b>

## 6. Warbixinta Hantida Dowladda

Sida uu qabo Sharciga Maamulka Maaliyadda ee Dowladda Puntland LR.09/2023 wuxuu farayaa soo gudbinta warbixinta Xisaab-Xirka Dowladda oo ay ka muuqato Hantida Guud ee Dowladda ee dhammaadka Sannad Maaliyadeedkasta. Hadaba waxaa laga qabtay Hantida Dowladda hawl badan oo ay ka mid tahay diiwaangelin, hubin iyo calaamadayn.

Sannad Maaliyadeedka 2025 laguma soo darin dhammaan hantida Dowladda, maadaama ay weli socoto Diiwaan gelinta iyo qiimaynta rasmiga ah ee Hantida Dowladda waxa shaxda hoose ku xusan hantida intii laga qiimeeyey marka laga reebo hantida taala gobolka Mudug iyo gaadiidka badankiis oo ay weli socoto hubin iyo qiimayn.

FAAH-FAAHIN	Cadadka Hantida	Qiimaha Hantida USD
Dhismayaasha Dowladda	127	83,185,272
Gaadiidka Dowladda inta qiimaysan	256	9,598,769
Qalabka Xafiisyada (Furniturs, Equipments)	7,002	3,623,402
	<b>7,385.00</b>	<b>96,407,443.00</b>

## 7. Daymaha Dowladda Lagu leeyahay

Dowladdu waxay Sannadka 2025 heshiis la gashay shirkado kala duwan kuwaas oo fuliyey mashaariic dhismayaal dayac tirada iyo kaabayaasha dhaqaalaha waxaana dayn ahaan loogu leeyahay sannadka 2025 \$ **4,907,423.17**. waxaa kale oo jira daymo ah Xuquuqda shaqaalaha iyo Ciidamada Dowladda oo dhan \$ **12,273,115.69**

FAAH-FAAHIN	Mashruuca	Lacagta Daymta USD
Kebarco Construction Company	Dhismaha wadada kalayr - birta dheer	2,211,527.00
	Dayactirka Airport-ga Gaalkacayo.	
	Dhismaha Xeradda 54aad Garowe	
	Dhismaha Laanta Dismadda-Cagaaran	
National Engineering & Construction Company	Dhismaha Wadada Lafagorayo	48,137.00
Al-Bashid Construction Company	Galkacayo - Laanta Dismada	1,738,384.17
	Dhismaha Buundooyinka Xaaji Khayr	
Dahabshiil Bank	Daynta Dahabshiil Bank	909,375.00
Xuquuqda Shaqaalaha iyo Ciidamada		12,273,115.69
<b>Wadarta Guud Daynta</b>		<b>17,180,538.86</b>

## 8. Liiska Hay'addaha Dowladda

Shaxdan hoose waxay muujinaysaa dhammaan Hay'adaha Dowladda ee ku jiray Miisaniyadda 2025 iyo Kharashaadka ay isticmaaleen.

Lr	HAY'ADAHA DOWLADDA PUNTLAND EE SANNAADKA 2025	Miisaaniyadda Sanadka 2025 USD	Kharashka Dhabta ah USD	Boqlay %
10101	Madaxtooyadda	7,384,080.00	6,275,325.56	85%
10102	Kharashka Guud DPL	17,997,432.00	17,644,912.72	98%
10201	Gollaha Wakiiladda	4,890,172.00	4,876,021.00	100%
10301	Wasaaradda Maaliyadda	8,933,082.00	6,812,465.79	76%
10302	Kharashka Guud DPL	24,175,240.80	23,034,923.36	95%
10401	Wasaaradda Arimaha Gudaha	1,847,412.60	936,575.20	51%
10501	Wasaaradda Warfaafinta, Hidaha, dhaqanka iyo Dalxiiska	500,160.00	333,369.89	67%
10601	Hay'adda Astaynta iyo Maamul Wanaaga	84,000.00	35,306.50	42%
10701	Hantidhawirka Guud	1,016,808.60	834,719.60	82%
10801	Gudiga Doorashooyinka	746,364.00	461,126.00	62%
10901	Hay'adda TV-ga Dawlada	679,320.00	490,699.68	72%
11001	Hay'adda Qandaraas bixinta	118,200.00	54,090.00	46%
20101	Wasaarada Amniga iyo DDR	405,828.00	282,412.00	70%
20201	Wasaaradda Cadaalada	292,200.00	176,664.06	60%
20301	Garyaqaanka Guud	144,972.00	115,510.82	80%
20401	Hay'adda Xuquuqul Aadanaha	147,744.00	61,107.47	41%
20501	Gollaha Garsoorka iyo Maxkamada sare	1,481,124.00	1,064,002.76	72%
20501	Xafiiska xeer ilaaliyaha guud	377,892.00	286,942.00	76%
20601	Ciidamada PISA	1,200,000.00	1,111,290.00	93%
20701	Ciidamada Booliska	9,585,248.00	7,030,353.00	73%
20801	Maxkamada Ciidamada qalabka sida	384,112.00	287,151.00	75%
20901	Ciidamada Daraawiishta	30,375,964.00	28,891,085.69	95%
21001	Ciidamada Asluubta	2,840,474.00	2,397,620.94	84%
30101	Wasaaradda Xanaanada Xoolaha	429,252.00	224,113.20	52%
30201	Wasaaradda Hawlaha Guud	396,960.00	260,485.64	66%
30202	Hay'adda wadooyinka	667,440.00	286,327.49	43%
30301	Wasaaradda Dekadaha	321,108.00	185,436.00	58%
30401	Wasaaradda Qorshaynta, dhaqaalaha iyo Iskaashiga caalamiga	409,152.00	241,837.89	59%
30501	Wasaaradda Ganacsiga iyo Warshadaha	258,180.00	162,746.56	63%
30502	Rugta ganacsiga	222,336.00	141,752.00	64%
30601	Wasaaradda Tamarta, macdanta iyo Biyaha	283,764.00	179,600.00	63%
30602	Wakaaladda Horumarinta biyaha	332,200.00	152,952.00	46%
30603	Wakaaladda horumarinta korontada	185,568.00	70,734.26	38%
30604	Hay'adda Maareynta Xogta biyaha	108,720.00	23,459.09	22%
30701	Wasaaradda Deegaanka iyo isbadelka cimiladda	323,064.00	204,384.12	63%
30801	Wasaaradda Duulista Hawada iyo garoomada	436,440.00	217,554.00	50%
30901	Wasaaradda Kalluumaysiga iyo Khayraadka Badda	395,004.00	212,072.00	54%
31001	Hay'adda Xiriirka jaaliyadaha	55,200.00	3,200.00	6%
31101	Wasaaradda Beeraha iyo Waraabka	291,948.00	149,264.46	51%
40101	Wasaaradda Caafimaadka	1,276,356.00	540,209.56	42%
40102	Shaybaarka dhexe ee Dawlada Puntland	108,000.00	26,123.52	24%
40201	Wasaaradda Waxbarashada	908,016.00	248,242.38	27%
40301	Wasaaradda Sh, Sh, Dh iyo Arimaha Bulshada	240,516.00	173,601.32	72%
40302	Wasaaradda Dhalinyarada iyo Ciyaaraha	280,560.00	108,670.63	39%
40401	Wasaaradda Haweenka iyo arimaha qoyska	304,716.00	158,760.00	52%
40501	Wasaaradda Gargaarka	208,800.00	128,378.03	61%
40601	Hay'adda la dagaalanka HIV/AIDS (PAC)	130,800.00	49,897.56	38%
40701	Hay'adda Daryeelka bulshadda	289,536.00	159,361.00	55%
40801	Hay'adda Shaqaalaha rayidka	70,640.00	29,465.80	42%
	<b>Wadarta Guud</b>	<b>124,542,106</b>	<b>107,832,303.55</b>	<b>87%</b>

### 9. Hay'addaha Isticmaala Khasnada Midaysan (TSA)

Shaxdaan hoose waxay muujinaysaa Hay'adaha Dowladda ee fuliya Masaariicaha ka baxasan Miisaaniyadda Dowladda (Off Budget), Hay'adahaas oo kharash bixintoodu soo marto Xafiiska Xisaabiyaha Guud iyagoo isticmaalaya Nidaamka PL-FMIS.

LN	FAAHFAAHIN	Kharashka 2025 Dhabta	Kharashka Dhabta ah 2024
1	Madaxtooyada PL	42,223	9,327.00
2	Wasaaradda Arimaha Guddaha Iyo Dowladaha Hoose	872,438	458,491.00
3	Wasaaradda Cadaaladda	379,853	337,346.00
4	Hay'adda Xuquuqul Aadanaha	11,400	55,272.00
5	Wasaaradda Xanaadda Xoolaha	148,321	438,117.00
6	Wasaaradda Hawlaha Guud	17,958	0.00
7	Wasaaradda Qorshaynta iyo iskaashiga Caalamiga ah	297,783	605,516.00
8	Wasaaradda Tamarta, macdanta iyo Biyaha	96,128	105,469.00
9	Wakaalad horumarinta Biyaha	486,225	1,618,023.00
10	Hay'adda Maaraynta Xogta Biyaha	189,925	192,600.00
11	Wasaaradda Deegaanka iyo isbedelka cimilada	185,579	165,982.00
12	Wasaaradda Kaluumaysiga iyo khayraadka bada	323,410	114,370.00
13	Wasaaradda Beeraha iyo Waraabka	587,349	529,170.00
14	Wasaaradda Caafimaadka	6,810,902	5,976,890.00
15	Wasaaradda Waxbarashada iyo tacliinta sare	2,592,913	2,603,269.00
16	Wasaaradda Shaqada, shaqaalaha iyo Arimah Bulshada	250,902	87,912.00
17	Wasaaradda dhalinyarada iyo ciyaaraha	127,301	135,357.00
18	Wasaaradda Horumarinta Haweenka iyo Arimaha Qoyska	572,152	686,409.00
19	Wasaaradda Gargaarka iyo Masiibooyinka	102,435	144,136.00
20	Hay'addah Ladagaalanka HIV AID	38,323	40,485.00
	<b>WADARTA GUUD</b>	<b>14,133,520</b>	<b>14,304,141</b>

## 10. Cashuur Dhaafka Hay'adaha Dowladda iyo Hay'addaha Maxaliga ah 2025

Shaxda hoose waxaa laga dheehan kara Dhammaan Cashuur dhaafyadii ay samaysay Dowladdu, kuwaas oo isugu jira Hay'addaha Dowladda, Hay'addaha UN-ka, Hay'addaha Caalamiga ah iyo Dowlad Goboleedyada

Hay'addaha Cashuur Dhaafka loo sameeyey	Ishbafka Cashuur	Dhaafka 2025	Lacagta Cashuur Dhaafka 2024
Madaxtooyada DPL	Qalab xafiiseed, Gaadiida iyo Adeegyadda Hay'adaha Dowladda	85,253.62	0.00
Golaha Wakiiladda		2,188.09	0.00
Hay'adda horumarinta wadooyinka (PHA)		0.00	249.88
Maxkamadda Sare DLP		0.00	533.20
Wakaaalada Horumarinta biyaha		72,487.21	80,358.11
Wasaaradda Arimaha Gudaha		2,911.94	778.51
Wasaaradda Beeraha iyo Waraabka DPL		34,144.40	230,516.11
Wasaaradda Caafimaadka DPL		7,279.90	38,803.25
Wasaaradda Cadaaladda, Arimaha Diinta iyo Awqaafta		0.00	7,597.39
Wasaaradda Dekadda iyo Gaadiidka Badda DPL		108,082.82	120,026.34
Wasaaradda Duulista Hawadda iyo Garoomadda DPL		67,335.64	168,229.85
Wasaaradda Ganacsiga iyo Warshadaha		0.00	39,967.20
Wasaaradda Howlaha Guud, Gaadiidka iyo Guriyaynta		0.00	23,711.98
Wasaaradda Maaliyadda DLP		21,170.25	11,553.31
Wasaaradda Masiibooyinka DPL		0.00	65,724.56
Wasaaradda Shaqada iyo		0.00	1,503.19
Wasaaradda Tamarta Macdanta iyo Biyaha DPL		83,847.61	153,128.60
Wasaaradda Waxbarashada DPL		11,057.19	11,499.80
Wasaaradda Qorshaynta		13,026.46	0.00
Wasaaradda Kalluumaysiga DLP		116.97	0.00
Wasaaradda Warfaafinta iyo Isgaarsiinta		4,258.86	0.00
Wasaaradda Gargaarka & Maaraynta Masiibooyinka		726.84	0.00
Hay'adda Wadooyinka		211,491.74	0.00
Forensic Science		11.00	0.00
Hay'adda Aqoonsiga iyo Diwaangalinta Puntland		404.13	0.00
Ciidamadda DPL		0.00	106,504.44
Ciidanka Asluubta		0.00	156.28
Ciidanka Booliska DPL		4,999.12	21,008.28
Ciidanka Daraawiishta DPL		173,379.76	42,277.44
Ciidanka PMPF		103,553.36	43,062.44
<b>Wadarta Cashuur Dhaafka Hay'adaha Dowladda</b>		<b>1,007,726.91</b>	<b>1,167,190.16</b>
Hay'adda UNFAO	Noocyadda Gargaarka sida Caafimaadka, waxbarashadda iyo qalabyo ay ku isticmaalaan xafiisyadooda.	0.00	10,315.98
Hay'adda UN-IOM		0.00	117,438.13
Hay'adda UNDP		3,998.95	42,370.00
Hay'adda UNHCR		9,131.45	4,326.54
Hay'adda UNICEF		186,316.78	135,624.52
Hay'adda UNID		0.00	1,414.03
Hay'adda UNSOM/SOS		0.00	439,497.66
Hay'adda WFP		1,244,102.29	825,333.75
Hay'adda WHO		2,772.74	5,476.49
Hay'adda UNFPA		0.00	2,150.07
UNDSS		474.42	0.00
UNODC		2,474.28	0.00
UNTMIS		774.19	0.00
<b>Wadarta Cashuur Dhaafka Hay'adaha UN-ka</b>		<b>1,450,045.10</b>	<b>1,583,947.17</b>
Dowladda Galmudug	Gaadiid	35,272.26	53,257.41
Dowladda Hirshabeelle			1,648.00
SSC Khaatumo		3,287.34	121,585.42
<b>Wadarta Cashuur Dhaafka D Goboleeyada</b>		<b>38,559.60</b>	<b>176,490.83</b>
Care International	Noocyadda Gargaarka sida Caafimaadka, waxbarashadda iyo adeegyadda kale ku caawiyaan wadanka	0.00	1,770.77
EUCAP		2,222.02	450.00
HALO TRUST		648.25	12,188.68
Hay'adda AAH (Action Against Hunger)		7,901.60	1,293.97
Hay'adda ICRC		59,449.35	91,653.98
Hay'adda IMC		1,839.95	535.75
hay'adda PSI		7,307.44	174,563.54
MSF		22,164.38	3,914.40
Save the children		46,830.87	24,122.40
TERRA SOLIDALI		1,496.00	24,646.09

World Vision		16,849.65	1,005.27
Inkopsorder Stockholms		27.60	0.00
Islamic Relief		1,449.63	0.00
NRC		1,887.27	0.00
Bisha cas Imaaraat carabta		30,646.25	0.00
<b>Wadarta Cashuur Dhaafka Hay'adaha Caalamiga ah</b>		<b>200,720.26</b>	<b>336,144.85</b>
Hay'adda bisha Cas (SRCS)	Noocyadda Gargaarka sida	21,325.23	3,798.67
Hay'adda Global Health Alliance	Caafimaadka,	0.00	3,627.30
KAALO	waxbarashadda	0.00	2,326.33
Kaalo Nederland	iyo adeegyadda kale ku	718.60	8,158.59
<b>Wadarta Cashuur Dhaafka Hay'adaha Gudaha (Local) ah</b>	caawiyaan wadanka	<b>22,043.83</b>	<b>17,910.89</b>
<b>Wadarta Guud ee Cashuur Dhaafka</b>		<b>2,719,095.70</b>	<b>3,281,683.90</b>

## 11. Warbixinta Mashaariicda Hay'addaha Caalamiga ah ee 2025

Miisaaniyadda Dowladda 2025 waxay ka koobnayd labo qaybood oo kala ah Miisaaniyadda Khasnadda Dowladda oo dhan \$ **150,513,800.00** iyo Miisaaniyadda Ka baxsan Khasnadda Dowladda oo dhan \$ **316,326,962**. Sannadka 2025 waxa hoos u dhac wayn ku yimi dhamaan mashaariicdii ay wadeen Hay'addaha UN-ka iyo Hay'addaha Caalamiga ah sida ka muuqata shaxdan hoose.

Dhamman lacagaha Miisaaniyadda Dowladda ku jira waxaa keliya ee khasnadda Dowladda soo mara Dakhliga gudaha oo ah Cashuurta ay bixiyaan shacabka Puntland iyo Mashaariicda Bankiga Adduunka, sidaa daraadeed waxaa Xafiiska Xisaabiyaha Guud codsi u dirtay Wasaaradda Qarshaynta, dhaqaalaha iyo iskaashiga caalamiga ah si ay uga keento xisaab xirka Hay'addaha UN-ka ee ku jiray Miisaaniyadda inay soo gudbiyaan Xisaab xirkooda Sannadka 2025 si loogu daro Xisaab-xirka guud ee Dowladda.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2025	MAALISANNADKA 2024
	US	US
FAO	1,713,185.00	5,323,896.00
IOM	3,456,715.00	11,463,751.00
UNDP	5,170,000.00	1,853,209.00
UNFPA	436,488.00	405,508.00
UNHCR	1,195,966.00	5,605,705.00
UNICEF	20,645,185.00	31,819,419.00
UNODC	595,300.00	370,143.00
WFP	34,536,999	66,559,869.00
WHO	0.00	0.00
<b>TOTAL</b>	<b>67,749,838.00</b>	<b>123,401,500</b>

## 12. Dakhliga Iyo Kharashka Degmooyinka Puntland

### Dakhaliga Degmooyinka

Sannad Miisaaniyadeedkii 2025 waxaa Miisaaniyadda Dowladda ku jiray 18 Degmo oo kamid ah Degmooyinka Dowladda Puntland, waxaana xisaab xirka sannadka 2025 u soo gudbiyey xafiiska xisaabiyaha guud 11 Degmo.

FAAH-FAAHIN	SANNAD MAALIYAD SEDKA 2025	SANNAD MIISAANIYAD DEED 2025
Degmada Gaalkacyo	1,005,677.99	2,101,459.00
Degmada Garoowe	1,544,992.16	2,701,241.00
Degmada Boosaaso	1,704,208.00	2,687,760.00
Degmada Qardho	625,403.43	1,471,205.00
Degmada Byla	0.00	340,518.00
Degmada Jiriiban	0.00	618,548.00
Degmada Eyl	20,247.60	413,138.00
Degmada Dangoroyo	0.00	214,530.00
Demadda Goldogob	0.00	344,980.00
Degmada Baargaal	0.00	166,632.00
Degmada Badhan	108,000.00	93,246.00
Degmada Dhahar	8,694.00	100,200.00
Degmada Buraan	0.00	53,940.00
Degmada Xingalool	9,296.00	16,950.00
Degmada Ufayn	0.00	174,000.00
Degmada Xarfo	100,379.00	240,000.00
Degmada Qandala	0.00	277,888.00
Degmada Waaciye	175,318.00	174,120.00
Degmada Carmo	274,315.00	0.00
<b>TOTAL</b>	<b>5,576,531.18</b>	<b>12,190,355.00</b>

## 13. Kharashka Degmooyinka Puntland

Shaxadan hoose waa is barbar dhigga kharashka Degmooyinka iyo Miisaaniyadda Sannadka 2025

FAAH-FAAHIN	SANNAD MAALIYAD SEDKA 2025	SANNAD MIISAANIYAD DEED 2025
Degmada Gaalkacyo	964,429.00	2,101,459.00
Degmada Garoowe	1,620,630.88	2,701,241.00
Degmada Boosaaso	1,703,358.90	2,687,760.00
Degmada Qardho	451,443.35	1,471,205.00
Degmada Byla	0.00	340,518.00
Degmada Jiriiban	0.00	618,548.00
Degmada Eyl	20,250.85	413,138.00
Degmada Dangoroyo	0.00	214,530.00
Demadda Goldogob	0.00	344,980.00
Degmada Baargaal	0.00	166,632.00
Degmada Badhan	120,400.00	93,246.00
Degmada Dhahar	4,357.00	100,200.00
Degmada Buraan	0.00	53,940.00
Degmada Xingalool	9,318	16,950.00
Degmada Ufayn	0.00	174,000.00
Degmada Xarfo	98,436.00	240,000.00
Degmada Qandala	0.00	277,888.00
Degmada Waaciye	175,318.00	174,120.00
Degmada Carmo	271,483.00	0.00
<b>TOTAL</b>	<b>5,439,424.98</b>	<b>12,190,355.00</b>