



Xafiiska Hantidhawrka Guud  
Dowladda Puntland ee Somalia

# WARBIXINTA BAARISTA XISAAB-XIRKA GUUD EE DOWLADDA PUNTLAND

Sannad Maaliyadeedka Dhammaaday  
31-da Diseembar 2025



## Tusmadda Warbixinta

---

1.	Fariinta Hantidhowraha	3
2.	Warbixinta Baarista Xisaab-Xirka Guud ee Dowladda Puntland ee Sannad-Maaliyadeedka Dhammaaday 31 Diseembar 2025	4
3.	Dulmar Guud (Executive Summary)	5
4.	Aragtida Hantidhawraha Guud – Aragti Cillad Leh (Qualified Opinion)	6
5.	Gundhigga Aragtida Cilladda Leh (Basis for Qualified Opinion)	7
6.	Arrimaha Muhiimka Baarista u ah (Key Audit Matters)	8
7.	Arrimaha Mudan in la Xoojiyo (Emphasis of Matter)	9
8.	Arrimaha Kale (Other Matters)	10
9.	Natiijooyinka u Hoggaansanaanta Sharciyada iyo Xeerarka	11
10.	Mas'uuliyadda Hantidhawraha Guud	12
11.	Mas'uuliyadda Wasaaradda Maaliyadda iyo Xisaabiyaha Guud	13
12.	Dabagalka Talooyinkii Baarista ee Hore	15
13.	Caqabadaha Baarista	16

Ereyga	Ujeeddada
DPL	Dowladda Puntland
XHG	Xafiiska Hantidhawrka Guud
XXG	Xafiiska Xisaabiyaha Guud
ISSAI	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PFMIS	Puntland Financial Management Information System
Lr.	Lambar

## 1. Fariinta Hantidhowraha



Cismaan Maxamuud Cali,  
FCCA Hantidhawraha Guud  
ee Dowladda Puntland

“Waxaan sharaf weyn u arkaa inaan idiin soo bandhigo Warbixinta Baarista Xisaab-Xirka Guud ee Dowladda Puntland ee sannad-maalayadeedka dhammaaday 31 Diseembar 2025.

Warbixintani waxay ka tarjumaysaa dadaallada joogtada ah ee Xafiiska Hantidhawrka Guud ee Dowladda Puntland ugu jiro xoojinta isla-xisaabtanka, hufnaanta iyo in si wax-ku-ool ah looga faa’iideysto hantida dadweynaha, si waafaqsan shuruucda dalka iyo heerarka caalamiga ah ee hantidhowrka.

Sannadkii la soo dhaafay, Xafiisku wuxuu sii waday horumarinta tayada baarista, kor u qaadista adeegsiga hababka casriga ah ee baarista iyo xoojinta ku dhaqanka Heerarka Caalamiga ah ee Hantidhawrka Hay’adaha Sare ee Baarista (ISSAI). Arrintani waxay gacan ka geysatay kor u qaadista kalsoonida lagu qabi karo natiijooyinka iyo talooyinka ka soo baxa baarista.

Warbixintan waxaa lagu soo bandhigay arrimo muhiim ah oo saameyn ku leh maamulka maaliyadda guud, kuwaas oo u baahan in si degdeg ah loo saxo si loo xoojiyo ilaalinta hantida dadweynaha, loo hagaajiyo habraacyada maaliyadeed, loona kordhiyo kalsoonida shacabka ee hay’adaha Dowladda. Sidoo kale, warbixintu waxay iftiimaysaa meelaha horumar laga sameeyey iyo kuwa weli u baahan dadaal dheeraad ah.

Waxaan mar kale caddeynayaa in Xafiiska Hantidhawrka Guud uu si buuxda uga go’an yahay ilaalinta madaxbannaanida, daacadnimada, xirfadda iyo dhexdhexaadnimada oo ah tiirarka aasaasiga u ah shaqada hantidhawrka. Dhammaan gunaanadyada iyo talooyinka ku jira warbixintani waxay ku saleysan yihiin caddeymo baariseed oo ku filan, habraacyo xirfadeed oo waafaqsan heerarka caalamiga ah, iyo qiimeyn madax-bannaan.

Waxaan ku boorrinayaa dhammaan hay’adaha Dowladda inay si dhab ah uga shaqeeyaan hirgelinta talooyinka ku xusan warbixintan si loo xoojiyo maamulka maaliyadda guud, loo yareeyo khataraha maamul iyo maaliyadeed, loona xaqiijiyo in khayraadka Dowladda loo maamulo si hufan, dhaqaale leh oo wax-ku-ool ah.

Ugu dambayn, waxaan u mahadcelinayaa Golaha Wakiillada Dowladda Puntland, Wasaaradda Maaliyadda, Xafiiska Xisaabiyaha Guud, hay’adaha Dowladda iyo dhammaan daneeyayaasha kale ee gacan ka geystay fulinta hawlaha baarista iyo horumarinta isla-xisaabtanka Dowladda.

Waxaan sii wadi doonaa gudashada waajibaadkayaga dastuuriga ah si aan u xoojinno hufnaanta, isla-xisaabtanka iyo kalsoonida lagu qabo maamulka maaliyadda guud ee Dowladda Puntland.”

Cismaan Maxamuud Cali, FCCA

Hantidhawraha Guud ee Dowladda Puntland



30/6/26

Ku: Guddoomiyaha Golaha Wakiilada ee Dawladda Puntland.

## 2. Warbixinta Baarista Xisaab-Xirka Guud ee Dowladda Puntland ee Sannad-Maaliyadeedka Dhammaaday 31 Diseembar 2025

### Mudane Guddoomiye,

Xafiiska Hantidhawrka Guud ee Dowladda Puntland oo gudanaya waajibaadkiisa dastuuriga ah sida uu dhigayo Qodobka 110-aad ee Dastuurka Dowladda Puntland ayaa waxa uu baaris ku sameeyey Xisaabaadka Guud ee Dowladda Puntland, iyadoo ujeeddada ugu weyn ay tahay sidii uu uga dhiiban lahaa aragti hantidhawr (Audit Opinion) oo ku aaddan saxnaanshaha xisaabaadka guud ee Dowladda ee uu kaalinteeda diyaarinta lahaa Xafiiska Xisaabiyaha Guud iyo in habraacyada maaraynta iyo diyaarinta warbixinta maaliyadeed ay yihiin kuwo waafaqsan Sharciga Lr. 09 ee 15-ka Agoosto 2023 kuna saabsan Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland iyo Xeer Nidaamiyihii soo baxay 1961 iyo nidaamka caalamiga ah ee Xisaabaadka.

Baaristan waxa ay ku salaysnayd Warbixinta Xisaabaadka ee sannad maaliyadeedka ku eg 31 Diseembar 2025 ee uu diyaariyey Xafiiska Xisaabiyaha Guud in ay si xaqiiqo iyo cadaalad ah uga turjumayso xaaladda maaliyadeed iyo dhaqdhaqaaqyada maaliyadeed ee Dowladda, sidoo kalena ku salaysan Miisaaniyad Sannadeedka 2025 ee Dowladda Puntland taas oo uu ansixiyey Golaha Wakiillada Dowladda Puntland, nooca baaristuna waa baaris maaliyadeed (Financial Audit).

Baarista Xisaabaadka ee uu sameeyey Xafiiska Hantidhawrka Guud ee Dowladda Puntland waxaa loo maray hab waafaqsan Sharciga Hantidhawrka Guud ee Dowladda Puntland Sharci Lr. 15/2000 iyo habraacyada baarisaha ee Hantidhawrada Caalamiga ah ee loo yaqaan ISSAIs.

Waxaan ku faraxsanahay in Xafiiska Hantidhawrka Guud uu sii horumarinayo dabbaqidda habraacyada caalamiga ah ee hantidhawrka. Waxa sidoo kale muuqata in Xafiiska Xisaabiyaha Guud uu sii horumarinayo qaabka soo bandhigidda xisaabaadka Dowladda Puntland oo waafaqsan nidaamka warbixinnada caalamiga ah ee habka lacagta caddaanka ah (IPSAS Cash Basis).

Waxa Xafiiska Hantidhawrka Guud ka go'an sii xoojinta iyo casriyeynta nidaamyada baarista si loo horumariyo maamulka maaliyadda guud, loona xaqiijiyo nidaam ku dhisan isla-xisaabtan, hufnaan iyo daahfurnaan.

### Mahadcelin

Waxaan u mahadcelinayaa cid kasta oo ka qayb qaadatay hawlaha baarista iyo dabagalkeeda oo ay ugu horreeyaan Golaha Wakiillada Dowladda Puntland, Wasaaradda Maaliyadda, Xafiiska Xisaabiyaha Guud iyo shaqaalaha Xafiiska Hantidhawrka Guud. Waxaan sidoo kale uga mahadcelinaynaa dhammaan hay'adaha Dowladda iyo daneeyayaasha kale ee la shaqeeyey kooxda baarista intii ay hawshu socotay.

Cismaan Maxamuud Cali, FCCA  
Hantidhawraha Guud ee Dowladda Puntland

OG: Xisaabiyaha Guud ee DPL  
Wasiirka Maaliyadda, DPL  
Madaxweynaha, DPL



30/6/26

### 3. Dulmar Guud (Executive Summary)

Waxaan baaris ku sameeyey Xisaabaadka Guud ee Dowladda Puntland ee sannad-maaliyadeedka ku dhammaaday 31 Diseembar 2025 si waafaqsan Heerarka Caalamiga ah ee Hay'adaha Sare ee Hantidhawrka (ISSAIs), Sharciga Hantidhawrka Guud iyo Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland.

Markii aan dhammaystiray habraacyadii baarista, waxaan soo saaray Aragti Cilladaysan (Qualified Opinion) oo ku saabsan Warbixinta Maaliyadeed ee Dowladda Puntland.

**\$21.39M**

WADARTA  
SAAMAYNTA

Aragtidani waxay ku salaysan tahay laba arrimood oo muhiim ah oo saamayn ku leh isku hallaynta Warbixinta Maaliyadeed, kuwaas oo khuseeya kharashaad wadartoodu dhan tahay **\$21,390,477.60**. Waxaan ogaaday in kharashaad dhan **\$5,876,195.55** oo lagu diwaan geliyey PFMS ayaa lagu qoray in uu qaadayo Bangiga Dowladda si uu ugu sii gudbiyo hay'ada ama cida dhabta u leh kharashka. Intaa waxaa dheer, waxaan ogaaday in kharashaad kale oo dhan **\$15,514,282.05** aan lagu taageerin dukumentiyada xalaalaynta kharashka sida ay qabaan shuruucda iyo habraacyada maamulka maaliyadda.

Baarista waxaan sidoo kale ku ogaaday arrimo muhiim ah oo mudan in fiiro gaar ah loo yeesho, kuwaas oo ay ka mid yihiin dhammaystir la'aanta diiwaangelinta daymaha Dowladda, iyadoo daymaha la soo gudbiyey baarista ay gaareen **\$16,354,587.86**, Goldaloolooyin ka jira maamulka daymaha, iyo baahida loo qabo in la xoojiyo nidaamyada la xiriira maamulka iyo warbixinta daymaha Dowladda.

Dhanka dakhliga, baarista waxaan ku ogaaday hoos-u-dhac ka muuqda dakhliga gobollada qaarkood, dakhli aan waqtigiisii lagu xarayn, iyo Goldaloolooyin jira nidaamyada diiwaangelinta iyo xaqiijinta dakhliga, kuwaas oo saameyn ku yeelan kara hufnaanta, isla xisaabtanka iyo isku halaynta xogta dakhliga Dowladda.

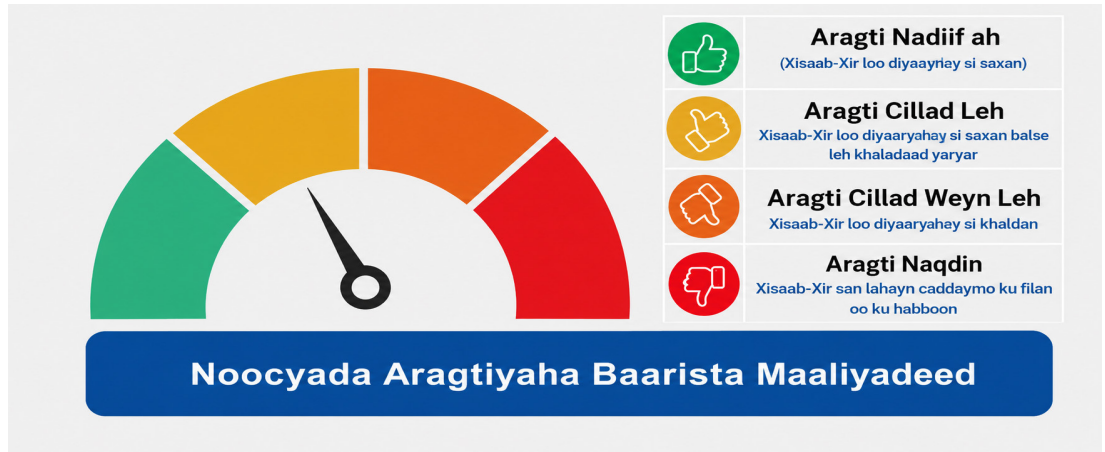
Dhanka u hoggaansanaanta sharciyada iyo xeerarka, baarista waxaan ku ogaaday xaalado muujinaya in aan si buuxda loo raacin shuruudaha la xiriira cashuuraha, qandaraasyada, daymaha Dowladda iyo habraacyada maamulka maaliyadda guud. Arrimahani waxay muujinayaan baahida loo qabo in la xoojiyo nidaamyada kantaroolka gudaha, isla xisaabtanka iyo la socodka fulinta sharciyada maaliyadeed.

Waxaan sidoo kale fiiro gaar ah u jeediyey arrimo la xiriira adeegyada biilasha hay'adaha Dowladda, horumarinta kaabayaasha dhaqaalaha, nidaamyada PFMS iyo PUNTCAS, maamulka dakhliga iyo hababka diyaarinta warbixinnada maaliyadeed, kuwaas oo muhiim u ah kor u qaadista daahfurnaanta, hufnaanta iyo maamulka wanaagsan ee maaliyadda Dowladda.

Waxaa xusid mudan in qaar ka mid ah cilladaha lagu ogaaday sannadkan ay yihiin arrimo hore loogu soo sheegay warbixinnadii hantidhawrka ee sannadihii hore, balse aan weli si buuxda wax looga qaban. Soo noqnoqoshada arrimahani waxay muujinaysaa baahida loo qabo in la dardargeliyo hirgelinta talooyinka hantidhawrka si loo xoojiyo maamulka maaliyadda guud ee Dowladda Puntland.

Waxaan rajaynayaa in warbixintani ay ka caawin doonto Golaha Wakiillada Dowladda Puntland, Wasaaradda Maaliyadda, Xisaabiyaha Guud iyo dhammaan hay'adaha ay khusayso xoojinta isla xisaabtanka, daahfurnaanta iyo maamulka wanaagsan ee khayraadka Dowladda.

## 4. Aragtida Hantidhawraha Guud – Aragti Cillad Leh (Qualified Opinion)



### NOOCA ARAGTIDA

#### Aragti Cillad Leh (Qualified Opinion)

Waxaan baaris ku sameeyey Warbixinta Maaliyadeed ee Xisaab-Xirka Guud ee Dowladda Puntland ee sannad-maaliyadeedka ku dhammaaday 31 Diseembar 2025. Warbixinta aan baarista ku sameeyey waxay ka kooban tahay Warbixinta Dakhliga iyo Kharashka, Warbixinta Qulqulka Lacagta Caddaanka ah, Warbixinta Isbarbardhigga Miisaaniyadda iyo Waxqabadka Dhabta ah, iyo sidoo kale qoraallada sharaxaadda ah iyo siyaasadaha xisaabeed ee la socda warbixinta maaliyadeed.

**IPSAS**  
CASH BASIS

Aragtidayda, marka laga reebo saamaynta arrimaha lagu faahfaahiyey qaybta “Gundhigga Aragtida Cilladda Leh”, Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeedka ku dhammaaday 31 Diseembar 2025 waa mid, marka laga fiiriyo dhinacyada saamaynta leh, si caddaalad ah uga tarjumaysa xaaladda maaliyadeed ee Dowladda Puntland, waxaana loo diyaariyey si waafaqsan Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland (Sharci Lr. 09 ee 15-ka Agoosto 2023) iyo Heerarka Caalamiga ah ee Xisaabaadka Dowladda ee IPSAS Cash Basis.

## 5. Gundhigga Aragtida Cilladda Leh (Basis for Qualified Opinion)

Waxaan baarista ku fuliyey si waafaqsan Sharciga Hantidhawrka Guud ee Dowladda Puntland, Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland iyo Heerarka Caalamiga ah ee Hantidhawrka Hay'adaha Sare ee Baarista (ISSAIs). Mas'uuliyaddayda ku aaddan fulinta baaristan waxaa si faahfaahsan loogu qeexay qaybta "Mas'uuliyadaha Hantidhawraha Guud ee ku Aaddan Baarista Warbixinta Maaliyadeed" ee ku jirta warbixintan.

Waxaan ka madax-bannaanahay hay'adaha diyaariyey Warbixinta Maaliyadeed si waafaqsan shuruudaha anshaxa iyo madaxbannaanida ee khuseeya shaqada hantidhawrka. Sidoo kale, waxaan gutay dhammaan mas'uuliyadahayga anshaxa si waafaqsan Xeerka Anshaxa Hay'adaha Sare ee Hantidhawrka (ISSAI Code of Ethics) iyo shuruudaha kale ee khuseeya hawsha baarista.

Waxaan rumaysanahay in caddeymaha baarista ee aan helay ay yihiin kuwo ku filan oo ku habboon si ay u noqdaan saldhigga aragtida cilladda leh ee aan ka dhiibtay Warbixinta Maaliyadeed ee Dowladda Puntland.

### 5.1 U Dhammaystirnayn Dukumentiyada Kharash Bixinta

Baaristu waxay muujisay kharashaad aysan u dhammaystirnayn dukumentiyadii kaabayey kharash-bixinta ama aan si fiican loogu caddayn qaataha marka laga eego PFMIS xisaabaadka lagu maamulo. Kharashkaas oo ay wadartoodu dhan tahay **\$21,390,477.60** waxay kala lahaayeen cilladahan hoos ku qoran:

**\$21.39M**

WADAR SAAMAYN

**\$5.87M**

BANGIGA DOWLADDA

#### ARRIN 5.1 (B)

Waxaa jiray kharash dhan **\$5,876,195.05** oo lagu diiwaan geliyay PFMIS ayaa lagu qoray in uu qaadayo Bank-ga Dowladda si uu ugu sii gudbiyo Hay'adda ama cidda dhabta u leh kharashka. Nidaamka iyo habraacyada kharash bixintu waa in diiwaanka PFMIS uu ka muuqdaa qaataha si aysan ugu muuqan lacag uu Bangigu leeyahay.

#### ARRIN 5.1 (T)

Waxaa jiray kharash dhan **\$15,514,282.05** oo aysan u dhammaystirnayn dukumentiyadii kaabayey kharash-bixinta, kuwaas oo ka koobnaa kharash dhan **\$7,360,743.00** oo lagu bixiyey iyada oo aan lagu lifaaqin dalabkii ama codsigii kharash-bixinta, iyo kharash dhan **\$8,153,539.05** oo lagu bixiyey codsiyo aan dhammaystirnayn kana maqnaayeen saxiixyadii iyo oggolaanshihii lagama maarmaanka ahaa, taas oo adkaysay in la xaqiijiyo jiritaanka, saxnaanta iyo ujeeddada kharashaadkaas.

**\$15.51M**

DHAMMAYSTIRNAAN  
LA'AAN DUKUMENTI

## 6. Arrimaha Muhiimka Baarista u ah (Key Audit Matters)

Arrimaha Baarista Muhiimka u ah waa arrimaha, marka loo eego go'aankayga xirfadeed oo ahaa kuwa ugu muhiimsanaa baarista Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeedka ku dhammaaday 31 Diseembar 2025. Arrimahan waxaan tixgeliyey intii aan fulinayey baarista Warbixinta Maaliyadeed, waxaana lagu saleeyey aragtida aan ka dhiibtay warbixinta. Ma bixinayo aragti gaar ah oo ku saabsan mid kasta oo ka mid ah arrimahan.

### 6.1 Dhammeystir La'aanta Diiwaangelinta iyo Warbixinta Daymaha Dowladda

Waxaan u aqoonsaday arrintan mid ka mid ah Arrimaha Baarista Muhiimka u ah, maadaama ay saamayn ku yeelan karto dhammaystirnaanta iyo isku hallaynta Warbixinta Maaliyadeed. Maamulka wuxuu ii soo gudbiyey daymo isugu jira shirkadaha dhismaha, xuquuqda shaqaalaha iyo ciidamada oo dhan **\$16,354,587.86**. Hase yeeshee, intii aan baarista waday, waxaan aqoonsaday daymo kale oo Dowladda lagu leeyahay oo aan ka maqnaa, kuwaas oo ay ka mid yihiin deymo ay leeyihiin Shirkadda Hantaara, Shirkadaha bixiya adeegga Korontada, Biyaha, Internetka iyo Shirkadda Gondogooye. Tani waxay muujinaysaa in Warbixinta Maaliyadeed aan si dhammaystiran loogu soo bandhigin dhammaan daymaha lagu leeyahay Dowladda.

#### SIDA HABRAACA BAARISTU U WAJAHDAY ARRINTAN

Baarista waxaan ku xaqiijiyey xogaha daymaha ee la soo gudbiyey, waxaana sameeyey habraacyo dheeraad ah oo lagu ogaanayo waajibaadyo kale oo maaliyadeed oo Dowladda lagu leeyahay. Waxaan sidoo kale qiimeeyey nidaamyada iyo kantaroolada la xiriira diiwaangelinta daymaha. Natiijooyinka baarista waxay muujiyeen baahida loo qabo in la sameeyo diiwaan mideysan oo dhammaystiran si loo xaqiijiyo saxnaanta iyo dhammaystirnaanta warbixinta daymaha Dowladda.

### 6.2 Nidaamyada Maareynta Macluumaadka Maaliyadda Dowladda (PFMIS iyo PUNTCAS)

Arrintan waxaan u aqoonsaday mid ka mid ah arrimaha ugu muhiimsanaa baarista maadaama Warbixinta Maaliyadeed ee Dowladda Puntland ay si weyn ugu tiirsan tahay xogta laga soo saaro nidaamyada PFMIS iyo PUNTCAS. Saxnaanta, dhammaystirnaanta iyo isku hallaynta xogaha maaliyadeed ee lagu diiwaangeliyo nidaamyadan ayaa muhiim u ah diyaarinta warbixinnada maaliyadeed iyo maamulka maaliyadda Dowladda.

#### SIDA HABRAACA BAARISTU U WAJAHDAY ARRINTAN

Baarista waxaan dib u eegay habraacyada la xiriira isticmaalka nidaamyada PFMIS iyo PUNTCAS, waxaanan sameeyey isbarbardhigyo iyo xaqiijinno u dhexeeya xogaha nidaamyada, dukumentiyada taageeraya dhaqdhaqaaqa iyo warbixinnada maaliyadeed. Waxaan sidoo kale qiimeeyey kantaroolada la xiriira diiwaangelinta dakhliga iyo kharashka, diyaarinta xisaab-xirka iyo la socodka xogta maaliyadeed. Natiijooyinka baarista waxay muujiyeen in Nidaamyada PFMIS-Ka iyo PUNTCAS aysan si sax ula jaanqaadi karin dakhliga soo xarooday, kharashaadka baxay iyo haraayada bank-ga ka muuqda, sidoo kale waxa baarista ka soo baxay baahida loo qabo in la sii xoojiyo lana casriyeeyo nidaamyada maareynta macluumaadka maaliyadda ee aaladaha muhiimadda u leh Dawladnimada si kor loogu qaado hufnaanta, saxnaanta iyo isku halaynta warbixinnada maaliyadeed ee Dowladda.

**\$16.35M**

DAYMAHA LA SOO  
GUDBIYAY

**2 Nidaam**

PFMIS / PUNTCAS

## 7. Arrimaha Mudan in la Xoojiyo (Emphasis of Matter)

Iyadoo aan wax ka beddel lagu samayn aragtida aan ka dhiibtay Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeedka ku dhammaaday 31 Diseembar 2025, waxaan si gaar ah u xoojinayaa arrinta hoos ku xusan maadaama ay muhiim u tahay fahamka guud ee xaaladda maamulka maaliyadda Dowladda.

### 7.1. Lacagaha Miisaaniyadda ee aan Soo Marin Khasnadda Dhexe ee Dowladda

Wadarta guud ee Miisaaniyadda Dowladda ee 2025 ee Golaha Wakiilladu ansixiyeen waxay dhammayd **\$466,840,762.00**, taasoo ka koobnayd Miisaaniyadda Khasnadda Dowladda oo dhan **\$150,513,800.00** iyo Miisaaniyadda ka baxsan Khasnadda Dowladda oo dhan **\$316,326,962.00**, taasoo isu dheellitiran Dakhli iyo Kharash.

Hase yeeshee, Xisaab-xirka Dowladda ee sannadka 2025 ee Xisaabiyaha Guud u soo gudbiyey Hantidhawraha Guud ma muujinayo dhammaan dhaq-dhaqaaqyadii maaliyadeed ee ku jiray Miisaaniyadda guud ee Dowladda. Farqigaas wuxuu ka yimid lacagaha aan si toos ah usoo marin Khasnadda Dowladda ee mashaariicda Hay'adaha Caalamiga ah, Hay'adaha Qaramada Midoobay (UN), Ururrada Caalamiga ah iyo qaar ka mid ah Dowladaha Hoose.

Waxaase Xafiiska Xisaabiyaha Guud uu la wadaagay Hantidhawrka Guud liis hay'adaha Qaramada Midoobay (UN) oo ka kooban 8 hay'adood, kuwaas oo usoo gudbiyey in ay Puntland ka fuliyeen mashaariic wadartoodu dhan tahay **\$67,749,838.00**, oo uu Xisaabiyaha Guud ku soo bandhigay Xisaab-xirka sannadka 2025 (Eeg bogga L.r. 27). Hase yeeshee, Xafiiska Hantidhawrka Guud kama helin dokumentiyada xisaab-celinta lacagtaas, wax baaris ahna kuma samayn.

Arrintani waxay muhiim u tahay fahamka buuxa ee xaaladda maaliyadeed ee Dowladda Puntland maadaama qayb ka mid ah dhaqaalaha lagu qorsheeyey Miisaaniyadda Dowladda aysan si toos ah usoo marin Khasnadda Dowladda, isla markaana aysan ku jirin baaxadda baarista Warbixinta Maaliyadeed ee sannadka 2025.

**\$466.84M**  
MISAANIYADA GUUD

**\$67.75M**  
MASHAARICDA UN

## 8. Arrimaha Kale (Other Matters)

### 8.1 Soo Noqnoqoshada Cilladaha Muhiimka ah ee Sannad Maaliyadeedkii hore 2024

Waxaan akhristayaasha warbixinta u soo jeedinayaa inay fiiro gaar ah u yeeshaan Qaybta 12-aad (Dabagalka Talo-bixinnadii Hore) ee warbixintan. Baaristu waxay muujisay in inta badan cilladihii muhiimka ahaa ee lagu soo sheegay warbixintii hantidhawrka ee sannadkii hore ay weli taagan yihiin sannadkan. Arrimahaas waxaa ka mid ah faah faahin la'aanta dukumentiga dakhliga iyo dukumentiga taageerayey kharashka, goldaloolooyin la xiriira maamulka iyo diiwaangelinta daymaha Dowladda, u hoggaansanaan la'aanta habraacyada qandaraasyada Dowladda, iyo dib-u-dhaca diyaarinta warbixinnada isu-dheelitirka bangiyada (Bank Reconciliation).

Soo noqnoqoshada arrimahani waxay muujinaysaa baahida loo qabo in la xoojiyo hirgelinta talooyinka hantidhawrka, nidaamyada kantaroolka gudaha iyo isla xisaabtanka masuuliyiinta si loo yareeyo khataraha maaliyadeed loona horumariyo hufnaanta iyo daahfurnaanta maamulka maaliyadda Dowladda.

### 8.2 Hoos-u-dhaca Dakhliga iyo Caqabadaha Maamulka Dakhliga Gobollada

Baaristu waxay muujisay hoos-u-dhac ka muuqda dakhliga gobollada iyo degmooyinka qaarkood marka loo eego sannadkii hore. Sida ku cad xogta baarista, dakhliga Gobolka Raascasayr wuxuu hoosdhacay qiyaastii 61%, halka dakhliga Gobolka Mudug uu hoos u dhacay qiyaastii 11%, iyo Gobolka Nugaal qiyaastii 6%. Sidoo kale, waxaa jiray degmooyin miisaaniyadda Dowladda loogu qorsheeyey dakhli oo aan wax dakhli ah laga diiwaangelin sannadka 2025, inkasta oo sannadkii hore laga soo xareeyey dakhli. Baaristu waxay sidoo kale ogaatay in qaar ka mid ah dakhliga Dowladda lagu hayey qaab naqdi ah (Cash) muddo ka badan waqtiga uu sharcigu oggol yahay ka hor inta aan lagu shubin akoonnada Dowladda.

Arrimahani waxay muhiim u yihiin fahamka guud ee xaaladda dakhliga Dowladda waxayna muujinayaan baahida loo qabo in la xoojiyo maamulka dakhliga, habraacyada ururinta dakhliga iyo kormeerka dakhliga gobollada si loo xaqiijiyo hufnaanta iyo isku halaynta xogaha dakhliga Dowladda.

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

## 9. Natijoooyinka u Hoggaansanaanta Sharciyada iyo Xeerarka

Marka lagu daro baarista Warbixinta Maaliyadeed, waxaan sidoo kale qiimeeyey in maamulka maaliyadda Dowladda Puntland uu u hoggaansanaa sharciyada, xeerarka, habraacyada iyo qawaaniinta muhiimka ah ee khuseeya ururinta dakhliga, bixinta kharashaadka, maamulka daymaha, qandaraasyada iyo ilaalinta hantida dadweynaha.

Baarista waxaan ku ogaaday in inkasta oo Dowladda Puntland ay hirgelisay nidaamo iyo habraacyo lagu maamulo dhaqaalaha guud, haddana ay jireen arrimo muujinaya in aan si buuxda loogu hoggaansamin qaar ka mid ah shuruudaha, Sharciyada iyo xeerarka maaliyadeed ee dhaqangalka ah.

### 9.1 U Hoggaansanaan La'aanta Habraacyada Kharash-Bixinta Dowladda

Baarista waxaan ku ogaaday in kharashaad dhan **\$5,876,195.55** oo lagu diiwaan geliyay PFMIS ayaa lagu qoray in uu qaadayo Bank-ga Dowladda si uu ugu sii gudbiyo Hay'adda ama cidda dhabta u leh kharashka. Nidaamka iyo habraacyada kharash bixintu waa in diiwaanka PFMIS uu ka muuqdaa qaataha si aysan ugu muuqan lacag uu Bangigu leeyahay. Sidoo kale, waxaa jiray kharashaad dhan **\$15,514,282.05** oo aysan u dhammaystirnayn dukumentiyadii kharash-bixinta ee lagu xaqiijin lahaa saxnaantooda iyo sharciyaddooda. Arrimahani waxay ka hor imanayaan Qodobka 11(2) iyo Qodobka 33(4) ee Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland (Sharci Lr. 09 ee 15 Agoosto 2023), kuwaas oo dhigaya in si sax ah loo maareeyo lacagaha Dowladda isla markaana lacag-bixin kasta lagu taageero dukumentiyada ku filan.

### 9.2 U Hoggaansanaan La'aanta Shuruudaha Maamulka Daymaha Dowladda

Baarista waxaan ku ogaaday Goldaloolooyin la xiriira maamulka iyo diiwaangelinta daymaha Dowladda. Daymaha la soo gudbiyey baarista waxay gaareen **\$16,354,587.86**, hase yeeshee habraacyada baarista ayaa lagu ogaaday waajibaadyo maaliyadeed oo kale oo aan ku jirin diiwaannada rasmiga ah ee Dowladda. Waxaa sidoo kale jiray xaalado muujinaya in habraacyada sharciga dhigayo ee ku saabsan maamulka daymaha iyo xareynta lacagaha ku yimaada magaca daymaha aan si buuxda loo raacin. Arrimahani waxay ka hor imanayaan Qodobada 36, 40 iyo 42 ee Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland (Sharci Lr. 09 ee 15 Agoosto 2023), kuwaas oo khuseeya maamulka, diiwaangelinta, warbixinta iyo kormeerka daymaha Dowladda.

### 9.3 U Hoggaansanaan La'aanta Sharciga Qandaraasyada Dowladda

Baarista waxaan ku ogaaday in qaar ka mid ah kharashaadka la xiriira horumarinta kaabayaasha dhaqaalaha iyo adeegyada Dowladda aan loo marin habraacyadii iyo shuruudihii qandaraas-bixinta ee uu dhigayo sharcigu. Baarista waxay muujisay in ay jireen qandaraasyo gaaraya **\$7,098,793.00** aan loo helin dukumentiyadii muhiimka ahaa ee geeddi-socodka qandaraasyada, sida qorshaynta qandaraaska, tartanka, qiimeynta iyo warbixinnada guddiyada xulista. Arrintani waxay ka hor imanaysaa Qodobka 5(1) ee Sharciga Tartamada iyo Heshiisyada Qandaraasyada Dowladda Puntland (Sharci Lr. 8 ee 16 Agoosto 2000), kaas oo dhigaya in qandaraasyada Dowladda loo maro habraacyada iyo hannaanada qandaraas-bixinta ee sharciyaysan.

### 9.4 U Hoggaansanaan La'aanta Shuruudaha Cashuuraha iyo Maamulka Dakhliga

Baarista waxaan ku ogaaday xaalado muujinaya in aan si buuxda loo raacin qaar ka mid ah shuruudaha sharciga cashuuraha iyo maamulka dakhliga, gaar ahaan kharashaad aan laga jarin cashuurihii ku waajibay, dhammaystir la'aanta dukumentiyada lagu taageerayo qaar ka mid ah dakhliga la ururiyey iyo Goldaloolooyin la xiriira habraacyada diiwaangelinta iyo xaqiijinta dakhliga

**\$21.39M**

KHARASH-BIXINTA

**\$16.35M**

MAAMULKA DAYMAHA

**\$7.98M**

QANDARAASYADA

Dowladda. Arrimahani waxay ka hor imanayaan Sharciga Cashuuraha Barriga Dowladda Puntland (Sharci Lr. 11 ee 20 Diseembar 2023), Xeer Lr. 10 ee 1 Oktoobar 1999 ee Xareynta Dakhliga Dowladda, iyo qawaaniinta la xiriira diiwaangelinta iyo maamulka dakhliga Dowladda. Baarista ayaa sidoo kale muujisay hoos-u-dhac ku yimid dakhliga gobollo iyo degmooyin ka mid ah Dowladda Puntland marka loo eego sannadkii hore.

#### **GUNAANAD U HOGGAANSANAANTA SHARCIYADADA**

Marka la eego arrimaha kor ku xusan iyo caddaymaha baarista ee la helay, waxaan ku soo gunaanaday in Dowladda Puntland aysan si buuxda ugu hoggaansamin qaar ka mid ah sharciyada, xeerarka iyo habraacyada muhiimka ah ee khuseeya maamulka maaliyadda guud intii lagu jiray sannad-maaliyadeedkii dhammaaday 31 Diseembar 2025. U hoggaansanaan la'aantaasi waxay si gaar ah ula xiriirtay habraacyada kharash-bixinta, maamulka daymaha Dowladda, qandaraasyada Dowladda, cashuuraha iyo maamulka dakhliga Dowladda Puntland.

## 10. Mas'uuliyadda Hantidhawraha Guud

Xafiiska Hantidhawrka Guud ee Dowladda Puntland waxa uu baaristan u fuliyey si waafaqsan Dastuurka Dowladda Puntland, Sharciga Hantidhawrka Guud, Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland iyo Heerarka Caalamiga ah ee Hay'adaha Sare ee Hantidhawrka (ISSAIs).

Dhammaan habraacyada aan adeegsaday waxay ku salaysnaayeen qorshayn iyo fulin baariseed oo ii suuragelisay helitaanka caddaymo ku filan oo habboon si aan uga dhiibto aragti ku saabsan Warbixinta Maaliyadeed ee Dowladda Puntland. Baaristu waxay ahayd mid ku salaysan qiimaynta khataraha la xiriira khaladaadka muhiimka ah ee ku jiri kara warbixinta maaliyadeed, ha ahaadeen kuwo ka dhashay khalad ama wax isdabamarin.

Intii aan baarista ku guda jiray, waxaan qiimeeyey nidaamyada kantaroolka gudaha ee la xiriira maamulka dakhliga, kharash-bixinta, maamulka daymaha iyo diyaarinta warbixinta maaliyadeed si aan u qorsheeyo habraacyada baarista ee ku habboon xaaladda jirta. Qiimayntani looma samayn in aan aragti ka dhiibto waxtarka kantaroolada gudaha, balse waxa ay ahayd mid lagu taageerayo qorshaynta iyo fulinta baarista.

Waxaan sidoo kale hubiyey in siyaasadaha xisaabaadka ee la adeegsaday ay waafaqsan yihiin nidaamka xisaabaadka ee lagu dabaqayo Dowladda Puntland, isla markaana waxaan qiimeeyey ku filnaanshaha iyo saxnaanta macluumaadka lagu soo bandhigay Warbixinta Maaliyadeed.

Baarista waxaa kale oo ay ku jirtay hubinta in dakhliga Dowladda la ururiyey, kharashaadkana loo bixiyey si waafaqsan sharciyada, xeerarka, siyaasadaha iyo habraacyada maamulka maaliyadda ee Dowladda Puntland, iyo in macaamillada maaliyadeed si habboon loogu dhiibaangeliyey xisaabaadka Dowladda.

Waxaan aaminsanahay in caddaymaha baarista ee aan helay ay yihiin kuwo ku filan oo habboon si ay saldhig ugu noqdaan aragtida aan ka dhiibtay Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeedka dhammaaday 31 Diseembar 2025.

## 11. Mas'uuliyadda Wasaaradda Maaliyadda iyo Xisaabiyaha Guud ee ku Aaddan Warbixinta Maaliyeed

Mas'uuliyadda Wasaaradda Maaliyadda iyo Xafiiska Xisaabiyaha Guud waa in ay:

1. Diyaariyaan Warbixinta Maaliyadeed ee Dowladda Puntland iyaga oo u diyaarinaya hab waafaqsan Sharciga Maamulka Maaliyadda Guud ee Dowladda Puntland iyo nidaamka xisaabaadka ee lagu dabaqayo Dowladda;
2. Dejiyaan nidaamyo kantarool oo lagu maareeyo hawlaha iyo shaqooyinka la xiriira maamulka maaliyadda Dowladda kuwaas oo sahli kara:
  - b. Diyaarinta warbixin maaliyadeed ka madax-bannaan khaladaad muhiim ah iyo wax isdabamarin; iyo
  - t. Jiritaanka siyaasado iyo habraacyo lagu maareeyo hawlaha maaliyadda Dowladda, kuwaas oo horseedi kara in khaladaadka iyo wax isdabamarinta laga hortago ama la ogaado si loogu saxo waqtigooda.
3. Siiyaan ama u fududeeyaan kooxda hantidhawrka:
  - b. Dhammaan warbixinada, diiwaanada, qoraalada, heshiisyada, xisaab-celinnada iyo dukumentiyada kale ee la xiriira diyaarinta Warbixinta Maaliyadeed;
  - t. Dhammaan xogaha iyo macluumaadka kale ee kooxda hantidhawrku codsato kuwaas oo muhiim u ah fulinta baarista; iyo
  - j. Helitaanka iyo la kulanka masuuliyiinta iyo shaqaalaha Dowladda ee ay kooxda hantidhawrku u aragto inay muhiim u yihiin helitaanka caddaymaha baarista.
4. Hubiyaan in Warbixinta Maaliyadeed ay si caddaalad ah uga tarjumayso dhammaan dakhliga, kharashaadka, deymaha iyo dhaqdhaqaaqyada maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeed kasta.

## 12. Dabagalka Talooyinkii Baaristii Hore

Iyadoo qayb ka ah habraacyada baarista, waxaan dib u eegis ku sameeyey heerka hirgelinta talooyinkii ka soo baxay baaristii Warbixinta Maaliyadeed ee sannad-maaliyadeedkii dhammaaday 31 Diseembar 2024. Natiijada dib-u-eegista waxaa lagu soo koobay shaxda hoose:

Lr.	Talo-bixintii FY2024	Heerka Hirgelinta
1	In la hubiyo in dhammaan kharashyada lagu taageero dukumentiyada dhammaystiran oo waafaqsan habraacyada kharash-bixinta.	Lama Hirgelin
2	In kharashaadka laga saaro madax-xigeennada saxda ah ee miisaaniyadda si waafaqsan ujeeddada loo ansixiyey.	Lama Hirgelin
3	In si joogto ah loogu diyaariyo Warbixinta Isu-dheelitirka Bangiga iyo Diwaanka Lacagta (Bank Reconciliation Statement).	Lama Hirgelin
4	In la xoojiyo habraacyada qandaraas bixinta Dowladda lana raaco nidaamka tartanka furan.	Lama Hirgelin
5	In dhammaan lacagaha Dowladda lagu maareeyo Khasnadda Dhexe laguna muujiyo Xisaab-Xirka Dowladda.	Lama Hirgelin
6	In la sameeyo diiwaan dhammaystiran oo lagu maareeyo lagu lana socdo daymaha Dowladda.	Lama Hirgelin
7	In la dhammaystiro diiwaangelinta iyo warbixinta hantida Dowladda.	Qayb ahaan La Hirgeliyey
8	In la hagaajiyo dukumentiyada iyo faahfaahinta dakhli qabashada si loo xaqiijiyo raadraaca dakhliga.	Qayb ahaan La Hirgeliyey

Guud ahaan, dib-u-eegista aan sameeyey waxay muujisay in heerka hirgelinta talooyinkii baaristii sannadkii hore uu weli hooseeyo. Inta badan talooyinkii la bixiyey lama hirgelin, halka kuwo kooban oo keliya qayb ahaan la hirgeliyey. Tani waxay muujinaysaa in qaar badan oo ka mid ah cilladdihii lagu aqoonsaday baaristii sannadkii hore ay weli saameyn ku leeyihiin maamulka maaliyadda Dowladda Puntland, isla markaana ay jirto baahi loo qabo in la dardargeliyo hirgelinta talooyinka si loo xoojiyo hufnaanta iyo isla-xisaabtanka Dowladda.

### 13. Caqabadaha Baarista

Intii lagu jiray hawlaha baarista iyo fulinta shaqooyinka sannadlaha ah, Xafiiska Hantidhawrka Guud waxa uu la kulmay caqabado saamayn ku yeeshay habsami-u-socodka iyo waqtiga fulinta baarista. Caqabadahaas waxaa ka mid ahaa:

#### **Dib-u-dhac ku yimid soo gudbinta dukumentiyada baarista**

Intii ay baaristu socotay, mararka qaarkood waxaa dib uga dhacay hay'adaha ay khusayso soo gudbinta dukumentiyada iyo xogaha ay kooxda baaristu codsatay, taas oo saamayn ku yeelatay wakhtiga loo qorsheeyey fulinta qaar ka mid ah habraacyada baarista.

#### **Dib-u-dhaca soo saarista xeer-nidaamiyayaasha kaabaya sharciga maamulka maaliyadda**

Inkasta oo Sharciga Maamulka Maaliyadda Guud uu dhigayo in la soo saaro xeer-nidaamiyayaal iyo habraacyo lagu dhaqangeliyo qodobbada sharciga maamulka iyo maaliyadda ee la ansixiyay 2023, weli lama soo saarin ama lama dhammaystirin. Arrintani waxay keentay in mararka qaarkood lagu tiirsanaado habraacyo iyo xeer-nidaamiye hore ee Dawladdii dhexe ee Soomaaliya, kaasoo aan si buuxda ula jaanqaadi karin isbeddellada cusub ee maamulka maaliyadda.

Inkasta oo ay jireen caqabadaha kor ku xusan, haddana ma aysan xannibin fulinta baarista, waxaana la helay caddaymo baaris oo ku filan kuna habboon si aan uga dhiibto aragtidayda ku saabsan Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad-maaliyadeedka dhammaaday 31 Diseembar 2025.

**Cismaan Maxamuud Cali, FCCA**  
Hantidhawraha Guud ee Dowladda Puntland  
Garowe, Puntland | June 2026

*CMA*  
*30/6/26*





**XAFIISKA HANTIDHAWRKA GUUD  
DOWLADDA PUNTLAND EE SOOMAALIYA**

Garowe, Puntland, Somalia

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

[info@oag.pl.so](mailto:info@oag.pl.so)

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



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

**LOCATION: GAROWE, PUNTLAND, SOMALIA**

## Tusmo

1. WARBIXINTA WASAARADDA MAALIYADDA.....	1
2. WARBIXINTA XISAABIYAHA GUUD.....	<b>Error! Bookmark not defined.</b>
3. WAR-BIXIN GUUD .....	4
4. KU TALAGALKA IYO DHABTA DAKHLIGA SOO XEROODAY 2025 .....	6
5. KU TALAGALKA IYO DHABTA KHARASHKA BAXAY 2025 .....	6
6. ISBARBARDHIGA DAKHLIGA SANNADADII 2021 ILAA 2025 .....	7
1. Dakhliga Guud ee soo xerooday Sannadadii 2021 ilaa 2025.....	7
2. Dakhliyada gudaha ee soo xerooday 2021-2025 .....	8
3. Jaantuska Ilaha Dakhliyada 2025.....	8
7. WAR-BIXINTA DAKHLIGA IYO KHARASHKA SANNAD MAALIYADEEDKA 2025 .....	<b>Error! Bookmark not defined.</b>
8. WAR-BIXINTA MUUQAALKA QULQULKA KAASHKA SANNADKA 2025 .....	<b>Error! Bookmark not defined.</b>
9. WAR-BIXINTA IS BARBARDHIGGA KUTALA GALKA MIISAANIYADDA IYO NATIIJADA DHABTA AH 2025	
<b>Error! Bookmark not defined.</b>	
4. Tabeelle Qaybaha Hay'addaha Dowladda.....	11
10. XEERARKA XISAABAADKA EE DOWLADDA PUNTLAND .....	12
11. XEERARKA XISAABEED EE MUHIIMKA AH .....	12
<b>I. Hab diyaarinta Xisaab-Xirka .....</b>	<b>12</b>
<b>II. Hay'adda Dowladda ee Xisaab-Xirka Ku jira .....</b>	<b>12</b>
<b>III. Lacagta lagu saleeyey warbixinta .....</b>	<b>12</b>
<b>IV. Sannad Maaliyadeedka uu Khuseeyso Xisaab-Xirka.....</b>	<b>13</b>
<b>V. Aqoonsiga Dakhliga .....</b>	<b>13</b>
<b>VI. Kharashka .....</b>	<b>13</b>
<b>VII. Daymaha Dowladda.....</b>	<b>13</b>
<b>VIII. Hantida Dowladda.....</b>	<b>13</b>
<b>IX. Is-barbardhigga Xisaab-Xirrada .....</b>	<b>13</b>
<b>X. Lacagaha Qalaad.....</b>	<b>13</b>
<b>XI. Lacagta caddaanka ah iyo Hantida u dhigma lacag caddaan ah .....</b>	<b>13</b>
<b>XII. Mushaharka Shaqaalaha.....</b>	<b>14</b>
<b>XIII. Shaacinta Xisaab-Xirka .....</b>	<b>14</b>
12. TIXRAACYADA XISAABAADKA OO FAAHFAAHSAN .....	14
13. FAAHFAAHINO KALE OO DHEERI AH.....	22
5. Tabeelaha Haraayadda Dowladda.....	22
6. Warbixinta Hantida Dowladda .....	23
7. Daymaha Dowladda Lagu leeyahay.....	23
8. Liiska Hay'addaha Dowladda.....	24
9. Hay'addaha Isticmaala Khasnada Midaysan (TSA) .....	25
10. Cashuur Dhaafka Hay'adaha Dowladda iyo Hay'addaha Maxaliga ah 2025.....	26
11. Warbixinta Mashaariicda Hay'addaha Caalamiga ah ee 2025 .....	27
12. Dakhliga Iyo Kharashka Degmooyinka Puntland .....	28
13. Kharashka Degmooyinka Puntland.....	28

## 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 magaalooyinka 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 dukumentiyada 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 Dakhliga 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 1<sup>aad</sup> 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.

## ▪Dakhliga 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	MIISAANIYADDA SANNADKA 2025 USD	NATIJJADA 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	MIISAANIYA DDA SANNADKA 2025 USD	KALA WAREEJI NTA MIISAANI YADDA 2025 USD	WADARTA MIISAANIYAD DA EE SANNADKA 2025 USD	NATIJJADA DHABTA AH EE SANNADKA 2025 USD	FARQIGA
<b>Kharashka Dowladda</b>					
Xaquuqda Ciidanka, Shaqalaha & Golayasha	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>

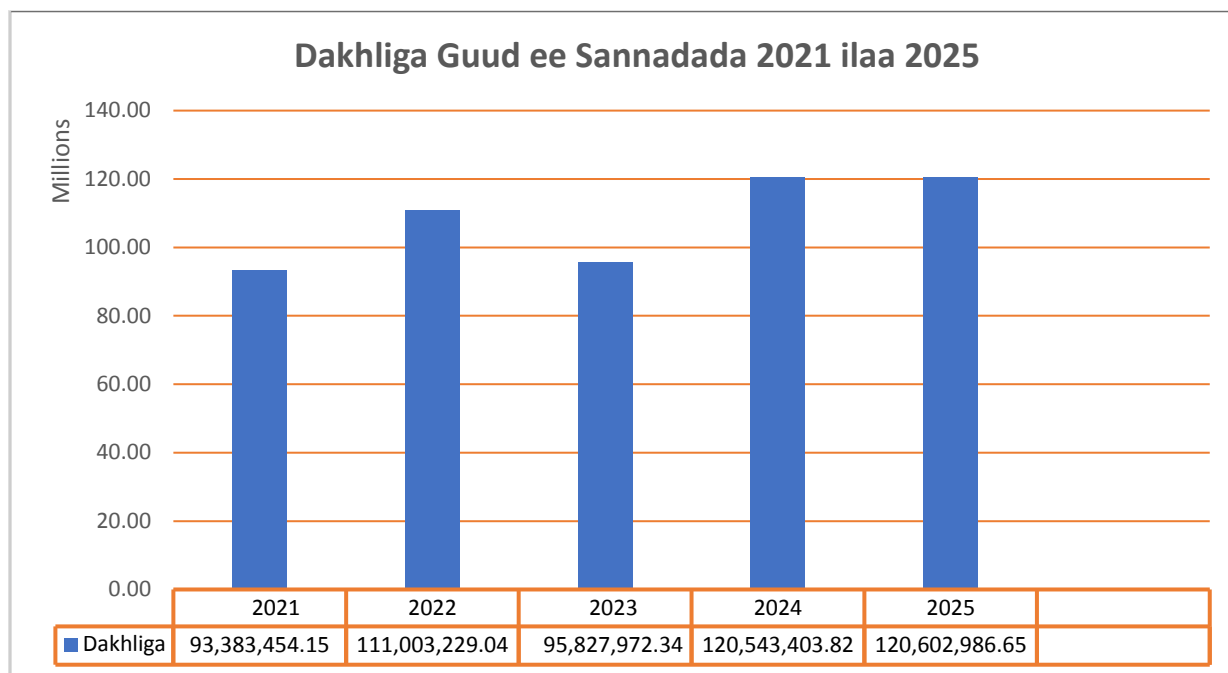
#### 4. ISBARBARDHIGA DAKHLIGA SANNADADII 2021 ILAA 2025

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>

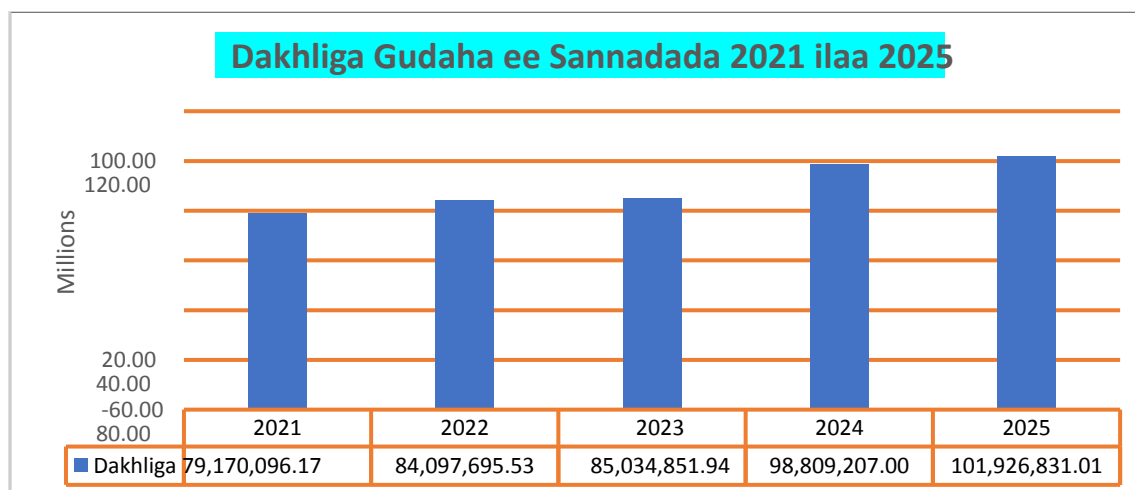
##### 1. Dakhliga Guud ee soo xerooday Sannadadii 2021 ilaa 2025

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.



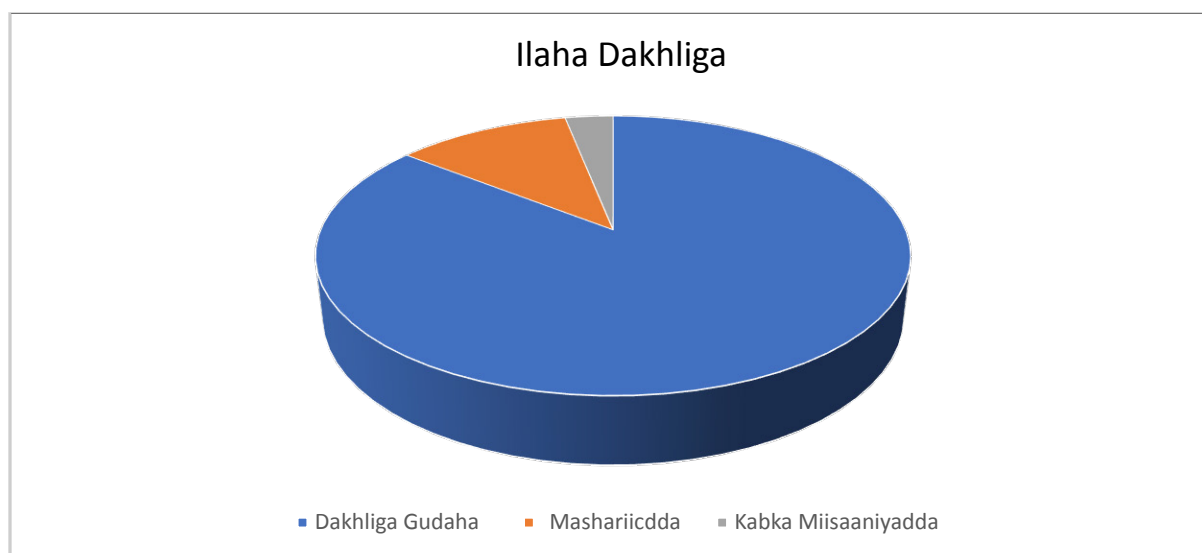
## 2. Dakhliyada gudaha ee soo xerooday 2021-2025

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 MAALIYADEEDKA 2025	SANNAD 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>	

Cali Cabdiwaaxid Xuseen  
Xisaabiyaha Guud ee DPL




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

FAAHFAAHIN	MIISAANIYA	KALA	WADARTA	NATIJADA	FARQIGA
	DDA SANNADKA 2025 USD	WAREEJIN TA MIISAANI YADDA 2025 USD	MIISAANIYA DDA EE SANNADKA 2025 USD	DHABTA AH EE SANNADKA 2025 USD	
<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>

Cali Cabdiwaaxid Xuseen  
Xisaabiyaha Guud ee DPL




#### 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.

#### **V. 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 & import)

Cashuurta Ganacsiga Caalamiga waa Cashuurta ka soo xeroota Furdooyinka iyo 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 SANNADKA 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 Dhabta ah 2025	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	Sababta Cashuur Dhaafka	Lacagta 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 Caafimaadka, waxbarashadda iyo adeegyadda kale ku caawiyaan wadanka	21,325.23	3,798.67
Hay'adda Global Health Alliance		0.00	3,627.30
KAALO		0.00	2,326.33
Kaalo Nederland		718.60	8,158.59
<b>Wadarta Cashuur Dhaafka Hay'adaha Gudaha (Local) ah</b>		<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	SANNAD MAALIYADEEDKA 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 MAALIYADEEDKA 2025 US	SANNAD MIISAANIYADEED 2025 US
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 MAALIYADEEDKA 2025 US	SANNAD MIISAANIYADEED 2025 US
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>