



**XAFIISKA HANTIDHAWRKA GUUD**  
**DOWLADDA PUNTLAND EE SOMALIYA**



# WARBIXINTA BAARISTA XISAAB-XIRKA GUUD EE DAWLADDA PUNTLAND

Sannad Maaliyadeedka Dhammaaday  
31da Diseembar

# 2024



TAARIIKHDA LA BAAHIYEEY:  
JUUN 30, 2025



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



[oag@plstate.so](mailto:oag@plstate.so)



Garowe, Puntland



# TUSMADA WARBIXINTA

<b>I</b>	<b>EREYADA LA SOO GAABIYEEY</b> .....	<b>III</b>
<b>II</b>	<b>FARRIINTA HANTIDHAWRAHA GUUD</b> .....	<b>IV</b>
<b>III</b>	<b>GOGOLDHIG</b> .....	<b>V</b>
<b>01</b>	<b>ARAGTIDA HANTIDHAWRAHA GUUD-ARAGTI CILLAD LEH (QUALIFIED OPINION)</b> .....	<b>01</b>
<b>02</b>	<b>GUNDHIGGA ARAGTIDA CILLADDA LEH (BASIS OF QUALIFIED OPINION)</b> .....	<b>02</b>
	2.1 Cilladaha Dhammaystirka Dukumentiyada Kharash Bixinta .....	02
	2.2 Kharashaad laga Saaray Madax/xigeeno aan Waafaqsanayn Misaaniyadda .....	03
<b>03</b>	<b>ARRIMAHA BAARISTA MUHIIMKA U AH (KEY AUDIT MATTERS)</b> .....	<b>03</b>
	3.1 Nidaamka koontaroolada Dakhli Qabashada iyo Kharash bixinta Dowladda oo Hoseeya .....	03
<b>04</b>	<b>ARRIMAHA MUDAN IN LA XOOJIYO(EMPHASIS OF MATTER)</b> .....	<b>04</b>
	4.1 Cilladaha Haraayada .....	04
	4.2 Diyaarin la'aanta Warbixinta isu dheelitirka Bankiga iyo Diwaanka Lacagta (Bank reconciliation statement) .....	04
	4.3 Cilladaha Qandaraas Bixinta Dowladda .....	04
	4.4 Lacagaha Miisaaniyadda ee aan soo Marin Khasnadda dhexe ee Dowladda .....	04
	4.5 Dhammeystir la'aanta Daymaha Dowladda lagu leeyahay .....	05
	4.6 Xisaab-Xirka Guud oo aan si dhammaystiran loogu muujin Warbixinta Hantida ee Dowladda.....	05
	4.7 Dhammaystira la'aanta Faahfaahinta iyo Dukumint-ga Dakhli qabashada .....	05

## 05

<b>ARRIMAHA KALE (OTHER MATTERS)</b> .....	06
5.1 Baarista Hay'adaha Dawladda .....	06
5.2 Baarisaha Kale ee Gaarka ah .....	06

## 06

<b>MAS'UULIYADAHA HANTIDHAWRKA GUUD</b> .....	06
---	----

## 07

<b>MAS'UULIYADAHA WASAARADDA MAALIYADDA IYO XISAABIYAHA GUUD</b> .....	07
--	----

## 08

<b>CAQABADAHA BAARISTA</b> .....	08
----------------------------------	----

## EREYADA LA SOO GAABIYEEY

ERAYGA	FAAHFAAHINTA
<b>DPL</b>	Dowladda Puntland
<b>IPSAS</b>	Heerka Xisaabaadka Hay'adaha Dowladdaha Caalamiga ah
<b>ISSAI</b>	Heerka Hay'adaha Hantidhawrka Guud ee Caalamiga ah
<b>Lr.</b>	Lambar
<b>LTO</b>	Xafiiska Canshuur Bixiyeyaasha Waaweyn
<b>PL-FMIS</b>	Nidaamka Maaraynta Xogta Maaliyadda ee DPL
<b>XHG</b>	Xafiiska Hantidhawrka Guud
<b>XXG</b>	Xafiiska Xisaabiyaha Guud

# FARIINTA HANTIDHAWRAHA



Waxaan mar kale caddeynayaa in ay naga go'an tahay inaan u hoggaansano mabaadi'da madax-bannaanida, daacadnimada, iyo xirfad-yaqaanimada. Soo-jeedimaha ku jira warbixintan waxaa loogu talagalay in ay taageeraan go'aamada ku dhisan xog-ogaalnimada, isla markaana lagu wanaajiyo maareynta maaliyadeed ee hay'adaha dowliga ah.

Waxaan ku dadaalaynaa inaan ilaalino kalsoonida shacabka, anagoo hubinayna in dhammaan waxqabadyada dowladeed lagu fuliyo heerarka ugu sarreeya ee daacadnimada iyo xilkasnimada. Hadafkayagu waa inaanu bixino aragtiyo madax bannaan, taageemo kobaca kalsoonida shacabka, kuna dhiirrigelino xoojinta muwaadiniinta iyada oo loo marayo xiriir cad oo daah furan.

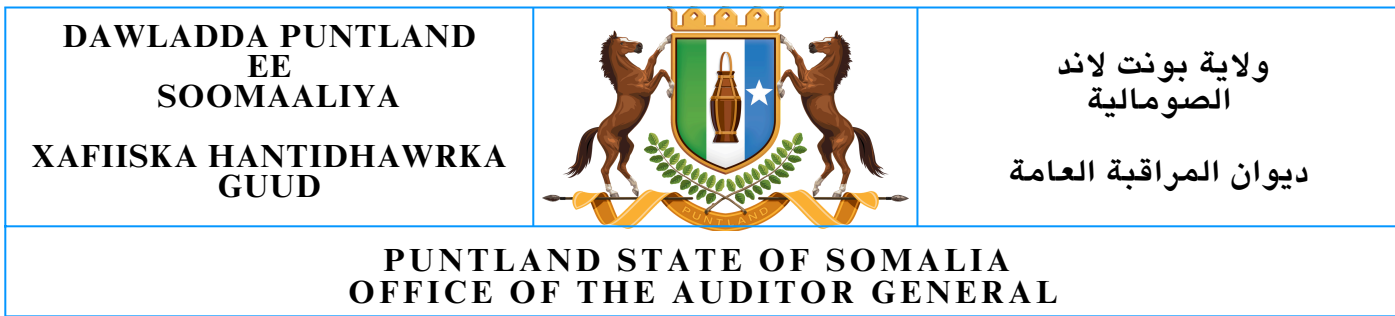
Xafiisku waxa uu baaris ku sameeyaa hay'adaha dowliga ah si loo hubiyo in si waafaqsan loo maamulayo hantida dadweynaha, ayna jirto hab-maamul wanaag oo ku qotoma isla xisaabtan, daacadnimada, iyo hufnaan. Waxaan si joogto ah ugu heelan nahay horumarinta nidaamka maaliyadeed ee Puntland, annaga oo si firfircoon ula shaqaynayna dhammaan bahwadaagta iyo hay'adaha dowladda.”

**Cismaan Maxamuud Cali, FCCA  
Hantidhawraha Guud, DPL**

“Waxaan si sharaf iyo xilkasnimada leh u soo bandhigayaa warbixintan baarista maaliyadeed, anigoo ku hadlaya magaca Xafiiska Hantidhawrka Guud ee Puntland. Warbixintani waxay muujinaysaa sida ay iiga go'an tahay horumarinta hufnaanta, isla xisaabtan, iyo in si wax-ku-ool ah looga faa'iideysto hantida dadweynaha, si waafaqsan shuruucda dalka iyo heerarka caalamiga ah ee hantidhawrka.

Sannadkii la soo dhaafay, Xafiisku wuxuu dadaal badan geliyay xoojinta baarista maaliyadeed ee hay'adaha dowliga ah. Waxaan kordhinay baaxadda baarista, horumarinay hababka shaqada, iyo tayaynta xirfadaha shaqaalaha.

Tallaabooyinkaas ayaa naga caawiyay in aan si dhab ah u ogaano caqabadaha jira, isla markaana aan gacan ka geysano hagaajinta maamulka guud ee hay'adaha dowladda.



TIX: XHG/DPL/060/2025

Juun 30, 2025

Ku: Guddoomiyaha Golaha Wakiillada ee Dawladda Puntland

Garowe,

**Warbixinta Baarista Xisaab-Xirka Guud ee Dawladda Puntland Ee Sannad  
Maaliyadeedkii Dhammaaday 31 Diseembar 2024****Mudane Guddoomiye,**

Xafiiska Hantidhawrka Guud ee Dowladda Puntland oo gudanaya waajibaadkiisa dastuuriga ah sida uu dhigayo qodobka 110aad ee Dastuurka Dowladda Puntland ayaa waxaa uu baaris ku sameeyey Xisaabaadka Guud ee DPL iyadoo ujeedada 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 Sharci Lr. 09 ee 15-ka Agoosto 2023, kuna saabsan Sharciga Maamulka Maaliyada Guud ee Dowladda Puntland iyo Xeer Nidaamiyaha soo baxay 1961 iyo nidaamka caalamiga ah ee Xisaabaadka.

Baaristan waxaa ay ku saabsantahay Warbixinta Xisaabaadka ee sannad xisaabeedka ku eg 31 Diseembar 2024 ee uu diyaariyey Xafiiska Xisaabiyaha Guud in ay tahay mid xaqiiqo ah oo ka turjumaysa xisaabaadka dhabta ah ee Dowladda, sidoo kalena ku salaysan Miisaaniyad Sanadeedka 2024 ee DPL taas oo uu ansixiyey Golaha Wakiilada DPL, nooca Baaristuna waa baaris maaliyadeed (*Financial Audit*).

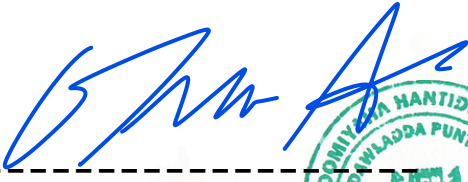
Baarista Xisaabaadka ee uu sameeyey XHG ee DPL waxaa loo maray hab waafaqsan Sharciga Hantidhawrka Guud ee DPL Sharci Lr. 15/2000 iyo habraacyada baarisaha ee Hantidhawrrada Caalamiga ah ee loo yaqaano ISSAIs.

Waxaa farxad noo ah in Xafiiska Hantidhawrka Guud uu sii horumarinayo dabbaqidda habraacyada caalamiga ah ee hantidhawrka. Waxaa sidoo kale iyaduna guul ah in Xafiiska Xisaabiyaha Guud uu sii horumarinayo qaabka soo bandhigidda xisaabaadka DPL oo waafaqsan nidaamka warbixinnada caalamiga ah ee habka lacagta cadaanka ah (*IPSAS Cash-Basis*).

Waxaa XHG ka go'an casriyeynta nidaamyada baarisaha si loo xaqiijiyo in Dalka la gaarsiiyo nidaam maaliyadeed oo ku dhisan isla-xisaabtan iyo daahfurnaan dhammaystiran.

### **Mahadcelin**

Waxaan u mahadcelinayaa cid kasta oo ka qayb qaadatay hawlaha baarista iyo dabagalkooda oo ay ugu horeeyaan Golaha Wakiilada DPL, Wasaaradda Maaliyadda, Xafiiska Xisaabiyaha Guud iyo shaqaalaha Xafiiska Hantidhawrka Guud.



Cismaan Maxamuud Cali, FCCA  
Hantidhawraha Guud, DPL



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

# WARBIXINTA HANTIDHAWRAHA GUUD EE BAARISTA XISAAB-XIRKA DOWLADDA PUNTLAND, SANNAD MAALIYADEEDKA DHAMAADAY 31 DADISEEMBAR 2024

## 1. ARAGTIDA HANTIDHAWRAHA GUUD – ARAGTI CILLAD LEH {QUALIFIED OPINION}

Waxaa Xafiiska Hantidhawrka Guud ee DPL uu baaris ku sameeyey Warbixinta Maaliyadeed ee Xisaabaadka Dowladda Puntland ee sannad xisaabeedka ku eg 31 Diisembar 2024 ee hoos ku lifaaqan. Warbixinta aan baarista ku sameeyey waxaa ay ka kooban tahay Warbixinta Dakhliga iyo Kharashka, Warbixinta Qulqulka Kaashka iyo Warbixinta Is barbardhigga Miisaaniyadda iyo Dhacdada iyo sidoo kale faallooyinka dheeraadka ah iyo siyaasadaha la socda warbixinta.

Aragtidayda, marka laga reebo saamaynta cilladaha iyo khaladaadka aanu hoos ku xusay, Warbixinta Maaliyadeed ee Dowladda Puntland ee sannad xisaabeedka ku eg 31<sup>da</sup>Diisembar 2024 waa mid, marka laga fiiriyo waxyaabaha saamaynta leh, loo diyaariyey hab waafaqsan Xeerka Maamulka iyo Maaliyadda DPL (*Financial Regulation and Financial Procedures 1961*) iyo Nidaamka Xisaabaadka ee Caalmiga ah ee IPSAS Cash-Basis.



	<b>Aragti Nadiif ah</b> (Xisaab-Xir Loo diyaariyey si saxan)
	<b>Aragti Cillad Leh</b> Xisaab-Xir loo diyaariyey si saxan balse lex khaladaad yaryar
	<b>Aragti Cillad Weyn Leh</b> Xisaab-Xir loo diyaariyey si khaldan
	<b>Aragti Naqdin</b> Xisaab-Xir aan lahayn caddaymo ku filan oo ku habboon

**Noocyada Aragtiyaha Baarista Maaliyadeed**

## 2. GUNDHIGGA ARAGTIDA CILLADDA LEH {BASIS OF QUALIFIED OPINION}

Waxa aan baaris ku sameeyey Warbixinta maaliyadeed ee Dowladda Puntland si waafaqsa Xeerka Maaraynta Maamulka Maaliyadda Guud ee Puntland iyo Heerka Hay'adaha Caalamiga ah ee Hantidhawrka Guud (ISSA/Is). Mas'uuliyaddeyda la xariirta heerkan caalamiga ah waxaan si faahfaahsan ugu qeexay qeybta Mas'uuliyadaha Hantidhawraha Guud ee ku aadan Baarista Warbixinnada Maaliyadeed ee ku jirta warbixintayda.

Waan ka madaxbannaanahay hay'adda soo diyaarisay warbixin maaliyadeedka si waafaqsan Xeerka Anshaxa ee Hay'adaha Hantidhawrada iyo shuruudaha anshaxa ee quseeya baaristayda kuna aaddan warbixinnada maaliyadeed ee Dowladda Puntland; waxa kale oo aan gutay mas'uuliyaddayda kale ee anshaxa si waafaqsan shuruudahaan iyo Xeerka Anshaxa (Code of Ethics). Waxa aan rumaysanahay in caddeymaha baarista ee aan helay ay ku filan yihiin in aan gaaro gunnaanadka aragtida Hantidhowr ee aan bixiyey.

### 2.1- CILLADAHA DHAMMAYSTIRKA DUKUMENTIYADA KHARASH BIXINTA

Baaristu waxay muujisay in la bixiyey kharashaad aan u dhammastirnayn dukumentigii kaabayey kharash bixinta iyo kharashaad aan lagu qorin qaatihii saxda ahaa oo wadartoodu dhan-tahay **\$12,489,662.38**. Waxa ay faahfaahintoodu ku xusan-tahay hoos:-

- Waxaa jiray kharash dhan **\$7,564,770.00** oo ay masuuliyiinta bangiga dowladdu noo xaqiijiyeen qaataha saxda ah, lacagtaas oo aysan u dhamaystirnayn dukumentigii kharash xalaalaynta si hantidhawrku ugu kalsoonaado in loo isticmaalay sida ku qoran faahfaahinta lagu bixiyay. Taasina waxa ay ka hor imaanaysaa nidamaka kharash bixinta.
- Waxaa jiray kharash dhan **\$2,317,252.00** oo ku baxay Gunnooyinka shaqaalaha Dowladda qaarkood oo aan lagu lifaaqin liisaskii shaqaalaha ay khusaysay, arrintaas oo keentay in la hubin waayo saxnaansaha shaqaalaha Gunnada loo dalbay.
- Kharashaad ku baxay Sahay safar iyo Taakulo caafimaad oo dhan **\$1,434,051.70** oo aysan ku lifaaqnayn dukumentigii safarka iyo xaalada caafimaad, taas oo adkaysay in la xaqiijiyo jiritaanka kharashkaas.
- Sidoo kale waxaa jiray kharashaad kale oo dhan **\$1,173,588.68** oo aysan ku lifaaqnayn dukumentigoodii kharash abuurka ee Waaxda Misaaniyadda (Expenditure warrant).

## 2.2- KHARASHAAD LAGA SAARAY MADAX/XIGEENO AAN WAAFAQSANAYN MISAANIYADDA

Madaxa **211401-Qaan-bax Mushahar iyo Gunno**; madaxan oo loogu talagalay in laga bixiyo daymaha Dowladda lagu leeyahay, waxaan baarista ku xaqiijinay in si khaldan looga bixiyey lacag dhan **\$1,450,000.00** oo uu madax kale leeyahay. Taas oo baalmarsan ku dhaqanka Misaaniyadda 2024.

## 3. ARRIMAHA BAARISTA MUHIIMKA U AH {KEY AUDIT MATTERS}

Arrimaha baaristan muhiimka u ah ayaa ku salaysan go'aankayga xirfadeed, ahna kuwo ahmiyad u leh baarista warbixinta maaliyadeed ee xilligan. Arrimahan waxaa lagu muujiyay baarista warbixinta maaliyadeed iyo marka aan ka dhiibanayo aragti ku saabsan warbixinta maaliyadeed.

### 3.1- NIDAAMKA KOONTAROOLOKA DAKHLI QABASHADA IYO KHARASH BIXINTA DOWLADDA OO HOSEEYA

Waxa baaristii aan sameeyey iigu soo baxday in ay jirto awood darro weli ku jirta Kantaroolada loogu tala galay in lagu ilaaliyo nidaamka Dakhli qabashada iyo Kharash bixinta ee Dowladda. Waxaana ka mid ah cilladaha hoos ku xusan:

- Dakhli iyo Kharashaad aanu u dhammaystirnayn Dukumentiga Dakhli qabashada iyo Kharash xalaalayntii.
- Kharashaad laga Saaray Madax/xigeeno aan Waafaqsanayn Misaaniyadda.
- Kharashaad aan laga jarin cashuurtii Dowladda dhexe.
- Kharashaad laga saaray qoondo misaaniyad hay'adeed iyada oo aan hay'adii lahayd soo dalban wax door ahna ku lahayn.
- Faahfaahin la'aanta qoraalka Dukumentiga Dakhli qabashada oo aan dhammaystirnayn.
- Kharashaad ay hay'ado kale leeyihiin oo qaataha kharashka lagu qoray Bank-ga Dowladda.
- Kantaroolka nidaamka wax soo iibsiga Dowladda oo hooseeya.

Dhammaan arrimahaasi waxaa ay muujinayaan in nidaamka Kantaroolka gudaha ee Dakhli qabashada iyo Kharash bixinta Wasaaradda Maaliyadda iyo Xafiiska Xisaabaadka Guud ay yihiin kuwo leh goldaloolooyin badan oo keeni kara maqnaansho Dakhli iyo in ay baxaan Kharashaad ku baxa ujeedadii loogu talagalay mid aan ahayn.

## 4. ARRIMAHA MUDAN IN LA XOOJIYO {EMPHASIS OF MATTER}

Iyadoo aan beddel lagu samayn ra'yiga aan ka dhiibtay warbixinta maaliyadeed ee Dowladda Puntland sannadkii dhammaaday 31daDecember 2024, waxaan si gaar ah u xoojinayaa qodobbada hoos ku xusan oo aan aaminsanahay inay muhiim u yihiin fahamka buuxa ee akhristaha kuna saabsan xaaladda maaliyadeed ee Dowladda.

### 4.1- CILLADAHA HARAAYADA

Intii baaristu socotay, waxa aan xaqiijiyay in haraagii sannadkii hore ee lagu xiray 31<sup>da</sup>December 2023 uu ka duwanaa haraaga lagu bilaabay 1<sup>da</sup>January2024, wuxuun Farqigu dhammaa **\$48,182.90** iyadoo ay sabab u yihiin arrimo ay ka mid yihiin:

- In xisaabiyaasha gobolladu ku dareen Cash-Book-ga xisaabo aan ku jirin bangiyada, kuwaasoo ay ahayd in laga saaro Cash-Book-ga
- In haraagii laysku waafaqay ee u dhexeeyey Xisaabiyaha Guud iyo Hantidhawrka Guud aan lala wadaagin xisaabiyaasha gobollada, ama haddii lala wadaagay aan lagu kormeerin dhaqan gelinta saxda ah ee haraagaas.

### 4.2- DIYAARIN LA'AANTA WARBIKINTA ISU DHEELITIRKA BANKIGA IYO DIWAANKA LACAGTA {BANK RECONCILIATION STATEMENT}

Baaristu waxay muujisay in Warbixinta isu-dheelitirka Bank-ga iyo Diwaanka lacagta (*Bank Reconciliation Statement*) aan laga helin qaar ka mida ah Xafiiska Xisaabadka Maaliyadda Gobollada, ama aysan u diyaarin si joogto ah oo bille ah, si loo hubiyo in xisaabaadka bank-ga iyo buugga xisaabaadka xafiisyada Gobollada ay is waafaqaan.

### 4.3- CILLADAHA QANDARAAS BIXINTA DOWLADDA

Baaristu waxay muujisay in aan la raacin habraaca Qandaraas bixinta, gaar ahaan qandaraasyada dhismayaasha Dowladda, Dayactiradda iyo Dhismayaasha waddooyinka loona qaatay hab aan tartan furan ahayn (*Single Source*).

### 4.4- LACAGAHA MIISAANIYADDA EE AAN SOO MARIN KHASNADDA DHEXE EE DOWLADDA

Wadarta guud ee Miisaaniyadda Dowladda ee 2024 ee Golaha Wakiiladu ansixiyeen waxay dhammayd **\$395,359,029.00** taasoo isu dheellitiran Dakhli iyo Kharash, hase yeeshee Xisaab-xirka miisaaniyadda 2024 ee Xisaabiyaha Guud ee Puntland u soo gudbiyey Hantidhawraha Guud waxay dhammayd **\$156,778,675.00**.

Farqiga u dhaxeeya labada miisaaniyadood waa **\$238,580,354**. Farqigaas waxuu ka yimid lacagaha aan si toos ah usoo marin khasnadda Dowladda ee mashaariicda hay'adaha caalamiga ah iyo Dowladaha Hoose.

Waxaase XXG La wadaagay Hantidhowrka Guud liis hay'adaha caalamiga ah oo ka kooban 9 hay'adood oo UN ah, kuwaas oo usoo gudbiyey XXG in ay Puntland ka fuliyeen mashaariic wadartoodu dhantahay **\$123,401,500** oo uu Xisaabiyaha Guud ku soo bandhigay (eeg bogga L.r 21), hase yeeshee XHG kama helin dukumentiga xisaab celinta lacagtaas, wax baaris ahna kuma samayn.

#### **4.5- DHAMMEYSTIR LA'AANTA DAYMAHA DOWLADDA LAGU LEEYAHAY**

Baaristu waxay muujisay in aysan jirin diiwaan-gelin dhammeystiran oo ku saabsan daymaha ay dawladdu leedahay (*ama lagu leeyahay*). Waxaana na loo soo gudbiyey daymo ay Dowladda ku lee yihiin shirkado dhisme oo kali ah.

#### **4.6- XISAAB-XIRKA GUUD OO AAN SI DHAMMAYSTIRAN LOOGU MUUJIN WARBIXINTA**

##### **HANTIDA EE DOWLADDA**

Sida uu dhigayo qodobka 156aad ee Xeer Lr.317 Nidaamka Xisaabaadka Dowladda ee soo baxay 17 December 1962 waa in Warbixinta Maaliyadeed ee Dowladda lagu muujiyo Hantida Dowladda loona soo gudbiyo XHG si loo baaro loona xaqiijiyo jiritaanka hantida.

Xafiiska Xisaabiyaha Guud waxa uu warbixinta Maaliyadeed ee uu soo gudbiyey ku soo daray warbixinta Hantida Dowladda oo qabyo ah sida ku cad qodobka 8aad, ee Bogga 22aad ee Xisaab-Xirka. Sidaa daraadeed warbixinta Maaliyadeed ee lasoo gudbiyey waa warbixin aysan ku dhammaystirnayn guud ahaan liiska iyo Qiimaha Hantida Dowladda Puntland oo faahfaahsan.

#### **4.7- DHAMMAYSTIRA LA'AANTA FAAH FAAHINTA IYO DUKUMINT-GA DAKHLI QABASHADA**

Baaritaanku wuxuu muujiyey in dukumint-ga Dakhli qabashada aan si dhammeystiran loogu buuxin xogtii looga baahnaa iyo in aan si dhammeystiran loogu Faahfaahin nooca Dakhli ee uu yahay, taasoo keentay in aan la aqoonsan karin cashuurta la reebay ama canshuurtaasi wixii ay ka dhalatay, dakhliyadaas oo kala ahaa:-

- Mushaharka shaqaalaha gaarka ah iyo shaqaalaha Rayidka ah
- Ajuurada Diiwaan-gelinta Kharashka
- Mashaariicda iyo Qandaraasyada
- LTO-ga (*Large Tax-Payer Office*)
- Gadiidka Xamuulka
- Tikidhada Diyaaradaha, Socdaalka dhoofayaasha
- Shatiyada Doonyaha iyo Maraakiibta
- Faa'iidada Ganacsiga yaryar/ Dhexe iyo Maxkamaddaha

## 5. ARRIMAHA KALE {OTHER MATTERS}

### 5.1- BAARISTA HAY'ADAHA DAWLADDA

Waxa XHG baaris u hoggaansanaanta sharciga ah ku sameeyay (17) hay'adood oo isugu jira Wasaaradaha, Hay'adaha madax banana iyo Shan (5) Degmo ee ugu Misaaniyadda badan Dowladaha hoose ee sannad maaliyadeedkii dhamaaday 31<sup>nd</sup> December, 2024. Xulashada hay'adahaasi waxa aan ku saleeyay qiimaynta khataraha.

Baarista waxaa diiradda lagu saaray maaraynta dakhliga ,kharashka,hannaanka maamulka iibka , maamulka Hantida, Shaqaalaha. iyo Isticmaalka tariifada lacag qabashada. Arrimaha la baaray waxa ay muhiim u ahaayeen xaqiijinta wax-ku-oolnimada maareynta maaliyadda dowladda si sare loogu qaado adeega dadweynaha.

Intii baaristu socotay, waxa aan ogaaday in ay gaabis ka jiraan nidaamka dakhli qabashada, habka kharash bixinta iyo hanaanka wax iibsiga. Gaabiskaas oo keeni kara in uu caqabad ku noqdo in si wax-ku-ool ah looga faa'iideysto hantida dowladda. Haddaba XHG isagoo ka duulaya sixintaanka khaladaadka baarista waxa uu talooyin u gudbiyaa Hay'adaha baarista lagu sameeyey.

### 5.2- BAARISAHA KALE EE GAARKA AH

Waxa XHG baariso gaar ku sameeyey Mashruuca SURP II, Mashruuca Ayaxa Qardho, Somalia Crisis Recovery Project (SCRIP) iyo NGO-GA (*SADAR Institute*). Baaritaannadaan ayaa loo sameeyay in diiradda lagu saaro laguna qiimeeyo fulinta kharashaadka mashaariicdaas. Meelaha gaarka ah ee ay khuseyso, iyada oo si dhow Baarayaasha ula shaqeeyeen Wsaaradaha kala ah:- W/Qorshaynta, W/Beeraha, W/Kalluumeysiga iyo W/Maaliyadda.

## 6. MAS'UULIYADAHA HANTIDHAWRKA GUUD

XHG ee DPL waxaa uu baaristan u sameeyey hab waafaqsan Dastuurka Dowladda Puntland, Sharciga Hantidhawrka Guud iyo xeerarka iyo habraacyada caalamiga ah ee baarisaha Hantiddhawrka Guud ee ISSAI (*International Standards of Supreme Audit Institutions*).

Dhammaan Habraacyada aan soo sheegnay waxaa ay na farayaan in aan shaqada baarista u gudanno hab waafaqsan anshaxa Hantidhawrka iyada oo la dejinayo qorshe baariseed lana qaadayo talaabooyin sahlaya helista caddaymo loo adeegsado dhiibashada aragti ku aadan in xisaabaadka Dowladda ay yihiin kuwo ka hufan khaladaad saamayn leh iyo wax-isdaba-marinba.

Inta aannu baarista ku guda jirnay, waxaa aannu qiimeyn ku samaynay jiritaanka iyo awoodda shaqo ee koontaroolada gudaha ee lagu maareeyo Dakhli-qabashada, Kharash-bixinta iyo ilaalinta hantida Dowladda.

Waxaa aannu baaris ku samaynay hubinta in habraacyada Dakhli qabashada, Kharash bixinta iyo soo iibsashada iyo ilaalinta hantida Dowladda loo maray hab waafaqsan shuruucda, xeerarka Dowladda Puntland iyo xeerarka caalamiga ah, siyaasadaha iyo habraacyada Wasaaradda Maaliyadda, heshiisyada ay DPL kula jirto Hay'adaha, Dawladaha kale iyo Deeq-bixiyayaasha.

Waxaannu sidoo kale hubinay in Kharashyada xisaabaadka Dowladda ee ay galaan hay'adaha dawladdu ay ku baxaan si sharci ah oo waafaqsan xeerka miisaaniyadda Dowladda ee ay horay u ansixiyeen Golaha Wakiiladu.

## **7. MAS'UULIYADHA WASAARADDA MAALIYADDA IYO XISAABIYAHA GUUD**

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

- Diyaariyaan warbixinnada xisaabaadka ee Dowladda iyaga oo u diyaarinaya hab waafaqsan Xeerka Maamulka iyo Maaliyadda ee Dowladda Puntland;
- Dejiyaan nidaamyo koontarool oo lagu maareeyo hawlaha iyo shaqooyinka hay'adaha Dowladda kuwaas oo sahlaya:
  1. Diyaarinta xisaabaad ka hufan khaladaad iyo wax is dabamaryayn; iyo
  2. Jiritaanka siyaasado iyo habraacyo lagu maareeyo hawl socodsiinta shaqooyinka hay'adaha Dowladda, kuwaas oo keenaya in khaladaadka iyo wax is dabamarinta laga hortegi karo ama dib laga ogaan karo si loo saxo.
- Siiyaan ama u fududeeyaan kooxda hantidhawrka:
  1. Dhammaan warbixinnada khuseeya xisaabaadka sida diiwaanada, foojarada, xisaab celinnada;
  2. Dhammaan xogaha kale ee laga codsado maamulka loona arko in ay muhiim u yihiin baarista; iyo
  3. La kulanka qof kasta oo kamid ah madaxda ama shaqaalaha qaabilsan maamulka iyo maaraynta arrimaha maaliyadda iyo xisaabaadka Dowladda ee ay xog uga baahdaan.

## 8. CAQABADAHA BAARISTA

Intii lagu jiray hawlaha baarista iyo fulinta shaqooyinka sannadlaha ah, Xafiiska Hantidhawrka Guud waxa uu la kulmay caqabado saameyn ku yeeshay Baarista. waxaana ka mid ah:

- La daahidda dukumentiyada baarista: Baarista Xisaab-Xirka waxaan kala kulanay inaan la soo gudbin Dukumentiga waqtigii loo baahnaa, taasoo saameyn ku yeelatay waqtiga Baarista.
- Ogaysiin la'aanta isbeddelada sharciyeed: Wasaaradda Maaliyaddu mararka qaar waxa ay wax ka beddeshaa sharciyada cashuuraha ama madaxyada dakhliga iyo kharashaadka iyada oo aan xafiiska la ogaysiin. Tani waxay sababtaa in baarayaashu adeegsadaan xeerar hore ama xog aan la cusbooneysiin.
- Xeernidaamiyeyaasha aan la soo saarin: Iyadoo Sharciga Maamulka iyo Maaliyaddu uu farayo in la soo saaro xeernidaamiyayaal lagu fuliyo sharciga, haddana waxa jirta baahi weyn oo loo qabo habraacyo rasmi ah oo hagaya kantaroolada maaliyadeed. Waxaana weli la isticmaala financial regulation soo baxay 29<sup>th</sup> December 1961.



**Cismaan Maxamuud Cali, FCCA**  
**Hantidhawraha Guud, DPL**



**June-2025**

**Garowe, Puntland**



**WAR-BIXIN MAALIYADEEDKA SANNADKA KU EG 31-DISEMBAR-2024**  
**ANNUAL FINANCIAL STATEMENTS YEAR ENDED 31-DECEMBER-2024**

## Tusmo

1. WARBIXINTA WASAARADDA MAALIYADDA .....	2
2. WARBIXINTA XISAABIYAHA GUUD .....	3
3. WAR-BIXIN GUUD .....	4
4. WARBIXINTA XISAABAADKA OO KOOBAN .....	6
1. Jaantus Dakhliga Gudaha ee Soo Xerooday 2020- 2024.....	6
2. Jaantuska Ilaha Dakhliyada 2024. ....	6
3. Jaantus Madaxyada Guud ee Dakhliga .....	7
4. Jaantuska: Isbabar dhiga Madaxyada kharashka Guud ee Dowladda .....	7
5. WAR-BIXINTA DAKHLIGA IYO KHARASHKA SANNAD MAALIYADEEDKA 2024 .....	8
6. WAR-BIXINTA MUUQAALKA QULQULKA KAASHKA SANNADKA 2024.....	9
7. WAR-BIXINTA IS BARBARDHIGGA KUTALA GALKA MIISAANIYADDA IYO DHACDADA DHABTA AH 2024 .....	10
5. Tabeelle Qaybaha Hay’addaha Dowladda .....	11
8. XEERARKA XISAABAADKA EE DOWLADDA PUNTLAND .....	11
9. TIXRAACYADA XISAABAADKA OO FAAHFAAHSAN .....	13
10. FAAHFAAHINO KALE OO DHEERI AH.....	21
6. Tabeelaha Haraayadda Dowladda .....	21
7. Warbixinta Xisaabta Mashaariicda Hay’addaha Caalamiga ah ee 2024 .....	21
8. Warbixinta Hantida Dowladda .....	21
9. Daymaha Dowladda Lagu leeyahay .....	22
10. Liiska Hay’addaha Dowladda .....	23
11. Hay’addaha Isticmaala Khasnada Midaysan (TSA).....	24
12. Cashuur Dhaafka Hay’adaha Dowladda iyo Hay’addaha Maxaliga ah 2024.....	25
13. Dakhliga Iyo Kharashka Degmooyinka Puntland .....	26
14. Kharashka Degmooyinka Puntland .....	26

## 1. WARBIXINTA WASAARADDA MAALIYADDA

Waxaa halkaan kusoo gudbinaynaa xisaab xirka Dowladda Puntland sannadka 2024 si waafaqsan dastuurka Dowladda Puntland Qodobkiisa 137aad iyo sharciga Maamulka Maaliyadda Guud ee DPL Lr.09/2023, xisaab xirkaan waxaa diyaariya xafiiska Xisaabiyaha guud ee Dowladda Puntland waxay 30 ka April 2025 u gudbiyeen xafiiska Hantihdowraha Guud ee DPL, xisaab xirkaas oo ah dhacdadi dhabta ahayd ee Dakhliga iyo Kharashaadka Sannad Maaliyadeedkii 2024.


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

Miisaaniyaddii la sameeyey sannadkii 2024 qiyaasta dakhligu wuxuu ahaa \$ **121,235,394**, oo kala ahayd \$ **98,826,834** oo ahayd dakhliga gudaha iyo \$ **22,408,560** oo ahayd kab-miisaaniyadeed ee lagu taageero Soomaaliya. Ku talagalkii Miisaaniyadda waxaa dhabtii ka soo xerooday dakhliga gudaha \$ **98,809,207** kaas oo muujinaya dhinaansho dakhli \$ **17,627** oo u dhiganta **1%**. Dhanka kale kabka Miisaaniyadda waxaa dhab ahaantii ka soo xerooday dakhli dhan \$ **10,387,280** kaas oo muujinaaya dhinaansho dakhli oo dhan \$ **12,021,280** u dhiganta **53.6%**. waxaa halkaa muuqda isdhin dakhli oo dhan \$ **12,038,545** una dhiganta **9.9%**

Halkaas waxaa ka muuqda iyadoo la og yahay duruufihii jirey sannadkii ina soo dhaafay, in haddana Wasaaradda Maaliyaddu dakhliga gudaha soo xeraysay qiyaastii la saadaaliyey.

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 2024, waxaan Xafiiska Xisaabiyaha Guud ku waafaqsanahay Xisaab xirkan uu soo gudbiyey.

Mahadsanidin

Maxamed Faarax Maxamuud   
Wasiirka Wasaaradda Maaliyadda



## 2. WARBIKINTA XISAABIYAHHA GUUD

Dastuurka Dowladda Puntland Cutubka 2aad Qodobka 137aad ee 2009, wuxuu qoraayaa in warbixinta Xisaab-Xirka Sannad Maaliyadeedkii hore loo gudbiyo Baarlamaanka 30-Juun ee Sannadka danbe.

Sida ku cad qodobka 46aad farqadiisa 2aad ee Sharciga Maamulka iyo Maaliyadda Dowladda Puntland ee soo baxay 2023dii, ee qoraya in Xisaabiyaha Guud diyaariyo Warbixin Sannad-Maaliyadeed aan baaris marin (Un-Audited Financial Statement), una gudbiyo Hanti Dhowraha Guud muddo aan afar bilood ka badnayn ka dib dhammaadka sannad maaliyadeedkaas.

Si waafaqsan Qodobada 46aad, farqadiisa 1aad ee Sharciga Maamulka iyo Maaliyadda ee 2023dii, Xisaab-xirka 2024 wuxuu ka koobanyahay faahfaahinta dakhliga iyo kharashka, Qulqulka lacagta naqdiga ah iyo isbarbardhiga ku talagalkii iyo dhabta Dakhliga iyo Kharashka Dowladda

Qodobka 46aad farqadiisa 5aad ee Sharciga Maamulka iyo Maaliyadda Dowladda ee soo baxay 2023dii wuxuu qorayaa in Hanti Dhowraha Guud baaris ku sameeyo Warbixin Sannad Maaliyadeedka una gudbiyaa Golaha Wakillada Warbixinta Baarista oo ay ku lifaaqan tahay Warbixin 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 Dowladda Puntland, macluumaadka aan soo gudbinayna 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-Diseembar-2024.

Cali Jaamac Gaashaan  
Xisaabiyaha Guud ee DPL



### 3. 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 December 2024, 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 dhamaday ee 2024. 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 loogu saaray warbixintaan hawlaha Dowladda ee ku jirey qorshaha Miisaaniyad sannadeedkii 2024 ee ay horay u ansixiyeen Golaha Baarlamaanka 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 qorsheysnaa in la fuliyo Sannadkii 2024. Tirada Wasaaradaha iyo Hay'adaha Dowladda ee ku jiray qoondada Miisaaniyadda Dowladda waxaa ka heli kartaa lifaaqa 1aad ee warbixintaan.

#### **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). 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 December 2024, 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).

- **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 illaha Dakhligu ka soo galo Dowladda iyo illaha lagu Kharash gareeyo Dakhligaas.

- **Qulqulka lacagta Caddaanka ah (Cash follow Statements)**

Sida uu qabo sharciga maamulka iyo maaliyadda qodobka 46aad farqada 1<sup>aad</sup> xarafka (T) oo qoraya in Qulqulka lacagta naqdiga ah lagu muujiyo warbixinta xisaab-xir, taas oo si kooban gaar loogu muujinaayo dakhliga, kharashka hawl socodsiinta 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-talagalka iyo Dhabta ee Miisaaniyadda (Comparison Statement)**

Sida uu qabo sharciga Maamulka iyo Maaliyadda qodobka 46aad 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 wax bixinta habraacyada iyo siyaasadda xisaabaadka sida uu qabo sharciga Maamulka iyo Maaliyadda qodobkiisa 46aad, 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).

- **Kharashaadka Daymaha (Mushahar)**

Waxaa halkan lagu soo bandhigaa macluumaad ku saabsan daymaha lagu leeyahay Dowladda ee ka dhashay dhanka Kharashaadka sida Addeega ama Mushahar aan la bixin Sannadkii 2024.

- **Hantida iyo Daymaha**

Sida uu 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 qabto, sida dhismayaasha Wadooyinka iyo Guryaha ee sannad maaliyadeedkii 2024.

- **Dakhliga iyo Kharashka Degmooyinka Puntland.**

Waxaa halkan lagu soo bandhigaa Dakhliga iyo Kharashka kow iyo toban Degmo oo ka mid ah degmooyinka Dowladda Puntland kuwaas oo ku jiray Miisaaniyaddii 2024. Waxaa warbixin laga helay 9 degmo, oo soo gudbiyey dakhli iyo kharash. Waxaadna ka helaysaa warbixintooda oo dhammaystiran bogga 26<sup>aad</sup>.

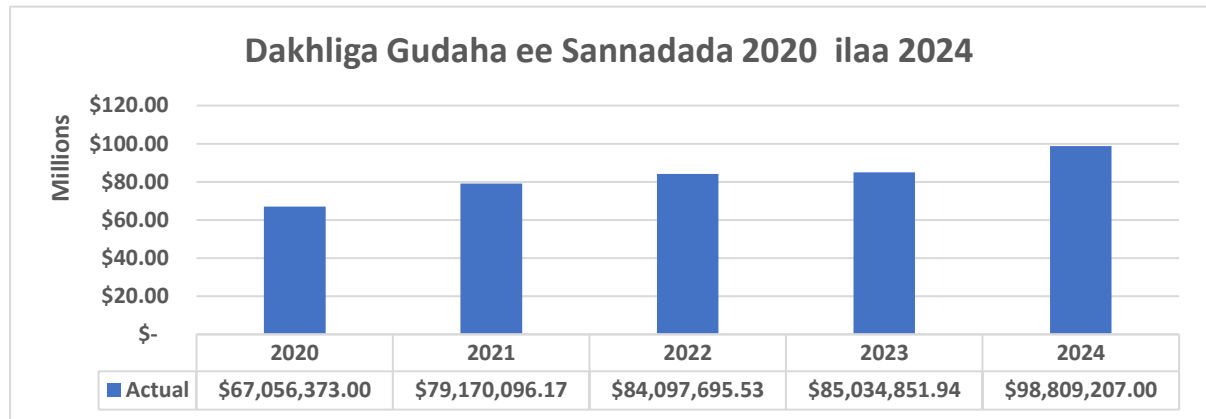
#### 4. WARBIXINTA XISAABAADKA OO KOOBAN

##### Dakhliyada gudaha ee soo xerooday 2020-2024

Jaantuskan hoose wuxuu muujinayaa Dakhliga soo xerooday sannadadii 2020 ilaa 2024. Sannadkii 2024 waxaa ka muuqda koror Dakhli marka loo barbardhigo Sannadkii 2023.

Haddaba, Miisaaniyadda gudaha ee sannadkii 2024 waxay ahayd \$ **98,826,834**, waxaa si dhab ah u soo xerooday \$ **98,809,207** taas oo u dhiganta boqolkiiba **99%** in la helay ku talagalkii Miisaaniyadda, waxaana is-dhimay lacag dhan \$ **17,627**, una dhiganta boqolkii **1%**.

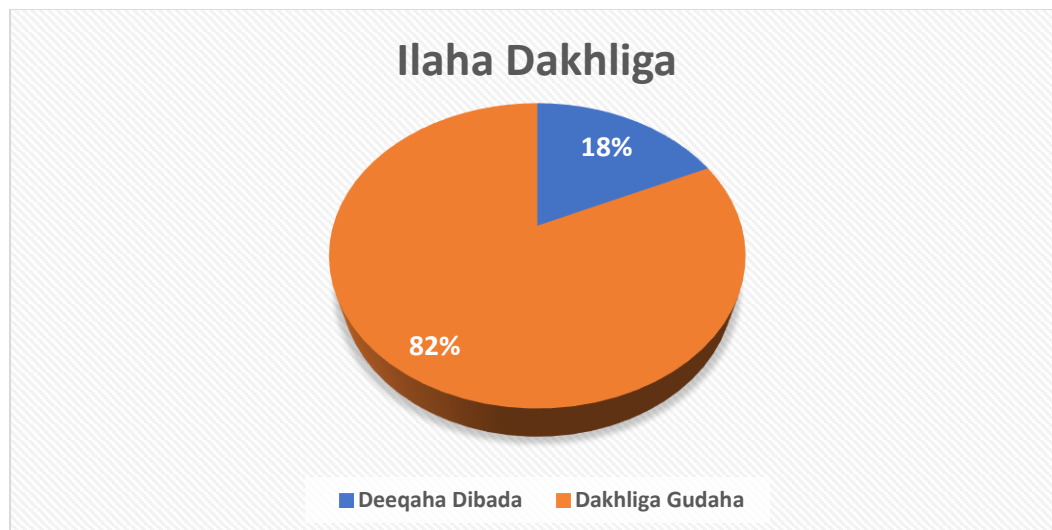
##### 1. Jaantus Dakhliga Gudaha ee Soo Xerooday 2020- 2024



##### 2. Jaantuska Ilaha Dakhliyada 2024.

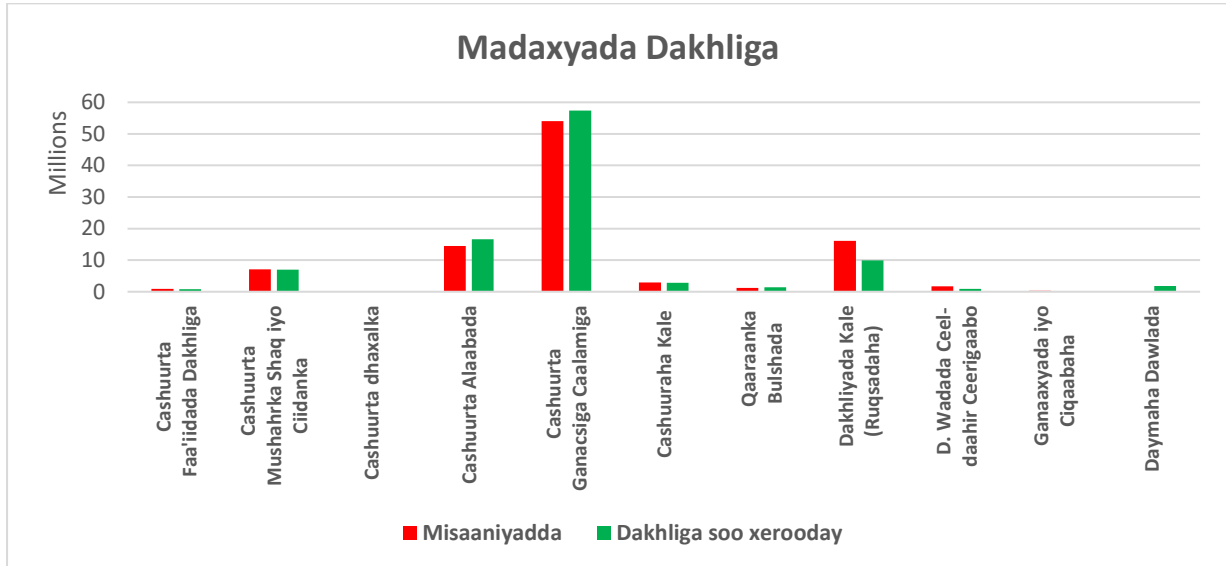
Jaantuskan hoose waxaa uu muujinayaa ilaha kala duwan ee Dakhliga Dowladdu ka soo xeroodo. Ilaha ugu wayn ee Dakhligu ka soo xerooday waxay noqonaysaa cashuurta laga uruuriyey Dalka gudahiisa ee Furdooyinka iyo Cashuuraaha Beriga, waxaa kale oo jira dakhliyo ka soo xerooday Deeqaha Mashaariicda Bangiga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

##### jaantus Ilaha Dakhliga Dowladda



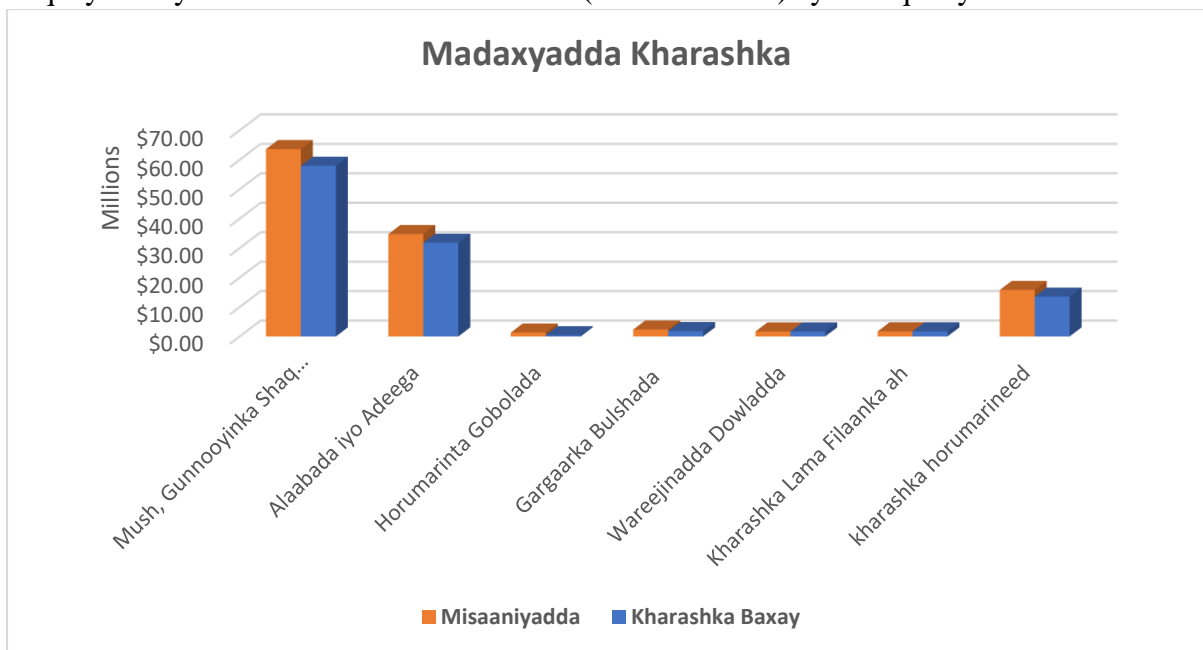
### 3. Jaantus Madaxyada Guud ee Dakhliga

Jaantuskaan hoose wuxuu muujinayaa isbarbardhigga madaxyada dakhliga soo xerooday iyo ku talagalka Miisaaniyadda sannadkii 2024. Waxaa Madaxyada qaybtood ka muuqda korar dakhli sida Cashuuraha furdooyinka. Dowladdu waxay xooga saartay sidii ay ku soo saari lahayd Dakhligii qoondaysnaa Sannadkii 2024 waxaana guul wayn ah iyadoo caqabado badan ay jireen in Dowladdu ku guulaysatay soo xeraynta Dakhliga boqolkiiba **99%**.



### 4. Jaantuska: Isbarbardhigga Madaxyada kharashka Guud ee Dowladda

Jaantuskaan hoose sida ka muuqata Xuquuqda Shaqaalaha iyo Ciidamada ayaa ah halka ugu badan ee kharashku ku baxay kaas oo gaaraya **53%** marka loo eego kharashka Guud ee Sannadkii 2024. Isticmaalka adeegga iyo alaabadda ayaa noqday **31%**. Halka kharashyada kale iyo Gargaarka Bulshada ay ka noqdeen **2%**, sidoo kale kharashaadka lama filaanka ah uu noqday **2%** iyo kharashaadka horumarineed (Raaasumaalka) ayaa noqonaya **12%**.



## 5. WAR-BIXINTA DAKHLIGA IYO KHARASHKA SANNAD MAALIYADEEDKA 2024

	TIXRAACA FAAHFAAHINTA	SANNAD MAALIYADEEDKA 2024	SANNAD MAALIYADEEDKA 2023
		January – December USD	January – December USD
<b>Dakhliga Dowladda</b>			
Cashuurta Faa'iidada Dakhliga	1	791,742.93	844,858.50
Cashuurta Mushahrka Shaq iyo Ciidanka	2	6,959,189.87	6,129,081.24
Cashuurta dhaxalka	3	7,888.71	8,096.92
Cashuurta Alaabada	4	16,604,821.98	14,317,100.65
Cashuurta Ganacsiga Caalamiga	5	57,368,864.92	43,091,475.57
Cashuuraha Kale	6	2,820,394.66	2,192,796.52
Qaaraanka Bulshada	7	1,448,452.55	1,119,138.63
Dakhliga Adeega Dowladda (Ruqsadaha)	8	9,948,443.47	14,980,164.90
D. Wadada Ceel-daahir Ceerigaabo	9	943,409.43	2,220,714.61
Ganaaxyada iyo Ciqaabaha	10	65,998.30	131,424.40
Daymaha Dowladda	11	1,850,000.00	0.00
Kabka Miisaaniyadda (Budget Support)	12	10,387,280.00	0.00
Mashaariicda JPLG	13	0.00	1,013,362.02
Mashaariicda Bankiga Aduugka	14	11,346,917.00	10,793,120.40
Mashruuca Bangiga Horumarinta Afrika		0.00	0.00
<b>Wadarta Dakhliga (A)</b>		<b><u>120,543,403.82</u></b>	<b><u>96,841,334.36</u></b>
<b>Kharashka Dowladda</b>			
Mush, Gunnooyinka Shaq iyo Ciidamada	15	57,952,063.64	44,426,477.80
Alaabada iyo Adeega	16	31,821,514.37	29,130,081.21
Horumarinta Gobolada	17	430,734.00	495,775.00
Gargaarka Bulshada	18	1,793,608.00	1,250,318.34
Wareejinadda Dowladda	19	1,675,387.70	2,082,505.94
Kharashka Lama Filaanka ah	20	1,724,194.61	1,803,721.00
kharashka horumarineed	21	13,535,555.00	7,682,271.67
Mashaariicda Bangiga Aduunka	22	9,499,130.00	11,127,405.31
Mashaariicda GPLG	23	0.00	1,013,362.02
Mashruuca Bangiga Horumarinta Afrika		0.00	0.00
<b>Wadarta Kharashka (B)</b>		<b><u>118,432,187.32</u></b>	<b><u>99,011,918.29</u></b>
<b>Dhiman/Dheeri (C=A-B)</b>		<b><u>2,111,216.50</u></b>	<b><u>-2,170,583.93</u></b>

Cali Jaamac Gaashaan  
Xisaabiyaha Guud ee DPL




6. WAR-BIXINTA MUUQAALKA QULQULKA KAASHKA SANNADKA 2024

	SANNAD MAALIYADEEDKA 2024	SANNAD MAALIYADEEDKA 2023
	January – December USD	January – December USD
<b>Qulqulka Kaashka ee Hawl Fulinta</b>		
<b>Dakhli</b>		
Dakhliga Gudaha ee Dowladda	96,959,206.82	85,034,851.94
Daynta Dowladda	1,850,000.00	0.00
Kabka Miisaaniyadda (Budget Support)	10,387,280.00	0.00
Mashaariicda Bangiga Aduunka	11,346,917.00	10,793,120.40
Mashariicdda JPLG	0.00	1,013,362.02
<b>Wadarta Dakhliga</b>	<b><u>120,543,403.82</u></b>	<b><u>96,841,334</u></b>
<b>Kharashaaka</b>		
Mush, Gunnooyinka Shaq iyo Ciidamada	57,952,063.64	44,426,477.80
Alaabada iyo Adeega	31,821,514.37	29,130,081.21
Horumarinta Gobolada	430,734.00	495,775.00
Gargaarka Bulshada	1,793,608.00	1,250,318.34
Wareejinadda Dowladda	1,675,387.70	2,082,505.94
Kharashka Lama Filaanka ah	1,724,194.61	1,803,721.00
kharashka horumarineed	13,535,555.00	7,682,271.67
Mashaariicda Bangiga Aduunka	9,499,130.00	11,127,405.31
Mashariicdda GPLG	0.00	1,013,362.02
<b>Wadarta Kharashka</b>	<b><u>118,432,187.32</u></b>	<b><u>99,011,918.29</u></b>
<b>Farqiga: dheeri/Dhiman</b>	<b><u>2,111,216.50</u></b>	<b><u>-2,170,583.93</u></b>
<b>Haraayadda</b>		
<b>Haraaga Kaashka Bilawga Sannadka 2024</b>	<b>4,961,901,62</b>	
<b>Haraaga Kaaska Dhammaadka Sannadka 2024</b>	<b><u>7,073,118.12</u></b>	

Cali Jaamac Gaashaan  
Xisaabiyaha Guud ee DPL




**7. WAR-BIXINTA IS BARBARDHIGGA KUTALA GALKA MIISAANIYADDA IYO DHACDADA DHABTA AH 2024**

	MIISAANIYA DDA 6 <sup>da</sup> BILOOD EE HORE 2024	MIISAANIY ADDA 6 <sup>da</sup> BILOOD EE DANBE 2024	WADARTA MIISAANIY ADDA EE SANNADKA 2024	NATIJJADA DHABTA AH EE SANNADKA 2024	FARQIGA
<b>DAKHLIGA</b>					
Cashuurta Faa'iidada Dakhliga	473,344	460,626	933,970	791,742.93	-142,227.07
Cashuurta Mushahrka Shaq iyo Ciidanka	3,688,933	3,388,428	7,077,361	6,959,189.87	-118,171.13
Cashuurta dhaxalka	11,562	9,582	21,144	7,888.71	-13,255.29
Cashuurta Alaabada	6,781,554	7,730,230	14,511,784	16,604,821.98	2,093,037.98
Cashuurta Ganacsiga Caalamiga	24,801,015	29,207,565	54,008,580	57,368,864.92	3,360,284.92
Cashuuraha Kale	1,478,412	1,439,549	2,917,961	2,820,394.66	-97,566.34
Qaaraanka Bulshada	688,302	519,000	1,207,302	1,448,452.55	241,150.55
Dakhliyada Kale (Ruqsadaha)	9,301,426	6,859,272	16,160,698	9,948,443.47	-6,212,254.53
D. Wadada Ceel-daahir Ceerigaabo	1,233,420	463,008	1,696,428	943,409.43	-753,018.57
Ganaaxyada iyo Cigaabaha	148,296	143,310	291,606	65,998.30	-225,607.70
Daymaha Dowladda	0.00	0.00	0.00	1,850,000.00	1,850,000
<b>Wadarta Dakhliga Gudaha</b>	<b>48,606,264</b>	<b>50,220,570</b>	<b>98,826,834</b>	<b>98,809,206.82</b>	<b>-17,627.18</b>
Kabka Miisaaniyadda (Budget Support)	11,137,717	11,270,843	22,408,560	10,387,280.00	-12,021,280.00
Mashaariicda Bankiga Aduugka	11,264,995	18,823,657	30,088,652	11,346,917.00	-18,741,735.00
Mashariicdda JPLG	1,854,629	3,000,000	4,854,629	0.00	-4,854,629.00
Mashruuca Bangiga Horumarinta Afrika	0.00	600,000	600,000	0.00	-600,000.00
<b>Dakhliga kale ee Khasnada</b>	<b>24,257,341</b>	<b>33,694,500</b>	<b>57,951,841</b>	<b>21,734,197.00</b>	<b>-36,217,644.00</b>
<b>Wadarta Dakhliga Khasnada</b>	<b>72,863,605</b>	<b>83,915,070</b>	<b>156,778,675</b>	<b>120,543,403.82</b>	<b>-36,235,271.18</b>
Hay'addaha Caalamiga ah iyo UN-ka	110,408,135	117,761,958	228,170,093	123,401,500.00	-104,768,593.00
Dakhliga Dowladaha Hoose	5,078,176	5,332,085	10,410,261	5,154,428.00	-5,255,833.00
<b>Wadarta Guud ee Dakhliga</b>	<b>188,349,916</b>	<b>207,009,113</b>	<b>395,359,029</b>	<b>249,099,331.82</b>	<b>-146,259,697.18</b>
<b>KHARASHKA</b>					
Mush, Gunnooyinka Shaq iyo Ciidamada	30,588,011	33,032,438	63,620,449	57,952,063.64	-5,668,385.36
Alaabada iyo Adeega	17,348,211	17,410,951	34,759,162	31,821,514.37	-2,937,647.63
Horumarinta Gobolada	660,000	660,000	1,320,000	430,734.00	-889,266.00
Gargaarka Bulshada	1,099,800	1,243,800	2,343,600	1,793,608.00	-549,992.00
Wareejinadda Dowladda	1,050,994	624,394	1,675,388	1,675,387.70	-0.30
Kharashka Lama Filaanka ah	1,058,701	665,788	1,724,489	1,724,194.61	-294.39
kharashka horumarineed	7,938,264	7,854,042	15,792,306	13,535,555.00	-2,256,751.00
<b>Wadarta Kharashka Gudaha</b>	<b>59,743,981</b>	<b>61,491,413</b>	<b>121,235,394</b>	<b>108,933,057.32</b>	<b>-12,302,336.68</b>
Mashaariicda Bangiga Aduunka	11,264,995	18,823,657	30,088,652	9,499,130.00	-20,589,522.00
Mashariicdda GPLG	1,854,629	3,000,000	4,854,629	0.00	-4,854,629.00
Mashruuca Bangiga Horumarinta Afrika	0.00	600,000	600,000	0.00	-600,000.00
<b>Wadarta Kharashka Khasnada</b>	<b>72,863,605</b>	<b>83,915,070</b>	<b>156,778,675</b>	<b>118,432,187.32</b>	<b>-38,346,487.68</b>
Hay'addaha Caalamiga ah iyo UN-ka	110,408,135	117,761,958	228,170,093	123,401,500.00	-104,768,593.00
Dakhliga Dowladaha Hoose	5,078,176	5,332,085	10,410,261	5,055,251	-5,355,010.00
<b>Wadarta Guud ee Kharashka</b>	<b>188,349,916</b>	<b>207,009,113</b>	<b>395,359,029</b>	<b>246,888,938.32</b>	<b>148,470,090.68</b>

Cali Jaamac Gaashaan  
Xisaabiyaha Guud ee DPL




## 5. Tabeelle Qaybaha Hay'addaha Dowladda

Qaybaha Dowladda	SANAD MAALIYADEEDKA 2024	SANAD MAALIYADEEDKA 2023
	January – December USD	January – December USD
Kharasha Hay'addaha Maamulka Dowladda	39,467,564.10	35,784,941.35
Kharashka Hay'addaha Aminga iyo Cadaaladda	50,471,506.09	40,223,322.41
Kharashka Hay'addah Dhaqaalaha	13,124,418.16	9,259,935.90
Kharashka Hay'addaha Adeega Bulshada	5,869,568.97	1,602,951.30
<b>Wadarta Guud</b>	<b>108,933,057.32</b>	<b>86,871,150.96</b>

## 8. 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 2024

### T). 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 2024.

Xisaab-Xirkan waxaa ku xusan dhammaan Hay'adaha ku jira Miisaaniyadda 2024 ee Dowladda Puntland, fuliyana shaqo hawleedka loo xilsaaray. Liiska Hay'adaha waxaa laga akhrisan karaa page 23.

#### III. Lacagta lagu saleeyey warbixinta

Xisaab xirka waxaa lagu diyaariyey Dollarka Maraykanka maadaama dakhliga lagu qabto kharashka lagu bixiyo, Miisaaniyadda Dowladuna ku diyaarsantahay Dollar.

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

Sannad Maaliyadeedka Dowladda Puntland wuxuu ka bilowdaa 1da Jannaayo kuna dhammaadaa 31da Diseembar. Xisaab-Xirkan waa Xisaab xirkii Sannadka 2024, waxaana sidoo kale loo barbardhigay Sannadkii ka horreeyey ee 2023.

#### **V. Aqoonsiga Dakhliga**

Dakhliga Dowladda wuxuu u qaybasamaa Cashuuraha Beriga, 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 inaga bixiyeen cid kale kuna bixiyeen magaca Dowladda Puntland.

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

Daymaha Dowladda waxaa loo yaqaanaa Heshiisyada ay gasho Dowladdu, Daymaha ka dhasha Dhanka Kharashka sid Xuquuqa Shaqaalaha iyo Ciidamada.

Sidaa darteed Sannad Maaliyadeedka 2024 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 2024 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 inoo 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

Mushaar ka 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 2024 Xafiiska Hantidhawrka Guud 30ka bisha April 2025 si uu u guto waajibaadkiisa baariseed ee Xisaab -Xirka sannadka.

## 9. TIXRAACYADA XISAABAADKA OO FAAHFAAHSAN

### 1. Cashuurta Faa'iidada Dakhliga

Cashuurtaan waxaa laga qaada Faa'iidada ay sameeyaan shirkadaha waawayn kuwa dhexe iyo dadka xirfadlayaasha ah dakhliga soo gala, iyaga oo Wasaaraddu cashuurtaan ka qaado shirkadaha marka ay qandaraasyadda ku guulaystaan, halka shirkaduhu cashuurtaan usoo gudbiyaan si sannadle ah.

Sannadka 2024 waxaa horumarin lagu sameeyey cashuurta shaqaalaha oo qayb ahaan faa'iidada lala qaadi jiray, wasaaraddu waxay horumarisay in ganacsiyadda la waydiiyo liiska shaqaalaha madama shaqaalah gaar u caddeeyeen qaybo badan oo ka mida waxaa lacagta lagu xareeyey madaxyadda shaqaalaha.

sidoo kale waxaa hoos dhac wayn ku yimid qandaraasyadda waddanka, midaas oo keentay in cashuurta faaidada dakhliga ay yaraato marka loo eego sannadka 2023.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Cashuurta Xirfadlayaasha	155,548.65	90,261.00
Cashuurta Faa'iidada Ganacsiga (shirkadaha Waawayn)	6,616.14	754,597.50
Faa'iidada Ganacsiga Yaryar/dhexe	629,578.14	00
<b>TOTAL</b>	<b>791,742.93</b>	<b>844,858.50</b>

### 2. Cashuurta Mushaharka Shaqaalaha iyo Ciidamada

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Cashuurta Mush. Ciidanka Dowladda	982,123.19	877,506.18
Cashuurta Mushaharka Shaqaalaha Dowladda	624,292.05	924,979.65
Cashuurta Mushaharaadka Shaqaalaha gaarka ah (INGOs)	5,260,107.44	4,326,595.41
Cashuurta Sahqaalaha Xoogsatdaah	92,667.19	00
<b>TOTAL</b>	<b>6,959,189.87</b>	<b>6,129,081.24</b>

### 3. Cashuurta Dhaxalka

Cashuurtaan oo ah mid madaxeeda ku qoondaysantahay cashuur aad u yar oo kasoo xaroota Diwaangalinta Dhaxalka ee maxkamadduhu qaadaan. Maadaama maxkamadda caadiga ah aysan galin dhaxalka oo bulshadu la aadaan meelo kale.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Dakhliga ka yimaada Dhaxalka	7,888.71	8,096.92
<b>TOTAL</b>	<b>7,888.71</b>	<b>8,096.92</b>

### 4. Cashuurta Alaabada

Cashuurta Alaabada waa Cashuur iibka waxayna ka soo xerootaa cashuurta gadida, Cashuurta Diiwaan gelinta, Cashuurta socodka Baabuurta iyo cashuurta wax soo saarka warshadaha yar-yar.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Cashuurta Gaddid	5,621,820.57	4,897,826.64
Cashuurta Gadida Dekeda Bososo	8,874,124.59	7,759,688.98
Cashuurta Qiimaha Raacda	46,250.68	00.00
Cashuurta socodka Baabuurta	789,425.29	790,082.16
Cashuurta wax soo saarka	1,125,525.75	750,026.20
Cashuurta Diiqawga	0.00	575.00
Cashuurta Nootaya	78,847.50	88,781.67
Cashuurta Raadiyaha iyo Telefishanka	2,710.00	00
Cashuurta Ogolaanshaha	66,117.60	30,120.00
<b>TOTAL</b>	<b>16,604,821.98</b>	<b>14,317,100.65</b>

### 5. Cashuurta Ganacsiga Caalamiga

Cashuurta Ganacsiga Caalamiga waa Cashuurta ka soo xeroota Furdada iyo kantooralada, waxaana laga qaadaa badeecadaha ka soo dega Dalka ama laga dhoofiyo, waana isha ugu wayn ee Dakhligu ka soo xeroodo.

Cashuurta kale ee Ganacsiga Caalamiga ah- Tacriifadda Furdooyinka oo dib u habayn lagu sameeyey waxaa lagu guulaystay in Meesha laga saaro dhammaan curaaraha, madaxaan oo curaaro isku taggay ahaa waxaa uu raaci jiray badeecadaha furdooyinka, sidaas darteed dakhligii madaxaan gali jiray waxaa uu galay madaxyadda kale ee soo dajinta iyo dhoofka badeecadaha

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Cashuurta Keenista Alaabta	48,372,403.90	26,793,770.23
Cashuurta Dhoofinta Alaabta	8,996,461.02	5,227,144.30
Cashuurta kale ee Ganacsiga caalamiga ah	0.00	11,070,561.04
<b>TOTAL</b>	<b>57,368,864.92</b>	<b>43,091,475.57</b>

## 6. Cashuuraha Kale

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Cashuurta Moorka	2,639,700.84	2,053,611.24
Lacag Celin (Return of Refund)	32,413.50	7,662.28
Faranka Boolo	148,280.32	131,523.00
<b>TOTAL</b>	<b>2,820,394.66</b>	<b>2,192,796.52</b>

## 7. Qaaraanka Bulshada

Cashuurtan waxay ka go'daa Mushahraadka shaqaalaha Dowladda iyo Ciidmada, waxaana lagu taageeraa shaqalaha iyo ciidamada markay duurufo la soo dersaan.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Takulada caafimaadka Shaqaalaha	941,650.81	796,287.13
Sanduuqa Shaqaalah	97,251.95	72,217.50
Hawl Gabka iyo Liil tirka shaqaalaha	409,549.79	250,634.00
<b>TOTAL</b>	<b>1,448,452.55</b>	<b>1,119,138.63</b>

## 8. Dakhliga Addeega Dowladda

Madaxaan oo lagu xareeyo cashuuro aad u badan oo ay ka mid yihiin dhammaan cashuuraha maamulka sida Ruqsadaha, adeegyadda dowladdu bixiso, cashuuraha diwaangalinta, madaxaan oo hoos u dhacay 34%, sababta hoos u dhacaa keentay oo ah,

- i in Dib u habayn lagu sameeyey taciifadda Furdooyinka sannadka 2024, midaas oo laga guuray curaaro badan oo layskugu raray madaxa furdada oo lacagtiisu gashay Cashuurta Ganacsiga Caalamiga ah oo koror sameeyey.
- ii In lacagaha ka xaroon jiray qandaraasyadda iyaguna hoos u dhaceen oo halkaan ku jiro madaxa diwaangalinta qandaraasyadda xiriirna la leh faa'iidada qandaraasyadda
- iii In dakhliga kaluumaysiga ee xeebaha Puntland hoos u dhac ku yimid arrimo la xariira aminiga xeebaha oo saamayn ku yeeshay.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US \$	SANNAD MAALIYADEEDKA 2023 US \$
Ruqsada Leysamada Wadida Baabuurta	20,215.00	9,466.48
Ruqsada Kalluumaysiga	1,395,395.00	2,535,576.00
Ruqsada Isgaarsiinta	783,670.00	560,359.00
Ruqsada Diyaaradaha	19,500.00	67,026.00
Ruqsada Daaraha iyo Baabuurta	276,728.14	300,201.43

Ruqsada Tijaabada Baabuurta (kalaawito)	441,907.24	488,805.39
Ruqsada Shahaadada xirfadlayaasha Caafimaadka	0.00	3,090.00
Ruqsada Hay'addaha aan Dawliga ahayn (INGOs)	46,818.00	30,090.00
Ruqsada Leysamada Ganacsiga	414,741.00	298,346.00
Ruqsadaha Kale	686,293.60	5,763,956.42
Dakhliga Ajuurada Maxkamadaha	144,929.37	92513.32
Iibsashada Xariga Jeelasha	2,267.00	1,900.00
Cashuurta. Socdaalka	691,961	646,760.00
Cashuurta Dhoofayaasha	230,883.00	246,883.00
Cashuurta Diiwaangelinta Qandarasyada	981,251.56	1,869,979.09
Dakhiga Adeega Diyaaradaha	175,539.00	105,988.00
Ruqsad Diwaan gelinta Baasaboorada	150,626.00	
Ajuurada Adeega Dekedaha	49,067.00	77,735.00
Dakhliga Caafimaadka Xoolaha	140,899.00	117,944.00
Dakhliga Sumada Baabuurta (Taariko)	298,033.00	299,127.00
Dakhliga Deegaanka	130,803.04	51,916.80
Ajuurada Diiwaan-gelinada kale	2,866,916.52	1,412,501.97
<b>TOTAL</b>	<b>9,948,443.47</b>	<b>14,980,164.90</b>

### 9. Dakhliga Wadada Ceel-Dahir Ceergaabo

Mashruuca Wadada Ceel-Daahir Ceergaabo: Madaxaan oo kasoo xaroon jiray cashuurta wadda marista iyo Furdooyinka, dhanka furdooyinka mesha waa ka baxay, oo waxaa uu la samaayn noqday curaarihii kale oo Meesha laga saaray. Waxa ku soo haray cashuurta wadda marista gaadiidka oo lacagtani ka soo xerooto.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Mashruuca Wadad Ceel-Daahir Ceergaabo	943,409.43	2,220,714.61
<b>TOTAL</b>	<b>943,409.43</b>	<b>2,220,714.61</b>

### 10. Ganaaxyada iyo Ciqaabaha

Ganaaxa, Ciqaabta iyo Lawareegida: Ganaaxyadda ugu badan waxaa laga qaadi jiray Doonyaha sharci daradda uga kaluumaysan jiray xeebaha iyo Qaadka dhulka oo baarmuudo badan lahaan jiray isaguna u wareegay garoomadda ayaa madaxaan yareeyey. waxaa kale oo saamayn badan ku yeeshay lacagaha ganaaxyadda maxkamadaha ka imaan jiray oo yaraaday.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Ganaaxa, Ciqaabta iyo Lawareegida	65,998.30	131,424.40
<b>TOTAL</b>	<b>65,998.30</b>	<b>131,424.40</b>

### 11. Daymaha Dowladda

Daymaha Dawladu waa lacag ay soo amaahatay Dawladdu intii lagu gudo jiray sannad maaliyadeedka 2024

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Daymaha Dowladda	1,850,000	0.00
<b>TOTAL</b>	<b>1,850,000</b>	<b>0.00</b>

### 12. Kabka Miisaaniyadda (Budget Support)

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Kabka Miisaaniyadda (Budget Support)	10,387,280.00	0.00
<b>TOTAL</b>	<b>10,387,280.00</b>	<b>0.00</b>

### 13. Mashaariicda JPLG

Mashaaruuca JPLG ayaan shaqeyn Sannadka 2024 kaas oo ka qayb qadan jiray Horumarka Waddooyin, Cafimaadka iyo Waxbarashadda.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Mashaariicda JPLG	0.00	1,013,362.02
<b>TOTAL</b>	<b>0.00</b>	<b>1,013,362.02</b>

### 14. Mashaariicda Bangiga Adduunka

Mashaariicda Bankiga Adduunka ee ku qoondaysnayd Miisaaniyaddii 2024 waxaa shaqeynaayey labada Mashruuc ee kala aha Mashruuca dib u habaynta Maaliyadda RCRF III iyo Mashruuca dhismaha Waddooyinka Caasimada SURPIII. Sidoo kale waxaa sannadka dhammaadkiisi bilowdey Mashruuca Barwaaqo, Mashruuca Food Security iyo Damal caafimaad

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Mashruuca dib u habaynta Maaliyadda RCRF III	3,764,316.53	3,684,123.60
Mashruuca Tayeynta Shaqaalaha CIP	0.00	1,265,656.73
Mashruuca SURP11	5,357,810.61	2,990,764.26
Mashruuc Barwaaqo	1,000,000	2,852,575.81
Mashruuca Damal Caafimaad	224,790	0.00
Mashruuca Food Security	1,000,000	0.00
<b>TOTAL</b>	<b>11,346,917</b>	<b>10,793,120.40</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. Musharaadka, Gunnooyinka Shaqaalaha iyo Ciidamada

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

FAAH-FAAHIN	SANAD MAALIYADEEDK A 2024 US\$	SANAD MAALIYADEEDK A 2023 US\$
Mushaarka Shaqaalaha Joogtada ah	27,748,510.20	21,927,838.69
Gunnooyinka Mushaharka Raaca	9,144,392.60	7,772,572.86
Gunnooyinka kale	11,647,227.90	9,025,569.64
Gunnooyinka aan lacagta ahayn (Raashin)	6,411,932.94	5,700,496.61
Qaabka mushaharka iyo gunnooyinka	3,000,000.00	0.00
<b>TOTAL</b>	<b>57,952,063.64</b>	<b>44,426,477.80</b>

### 16. Alaabaha Iyo Adeegyada

Kharashkan waa hawl socodsiiinta iyo addeegga Wasaaradaha iyo Hay'addaha Dowladda ee Madax bannaan

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2024 US\$	SANAD MAALIYADEEDKA 2023 US\$
Biyaha iyo Korontada	1,405,419.24	1,187,385.50
Isgaarsiinta	573,642.91	477,980.00
Socdaalada Gudaha iyo Dibada	2,221,424.00	2,008,206.10
Daabacaada iyo Xayeysiinta	477,561.00	467,016.00
Kirooyinka	909,046.00	854,720.00
Martigelinta iyo Arimaha Siyaasada	3,565,331.00	3,575,175.50
Qalabka iyo Dayactirka Xafiisyada	1,316,380.68	700,809.00
Shidaalka iyo Olyada Iwm	2,053,954.50	1,583,290.50
Kharashyada Kale	10,439,468.00	9,962,705.77
Dayac tirka Gaadiidka	405,955.00	337,582.00
Dayactirka Hantida kale	0.00	298,848.00
Khidmada Bankiga	3,595,327.31	3,337,171.96
Lacag celin	48,645.73	46,150.32
Khidmadaha lacag ururinta	2,850,762.00	3,971,437.06
Mashruuca Balaarinta Cashuuraha	299,998.00	234,728.50
Horumarinta Caafimaadka	208,500.00	86,875.00
Dib u Heshiisiinta	250,103.00	0.00
Dimudraadiyeynta	1,199,996.00	0.00
<b>TOTAL</b>	<b>31,821,514.37</b>	<b>29,130,081.21</b>

### 17. Horumarinta Degmooyinka iyo Goboladda

Kharashkan waxaa lagu kabaa laguna horumariyaa Gobolada dakhliga baadani ka soo xeroon

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Horumarinta Degmooyinka iyo Gobolada	430,734.00	495,755.00
<b>TOTAL</b>	<b>430,734.00</b>	<b>495,755.00</b>

### 18. Gargaarka Bushadda

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Magdhawiyada	260,000.00	217,950.00
Kaalmooyinka iyo Deeqaha	199,600.00	169,800.00
Gunno Sharafeed	1,021,723.00	763,549.34
Kaalmada Agoomaha iyo Masaakiinta	312,285.00	99,019.00
Horumarinta Haweenka iyo Dhalinyaradda	0.00	00
<b>TOTAL</b>	<b>1,793,608.00</b>	<b>1,250,318.34</b>

### 19. Wareejinada Hay'addaha Dowladda iyo Hay'addaha Gaarka loo leeyahay

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 2024 US	SANNAD MAALIYADEEDKA A 2023 US
Wareejinta Hay'addaha Dowladda	863,399.70	1,079,936.33
Wareejinada Hay'addaha Gaarka ah	811,988.00	1,002,569.61
<b>TOTAL</b>	<b>1,675,387.70</b>	<b>2,082,505.94</b>

### 20. Kharashyada Lama filaanka ah (Contingency)

Kharashkan wuxuu ku baxaa waxkasta oo ka baxsan Miisaaniyadda Dowladda oo aan horey loogu tala gelin sida kororka ciidmada iyo shaqaalaha, Musiibooyinka dabiiciga ah iyo Dagaaladda.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US	SANNAD MAALIYADEEDKA 2023 US
Kharashka lama Filaanka ah	1,724,194.61	1,803,721.00
<b>TOTAL</b>	<b>1,724,194.61</b>	<b>1,803,721.00</b>

## 21. Kharashyada Horumarineed

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US	SANNAD MAALIYADEEDKA A 2023 US
Mashaariicda JPLG/LDF	146,400.00	88,000.00
Mashaariicda Waxbarashada	3,286,328.00	130,980.00
M. Wadada Ceeldaahir Ceergaabo	965,800.00	517,290.00
Xafiisyada iyo dhismaha cusub	202,070.00	164,995.00
Gadashda Gaadiidka iyo Qalabka	180,000.00	179,998.67
Horumarinta Waddooyinka iyo Ceelasha	8,754,957.00	6,601,008.00
Horumarinta Amniga	0.00	00
<b>TOTAL</b>	<b>13,535,555.00</b>	<b>7,682,271.67</b>

## 22. Kharashaadka Mashaariicda Bangiga Adduunka

Mashaariicda Bankiga Adduunka ee ku qoondaysnayd Miisaaniyaddii 2024 waxaa shaqeynaayey labada Mashruuc ee kala aha Mashruuca dib u habaynta Maaliyadda RCRF III iyo Mashruuca dhismaha Waddooyinka Caasimadda SURPIII. Sidoo kale waxaa sannadka dhammaadkiisi bilowdey Mashruuca Barwaaqo, Mashruuca Food Security iyo Damal caafimaad

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US	SANNAD MAALIYADEEDKA 2023 US
Mashruuca dib u habaynta Maaliyadda RCRF III	3,818,371.03	3,799,068.50
Mashruuca Tayeynta Shaqaalaha CIP	0.00	1,387,000.73
Mashruuca SURP11	5,426,843.55	3,077,623.33
Mashruuca Barwaaqo	70,004.75	2,863,712.75
Mashruuca Damal Caafimaad	183,911.00	0.00
Mashruuca Food Security	0.00	0.00
<b>TOTAL</b>	<b>9,499,130</b>	<b>11,127,405.31</b>

## 23. Mashaariicda JPLG

Mashaariicda JPLG waxay isugu jiraan dhisa waddooyinka magaalooyinka, dhismayaasha xarumo caafimaad, biyaha iyo waxbarashada.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US\$	SANNAD MAALIYADEEDKA 2023 US\$
Mashaariicda JPLG	0.00	1,013,362.02
<b>TOTAL</b>	<b>0.00</b>	<b>1,013,362.02</b>

## 10. FAAHFAAHINO KALE OO DHEERI AH

### 6. Tabeelaha Haraayadda Dowladda

Haraayadda Dowladda Sannadka 2025 wuxuu dhan yahay \$ **7,073,118.12** isugu jira Haraaga Dowladda iyo Mashaariicda Bangiga Adduunka.

Haraaga Mashaariicda Bangiga Adduunka waxa uu dhan yahay \$ **2,104,842.66**, sidoo kale haraaga Dowladda ayaa waxa uu dhan yahay \$ **4,968,275.46**.

Haraaga Dowladda wuxuu isku jiraa Shillin Soomaali iyo Dollar, Haraaga Shilin soomaaliga wuxuu dhan yahay **ShSo 152,674,080,840.00** oo u dhiganta \$ **4,240,946.69**.

Faahfaahin	SANNAD MAALIYADEEDKA 2024 US
Haraagii Dowladda 2023	4,961,901.62
Dakhliga Dowladda 2024	120,543,403.82
<b>Wadarta</b>	<b>125,505,305.44</b>
Kharashka Dowladda 2024	118,432,187.32
<b>Haraaga 2025</b>	<b>7,073,118.12</b>

### 7. Warbixinta Xisaabta Mashaariicda Hay'addaha Caalamiga ah ee 2024

Miisaaniyadda Dowladda 2024 waxay ka koobnayd labo qaybood oo kala ah Miisaaniyadda Khasnadda Dowladda oo dhan \$ **156,778,675**, iyo Miisaaniyadda Ka baxsan Khasnadda Dowladda oo dhan \$ **238,580,354**.

Dhamman lacagaha Miisaaniyadda Dowladda ku jira waxaa keliya ee khasnadda Dowladda soo mara Dakhliga gudaha oo ah Cashuurta ay bixiyaan shacabka Puntland iyo Maariicda Bankiga Adduunka, sidaa daraadeed waxaa Xafiiska Xisaabiyaha Guud codsi u dirtay Hay'addaha ku jiray Miisaaniyadda inay soo gudbiyaan Xisaab xirkooda Sannadka 2024 si loogu daro xisaab xirka guud ee Dowladda. Waxaa shaxdan hoose ka helayan lacagaha hay'adaha caalamiga.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US
FAO	5,323,896.00
IOM	11,463,751.00
UNDP	1,853,209.00
UNFPA	405,508.00
UNHCR	5,605,705.00
UNICEF	31,819,419.00
UNODC	370,143.00
WFP	66,559,869.00
WHO	0.00
<b>TOTAL</b>	<b>123,401,500</b>

### 8. Warbixinta Hantida Dowladda

Sida uu qabo qodobka 156<sup>aad</sup> ee sharciga Maaliyadda iyo Xisaabaadka Dowladda 1961-dii 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 2024 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
Dhismayasha Dowladda	124	82,989,200
Gaadiidka Dowladda inta qiimaysan	297	7,883,009
Qalabka Xafiisyada (Furniturs, Equipments)	6,856	3,298,244
	<b>7,277</b>	<b>94,170,453</b>

### 9. Daymaha Dowladda Lagu leeyahay

Dowladdu waxay Sannadka 2024 heshiis la gashay shirkado kala duwan kuwaas oo fuliyey mashaariic dhismayaal iyo dayac tirada kaabayaasha dhaqaalaha waxaana dayn ahaan loogu leeyahay sannadka 2024 \$ **3,535,643.03** waxaa kale oo jira daymo ah Xuquuqda shaqaalaha iyo Ciidamda Dowladda oo dhan \$ **5,668,385.36**

FAAH-FAAHIN	Mashruuca	Lacagta Daymta USD
Isxilqaan Constraction Company	Dhismaha Gooladda Buurtinle	77,407.30
Kebarco Construction Company	Dhismaha wadada kalayr - birta dheer	2,676,043.96
	Dayactirka Airport-ga Gaalkacayo.	
	Kalabayr – Xaarxaar - BacaadWayn Gaalkacayo	
	Dhismaha Xeradda 54 <sup>aad</sup> Garowe	
Guddiga Waddada Eldahir-Erigavo	Dayactirka Jidka Bosaso – Kalabayr Bosaso	371,927.83
	Dhismaha Jidka Bosaso Laasa Dawaco	
National Engineering & Construction Company	Dhismaha Wadada Lafagorayo	48,137.00
Al-Bashid Construction Company	Dhismaha Wadada Garowe – Sinujiif	362,126.94
	Dhismaha Buundooyinka Xaaji Khayr	
Xuquuqda Shaqaalaha iyo Ciidamada		5,668,385.36
<b>Wadarta Guud Daynta</b>		<b>9,204,028.39</b>

## 10. Liiska Hay'addaha Dowladda

LN	FAAHFAAHIN	Miisaaniyadda	Kharashka Dhabta ah
1	Madaxtooyada PL	10,078,974.00	9,848,240.55
2	Golaha Baarlamaanka	3,908,092.00	3,879,830.00
3	Wasaaradda Maaliyadda	18,957,194.00	18,879,478.81
4	Wasaaradda Arimaha Guddaha Iyo Dowladaha Hoose	5,165,760.00	3,233,105.61
5	Wasaaradda Warfaafinta hidaha, dhaqanka iyo dalxiiska	504,144.00	363,030.92
6	Hay'adda Astaynta iyo Maamul Wanaaga	90,120.00	55,450.60
7	Hanti-Dhowrka Guud	979,610.00	879,116.00
8	Gudiga Doorashooyinka PL	1,907,020.00	1,688,196.50
9	Hay'adda TV iyo Raadiyaha	670,320.00	569,517.11
10	Hay'adda Qandaraasyada	106,800.00	71,598.00
11	Wasaaradda Aminiga iyo DDR	1,665,470.00	1,429,215.00
12	Wasaaradda Cadaaladda	624,696.00	429,243.60
13	Garyaqaanka Guud	156,732.00	140,003.30
14	Hay'adda Xuquuqul Aadanaha	156,744.00	107,449.36
15	Golaha Garsoorka Dowlada iyo maxkamada sare	1,249,606.00	1,066,578.04
16	Xafiiska Xeer ilaaliyaha Guud	405,492.00	337,293.00
17	Hay'ada Nabad Sugida	1,200,000.00	909,123.00
18	Taliska Ciidanka Booliska	8,186,300.00	6,961,296.85
19	Maxkamada Ciidanka Qalabka sida	404,416.00	321,012.00
20	Taliska Ciidanka Daraawiishta	38,264,566.00	36,516,910.94
21	Taliska Ciidanka Asluubta	2,550,290.00	2,253,381.00
22	Wasaaradda Xanaadda Xoolaha	430,452.00	314,032.99
23	Wasaaradda Hawlaha Guud	10,313,604.00	9,631,747.24
24	Hay'adda Wadooyinka	695,472.00	536,703.86
25	Wasaaradda Dekedaha iyo Gaadiidka Bada	321,108.00	255,300.00
26	Wasaaradda Qorshaynta iyo iskaashiga Caalamiga ah	367,152.00	258,927.18
27	Wasaaradda Ganacsiga, warshadaha iyo maalgshiga	261,600.00	182,433.90
28	Rugta ganacsiga	210,336.00	132,213.00
29	Wasaaradda Tamarta, macdanta iyo Biyaha	284,962.00	216,617.90
30	Wakaalad horumarinta Biyaha	530,200.00	372,550.00
31	Wakaalada horumarinta korontada	181,368.00	130,333.62
32	Hay'adda Maaraynta Xogta Biyaha	108,720.00	29,198.00
33	Wasaaradda Deegaanka iyo isbedelka cimilada	440,664.00	321,511.96
34	Wasaaradda Duulista hawadda	449,637.00	318,695.29
35	Wasaaradda Kaluumaysiga iyo khayraadka bada	383,004.00	303,377.00
36	Hay'adda Xiriirka Jaaliyadaha	55,200.00	29,096.00
37	Wasaaradda Beeraha iyo Waraabka	219,600.00	123,300.21
38	Wasaaradda Caafimaadka	1,591,125.00	1,208,188.40
39	Hay'adda Shaybaarka Dowladda	108,000.00	35,992.00
40	Wasaaradda Waxbarashada iyo tacliinta sare	5,568,600.00	3,566,967.77
41	Wasaaradda Shaqada, shaqaalaha iyo Arimah Bulshada	348,348.00	283,866.89
42	Wasaaradda dhalinyarada iyo ciyaaraha	147,174.00	58,474.04
43	Wasaaradda Horumarinta Haweenka iyo Arimaha Qoyska	292,718.00	218,722.75
44	Wasaaradda Gargaarka iyo Masiibooyinka	193,200.00	124,994.75
45	Hay'addah Ladagaalanka HIV AID	130,800.00	94,718.00
46	Hay'adda Daryeelka Bulshada	295,764.00	197,651.38
47	Hay'adda Shaqaalaha Rayidka	74,240.00	48,373.00
	<b>Wadarta Guud Ee Hay'adaha</b>	<b>121,235,394.00</b>	<b>108,933,057.32</b>

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

Dowladda Puntland waxay ay ku guulaysatay hirgelinta nidaamka Khasnadda Midaysan iyadoo ka duulaysa dardargelinta qorshayaasha dib u habaynta Maamulka Maaliyadda Dowladda, waxaa dhammaan Dakhliga Dowladda lagu mideeyey hal khasnad, sidoo kale waxaa lagu soo xiray khasnadda midaysan qaar ka mid ah hay'adaha dowladda sida aad ka dheehan kartaan shaxdan hoose

LN	FAAHFAAHIN	Miisaaniyadda	Kharashka Dhabta ah
1	Madaxtooyada PL	13,628.00	9,327.00
2	Wasaaradda Arimaha Guddaha Iyo Dowladaha Hoose	685,047.00	458,491.00
3	Wasaaradda Cadaaladda	394,450.00	337,346.00
4	Hay'adda Xuquuqul Aadanaha	57,373.00	55,272.00
5	Wasaaradda Xanaadda Xoolaha	529,308.00	438,117.00
6	Wasaaradda Qorshaynta iyo iskaashiga Caalamiga ah	781,894.00	605,516.00
7	Wasaaradda Tamarta, macdanta iyo Biyaha	189,582.00	105,469.00
8	Wakaalad horumarinta Biyaha	1,793,483.00	1,618,023.00
9	Hay'adda Maaraynta Xogta Biyaha	259,825.00	192,600.00
10	Wasaaradda Deegaanka iyo isbedelka cimilada	244,550.00	165,982.00
11	Wasaaradda Kaluumaysiga iyo khayraadka bada	226,749.00	114,370.00
12	Wasaaradda Beeraha iyo Waraabka	1,382,463.00	529,170.00
13	Wasaaradda Caafimaadka	6,496,080.00	5,976,890.00
14	Wasaaradda Waxbarashada iyo tacliinta sare	2,913,999.00	2,603,269.00
15	Wasaaradda Shaqada, shaqaalaha iyo Arimah Bulshada	94,145.00	87,912.00
16	Wasaaradda dhalinyarada iyo ciyaaraha	147,562.00	135,357.00
17	Wasaaradda Horumarinta Haweenka iyo Arimaha Qoyska	1,366,841.00	686,409.00
18	Wasaaradda Gargaarka iyo Masiibooyinka	164,976.00	144,136.00
19	Hay'addah Ladagaalanka HIV AID	46,636.00	40,485.00
	<b>WADARTA GUUD</b>	<b>17,788,591</b>	<b>14,304,141</b>

## 12. Cashuur Dhaafka Hay'adaha Dowladda iyo Hay'addaha Maxaliga ah 2024

Shaxdan hoose waxay 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 Somalia.

Hay'addaha Cashuur Dhaafka loo sameeyey	Sababta Cashuur Dhaafka	Lacagta Cashuur Dhaafka
Hay'adda horumarinta wadooyinka (PHA)	Qalab xafiiseed, Gaadiida iyo Adeegyadda Dowladda	249.88
Maxkamadda Sare DLP		533.20
Wakaaalada Horumarinta biyaha		80,358.11
Wasaaradda Arimaha Gudaha		778.51
Wasaaradda Beeraha iyo Waraabka DPL		230,516.11
Wasaaradda Caafimaadka DPL		38,803.25
Wasaaradda Cadaaladda, Arimaha Diinta iyo Awqaafta		7,597.39
Wasaaradda Dekadda iyo Gaadiidka Badda DPL		120,026.34
Wasaaradda Duulista Hawadda iyo Garoomadda DPL		168,229.85
Wasaaradda Ganacsiga iyo Warshadaha		39,967.20
Wasaaradda Howlaha Guud, Gaadiidka iyo Guriyaynta		23,711.98
wasaaradda Maaliyadda DLP		11,553.31
Wasaaradda Masiibooyinka DPL		65,724.56
Wasaaradda Shaqada iyo		1,503.19
Wasaaradda Tamarta Macdanta iyo Biyaha DPL		153,128.60
Wasaaradda Waxbarashada DPL		11,499.80
Ciidamadda DPL		106,504.44
Ciidanka Asluubta		156.28
Ciidanka Booliska DPL		21,008.28
Ciidanka Daraawiishta DPL		42,277.44
Ciidanka PMPF	43,062.44	
<b>Wadarta Cashuur Dhaafka Hay'adaha Dowladda</b>		<b>1,167,190.16</b>
Hay'adda UNFAO	Noocyadda Gargaarka sida Caafimaadka, waxbarashadda iyo qalabyo ay ku isticmaalaan xafiisyadooda.	10,315.98
Hay'adda UN-IOM		117,438.13
Hay'adda UNDP		42,370.00
Hay'adda UNHCR		4,326.54
Hay'adda UNICEF		135,624.52
Hay'adda UNID		1,414.03
Hay'adda UNSOM/SOS		439,497.66
Hay'adda WFP		825,333.75
Hay'adda WHO		5,476.49
Hay'adda UNFPA		2,150.07
<b>Wadarta Cashuur Dhaafka Hay'adaha UN-ka</b>		<b>1,583,947.17</b>
Dowladda Galmudug	Gaadiid	53,257.41
Dowladda Hirshabeele		1,648.00
SSC Khaatumo		121,585.42
<b>Wadarta Cashuur Dhaafka D Goboleeyada</b>		<b>176,490.83</b>
Care International	Noocyadda Gargaarka sida Caafimaadka, waxbarashadda iyo adeegyadda kale ku caawiyaan wadanka	1,770.77
EUCAP		450.00
HALO TRUST		12,188.68
Hay'adda AAH (Action Against Hunger)		1,293.97
Hay'adda ICRC		91,653.98
Hay'adda IMC		535.75
hay'adda PSI		174,563.54
MSF		3,914.40
Save the children		24,122.40
TERRA SOLIDALI		24,646.09
World Vision	1,005.27	
<b>Wadarta Cashuur Dhaafka Hay'adaha Caalamiga ah</b>		<b>336,144.85</b>
Hay'adda bisha Cas (SRCS)	Noocyadda Gargaarka sida Caafimaadka, waxbarashadda iyo adeegyadda kale ku caawiyaan wadanka	3,798.67
Hay'adda Global Health Alliance		3,627.30
KAALO		2,326.33
Kaalo Nederland		8,158.59
<b>Wadarta Cashuur Dhaafka Hay'adaha Gudaha (Local) ah</b>		<b>17,910.89</b>
<b>Wadarta Guud ee Cashuur Dhaafka</b>		<b>3,281,683.90</b>

### 13. Dakhliga Iyo Kharashka Degmooyinka Puntland

#### Dakhaliga Degmooyinka

Sannad Miisaaniyadeedkii 2024 waxaa Miisaaniyadda Dowladda ku jiray todobo Degmo oo kamid ah Degmooyinka Dowladda Puntland, waxaana shaxdan hoose la is barbar dhigay dakhligi usoo xerooday iyo miisaaniyadoodii 2024.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US	SANNAD MIISAANIYADEED 2024 US
Degmada Gaalkacyo	1,101,682	1,910,417
Degmada Garoowe	1,353,624	1,615,299
Degmada Boosaaso	1,594,963	3,103,131
Degmada Qardho	704,541	1,656,063
Degmada Jariiban	0.00	562,316
Degmada Eyl	18,253	375,580
Degmada Burtile	0.00	158,748
Degmada Dangoroyo	107,180	195,028
Demadda Goldogob	178,889	794,869
Degmada Baargaal	7,163	207,950
Degmada Badhan	88,132	84,769
<b>TOTAL</b>	<b>5,154,427</b>	<b>10,664,170</b>

### 14. Kharashka Degmooyinka Puntland

Shaxadan hoose waa is barbar dhigga kharashka Degmooyinka iyo Miisaaniyadda Sannadka 2024

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2024 US	SANNAD MIISAANIYADEED 2024 US
Degmada Gaalkacyo	1,079,674	1,910,417
Degmada Garoowe	1,341,019	1,615,299
Degmada Boosaaso	1,573,112	3,103,131
Degmada Qardho	660,681	1,656,063
Degmada Jariiban	0.00	562,316
Degmada Eyl	20,682	375,580
Degmada Burtinle	0.00	158,748
Degmada Dangoroyo	107,180	195,028
Demadda Goldogob	178,665	794,869
Degmada Baargaal	6,107	207,950
Degmada Badhan	88,132	84,769
<b>TOTAL</b>	<b>5,055,252</b>	<b>10,664,170</b>



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



[oag@plstate.so](mailto:oag@plstate.so)



Garowe, Puntland