



XAFIISKA HANTIDHAWRKA GUUD

DOWLADDA PUNTLAND EE SOMALIA

WARBIXINTA BAARISTA XISAAB-XIRKA GUUD EE DAWLADDA PUNTLAND

**SANNAD MAALIYADEEDKA DHAMMAADAY
31DA DISEEMBAR**

2023



**TAARIIKHDA LA BAAHIYEEY:
Joon 30, 2024**



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Garowe, Puntland



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Ereyada La Soo Gaabiyey

<u>Ereyga</u>	<u>Ujeeddada</u>
DPL	Dowladda Puntland
XHG	Xafiiska Hantidhawrka Guud
XXG	Xafiiska Xisaabiyaha Guud
ISSAI	Heerka Hay'adaha Hantidhawrka Guud ee Caalamiga ah
IPSAS	Heerka Xisaabaadka Hay'adaha Dowladdaha Caalamiga ah
PL-FMIS	Nidaamka Maaraynta Xogta Maaliyadda ee DPL
Lr.	Lambar

FARRIINTA HANTIDHAWRAHA GUUD



Mr: Cismaan Maxamuud Cali
Hantidhawraha Guud, DPL

“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, iyo kobcinta kalsoonida iyo xoojinta muwaadiniinta iyada oo loo marayo xiriir cad oo daah furan.

Waxaanu baaris ku samaynaa hay'adaha Dowliga ah si loo hubiyo In loo maamulo hantida dadweynaha si beekhaansan iyo jiritaanka maamul wanaagga hay'adaha dowladda kaasoo ku qotoma isla xisaabtan, daacadnimo iyo hufnaan.

TIX: XHG/DPL/041/2024

Juun 29, 2024

**Ku: Guddoomiyaha Golaha Wakiillada
Dawladda Puntland
Garowe, Puntland**

**Warbixinta Baarista Xisaab-Xirka Guud ee Dawladda Puntland Ee Sannad
Maaliyadeedkii Dhammaaday 31 Diseembar 2023**

Mudane Guddoomiye,

Xafiiska Hantidhawrka Guud ee Dawladda Puntland oo gudanaya waajibaadkiisa dastuuriga ah sida uu dhigayo qodobka 110aad ee Dastuurka Dawladda Puntland ayaa waxaa uu baaris ku sameeyey Xisaabaadka Guud ee DPL si uu u xaqiijiyo in Warbixinta Xisaabaadka ee sannad xisaabeedka ku eg 31 Diseembar 2023 ee uu diyaariyey Xafiiska Xisaabiyaha Guud in ay tahay mid xaqiiqo ah oo ka turjumaysa xisaabaadka dhabta ah ee Dawladda, sidoo kalena ku salaysan Miisaaniyad Sanadeedka 2023 ee DPL taas oo uu ansixiyey Golaha Wakiillada DPL.

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 warbixinnda 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.

Intii aannu baarista ku guda jirnay waxaannu sidoo kale hubinay jiritaanka iyo awoodda shaqo ee nidaamyada dakhli qabashada iyo kharash bixinta ee Wasaaradda Maaliyadda iyo Xafiiska Xisaabiyaha Guud.

Waxaan sidoo kale xaqiijin ku samaynay ilaa heerka ay shaqooyinka Wasaaradda Maaliyadda iyo Xafiiska Xisaabiyaha Guud yihiin kuwo u hogaansan Dastuurka iyo Shuruucda Dalka, Miisaaniyadda uu ansixiyey Golaha Wakiilada ee DPL iyo Nidaamka Caalamiga ah ee Xisaabaadka.

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
Hantidhawraha Guud, DPL



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

1. Hordhac

Sida ku cad qodobka 109aad ee Dawladda Puntland, Xafiiska Hantidhawrka Guud waa hay'ad madaxbannaan wuxuuna u hoggaansamaa sharciga oo keliya. Xarunta Xafiiska Hantidhawrka Guud waa Caasimadda Dawladda Puntland ee Garowe, waxaana uu leeyahay awood ku baahsan Puntland oo dhan.

Sida ku cad qodobka 110aad ee Dastuurka Dawladda Puntland, awoodaha iyo xilalka XHG waxaa ay kala yihiin:

1. La Dagaallanka musuqmaasuqa heer kasta oo maamulka Dawladda dhexdeeda ka jira.
2. Hubinta in dhammaan kharashyada xisaabaadka dawladda ee ay galaan dhammaan hay'adaha dawladdu ay ku baxaan si sharci ah oo waafaqsan miisaaniyadda Dawladda.
3. Dabagalka munaasibnimada waxqabadyada Dawladda ee kallifa kharash bixin ka soo jeeda xisaabaadka Dawladda.
4. Baaritaanka hay'adaha Dawladda, dawlada hoose, wakaaladaha Madaxabannaan, shirkadaha wadaagga ah ee dawladdu qayb ka tahay iyo meel kasta oo lagu maamulo hanti dawladeed, si waafaqsan habraacyada shuruucdaa maaliyadeed iyo xisaabaadka Dawladda.
5. Go'aan ka gaaridda mas'uul kasta oo si khaldan u maamula maaliyad dawladeed iyo go'aaminta ganaax u dhigma heerka takrifalka mas'uulkaasi galay. Haddii baaritaanka uu ka soo baxo fal-dambiyeed, Hantidhawrka Guud wuxuu kiiskaas oo ay la socdaan qoraallada ka marag kacaya u gudbinayaa Xeer-Ilaalinta Guud si dacwad loogu oogo.
6. Inuu hay'ad walba oo dawladeed weydiisto ama kala wareego dokumentiyada uu u baahan yahay marka uu baaritaan ku samaynayo inay jirto xatooyo ama ku takrifal hanti dadweyne si uu uga baaraandego.
7. Inuu sannad walba u gudbiyo Golaha Wakiillada warbixin ku aadan Xisaab-Xirka miisaaniyadda Dawladda ee sanadkii la soo dhaafay.
8. Xafiiska Hantidhawrka Guud wuxuu awood u leeyahay soo saaridda awaamir iyo qaab habraacyo ku aaddan gudashada xilalka hantidhawrka guud.
9. Gudashada awoodaha iyo xilalka kale ee ay faraan sharciyada Puntland.

Haddaba, Xafiiska Hantidhawrka Guud isaga oo gudanaya waajibkiisa Dastuuriga ah ee kor ku xusan, waxaa uu baaris maaliyadeed (Financial Audit) ku sameeyey Xisaabaadka Guud ee Dawladda Puntland ee lagu soo bandhigay Warbixinta Maaliyadeed ee sannad xisaabeedka ku eg 31 Decemehr 2023.

2. Ujeeddada Baarista

Ujeeddada ugu weyn ee baarista XHG uu ku sameeyey Xisaabaadka Guud ee DPL waxaa ay ahayd sidii Xafiiska Hantidhawrka Guud ee DPL uu u dhiiban lahaa aragti hantidhawr (audit opinion) ku aadan saxnaanshaha xisaabaadka guud ee Dawladda ee uu kaalinteeda diyaarinta lahaa Xafiiska Xisaabiyaha Guud iyo in habraacyada maaraynta iyo diyaarinta warbixinta maaliyadeed ay yihiin kuwo waafaqsan Xeerka Maaliyadda ee Dawladda Puntland iyo nidaamka caalamiga ah ee Xisaabaadka.

Aragtida uu XHG ka qaadanayo Warbixinta Maaliyadeed ee usoo gudbiyey XXG waxaa ay ku salaysantahay natiijadii ka soo baxday baarista, taasoo loo maray habraacyo waafaqsan shuruucda Dalka iyo nidaamyada hantidhawr-rada ee caalamiga ah.

Ujeedooyinka kale ee baarista waxaa ka mid ahaa:

- Hubinta u hogaansanaanta sharciyada iyo xeerarka DPL ee khuseeya xisaabaadka Dawladda;
- Hubinta u hogaansanaanta miisaaniyad sanadeedka 2023 ee uu ansixiyey Golaha Wakiilada ee DPL;
- Hubinta jiritaanka koontaroollo iyo habraacyo loogu talagalay maaraynta hawlaha shaqo maaliyadeed ee Dawladda iyo awoodda shaqo ee koontarooladaas.

3. Nooca, Baaxadda iyo Qaybaha Baarista

Baaristan waxaa ay ku saabsantahay warbixinta maaliyadeed ee DPL ee ku lifaaqan warbixintan iyo faalooyinka la socda warbixinta.

Nooca Baarista ee uu XHG sameeyey waa baaris maaliyadeed (Financial Audit) taas oo sida kor ku xusan ujeeddadeeda ugu weyn ay tahay in aragti hantidhawr (audit opinion) laga dhiibto warbixinta.

Warbixinta Maaliyadeed ee annu baarnay waxaa ay ku xaddidnayd muddo xisaabeed hal sano ah oo ku aadan 1dii Janaayo ilaa 31kii Diseembar 2023.

Qaybaha baarista Xafiiska Hantidhawrka Guud ku sameeyey Xisaabaadka Dawladda waxaa ka mid ah:

1. **Baarista Dakhliga:** Waxaannu baaris ku samaynay dakhliga guud ee DPL ee soo maray wasaaradda maaliyadda si annu u hubino in dhammaan dakhligii soo xerooday la aqoonsaday loona aqoonsaday hab waafaqsan nidaamka xisaabaadka ee ku salaysan kaashka (Cash Basis).

2. **Baarista Kharashka:** Waxaannu sidoo kale baarnay khararashaadkii ay bixisay Wasaaradda Maaliyadda DPL iyo XXG si loo hubiyo in dhammaan kharashaadka lacagtooda la bixiyey ay yihiin kharash dhab ahaan la galay, waafaqsan miisaaniyadda iyo qorshaha Dawladda, sidoo kalena leh dhammaan caddaymaha dukumintiga xalaalaynta kharashka.
3. **Baarista Hantida Dawladda:** Nooma suurtagelin in aannu samayno baarista hantida Dawladda sababta oo ah Warbixinta naloo soo gudbiyey qayb kama ahayn warbixinta hantida Dawladda oo dhammaystiran.
4. **Hubinta Nidaamyada iyo Koontaroolada Shaqo:** Waxaannu hubinay in ay jiraan nidaamyo shaqo oo ay maamulka Wasaaradda Maaliyadda iyo XXG ugu talo galeen in lagu maareeyo hawlaha dakhli qabasho iyo kharash bixin ee Dawladda iyo in nidaamyadiisa ay yihiin kuwo la dhaqan geliyey.
5. **Milicsiga Habka Shaqo ee Nidaamka Xisaabaadka ee PL-FMIS:** Inkasta oo loo baahan yahay baaris siistem oo xeeldheer oo lagu sameeyo nidaamka xisaabaadka ee PL-FMIS, haddana waxaannu milicsannay habka ay Wasaaradda Maaliyaddu iyo XXG u adeegsadaan nidaamka iyo cilladaha ka jiri kara.
6. **Hubinta U Hogaansanaanta Shuruucda iyo Habraacyada Maamul ee DPL:** Waxaannu sidoo kale baaris ku samaynay in habka fulinta hawlaha shaqo ee DPL ay yihiin kuwo waafaqsan shuruucda DPL iyo habraacyada iyo siyaasadaha Dakhli qabasashada iyo Kharash bixinta.

4. Mas'uuliyadaha Hantidhawrka

XHG ee DPL waxaa uu baaristan u sameeyey hab waafaqsan Dastuurka Dawladda Puntland, Sharciga Hantidhawrka Guud iyo xeerarka iyo habraacyada caalamiga ah ee baarisaha Hantidhawrka 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 Dawladda 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 dawladda.

Waxaa annu baaris ku samaynay hubinta in habraacyada dakhli qabashada, kharash bixinta iyo soo iibsashada iyo ilaalinta hantida Dawladda loo maray hab waafaqsan shuruucda, xeerarka Dawladda 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 dawladda ee ay galaan hay'adaha dawladdu ay ku baxaan si sharci ah oo waafaqsan xeerka miisaaniyadda Dawladda ee ay horay u ansixiyeen Golaha Wakiiladu.

5. Mas'uuliyadaha Maamulka

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

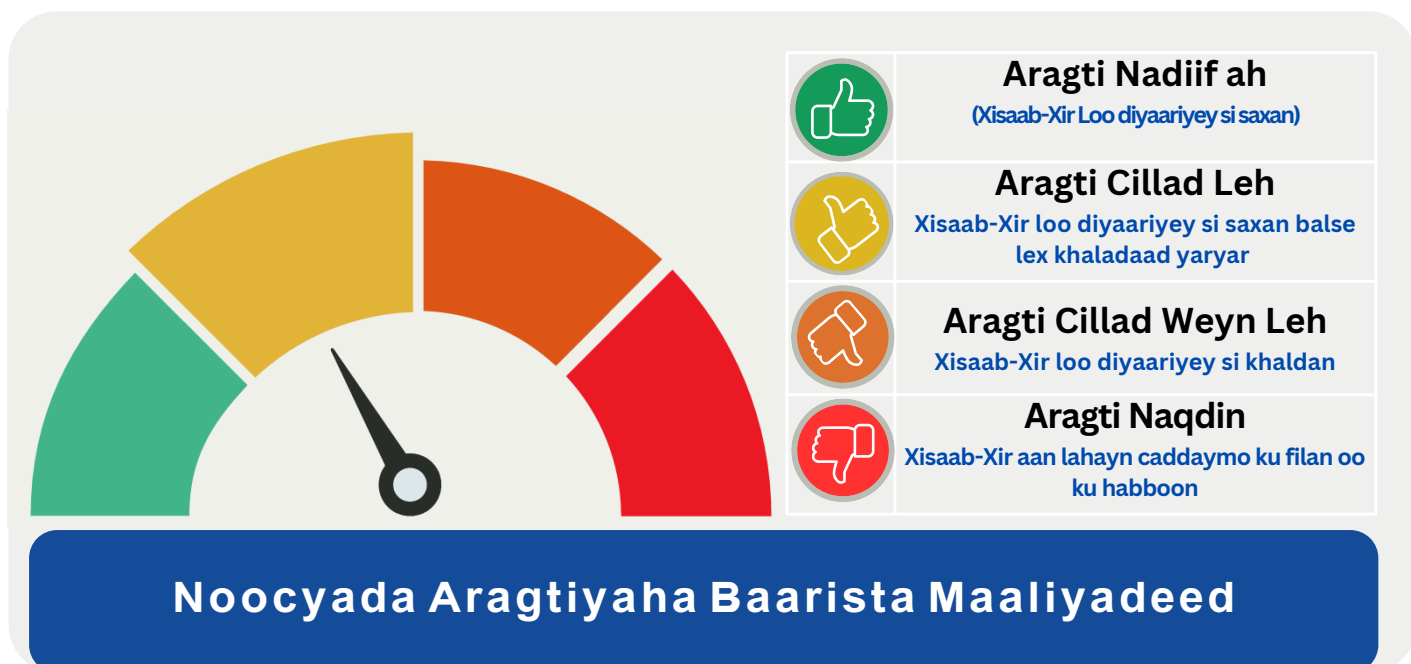
- Diyaariyaan warbixinnada xisaabaadka ee Dawladda iyaga oo u diyaarinaya hab waafaqsan Xeerka Maamulka iyo Maaliyadda ee Dawladda Puntland;
- Dejiyaan nidaamyo koontarool oo lagu maareeyo hawlaha iyo shaqooyinka hay'adaha Dawladda kuwaas oo sahlaya:
 1. Diyaarinta xisaabaad ka hufan khaladaad iyo wax is dabamaryayn; iyo
 2. Jiritaanka siyaasado iyo habraacyo lagu maareeyo hawl socodsiinta shaqooyinka hay'adaha Dawladda, 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 Dawladda ee ay xog uga baahdaan.

Warbixinta Baarista Xisaab-Xirka Guud ee Dawladda Puntland Sannad Maaliyadeedka Dhammaaday 31da Diseembar 2023

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

Waxaa Xafiiska Hantidhawrka Guud ee DPL uu baaris ku sameeyey Warbixinta Maaliyadeed ee Xisaabaadka Dawladda Puntland ee sannad xisaabeedka ku eg 31 Diisembar 2023 ee hoos ku lifaaqan. Warbixinta aannu baarista ku samaynay waxaa ay ka kooban tahay Warbixinta Dakhlaga iyo Kharashka, Warbixinta Qulqulka Kaashka iyo Warbixinta Is barbardhigga Miisaaniyadda iyo Dhacdada iyo sidoo kale faalooyinka dheeraadka ah iyo siyaasadaha la socda warbixinta.

Aragtidayda, marka laga reebo saamaynta cilladaha iyo khaladaadka aannu hoos ku xusnay, Warbixinta Maaliyadeed ee Dawladda Puntland ee sannad xisaabeedka ku eg 31 Diisembar 2023 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**.



6.1. Gundhigga Aragtida Cilladda leh (Basis of Qualified Opinion)

Waxa aan baaristan u sameeyay si waafaqsan Heerka Hay'adaha Caalamiga ah ee Hantidhawrka Guud (ISSAIs). 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.

Hantidhawre Guud ahaan, 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 kuna habboon yihiin in ay gundhig u noqdaan aragtidayda baariseed.

6.1.1- Kharashaad La bixiyey oo aan laga jarin Canshuurtii Dawladda

Intii baaristu socotay, waxaan ogaaday in ay jiraan kharashaad dhan **\$8,334,891.76 (Sideed malyan, saddex boqol sodon iyo afar Kun, sideed boqol sagaashan iyo kow doolar iyo todobaatan iyo lix senti)**, kuwasoo loo baahnaa in kharashka intaan la bixin canshuurta ku waajibtay laga jaro, waxayna ku baaqatay madaxyada kharash bixinta ee kala ah:-Dimuquraadiyada, horumarinta Wadooyinka, Arrimaha siyaasadda, socdaalka, Dabaaldegyada, Mushaharka Shaqaalaha iyo Kharashaadka kale.

6.1.2- Kharashaad la bixiyey iyadoo uusan u dhammaystirnayn dukumentigii kharash bixinta. (Supporting Documents)

Intii baaristu socotay, waxa aan ku ogaaday in lacag dhan **\$9,128,569.61 (Sagaal malyan, boqol labaatan iyo sideed kun, Shan boqol lixdan iyo sagaal doolar iyo lixdan kow senti)** oo la bixiyey iyadoon loo dhammaystirin Dukumintiyadii kharash bixinta kaabayey, maadaama kharash kasta oo baxaya looga baahan yahay in ay u dhammaystiran yihiin dhammaan dukumintiyada kharash bixinta waxayna ku baxeen kharashaadkaasi: Kharash hawlgal amni, taakulo caafimaad, sahay safarta IWM, waxayna ka kala baxeen Madaxyada kharash bixinta ee kala ah:- Dhismaha wadooyinka, Dimuquraadiyada, Wareejinada hay'adaha gaarka loo leeyahay, Martigalinta iyo kharashaadka kale, Sidoo kale waxaa kamid ah lacago dhan **\$826,314.50** oo dalabkooda wax ka khaldanyihiin sida in aan ciddii xaqa u lahayd soo dalban.

6.1.3- Daymaha Dawladda lagu leeyahay ee lagu muujiyey Xisaab-Xirka oo aan dhamaystirnayn

Waxaa daymaha lagu muujiyay shaxda ku xusan bogga 23 ee Xisaab-Xirka Dawladda ka maqan mushaarkii shaqaalaha Dawladda ee aan la bixin oo dhan **\$16,749,818.78 (Lix iyo toban malyan, toddoba boqol afartan iyo sagaal kun, Siddeed boqol toban iyo sideed doolar iyo todobaatan iyo siddeed senti)** (ka eeg bogga 10aad ee Xisaab-Xirka) kaasoo ku jiray Miisaaniyadda Goluhu Ansixiyey 2023 oo ay tahay in qaan-bixin ahaan loogu muujiyo Warixinta Xisaab-Xirka.

Waxaa xusid mudan in dakhliga sannad maaliyadeedka 2023 uu is dhimay **34%**, mushaarka aan bixin wuxuu boqollay ahaan noqday **27%**, wuxuuna ka yar yahay isdhinka guud ee Miisaaniyadda. Iyadoo maamul ahaan isdhinka Miisaaniyadda iyo mushaarka aan bixin isu dhowyihiin, waxaa dhaqan wanaagsan ah in mushaarka aan bixin lagu daro daymaha dawladda lagu leeyahay.

6.1.4- Maqnaanshaha Tartanka Furan ee libka

Waxa aan baarista ku ogaaday in lacag dhan **\$5,850,681.00 (Shan malyan, sideed boqol iyo konton kun, lix boqol sideetan iyo kow Dolar)** oo ku baxday Kharashyada kala ah;- Dhismaha waddada Laascaanood ilaa Bosaso, Dhismaha Guryaha Dowlada, Khidmadaha lacag ururinta, wareejinada hay'adaha gaarka loo leeyahay, Qalabka Xafiisyada, Raashimada Ciidanka, Martigalinta iyo kharashaadka kale. Waxaana la siiyey 19 shirkadood loomana marin nidaam tartan oo furan, Hantidhawrka Guudna ma helin wax dukuminti ah oo muujinaya qaabka lagu qaatay iyo habraaca loo maray xulashada shirkadahaas. Taas oo muujinaysa inuu meesha ka maqan yahay nidaamka wax soo iibsiga Dowladda (Procurement process) iyo Habraacyadii loo mari lahaa.

6.1.5- Dakhli ka maqan khasnadda Dawladda

Waxaan Baarista ku ogaaday in dakhli dhan **\$39,467.84 (Sodon iyo Sagaal kun, afar boqol lixdan iyo todoba dollar iyo sideetan iyo afar sent)** si sharci daro ah ay ugu maqantahay khasnadda dawladda ee gobolka raasicasayr.

Sidoo kale waxaa jira dakhli la qabtay oo aan lagu xerayn khasnadda Dawladda oo dhan **\$10,095.97 (toban kun, sagaashan iyo shan dollar, iyo sagaashan iyo todoba sent)** waxaana is waafaqayn lacagta kastamka lagu qabto ee lagu jaro degonalaha iyo lacagta isugaynta ah ee lagu qabto warqadda xisaabiyaha ee loo yaqaan B. waxaana dhacdadani ka dhacday gobolka bari.

6.2. Arrimaha baarista muhiimka u ah (key audit matters)

6.2.1- Awood darro ka muuqata nidaamyada koontaroolada kharash bixinta Dawladda

Waxaa baaristii aan sameeyey iigu soo baxday in ay jirto awood darro weli ku jirta koontaroolada loogu tala galay in lagu ilaaliyo nidaamka kharash bixinta ee Dawladda.

Waxaa ii soo baxay in la bixiyey kharashaad aan laga jarin cashuurtii Dowladda, kharashaad aan lahayn dukumintiga xalaalaynta kharashka, kharashaad la bixiyey iyada oo aysan soo dalban cidii xaqa u lahayd iyo maqnaanshaha kantaroolka nidaamka wax soo iibsiga.

Dhammaan arrimahaasi waxaa ay muujinayaan in nidaamka koontarool ee kharash bixinta Wasaaradda Maaliyaddu iyo Xafiiska Xisaabaadka Guud ay yihiin kuwo leh gol-daloolooyin badan oo keeni kara in ay baxaan kharashaad badan oo aan sharci ahayn.

6.3. Arrimaha lagu xusay Xisaab-Xirka ee Mudan in la Xoojiyo (Emphasis of Matter)

6.3.1- Habka loo diyaariyey Warbixinta Maaliyadeed iyo Xisaab-Xirka Dowladda

Sida lagu xusay Xisaab-Xirka Guud ee DPL, Warbixinta waxaa loo diyaariyey hab waafaqsan nidaamka xisaabaadka kaashka ee caalamiga ah ee loo yaqaan IPSAS Cash Basis.

6.3.2- Miisaaniyadda Dowladda ee 2023

Wadarta guud ee Miisaaniyadda Dowladda ee 2023 ee Golaha Wakiilladu ansixiyeen waxay dhammayd **\$376,699,825**, taasoo isu dheellitiran dakhli iyo kharash, hase yeeshee Xisaab xirka miisaaniyadda 2023 ee Xisaabiyaha Guud ee Puntland u soo gudbiyey Hantidhawraha Guud waa **\$145,727,206**. Farqiga u dhaxeeya labada miisaaniyadood waa **\$230,972,619** Warbixinta Miisaaniyadda Dawladda 2023 (eeg bogga L.r 22) ee Xisaabiyaha Guud uu ku sheegay in uusan ka helin xisaab-xir hay'adaha fuliyay mashaariicdaas.

Farqigaas waxuu ka yimid lacagaha aan si toos ah usoo marin khasnadda Dawladda ee mashaariicda ay dalka ka wadaan hay'adaha caalamiga ah oo aan XXG Maamulin, waxana XHG ka baaray sannad maaliyadeedka 2023 lacag dhan **\$17,063,829.79** oo ay fuliyeen wasaaradaha kala ah, Wasaaradda Caafimaaka, Qorshaynta, Waxbarashada, Beeraha, iyo Wasaarada Macdanta & Biyaha.

Waxaa Hantidhawrku uusan baarin mashaariic ka mid ah mashaariicda uu maalgeliyo baanka adduunka, sida (RCRF, Biyoole) iyo mashruuca JPLG ee Dowladaha Hoose oo dhammayd **\$7,676,143.27** (eeg Bogga L.r 21, faallada 21aad).

6.3.3- Xisaab-Xirka Guud oo aan si dhammaystiran loogu muujin Warbixinta Hantida ee Dawladda

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

Xafiiska Xisaabiyaha Guud waxa ay warbixinta Maaliyadeed ee uu soo gudbiyey ku soo daray warbixinta Hantida Dawladda oo qabyo ah sida ku cad qodobka 11aad, ee Bogga 23aad ee Xisaab-Xirka. Sidaa daraadeed warbixinta Maaliyadeed ee lasoo gudbiyey waa warbixin aysan ku dhammaystirnayn guud ahaan liiska iyo Qiimaha Hantida Dawladda Puntland oo faahfaahsan



DOWLADDA PUNTLAND
XAFIISKA XISAABIYAHA GUUD

DECEMBER
2023



WAR-BIXIN
MAALIYADEEDKA
SANNADKA KU EG 31. DISEMBAR. 2023

ANNUAL
FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

 Garowe Puntland

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1. WARBIXINTA WASAARADDA MAALIYADDA

Iyadoo la raacayo Dastuurka Dowladda Puntland Cutubka 2aad Qodobkiisa 137aad oo ka hadlaya Xisaab-Xirka Dowladda, Xeererka kale ee Xisaabaadka iyo Maamulka Maaliyadda (public Financial management 2023) ee Dowladda. waxaa 30ka April 2024 Xafiiska Xisaabiyaha Guud ee Dowladda Puntland u gudbiyey Hanti-dhawrka Guud Xisaab xirka Sannadkii 2023, xisaab xirkaas oo ah dhacdadii dhabta ahayd ee Dakhliga iyo Kharashka sannad Maaliyadeedka 2023, taas oo lagu muujiyey isbarbardhigga Dakhliga iyo Kharashka ee sannadka 2023 iyo isbarbardhiga sannadka 2022.

Xisaab-xirkaan waxaa lagu diyaariyey nidaamka Caalamiga ah ee habka lacagaha caddaanka ah ee loo soo gaabiyo IPSAS Cash Basis. Habkaan casriga ah waa mid sahlaya in si nidaamsan loo diyaariyo xisaab-xirada hay'adaha Dowliga ah iyo kuwa gaarka loo leeyahayba, sidaa darteed, waxaan rajaynaynaa in hay'adaha kale ee Dowladda Puntland u isticmaalaan habkaan hanannka xisaab xirkooda si sare loogu qaado hab Maamulka Maaliyadda.

Aniga oo ka duulaya in Xisaab-xirkaani yahay mid ka tuijumaya dhacdooyinkii dhabta ahaa ee Dakhliga iyo Kharashka, loona diyaariyey si waafaqsan dhaq dhaqaaqii maaliyadeed ee Dowladda, waxaan Xafiiska Xisaabiyaha Guud ku waafaqsanahay Xisaab xir maaliyadeedka Sannadka 2023.

Sannadkii 2023kii waxaa jiray culaysyo saameyn ku yeeshay dhaqaalaha Puntland oo ay ugu horrayso qiimaha cuntooyinka iyo badeecooyinka kale ee dibadda laga soo dejiyo oo aad u kordhay kadib dagaalkii Ukraine iyo Ruushka iyo waliba saameyntii Xanuunkii Covid 19 uu Adduunka ku reebay, taas oo hoos u dhac ku keentay 29% filashadii dakhliga sanad Miisaaniyadeedka 2023ka ee Dowladda Puntland. Waxaa kale oo jiray kharashaad dheeri ku ah ku talagalkii Miisaaniyadda 2023, kaas oo ku baxay hawlgallo amni iyo arrimaha doorashooyinka. Arrimahaas ayaa keenay in Dawladdu gasho kharashaad dheeri ah. Waxaa sidoo kale iyana Xisaab-xirka 2023 ku xisaabsan lacago Sh.So ah taas ka mid ahayd haraagii 2022 oo culays ku ah maareynta Kharashka iyo Dakhliga Dowladda.

Haddaba, waxaan ku kalsoonahay in Xisaab-xirka 2023 loo diyaariyey si casri ah oo waafaqsan shuruucda caalamka iyo tan maaliyadda Puntland, sidoo kale waxaana bogaadin mudan dadaalada Dowladda Puntland ay kor ugu qaadayso Dakhliga gaar ahaan Canshuuraha Beriga.




Maxamed Faarax Maxamuud
Wasiirka Wasaaradda Maaliyadda

2. WARBIXINTA XISAABIYAHA GUUD

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

Sida ku cad qodobka 25aad sharciga habraaca Maaliyadda iyo Xisaabaadka Dowladda ee wax laga bedelay 1971dii, waajibaadka Xafiiska Xisaabiyaha Guud waxaa ka mid ah in uu diyaariyo Xisaab-xir sannadle ah, isla markaana uu u gudbiyo Hanti-Dhawrka Guud ugu danbayn 30-ka bisha Abriil ee Sannadka ku xiga Sannadka Xisaab-xirku khuseeyso.

Si waafaqsan Qodobada 25aad, 26aad iyo 27aad ee sharciga habraaca Maaliyadda ee 1961dii (isbadelna lagu sameyey 1971) Xisaab-xirka 2023 wuxuu ka koobanyahay xogta iyo macluumaadka daruuriga u ah soo bandhigida natiijada hirgelinta Miisaaniyadda Sannadka 2023 iyo weliba isbarbardhiga ku talagalkii iyo natiijada dhabta ah ee Dakhliga iyo Kharashaadka Dowladda.

Qodobka 26aad ee isla sharcigaas wuxuu qeexayaa in Hanti-Dhawraha Guud marka uu baaris ku sameeyo Warbixinta Maaliyadeed iyo Xisaab-xirka uu usoo gudbiyey Xafiiska Xisaabiyaha Guud, ka dibna ku soo lifaaqo warbixinta xaqiijinta Hanti-dhawraha Guud una gubiyo Golaha Wakiilada Dowladda Puntland.

Warbixinta Xisaab-xirkan waxaa laga soo qaatay diiwaannada xisaabaadka Dowladda Puntland, macluumaadka aan soo gudbinayna waa mid sax ah oo dhammeystiran marka loo eego dukumentiyada xisaabaadka.

Hadaba aniga oo ka duulaya qodobada kor ku xusan waxaan halkaan idiinku soo gudbinayaa warbixin Maaliyadeedka iyo Xisaab-xirka Sannad Maaliyadeedka ku eg 31-Diseembar-2023.



Cali Jaamac Gaashaan

Ku Xigeenka Xisaabiyaha Guud ee DPL

3. WAR-BIXIN GUUD

Xisaab xirkan iyo Warbixin Maaliyadeedka la socda waxaa had iyo jeer lagu soo gudbiyaa hawlqabadka Dowladda ee dhinaca Maaliyadda ee sanadlaha ah. Sidaas awgeed Xisaab xirkaan wuxuu ka turjumayaa hawlqabadkii Dowladda ee sanad Maaliyadeedka ku eg 31-ka December 2023, sida ku cad waxbixinta Dakhliga iyo Kharashaadka.

Warbixin Maaliyadeedkani waxay akhristaha siinaysaa fursad uu si kooban u heli karo sida ay u dheceen dhamaan mucaamalaadka Maaliyadeed ee ay Dowladdu fulisay iyo mowqifka Maaliyadeed Dowladda ee dhamaadka sanadka 2023. Xafiiska Xisaabiyaha Guud ee Dowladda ayaa isku keenay warbixin Maaliyadeedka guud ahaan Wasaaradaha iyo Hay'adaha Dowladda kadibna soo saaray warbixinta Xisaab xirka.

Waxaa si gaar ah ahmiyadda loogu saaray warbixintaan hawlaha Dowladda ee ku jira qorshaha Miisaaniyad sanadeedka 2023 ee Dowladda oo ay hore u ansixiyeen Golaha Baarlamaanka Dawladda Puntland. Guud ahaan Miisaaniyadda iyo warbixin Maaliyadeedka Dowladda waxaa loo soo saaraa in lagu xaqiijiyo danaha Dawladda ee muhiimka u ah hormarka dhaqaale ee Dalka. Warbixin Maaliyadeedka sanadlaha ah waxaa ku dhan guud ahaan waxyaabihii u suurta galay Wasaaradaha iyo Hay'adaha Dowladda ee u qorsheysanaa in la fuliyo sanadka 2023. 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.

Halkaan waxaa lagu soo bandhigaa warbixin Maaliyadeedka Dowladda, waxaana lagu soo koobaa dhamaan 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.

- **Dakhliga iyo Kharashaadka**

Halkaan waxaa lagu soo bandhigaa warbixin Maaliyadeedka Dowladda, waxaana lagu soo koobaa dhamaan 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 Cadaanka ah**

Qulqulka lacagaha cadaanka ah waxay faahfaahinaysa lacagaha soo xerooda ama ku baxa arrimaha hawlfuulinta shaqada Dowlada iyo Maalgalinta. Waxay si qoto dheer u faahfaahinaysa sida loo isticmaalay lacagaha iyo meelaha laga helay, sida soo daynsasho ama dib u bixin daymo lagu lahaa Dowladda, soo iibsasho Hanti ma guurto ah ama iska iibin Hanti ma guurto ah iyo haraaga kasoo wareega sanadkii ka horeeyey sanad Maaliyadeedkaan.

- **Isbarbardhigga Kutalagalka iyo Dhabta ee Miisaaniyadda**

Halkaan waxaa la isku barbardhigaa kutalagalka Miisaaniyada Dowladda iyo Dakhliga dhabta ah ee soo xeeroday. Warbixintaan waxa laga dheehan karaa inta uu la'eg yahay Dakhliga soo xerooday ee Dowladda iyo sida loo Kharash gareeyey si waafaqsan Miisaaniyadii la ansixiyey.

- **Hantida iyo Daymaha**

Halkan waxaa lagu soo koobayaa dhamaan Daymaha Dawladu Gasho, sida dhismayaasha Wadooyinka iyo Guryaha ee sanad maaliyadeedka 2023. Xisaab xirka sanad Maaliyadeedka 2023 waxaa lagu soo bandhigay kaliya Hantida Maaliyadeed sida lacagta haraaga ah ee sanadkaas iyo daymaha Dowladda looga leeyahay dhanka kharashaadka.

- **Dakhliga iyo Kharashka Degmooyinka Puntland.**

Waxaa halkan lagu soo bandhigaa Dakhliga iyo Kharashka Kow iyo Toban Degmo oo ka mid ah degmooyinka Dawladda Puntland kuwaas oo ku jiray Miisaaniyadii 2023. Waxaadna ka helaysaa warbixintooda oo dhamaystiran boga 24aad.

- **Qulqulka lacagta Cadaanka ah**

Qulqulka lacagaha cadaanka ah waxay faahfaahinaysa lacagaha soo xerooda ama ku baxa arrimaha hawlfuulinta shaqada Dowlada iyo Maalgalinta. Waxay si qoto dheer u faahfaahinaysa sida loo isticmaalay lacagaha iyo meelaha laga helay, sida soo daynsasho ama dib u bixin daymo lagu lahaa Dowladda, soo iibsasho Hanti ma guurto ah ama iska iibin Hanti ma guurto ah iyo haraaga kasoo wareega sanadkii ka horeeyey sanad Maaliyadeedkaan.

- **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 xeerarka xisaabaadka iyo faahfaahino kale oo sharaxaad dheeri ah ka bixinaya. Waxaa kale oo laga heli karaa cadaynta in la dhaqan galiyey shuruucaha ku xusan nidaamka lacagta cadaanka 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 soo daynsasho agab iyo adeeg ama Mushahar aan la bixin Sanadkii u danbeeyey.

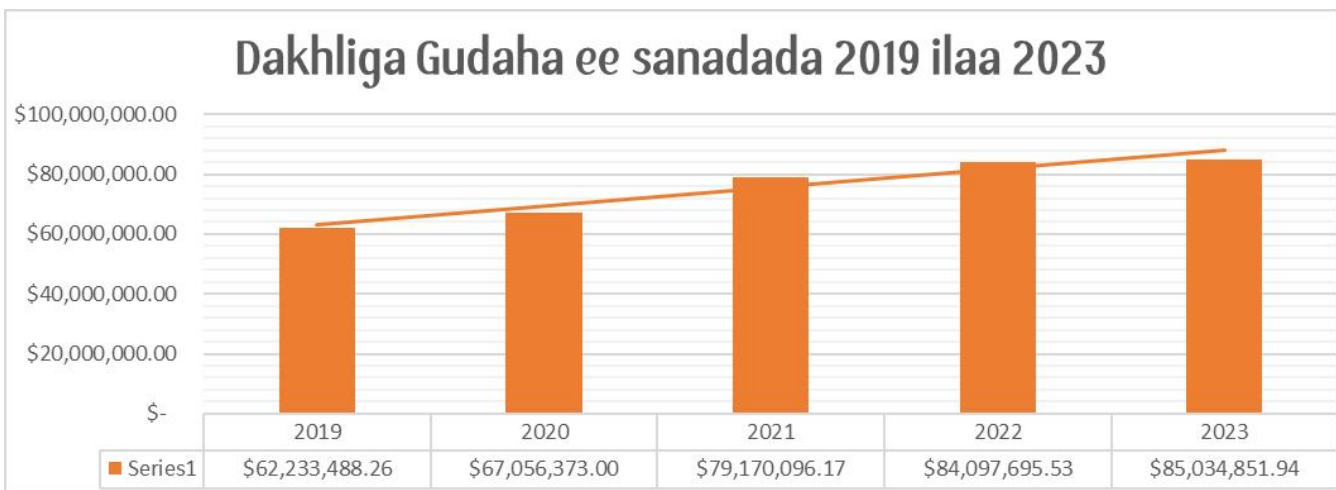
4. WARBIXINTA XISAABAADKA OO KOOBAN

Dakhliyada gudaha ee soo xerooday 2019-2023

Jaantuskan hoose wuxuu muujinayaa Dakhliga soo xerooday sanadadii 2019 ilaa 2023. Sanadka 2023 waxaa ka muuqda koror Dakhli marka loo barbardhigo sanadkii 2022.

Haddaba, Miisaaniyadda gudaha ee Sanadka 2023 waxay ahayd \$ **119,487,690**, waxaa si dhab ah u soo xerooday \$ **85,034,852** taas oo u dhiganta boqolkiiba **71%** in la helay katalagalkii Miisaaniyadda, waxaana isdhimay lacag dhan \$ **34,452,838**, una dhiganta boqolkii **29%**.

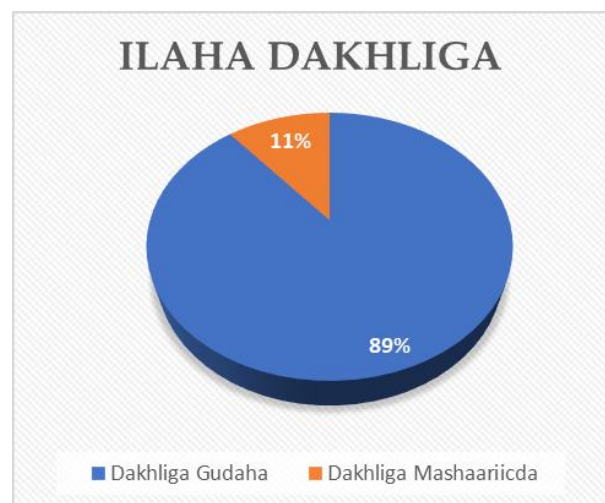
1. Jaantus Dakhliga Gudaha ee Soo Xerooday 2019- 2023



Jaantus Ilaha Dakhliga Dawladda

Jaantuskan hoose waxaa uu muujinyaa ilaha kala duwan ee Dakhliga Dowladdu ka soo xeroodo. Isha ugu wayn ee Dakhligu ka soo xerooday waxay noqonaysaa cashuurta laga uruuriyey Dalka gudahiisa ee Furdooyinka, Cashuuraaha Beriga, deeqaha Mashaariicda Bangiga Aduunka iyo JPLG.

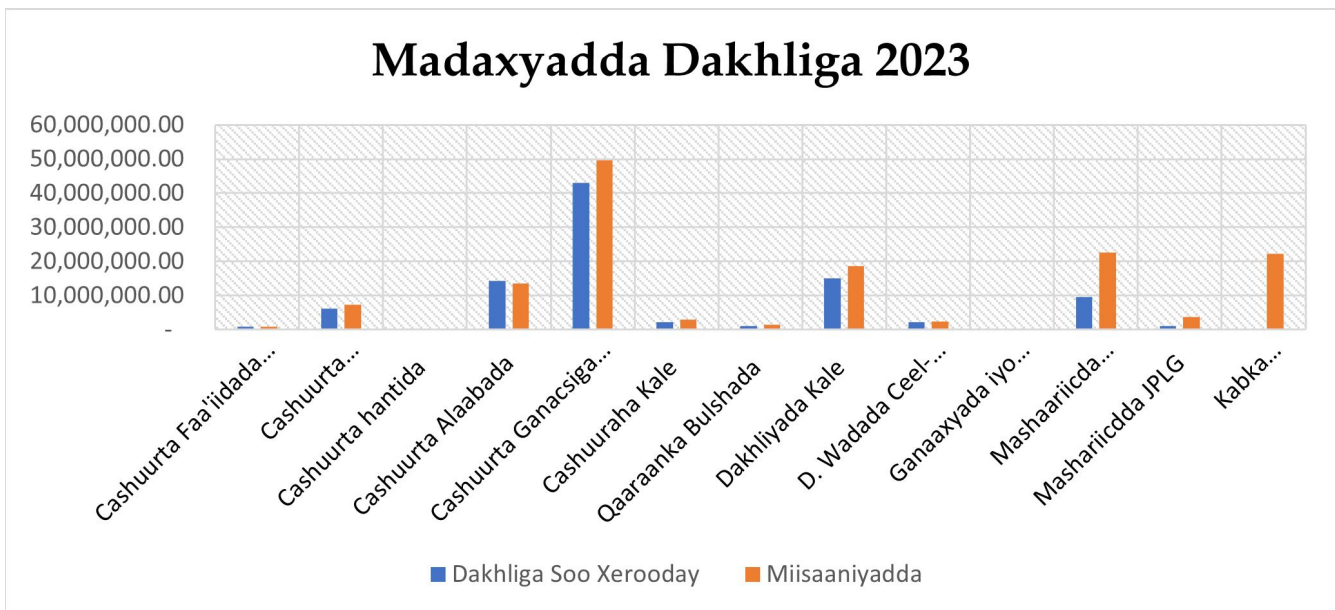
2. Jaantuska Ilaha Dakhliyada 2023.



Madaxyada Guud ee Dakhliga.

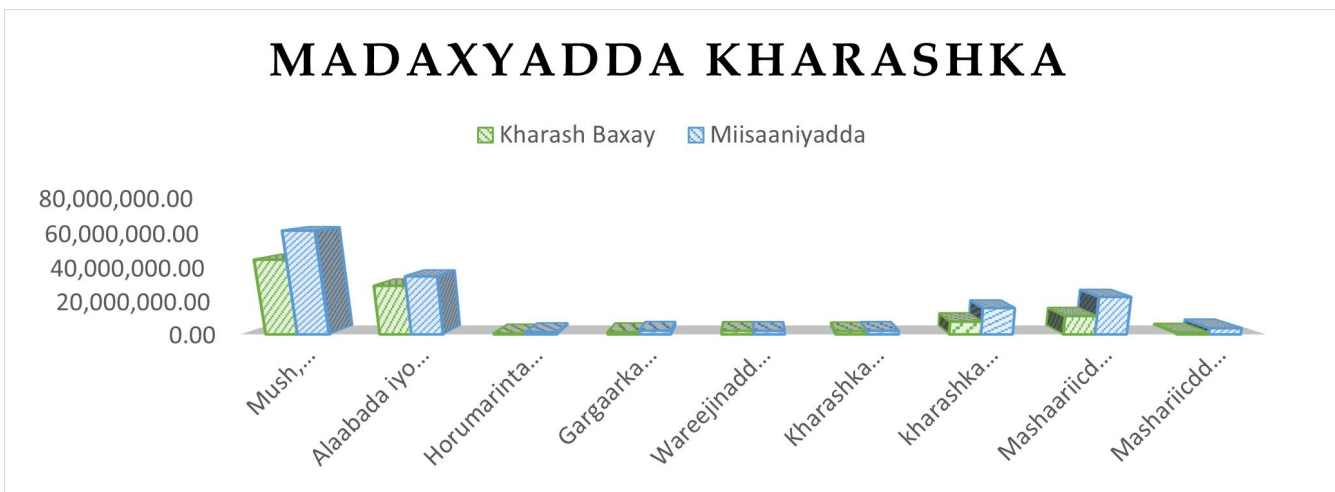
Jaantuskaan hoose wuxuu muujinayaa isbarbardhiga Madaxyada Dakhliga soo xerooday iyo ku tala galka Miisaaniyada sannadka 2023. Waxaa Madaxyada qaybtood ka muuqda isdihin dakhli taas oo uu sababay kor u kac maciishadda Adduunka , Abaaraha iyo Dagaalka lagu soo qadday gobolka Sool oo saameeyey Dakhligii la filayey. Si kastaba ahaatee waxay Dawladdu xooga saartay sidii ay ku soo saari lahayd Dakhligii qoondaysnaa sanadkii 2023 waxaana guul wayn ah iyadoo caqabado badan ay jireen in Dowladu ku guulaysatay soo xeraynta Dakhliga boqolkiiba **71%**.

3. Jaantus Madaxyada Guud ee Dakhliga



Jaantuskaan hoose sida ka muuqata Mushaharaadka Shaqaalaha rayidka ah iyo Ciidamada ayaa noqoday halka ugu badan ee kharashku ku baxay kaas oo gaaraya **51%** marka loo eego kharashka Guud ee Sanadka 2023. Isticmaalka Adeega iyo Alaabadda ayaa noqday **34%**. Halka kharashyada kale iyo Gargaarka Bulshada ay ka noqdeen 4%, sidoo kale kharashaadka lama filaanka ah uu noqday **2%**, sidoo kale kharashaadka horumarineed (Raaasumaalka) ayaa noqonaya **9%**.


4. Jaantuska: Isbabar dhiga Madaxyada kharashka Guud ee Dawladda



6. XISAAB-XIRKA DAWLADDA PUNTLAND

DAKHLIGA IYO KHARASHKA SANAD MAALIYADEEDKA 2023

	TIXRAACA FAAHFAAHINTA	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
		January - December USD	January - December USD
Dakhliga Dowladda			
Cashuurta Faa'iidada Dakhliga	1	844,858.50	715,880.81
Cashuurta Mushahrka Shaq iyo Ciidanka	2	6,129,081.24	6,807,949.71
Cashuurta hantida	3	8,096.92	7,867.60
Cashuurta Alaabada iyo Adeega	4	14,317,100.65	13,053,812.85
Cashuurta Ganacsiga Caalamiga	5	43,091,475.57	42,737,687.35
Cashuuraha Kale	6	2,192,796.52	2,385,255.10
Qaaraanka Bulshada	7	1,119,138.63	1,479,590.16
Dakhliyada Kale	8	14,980,164.90	14,734,091.86
D. Wadada Ceel-daahir Ceerigaabo	9	2,220,714.61	2,059,518.11
Ganaaxyada iyo Ciqaabaha	10	131,424.40	116,041.98
Mashaariicda Bankiga Aduugka	11	10,793,120.40	19,825,533.51
Mashariicdda JPLG	12	1,013,362.02	1,022,363.88
Kabka Miisaaniyadda (Budget Support)	13	00	7,080,000.00
Wadarta Dakhliga (A)		<u>96,841,334.36</u>	<u>112,025,592.92</u>
Kharashka Dowladda			
Mush, Gunnooyinka Shaq iyo Ciidamada	14	44,426,477.80	51,174,985.74
Alaabada iyo Adeega	15	29,130,081.21	24,726,437.77
Horumarinta Gobolada	16	495,775.00	1,309,122.00
Gargaarka Bulshada	17	1,250,318.34	1,777,438.00
Wareejinadda Dawladda	18	2,082,505.94	2,087,196.89
Kharashka Lama Filaanka ah	19	1,803,721.00	722,001.00
kharashka horumarineed	20	7,682,271.67	11,028,102.00
Mashaariicda Bangiga Aduunka	21	11,127,405.31	20,244,826.35
Mashariicdda GPLG	22	1,013,362.02	1,022,363.88
Wadarta Kharashka (B)		<u>99,011,918.29</u>	<u>114,092,473.63</u>
Dhiman/Dheeri (C=A-B)		<u>-2,170,583.93</u>	<u>-2,066,880.71</u>




Cali Jaamac Gaashaan

Ku Xigeenka Xisaabiyaha Guud ee DPL

7. MUUQAALKA QULQULKA KAASHKA SANNADKA 2023

	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
Dakhli		
Dakhliga Gudaha ee Dawladda	85,034,851.94	84,097,695.53
Kabka Miisaaniyadda (Budget Support)	00	7,080,000.00
Mashaariicda Bangiga Aduunka	10,793,120.40	19,825,533.51
Mashariicdda GPLG	1,013,362.02	1,022,363.88
Wadarta Dakhliga	<u>96,841,334.36</u>	<u>112,025,592.92</u>
Kharashaaka		
Mush, Gunnooyinka Shaq iyo Ciidamada	44,426,477.80	51,174,985.74
Alaabada iyo Adeega	29,130,081.21	24,726,437.77
Horumarinta Gobolada	495,775.00	1,309,122.00
Gargaarka Bulshada	1,250,318.34	1,777,438.00
Wareejinadda Dawladda	2,082,505.94	2,087,196.89
Kharashka Lama Filaanka ah	1,803,721.00	722,001.00
kharashka horumarineed	7,682,271.67	11,028,102.00
Mashaariicda Bangiga Aduunka	11,127,405.31	20,244,826.35
Mashariicdda GPLG	1,013,362.02	1,022,363.88
Wadarta Kharashka	<u>99,011,918.29</u>	<u>114,092,473.63</u>
Farqiga: dheeri/Dhiman	<u>-2,170,583.93</u>	<u>-2,066,880.71</u>
Haraayadda		
Haraaga Kaashka Bilawga Sannadka 2023	7,180,668.45	
Haraaga Kaaska Dhamaadka Sannadka 2023	5,010,084.52	




Cali Jaamac Gaashaan
Ku Xigeenka Xisaabiyaha Guud ee DPL

8. IS BARBARDHIGGA KUTALA GALKA MIISAANIYADDA IYO DHACDADA DHABTA AH 2023

	NATIJJADA DHABTA AH EE SANNADKA 2023	WADARTA MIISAANIYADDA EE SANNADKA 2023	FARQIGA	BOQOLAY
	US\$	US\$	US\$	%
	A	B	A-B	
DAKHLIGA				
Cashuurta Faa'iidada Dakhliga	844,858.50	946,688.00	-101,829.50	-11%
Cashuurta Mushahrka Shaq iyo Ciidanka	6,129,081.24	7,377,866.00	-1,248,784.76	-17%
Cashuurta hantida	8,096.92	23,124.00	-15,027.08	-65%
Cashuurta Alaabada	14,317,100.65	13,563,108.00	753,992.65	6%
Cashuurta Ganacsiga Caalamiga	43,091,475.57	49,602,030.00	-6,510,554.43	-13%
Cashuuraha Kale	2,192,796.52	2,956,824.00	-764,027.48	-26%
Qaaraanka Bulshada	1,119,138.63	1,376,604.00	-257,465.37	-19%
Dakhliyada Kale	14,980,164.90	18,602,852.00	-3,622,687.10	-19%
D. Wadada Ceel-daahir Ceerigaabo	2,220,714.61	2,466,840.00	-246,125.39	-10%
Ganaaxyada iyo Ciqaabaha	131,424.40	296,592.00	-165,167.60	
Mashaariicda Bankiga Aduugka	9,527,464.00	22,529,989.00	-13,002,525.00	
Mashariicdda JPLG	1,013,362.02	3,709,257.00	-2,695,894.98	
Kabka Miisaaniyadda (Budget Support)	00	22,275,432.00	-22,275,432.00	
Wadarta Dakhliga	95,575,677.96	145,727,206.00	50,151,528.04	-34%
KHARASHKA				
Mush, Gunnooyinka Shaq iyo Ciidamada	44,426,477.80	61,176,022.00	-16,749,544.20	-27%
Alaabada iyo Adeega	29,130,081.21	34,696,420.00	-5,566,338.79	-16%
Horumarinta Gobolada	495,775.00	1,320,000.00	-824,225.00	-62%
Gargaarka Bulshada	1,250,318.34	2,199,600.00	-949,281.66	-43%
Wareejinadda Dawladda	2,082,505.94	2,101,988.00	-19,482.06	-1%
Kharashka Lama Filaanka ah	1,803,721.00	2,117,402.00	-313,681.00	-15%
kharashka horumarineed	7,682,271.67	15,876,528.00	-8,194,256.33	-52%
Mashaariicda Bangiga Aduunka	11,127,405.31	22,529,989.00	-11,402,583.69	-51%
Mashariicdda GPLG	1,013,362.02	3,709,257.00	-2,695,894.98	-73%
Wadarta Kharashka	99,011,918.29	145,727,206.00	-46,715,287.71	-32%




Cali Jaamac Gaashaan
Ku Xigeenka Xisaabiyaha Guud ee DPL

9. Tabeelle Kharashka Qaybaha Dawladda

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
Kharasha Hay'addaha Maamulka Dawladda	35,784,941.35	36,853,744
Kharashka Hay'addaha Aminga iyo Cadaaladda	40,223,322.41	41,624,487
Kharashka Hay'addah Dhaqaalaha	9,259,935.90	11,889,640
Kharashka Hay'addaha Adeega Bulshada	1,602,951.30	2,457,412
wadarta Guud	86,871,150.96	92,825,283.

10. XEERARKA XISAABAADKA EE DAWLADDA PUNTLAND

a) Warbixin Guud

Dawladda Puntland ee Soomaaliyeed waxaa xarun u ah Magaalada Garowe oo ah Caasimadda Dawladda.

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

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

Sharciga Maamulka Maaliyadda ee Dawladda Puntland LR.09/2023

- Sharciga Miisaaniyadda Dawladda Puntland ee Sannadka 2023

b) Xeerarka Xisaabeed ee Muhiimka ah

Dawladda Puntland Maamulka Maaliyadda iyo Xisaabaadka waxaa asal u ah shuruucdaas iyo xeerarkaas kor ku xusan.

i. Hab diyaarinta Xisaab-Xirka

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

ii. Hay'adda Xisaab-Xirka soo gudbiyey

Sida ay qabaan sharciyada kor ku xusan, Xafiiska Xisaabiyaha Guud ayaa soo gudbinaya Xisaab-Xirka Dawladda Puntland ee Sannadka 2023.

Xisaab-Xirkan waxaa ku xusan dhammaan Hay'adaha ku jira Miisaaniyadda 2023 ee Dawladda Puntland, fuliyana shaqo hawleedka loo xilsaaray. Liiska Hay'adaha waxaa laga akhrisan karaa page 23.

iii. Lacagta lagu saleeyey warbixinta

Dawladda Puntland waxa isku si uga shaqeeya Shillin Soomaali iyo Doolarka Maraykanka. Miisaaniyadda iyo Xisaab-Xirka waxaa lagu diyaariyaa Doolarka Maraykanka. Lacagta Doolarka sideeda baa loogu aqoonsadaa Dakhliga laguna bixiyaa Kharashka.

iv. Sannad Maaliyadeedka uu Khuseeyso Xisaab-Xirka

Sannad Maaliyadeedka Dawladda Puntland wuxuu ka bilowdaa 1da Jannaayo kuna dhammaadaa 31da Diseembar. Xisaab-Xirkan waa Xisaab xirkii sanadka 2023, waxaana sidoo kale loo barbardhigay Sannadkii ka horreeyey ee 2022.

v. Kharashaadka kale ee ay bixiyeen cid kale oo aan Dawladda ahayn

Dawladda Puntland waxaa kharashka qaarkiis ka kaba Mashaariic loogu talagalay inay Dawladda ka caawiyaan adeegyada aasaasiga ah waxaana ka mid ah Mashruuca uu maalgeliyo Baanka Adduunka ee loo soo gaabiyo (RCRF) iyo kuwa kaleba. Kharashkaas waxay dhamaantood ku dhex jiraan xisaabta Dawladda iyo Xisaab-Xirka sannadka 2023 ee halkan ku qoran.

vi. Aqoonsiga Dakhliga

Dakhliga Dawladda 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 Dawladda ee Bankiga Dawladda Puntland waxaana soo ururiya waaxda Dakhliga ee Wasaaradda Maaliyadda iyadoo meelaha qaar ay u xilsaarato Hay'addo kale oo ka caawiya Dakhli uruurinta

vii. Kharashka

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

viii. Daymaha aan la bixin

Dawladda waxay bilawday ururinta iyo Diwaan-gelinta daymaha Dawladda loo sheeganayo sanaddadii la soo dhaafay, waxaana socota diyaarinta nidaam lagu kala saarayo laguna xaqiijinyo Daymaha Dawladda.

Sidaa darteed Sanad Maaliyadeedka 2023 waxaa ka muuqada Daymaha shirkadaha dhisaya Wadooyinka iyo Xafiisyadda Dowladda.

ix. Hantida Dawladda

Dawladda 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 Dawladda. Waxaa kaloo diiwaanka hantida gala hantida kale ee lagu helay kaalmo ahaan.

x. 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 2023 si ay u xoojiso fahamka xisaabaadka dawladda looguna dhowaado qaababka caalamiga ah ee loo soo bandhigo xisaabaadka.

xi. Lacagaha Qalaad

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

xii. Lacagta caddaanka ah iyo Hantida u dhigma lacag caddaan ah

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

xiii. Mushaharka Shaqaalaha

Mushaaraka 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.

xiv. Shaacinta Xisaab-Xirka

Xisaabiyaha Guud wuxuu u gudbiyaa warbixinta Xisaab-Xirka ee Sannad Maaliyadeedka 2023 Xafiiska Hantidhawrka Guud 30ka bisha April 2023 si uu u guto waajibaadkiisa baariseed ee Xisaab -Xirka sannadka.

11. TIXRAACYADA XISAABAADKA OO FAAHFAAHSAN

1. Cashuurta Faa'iidada Dakhliga

Cashuurtaan waxaa laga qaadaa faa'iidada ay sameeyaan shirkadaha waaweyn iyo dadka xirfadlayaasha ah dakhliga soo gala.

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Cashuurta Xirfadlayaasha	90,261.00	134,519.50
Cashuurta Faa'iidada Ganacsiga	754,597.50	581,361.31
TOTAL	844,858.50	\$715,880.81

2. Cashuurta Mushaharka Shaqaalaha iyo Ciidamada

Cashuurtani waxay ka go'adaa Mushaharka Shaqaalaha Dawlada, Shaqaalaha rayidka ah iyo Ciidamada Dawladda

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Cashuurta Mush. Ciidanka Dawladda	877,506.18	1,154,165.27
Cashuurta Mushaharka Shaqaalaha Dawladda	924,979.65	879,672.27
Cashuurta Mushaharaadka Shaqaalaha gaarka ah (INGOs)	4,326,595.41	4,774,112.17
TOTAL	6,129,081.24	6,807,949.71

3. Cashuurta Hantida

Cashuurta Hantida Dakhliga waxay kasoo xerootaa hantida shacabka ukiraysan sida guryaha,, baabuurta iyo dhaxalka.

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Dakhliga Kirooyinka Daaraha iyo Baabuurta	0	0
Dakhliga ka yimaada Dhaxalka	8,096.92	7,867.60
TOTAL	8,096.92	7,867.60

4. Cashuurta Alaabada

Cashuurta Alaabada waa Cashuur dadban waxayna isugu jirtaa cashuurta gadida, Cashuurta Diiwaan gelinta, Cashuurta socodka Baabuurta iyo WM

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Cashuurta Gaddida	4,897,826.64	3,732,800.38
Cashuurta Gadida Dekeda Bososo	7,759,688.98	7,705,516.40
Cashuurta socodka Baabuurta	790,082.16	811,403.00
Cashuurta Wadooyinka	00	00
Cashuurta kale ee wax soo saarka	750,026.20	677,633.50
Cashuurta Diiqawga	575.00	2,790.00
Cashuurta Nootaya	88,781.67	78,263.00
Cashuurta Ganacsiga iyo Xirfadlayaasha	00	5,488.00
Cashuurta Ogolaanshaha	30,120.00	39,918.57
TOTAL	14,317,100.65	13,053,812.85

5. Cashuurta Ganacsiga Caalamiga

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

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Cashuurta Keenista Alaabta	26,793,770.23	27,858,498.85
Cashuurta Dhoofinta Alaabta	5,227,144.30	3,835,782.51
Cashuurta kale ee Ganacsiga caalamiga ah	11,070,561.04	11,043,405.99
TOTAL	43,091,475.57	42,737,687.35

6. Cashuuraha Kale

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

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Cashuurta Moorka	2,053,611.24	2,218,167.82
Lacag Celin (Return of Refund)	7,662.28	4,071.53
Faranka Boolo	131,523.00	163,015.75
TOTAL	2,192,796.52	2,385,255.10

7. Qaaraanka Bulshada

Cashuurka Ka go'daa mushahraadka shaqaalaha dawladda iyo ciidmada, waxaana taageeraa shaqalaha iyo ciidamada markay duurufo la soo dersaan.

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Takulada caafimaadka Shaqaalaha	796,287.13	952,253.14
Sanduuqa Shaqaalah	72,217.50	104,378.77
Hawl Gabka iyo Liil tirka shaqaalaha	250,634.00	422,958.25
TOTAL	1,119,138.63	1,479,590.16

8. Dakhliga Adeega Dawladda

Dakhliga Adeega Dawladda wuxuu ka soo xerood aa adeegyada ay Dawladdu bixiso sida dhamaan Ruqsadaha(Laysamiska)

Qaybaha Dawladda	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US \$	US \$
Ruqsada Leysamada Wadida Baabuurta	9,466.48	7,678.00
Ruqsada Kalluumaysiga	2,535,576.00	1,953,125.00
Ruqsada Isgaarsiinta	560,359.00	62,763.00
Ruqsada Diyaaradaha	67,026.00	17,300.00
Ruqsada Daaraha iyo Baabuurta	300,201.43	345,405.51
Ruqsada Tijaabada Baabuurta (kalaawito)	488,805.39	451,999.70
Ruqsada Shahaadada xirfadlayaasha Caafimaadka	3,090.00	21,660.00
Ruqsada Hay'addaha aan Dawliga ahayn (INGOs)	30,090.00	43,738.00
Ruqsada Leysamada Ganacsiga	298,346.00	307,861.00
Ruqsadaha Kale	5,763,956.42	5,698,025.76
Dakhliga Ajuurada Maxkamadaha	92513.32	98,494.06
libsashada Xariga Jeelasha	1,900.00	4,696.00
Cashuurta. Socdaalka	646,760.00	589,459.00
Cashuurta Dhoofayaasha	246,883.00	156,855.00
Cashuurta Diiwaangelinta	1,869,979.09	2,373,615.08
Dakhiga Adeega Diyaaradaha	105,988.00	65,350.00
Dakhliga Adeega Dekedaha	77,735.00	59,913.00
Dakhliga Caafimaadka Xoolaha	117,944.00	80,594.00
Dakhliga Sumada Baabuurta (Taariko)	299,127.00	296,743.00
Dakhliga Deegaanka	51,916.80	63,409.75
Ajuurada Diiwaan-gelinada kale	1,412,501.97	2,035,407.00
TOTAL	14,980,164.90	14,734,091.86

9. Cashuurta Ceel-Dahir Ceergaabo

Qoondada Dakhli ee loo qabto Wadada-Ceel daahir Ceerigaabo

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Dakh Mashruuca Wadad Ceel-Daahir Ceergaabo	2,220,714.61	2,059,518.11
TOTAL	2,220,714.61	2,059,518.11

10. Ganaaxyada iyo Ciqaabaha

Dakhligan wuxuu ka dhamshaa jabinta iyo u hogaansi la'aanta xeerarka cashuuraha

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	January - December USD	January - December USD
	US\$	US\$
Ganaaxa, Ciqaabta iyo Lawareegida	131,424.40	116,041.98
TOTAL	131,424.40	116,041.98

11. Mashaariicda Bangiga Aduunka

Mashaariicda Bangiga Aduunka ka fuliyo Puntland sanadka 2023 waxay isgu jiraan Mashruuca dib u habaynta maamulka iyo Maaliyadda (PFM), Mashruuca Tayeynta shaqaalaha Dawladda (CIP), Mashruuca Horumarinta Caasimadda iyo Mashruuca RCRF, Mashruuca dhismaha Wadooyinka Caasimada SURP 11 iyo sidoo kale Mashruuca Biyoole.

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2023	SANAD MAALIYADEEDKA 2022
	SANAD MAALIYADEEDKA 2023	January - December USD
	US\$	US\$
Mashruuca Maamulka iyo Maaliyadda PFM	00	1,171,359.28
Mashruuca dib u habaynta Maaliyadda RCRF	3,684,123.60	5,683,866.70
Mashruuca Tayeynta Shaqaalaha CIP	1,265,656.73	1,538,612.66
Mashruuca SURP11	2,990,764.26	4,220,932.61
Mashruuc Biyoole	2,852,575.81	7,210,762.26
TOTAL	10,793,120.40	19,825,533.51

12. Mashaariicda JPLG

Mashaariicda JPLG waxay isugu jiraan dhisa wadooyinka magaalooyinka, dhimayaalsha xarumo caafimaad, biyaha iyo waxbarashada.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA
	US\$	US\$
Mashaariicda JPLG	1,013,362.02	1,022,363.88
TOTAL	1,013,362.02	1,022,363.88

13. Kabka Miisaaniyadda (Budget Support)

Lacagtan waxaa lagu kabaa miisaaniyadda dawladda taas oo ay bixiyaan deeq bixiyayaasha caalamiga ah

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA
	US\$	US\$
Kabka Miisaaniyadda (Budget Support)	00	7,080,000
TOTAL	00	7,080,000.00

Kharashka

Qaybaha ugu waaweyn ee kharashyada waxaa ka mid ah Mushaharka shaqaalaha iyo ciidamada, Adeegyada Dawladda, gargaarka bulshada Kharashaadka raasamaalka, iyo kharashyada kale.

14. Mushaaraadka, Gunnooyinka Shaqaalaha iyo Ciidamada

Kharashkan waxa uu isugu jiraa Mushaharaadka iyo gunnooyinka Shaqaalaha iyo Ciidamada sidoo kale waxaa ku jira raashimada ciidamada

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2023 US\$	SANAD MAALIYADEEDKA 2022 US\$
Mushaarka Shaqaalaha Joogtada ah	21,927,838.69	25,555,580.46
Gunnooyinka Mushaharka Raaca	7,772,572.86	8,463,037.00
Gunnooyinka kale	9,025,569.64	11,157,968.00
Gunnooyinka aan lacagta ahayn (Raashin)	5,700,496.61	5,998,400.28
TOTAL	44,426,477.80	51,174,985.74

15. Alaababa Iyo Adeegyada

Kharashkan waa hawl socodsiinta iyo adeega Wasaaradaha iyo Hay'addaha Dawlada ee Madax banaan

FAAH-FAAHIN	SANAD MAALIYADEEDKA 2023 US\$	SANAD MAALIYADEEDKA 2022 US\$
Nalka iyo Biyaha	1,187,385.50	1,230,795.00
Isgaarsiinta	477,980.00	523,341.00
Socdaalada Gudaha iyo Dibada	2,008,206.10	1,735,156.00
Daabacaada iyo Xayeysiinta	467,016.00	735,495.00
Kirooyinka	854,720.00	883,657.00
Tababaradda	00	00
Martigelinta iyo Arimaha Siyaasada	3,575,175.50	2,498,692.00
Alaabta Xafiisyada	700,809.00	825,872.18
Shidaalka iyo Olyada Iwm	1,583,290.50	1,598,534.00
Kharashyada Kale	9,962,705.77	6,180,279.60
Dayac tirka Gaadiidka	337,582.00	371,704.00
Dayactirka Hantida kale	298,848.00	354,009.00
Khidmada Bankiga	3,337,171.96	3,311,737.58
Lacag celin	46,150.32	51,301.00
Khidmadaha lacag ururinta	3,971,437.06	3,964,088.41
Mashruuca Balaarinta Cashuuraha	234,728.50	231,789.00
Horumarinta Caafimaadka	86,875.00	229,987.00
TOTAL	29,130,081.21	24,726,437.77

16. Horumarinta Goboladda

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023 US\$	SANNAD MAALIYADEEDKA 2022 US\$
Horumarinta Gobolada	495,755.00	1,309,122.00
TOTAL	495,755.00	1,309,122.00

17. Gargaarka Bushadda

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US\$	US\$
Magdhawiyada	217,950.00	230,001.00
Deeqaha iyo Kaalmooyinka	169,800.00	202,197.00
Gunno Sharafeed	763,549.34	1,180,708.00
Kaalmada Agoomaha iyo Masaakiinta	99,019.00	49,113.00
Horumarinta Haweenka iyo Dhalinyaradda	00	115,419.00
TOTAL	1,250,318.34	1,777,438.00

18. Wareejinada Hay'addaha Gaarka loo leeyahay

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US \$	US \$
Wareejinta Hay'addaha Dowladda	1,079,936.33	1,075,545.89
Wareejinada Hay'addaha Gaarka ah	1,002,569.61	1,011,651.00
Mashaariicda Waxbarashada	2,082,505.94	2,087,196.89

19. Kharashyada Horumarineed

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US	US
Mashaariicda JPLG/LDF	88,000.00	200,000.00
Mashaariicda Waxbarashada	130,980.00	108,839.00
M. Wadada Ceeldaahir Ceergaabo	517,290.00	1,480,140.00
Xafiisyada iyo dhismaha cusub	164,995.00	176,490.00
Gadashda Gaadiidka iyo Qalabka	179,998.67	176,306.00
Horumarinta Wadooyinka iyo Ceelasha	6,601,008.00	8,886,327.00
Horumarinta Amniga	00	00
TOTAL	7,682,271.67	11,028,102.00

20. Kharashyada Lama filaanka ah (Contingency)

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

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US\$	US\$
Kharashka lama Filaanka ah	1,803,721.00	722,001.00
TOTAL	1,803,721.00	722,001.00

21. Kharashaadka Mashaariicda Bangiga Aduunka

Mashaariicda Bangiga Aduunka ka fuliyo Puntland sanadka 2023 waxay isgu jiraan Mashruuca dib u habaynta maamulka iyo Maaliyadda (PFM), Mashruuca Tayeynta shaqaalaha Dawladda (CIP), Mashruuca Horumarinta Caasimadda iyo Mashruuca RCRF, Mashruuca dhismaha Wadooyinka Caasimada SURP 11 iyo sidoo kale Mashruuca Biyoole.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US\$	US\$
Mashruuca Maamulka iyo Maaliyadda PFM	00	1,431,233.05
Mashruuca dib u habaynta Maaliyadda RCRF II	00	5,678,372.00
Mashruuca dib u habaynta Maaliyadda RCRF III	3,799,068.50	00
Mashruuca Tayeynta Shaqaalaha CIP	1,387,000.73	1,506,975.53
Mashruuca SURP11	3,077,623.33	4,201,172.73
Mashruuca Biyoole	2,863,712.75	7,427,073.04
TOTAL	11,127,405.31	20,244,826.35

22. Mashaariicda JPLG

Mashaariicda JPLG waxay isugu jiraan dhisiya wadooyinka magaalooyinka, dhimayaalsha xarumo caafimaad, biyaha iyo waxbarashada.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MAALIYADEEDKA 2022
	US\$	US\$
Mashaariicda JPLG	1,013,362.02	1,022,363.88
TOTAL	1,013,362.02	1,022,363.88

11. FAAHFAAHINO KALE OO DHEERI AH

1. Tabeelaha Haraayadda Dawladda

Haraayadda Dowladda Sannadka 2023 wuxuu dhan yahay **\$ 5,010,084.52** oo isugu jira Haraaga Dowladda iyo Mashaariicda Bangiga Aduunka.

Haraaga Mashaariicda Bangiga Aduunka waxa uu dhan yahay **\$ 257,056.05**, sidoo kale haraaga Dowladda ayaa waxa uu dhan yahay **\$ 4,753,028.47**. Haraaga Dowladda ee u soo wareegay Sannadka 2024 waxaa ku jira kharashaadka bisha December 2023 kaas oo la bixiyey January 2024.

Haraaga Dowladda wuxuu isku jiraa Shillin Somali iyo Dollar, Haraaga Shilin somaaliga wuxuu dhan yahay ShSo **\$ 151,467,936,237.00** oo u dhiganta **\$ 4,327,655.32**

Faahfaahin	SANNAD MAALIYADEEDKA 2023 US
Haraagii Dowladda 2022	7,180,668.45
Dakhliga Dowladda 2023	96,841,334.36
Wadarta	104,022,002.81
Kharashka Dowladda 2023	99,011,918.29
Haraaga 2024	5,010,084.52

2. Warbixinta Miisaaniyadda Dawladda 2023

Miisaaniyadda Dawladda sanadka 2023 ee goloyaashayaasha dawladda la mariyey guud ahaan waxay ahayd dhanka dakhliga 354,093,039 Dollar sidoo kale dhanka kharashka ayaa ahaa 354,093,039 Dollar waxayna isugu jirtay shan qaybood oo kala ah Miisaaniyadda Dakhliga Gudaha, Miisaaniyadda Dawladdaha Hoose, Miisaaniyadda Mashaariicda Bangiga Aduunka, Miisaaniyadda Hay'addaha Caalamiga ah iyo Miisaaniyadda Qaramada Midoobay.

Dhaman lacagaha Miisaaniyadda Dawladda ku jira waxaa keliya oo Dawladda soo mara Mashaariicda Bangiga Aduunka, iyo Dakhliga Gudaha oo ah Cashuurta ay bixiyaan shacabka Puntland halka inta kale aysan soo marin Dawladda, sidaa daraadeed waxaa Xafiiska Xisaabiyaha Guud codsi u dirtay Hay'addaha ku jiray Miisaaniyada inay soo gudbiyaan Xisaab xirkooda sanadka 2023 si loogu daro xisaab xirka guud ee dawladda waxaa ka soo jawaabay Dawladdaha Hoose oo keli ah.

11. FAAHFAAHINO KALE OO DHEERI AH

3. Warbixinta Hantida Dawladda

Sida uu qabo qodobka 156aad ee sharciga Maaliyada iyo Xisaabaadka Dawladda 1961-dii wuxuu farayaa soo gudbinta warbixinta Xisaab-Xirka Dawladda oo ay ka muuqato Hantida Guud ee Dawladda ee dhamaadka Sanad Maaliyadeed kasta. Hadaba waxaa laga qabtay hawl badan hantida dawladda oo ay ka mid tahay diiwaangelin, hubin, calaamadayn hantida dawladda qayb ka mid ah, waxaana rajaynanaa ina ay dhamaanto diwaan gelinta

Sanad Maaliyadeedka 2023 laguma soo darin warbixinta dhamaan hanti dawladda maadaama ay weli socoto Diiwaan gelinta iyo qiimaynta rasmiga ah ee Hantida Dawladda.

FAAH-FAAHIN	Cadadka Hantida	Qiimaha Hantida US
Gaadiidka Dawladda ee qiimaysan	185	4,569,809
Qalabka Xafiisyada (Furniturs)	4120	1,663,229
Qalabka ku shaqeeya korontada	2008	1,404,841
Guraya Dawladda	27	00
Gaadiidka Dawladda aan qiimaysnayn	727	00
	7,067.00	7,637,879.00

4. Daymaha Dawladda Lagu leeyahay

Dowladdu waxay Sannadka 2023 heshiis la gashay shirkado badan oo fulinaya dhismayaal iyo dayac tir kaabayaasha dhaqaalaha waxaana dayn ahaa loogu leeyahay sannadka 2023 \$ 4,502,825.30. waxaa loo kala leeyahay sida hoos ku faahfaahsan

FAAHFAAHIN	Lacagta Daynta
Isxilqaan Constraction Company	\$ 117,407.30
kebarco construction Company	\$ 4,247,818.00
Guddiga Waddada Eldahir-Erigavo	\$ 18,600.00
National Engineering & Construction Company	\$ 119,000.00
Wadarta Guud Daynta	\$ 4,502,825.30

5. LIISKA HAY'ADDAHA DAWLADA

TILMAAN	FAAHFAAHIN
1	Madaxtooyada PL
2	Golaha Baarlamaanka
3	Wasaaradda Maaliyadda
4	Wasaaradda Arimaha Guddaha iyo Dowladaha Hoose
5	Wasaaradda Warfaafinta hidaha, dhaqanka iyo dalxiiska
6	Hay'adda Astaynta iyo Maamul Wanaaga
7	Hanti-Dhowrka Guud
8	Gudiga Doorashooyinka PL
9	Hay'adda TV iyo Raadiyaha
10	Hay'adda Qandaraasyada
11	Wasaaradda Aminiga iyo DDR
12	Wasaaradda Cadaaladda
13	Garyaqaanka Guud
14	Hay'adda Xuquuqul Aadanaha
15	Golaha Garsoorka Dowlada iyo maxkamada sare
16	Xafiiska Xeer ilaaliyaha Guud
17	Taliska Ciidanka Booliska
18	Maxkamada Ciidanka Qalabka sida
19	Taliska Ciidanka Daraawiishta
20	Taliska Ciidanka Asluubta
21	Wasaaradda Xanaadda Xoolaha
22	Wasaaradda Hawlaha Guud
23	Hay'adda Wadooyinka
24	Wasaaradda Dekedaha iyo Gaadiidka Bada
25	Wasaaradda Qorshaynta iyo iskaashiga Caalamiga ah
26	Wasaaradda Ganacsiga, warshadaha iyo maalgshiga
27	Rugta ganacsiga
28	Wasaaradda Tamarta, macdanta iyo Biyaha
29	Wakaalad horumarinta Biyaha
30	Wakaalada horumarinta korontada
31	Hay'adda Maaraynta Xogta Biyaha
32	Wasaaradda Deegaanka iyo isbedelka cimilada
33	Wasaaradda Duulista hawadda
34	Wasaaradda Kaluumaysiga iyo khayraadka bada
35	Hay'adda Xiriirka Jaaliyadaha
36	Wasaaradda Beeraha iyo Waraabka
37	Wasaaradda Caafimaadka
38	Hay'adda Shaybaarka Dowladda
39	Wasaaradda Waxbarashada iyo tacliinta sare
40	Wasaaradda Shaqada iyo shaqaalaha dhalinyarada iyo ciyaaraha
41	Wasaaradda Horumarinta Haweenka iyo Arimaha Qoyska
42	Wasaaradda Gargaarka iyo Masiibooyinka
43	Hay'addah Ladagaalanka HIV AID
44	Hay'adda Daryeelka Bulshada
45	Hay'adda Shaqaalaha Rayidka

6. DAKHLIGA IYO KHARASHKA DEGMOOYINKA PUNTLAND

Sadan Miisaaniyadeedkii 2023 waxaa Miisaaniyada Dawladda ku jiray todobo Degmo oo kamid ah Degmooyinka Dawladda Puntland, waxaana shaxdan hoose la is barbar dhigay dakhligi usoo xerooday iyo miisaaniyadoodii 2023.

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MIISAANIYADEED 2023
	US\$	US\$
Degmada Gaalkacyo	743,794	1,819,115.00
Degmada Garoowe	3,157,445	1,538,380.00
Degmada Boosaaso	1,716,825	2,955,363.00
Degmada Qardho	365,591	1,577,203.00
Degmada Jariiban	110,307	535.539
Degmada Bayla	40,070	151,189
Degmada Eyl	63,022	357,695
Degmada Burtile	342,453	151,189.00
Degmada Dangoroyo	24,213	185,710
Demadda Goldogob	434,325	757,018
Degmada Baargaal	121,321	198,018
Degmada Badhan		80,732
TOTAL	7,119,366.00	9,790,147.54

Kharashka Degmooyinka Puntland

Shaxadan hoose waa is barbar dhiga kharashka Degmooyinka iyo miisaaniyada sanadka 2023

FAAH-FAAHIN	SANNAD MAALIYADEEDKA 2023	SANNAD MIISAANIYADEED 2023
	US	US
Degmada Gaalkacyo	753,424	1,819,115.00
Degmada Garoowe	3,232,425	1,538,380.00
Degmada Boosaaso	1,756,820	2,955,363.00
Degmada Qardho	371,532	1,577,203.00
Degmada Jariiban	112,237	535.539
Degmada Bayla	42,173	151,189
Degmada Eyl	64,232	357,695
Degmada Burtile	543,653	151,189.00
Degmada Dangoroyo	24,613	185,710
Demadda Goldogob	442,525	757,018
Degmada Baargaal	122,521	198,018
Degmada Badhan	58,790	80,732
TOTAL	7,524,945.00	9,772,147.54