



OFFICE OF THE AUDITOR GENERAL
PUNTLAND STATE OF SOMALIA



THE AUDITED ANNUAL FINANCIAL STATEMENTS OF PUNTLAND STATE OF SOMALIA

For The Year End 31st December

2024



JUN 30, 2025



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Garowe, Puntland



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ABBREVIATIONS & ACRONYMS

ERAYGA**FAAHFAAHINTA**

PSS	Puntland State of Somalia
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LTO	Large Tax Payee Organization
P-FMIS	Puntland Financial Management Information System
OAG	Office of the Auditor General
AG	Accountant General

MESSAGE FROM THE AUDITOR GENERAL



“I am honored and committed to presenting this financial audit report on behalf of the Office of the Auditor General of Puntland. This report reflects my strong dedication to promoting transparency, accountability, and the effective use of public resources in line with national laws and international auditing standards. Over the past year, the Office has made significant efforts to strengthen the financial audit of public institutions. We expanded the scope of our audits, improved our working methods, and enhanced the skills of our staff.

These efforts have enabled us to identify existing challenges more effectively and contribute meaningfully to the improvement of overall public sector governance.

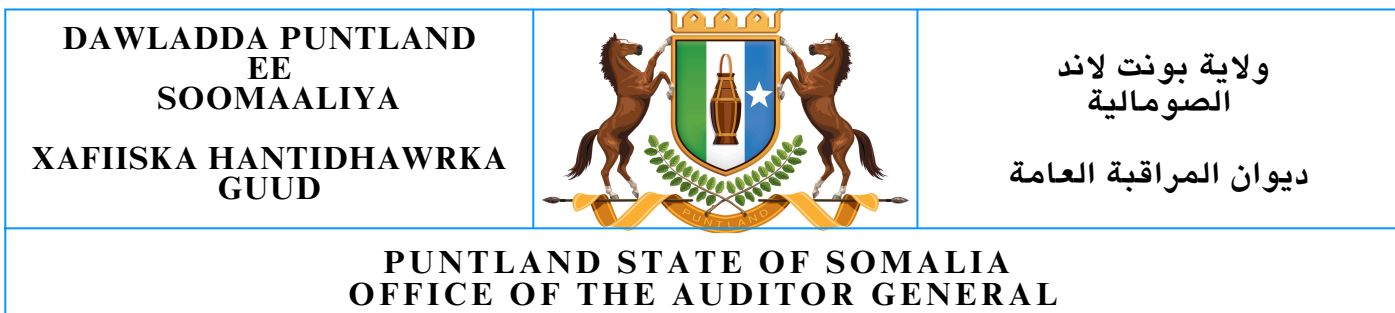
I reaffirm our unwavering commitment to the principles of independence, integrity, and professionalism. The recommendations included in this report are intended to support informed decision-making and to improve the financial management of government institutions. We strive to maintain public trust by ensuring that all government activities are conducted with the highest standards of honesty and responsibility. Our mission is to provide independent insights, support the growth of public confidence, and encourage active citizen engagement through open communication.

The Office conducts audits of public institutions to ensure that public resources are managed properly and that sound governance practices based on accountability, integrity, and transparency are in place. I remain fully committed to advancing Puntland’s financial system and actively collaborating with all stakeholders and government institutions.”

Osman Mohamoud Ali, FCCA

Auditor General, PSS

A handwritten signature in blue ink, appearing to read 'Osman Ali', written over a faint background watermark of the Auditor General's office logo.



Ref: XHG/DPL/060/2025

June 30, 2025

To: Speaker of the House of Parliament**Garowe****Audit Report on the Consolidated Financial Statements of the Government of Puntland for the Fiscal Year Ending 31st December 2024****Honorable Speaker,**

In fulfillment of the constitutional mandate under Article 110 of the Puntland State Constitution, I have conducted the Audit of the annual financial statements of Puntland State for the financial year ended 31st December 2024.

The primary objective was to issue an audit opinion on the accuracy of the consolidated annual financial statements prepared by the Office of the Accountant General and to assess whether the processes of preparation and financial reporting comply with Law No. 09 dated 15 August 2023 of Puntland Public Financial Management Act (PPFM), the 1961 Financial Procedures Law, and Cash Basis International Public sector Accounting Standards.

This audit focused on the annual consolidated financial statement for the fiscal year ending 31st December 2024, prepared by the Accountant General, which was based on the 2024 approved budget passed by the House of Representatives. The type of audit performed was a Financial Audit.

The audit was conducted in accordance with the PFM Act, Puntland Audit Law (Law No. 15/2000), International Standards of Supreme Audit Institutions (ISSAIs), and Financial Procedure Law.

I am pleased with the progress made by the Office of the Auditor General in implementing international audit standards and with the Accountant General's efforts to present the financial statements in line with the IPSAS Cash Basis framework.

I remain committed to the modernization of audit practices, with the aim of promoting a national financial system built on accountability and full transparency.

Acknowledgments,

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




Osman Mohamoud Ali, FCCA
Auditor General, PSS

Cc:

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

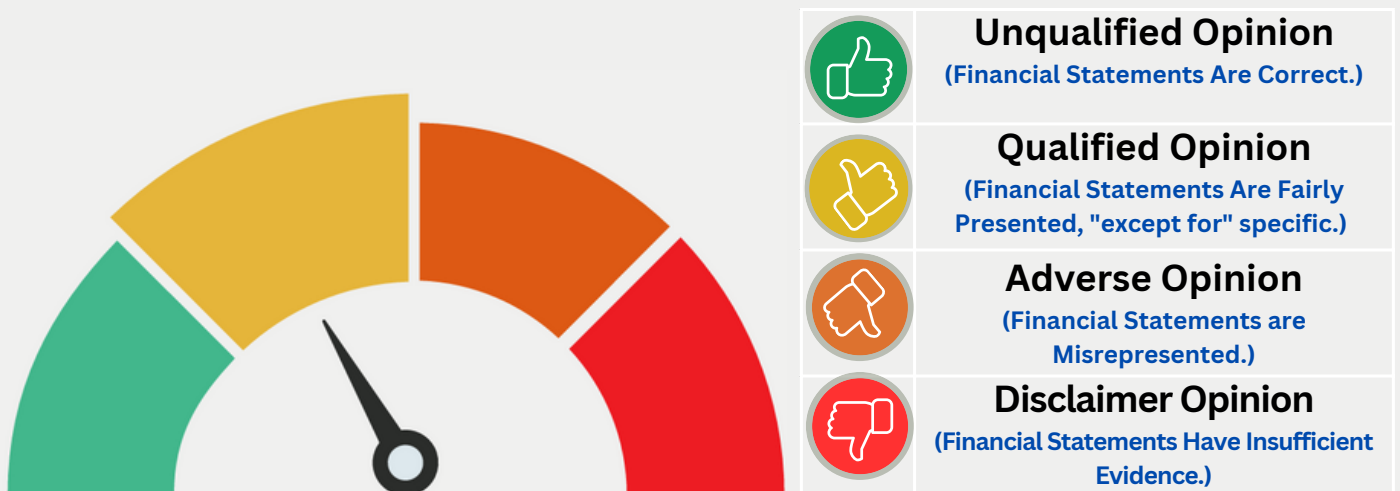
REPORT OF THE AUDITOR GENERAL OF PSS ON THE ANNUAL FINANCIAL STATEMENTS OF THE PSS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. QUALIFIED OPINION

I have audited the accompanying Annual Financial Statements of the Puntland State Government, set out on pages 17 to 40, which comprise the Statement of Cash Receipts and Payments, the Statement of Cash Flow, and the Statement of Comparison of Budget and Actual Amounts, together with a summary of significant accounting policies and other explanatory notes for the year ended 31st December 2024.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section, the Annual Financial Statements of the Puntland State Government for the year ended 31st December 2024 fairly present, in all material respects, the Statement of Cash Receipts and Payments, the Statement of Cash Flows, and the Statement of Comparison of Budget and Actual Amounts, in accordance with the Cash Basis IPSAS and the Puntland Public Financial Management Act (PPFM).



Types of Financial Audit Opinions

2. BASIS OF QUALIFIED OPINION

I have audited the annual Financial Statements of Puntland State Government in accordance with Puntland Public Financial Management Act and the International Standards of Supreme Audit Institutions (*ISSAIs*). My responsibilities under those standards are further described in the Auditor General's Responsibilities section of this report.

I am independent of the entity that prepared the financial statements, in accordance with the Code of Ethics for Supreme Audit Institutions and ethical requirements relevant to my audit. I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

2.1- INCOMPLETE SUPPORTING DOCUMENTATION OF EXPENDITURES

The audit revealed that expenditures amounting to **\$12,489,662.38** were not fully supported by appropriate supporting documentation and were recorded under incorrect beneficiary names. The breakdown is as follows:-

- **\$7,564,770.00:** While central bank officials confirmed payments were made to the correct payees, the transactions lacked adequate supporting documentation. This prevented auditors from verifying that funds were used for their intended purposes, in contravention of public finance regulations.
- **\$2,317,252.00:** Payments disbursed as staff bonuses were not supported by approved payrolls or beneficiary lists. The absence of these documents made it impossible to verify the identity and eligibility of the recipients.
- **\$1,434,051.70:** Expenditures for travel and medical assistance were not supported by required documents, such as travel authorizations or official medical receipts. This omission hindered the verification of the claims' legitimacy.
- **\$1,173,588.68:** Payments were processed without the required Expenditure Warrants from the Budget Department. This lack of proper authorization bypasses critical internal controls and increases the risk of misuse or misappropriation of public funds.

2.2- MISCLASSIFICATION OF EXPENDITURE

Expenditure totaling **\$1,450,000.00** was improperly charged to Budget Head **211401 - Salary and Allowance Arrears**. This budget line is specifically designated for the settlement of government salary debts. However, our audit confirmed that the funds were diverted to cover expenses belonging to a different budget line. This misclassification constitutes a direct violation of the financial regulations stipulated in the approved 2024 Budget.

3. KEY AUDIT MATTERS

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

3.1- WEAKNESSES IN INTERNAL CONTROLS OVER REVENUE AND EXPENDITURE

The audit I have conducted revealed that there is still significant weakness in the internal controls intended to safeguard the government's revenue collection and the expenditure process. The following deficiencies were observed:

- Revenue and expenditure lacking supporting documentation for revenue collection and expenditure authorization.
- Expenditures charged to budget heads that are not aligned with the approved budget.
- Expenditures approved without deducting the applicable taxes.
- Expenditure charged to the budget allocation of one institution, while the institution neither requested and have no part in the expenditure.
- Incomplete revenue collection documents lack key information, making it difficult to verify and trace the collected funds.
- Expenditures that belonged to other institutions were recorded with the Central Bank listed as payee, instead of the actual institution that was supposed to receive the funds.
- Weak Internal Controls over the Government's Procurement Process.

These issues indicate that internal control systems for revenue collection and expenditure in both the Ministry of Finance and the Office of the Accountant General have serious gaps. These weaknesses could lead to loss of revenue or the use of public funds for purposes other than those originally intended.

4. EMPHASIS OF MATTER

Without modifying my opinion on the financial statements of the Puntland Government for the year ended 31st December 2024, I emphasize the following matters, which I believe are important for the reader's full understanding of the Government's financial position.

4.1- DISCREPANCIES IN CLOSING AND OPENING BALANCES

During the audit, I confirmed that the closing balance as of 31st December 2023 did not match the opening balance reported on 1st January 2024. The difference amounted to **\$48,182.90**, caused by the following factors:

- Regional Accountants included accounts in the cash book that were not actually held in bank accounts, whereas these should have been excluded from the cash book.
- The reconciled closing balance agreed upon between the Accountant General and the Auditor General was not shared with the regional accountants, or if it was shared, proper follow-up was not conducted to ensure its correct implementation.

4.2- ABSENCE OF BANK RECONCILIATION

The audit revealed that Bank Reconciliation Statements were either missing from some of the Regional Finance Offices or were not prepared on a regular monthly basis. This made it difficult to confirm whether the bank account balances matched the accounting records maintained by the regional offices.

4.3- WEAKNESSES IN GOVERNMENT PROCUREMENT

The audit revealed that proper procurement procedures were not followed, particularly in relation to government construction contracts, renovations, and road works. These contracts were awarded using non-competitive methods (Single Source procurement), by passing the required open bidding process.

4.4- OFF-BUDGET FUNDS EXCLUDED FROM THE CENTRAL TREASURY ACCOUNT

The total Government Budget for 2024, as approved by the House of Representatives, amounted to **\$395,359,029.00**, which was balanced between revenue and expenditure. However, the financial report submitted by the Accountant General of Puntland to the Auditor General reflected a total of only **\$156,778,675.00**.

This discrepancy of **\$238,580,354.00** arose from funds that did not pass through the Government's Central Treasury, particularly international agencies and local governments.

The Accountant General shared with the Auditor General a list of international organizations comprising 9 UN agencies that reported implementing projects in Puntland worth a total of **\$123,401,500.00** (see page No. 21). However, the Auditor General did not receive any supporting financial documentation or accountability reports such audited financial statements for these amounts and also did not conduct an audit over those funds.

4.5- LACK OF COMPREHENSIVE DEBT REGISTRY

The audit revealed that the Government lacks a comprehensive debt register to track the amounts it owes. Only debts owed by the Government to construction companies were reported and submitted to the audit team. This limits the Government's ability to monitor and manage its financial obligations effectively.

4.6- INCOMPLETE GOVERNMENT ASSET REGISTER

According to Article 156 of Law No. 317 on the Government Accounting System, issued on 17 December 1962, the financial statements must include a full disclosure of government-owned assets and be submitted to the Auditor General for audit and verification of their existence.

However, the Office of the Accountant General included only an incomplete version of the Government's assets, as noted under Article 8 on page 22 of the financial statement. As a result, the submitted financial statements do not provide a complete and detailed list or valuation of Puntland Government's assets.

4.7- INCOMPLETE REVENUE DOCUMENTATION

The audit revealed that revenue collection documents were not properly completed with the required details, and the nature or type of revenue was not clearly specified. As a result, it was not possible to identify the taxes withheld or determine the source of the collected revenue. The revenue streams affected:-

- Salaries of private and civil service employees
- Registration and service fees
- The Large Taxpayer Payees Organizations (LTO)
- Freight transportation
- Airline tickets and passenger travel
- Ship and Boat licenses
- Small and medium sized business profits
- Court revenues

5. OTHER MATTERS

5.1- AUDIT OF PUBLIC SECTOR ENTITIES

The Auditor General conducted compliance audits on seventeen (17) entities, including Ministries, Independent Agencies, and the five (5) highest-budgeted districts in the Local Governments for the financial year ending 31st December 2024. The selection of these entities was based on a risk assessment. The audit focused on revenue management, expenditure process, procurement procedures, asset management, human resources, and the use of official tariffs. These areas were selected for their importance in ensuring the effective financial management of public resources to improve service delivery to citizens. During the audit, weaknesses were identified in the revenue collection systems, expenditure procedures, and procurement processes. These shortcomings may hinder the efficient use of public funds. As a result, the Auditor General has issued recommendations to the audited entities aimed at correcting these deficiencies.

5.2- OTHER SPECIAL AUDIT

The Office of the Auditor General conducted special audits on the SURP II Project, Qardho Locust Project, the Somalia Crisis Recovery Project (SCRIP), and the NGO SADAR Institute.

These audits were focused on reviewing and assessing the expenditure implementation of the respective projects. The audits specifically targeted areas of concern in collaboration with the relevant Ministries, including the Ministry of Planning, the Ministry of Agriculture, the Ministry of Fisheries, and the Ministry of Finance.

6. RESPONSIBILITIES OF THE AUDITOR GENERAL

The Auditor General of Puntland State conducted this audit in accordance with the Constitution of the Puntland Government, the Audit Law, and the international standards and guidelines for public sector auditing, namely the ISSAIs (International Standards of Supreme Audit Institutions). All the frameworks require that the audit be carried out with integrity, guided by professional ethics. A proper audit plan must be developed and appropriate procedures undertaken to gather sufficient and appropriate audit evidence.

This evidence forms the basis for the Auditor General's opinion on whether the Government's financial statements are free from material misstatement and fraud.

During the audit process, I have assessed the existence and effectiveness of internal controls in the areas of revenue collection, expenditure management, and safeguarding of government assets. We also examined whether the procedures followed for revenue collection, expenditures, procurement, and asset management were in line with Puntland's applicable laws and regulations, international standards, Ministry of Finance policies and procedures, and agreements entered into by the Puntland Government with other institutions, countries, and donors.

In addition, I have verified whether the expenditure incurred by the Government Agencies was lawful and in accordance with the national budget approved by the House of Representatives.

7. RESPONSIBILITIES OF THE ACCOUNTANT GENERAL



The Ministry of Finance and the Office of the Accountant General have the following responsibilities:-

- To prepare the Annual Financial statements in accordance with the Public Financial Management Act of Puntland.
- To establish internal control systems that manage the operations and functions of government entities, which facilitate:
 1. The preparation of financial statements that are free from errors and misstatements, whether due to fraud or negligence; and
 2. The existence of policies and procedures that support the proper functioning of public entities and allow for the prevention or timely detection and correction of errors and irregularities
- They are also responsible for providing or facilitating the following for the audit team
 1. All financial documents relevant to the audit, including ledgers, vouchers, and financial reports.
 2. Any other information requested by the auditors that is deemed essential for the audit; and
 3. Access to meet with any official or staff member responsible for managing or overseeing financial and accounting matters, from whom information is needed for the audit

8. CHALLENGES

During the annual audit activities and fieldwork, the Office of the Auditor General encountered several challenges that impacted on the effectiveness and timeline of the audit. These included:

- **Delays in the submission of audit documents:** During the audit of the annual financial statements, some of the required documentation was not provided on time. This caused delays in the audit process.
- **Lack of notification on legal amendments:** The Ministry of Finance occasionally made changes to tax laws or revenue and expenditure classifications without notifying the Auditor General's Office. As a result, auditors sometimes relied on outdated laws or information that had not been updated.
- **Absence of implementing regulations:** Although the Public Financial Management Act requires the issuance of implementing regulations, there remains a significant gap in formal procedures to guide financial controls. The Government is still using the financial regulations issued on 29th December 1961, which are outdated and insufficient for current financial management needs.



Osman Mohamoud Ali, FCCA
Auditor General, Puntland State

June-2025

Garowe, Puntland



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

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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 dukumentiyada xisaabaadka.

Haddaba, aniga oo ka duulaya qodobada kor ku xusan waxaan halkaan idiinku soo gudbinayaa warbixin Maaliyadeedka iyo Xisaab-xirka Sannad Maaliyadeedka ku eg 31-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^{aad} 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^{aad} farqadiisa 1^{aad} 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^{aad}.

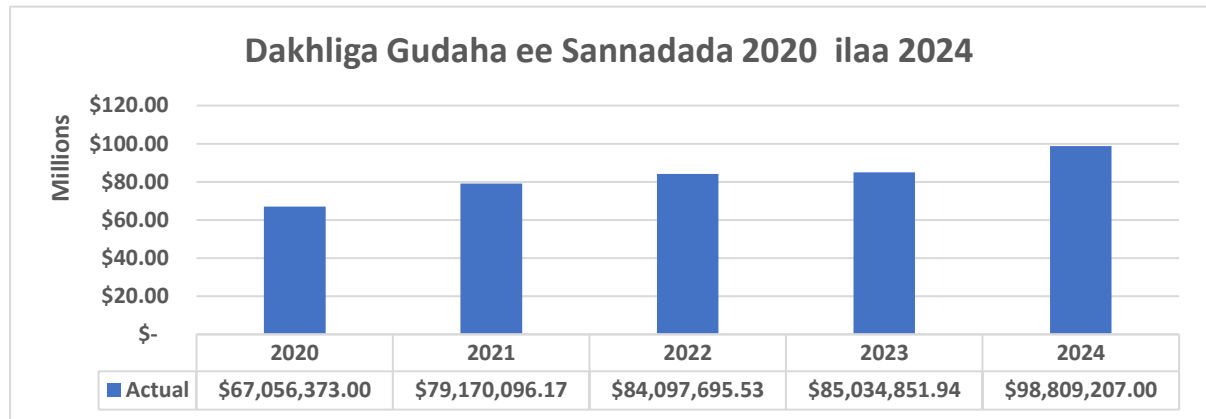
4. WARBIXINTA XISAABAADKA OO KOOBAN

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%**.

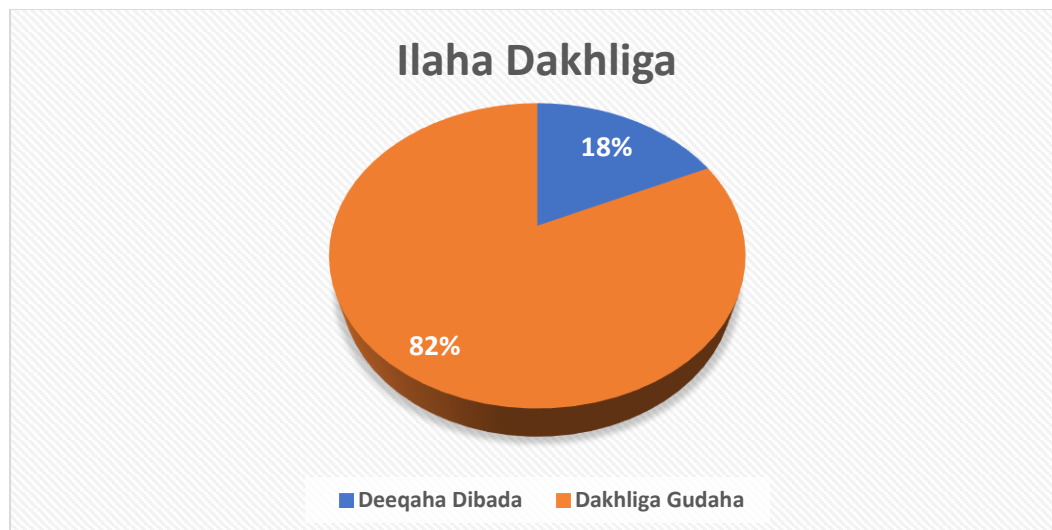
1. Jaantus Dakhliga Gudaha ee Soo Xerooday 2020- 2024



2. Jaantuska Ilaha Dakhliyada 2024.

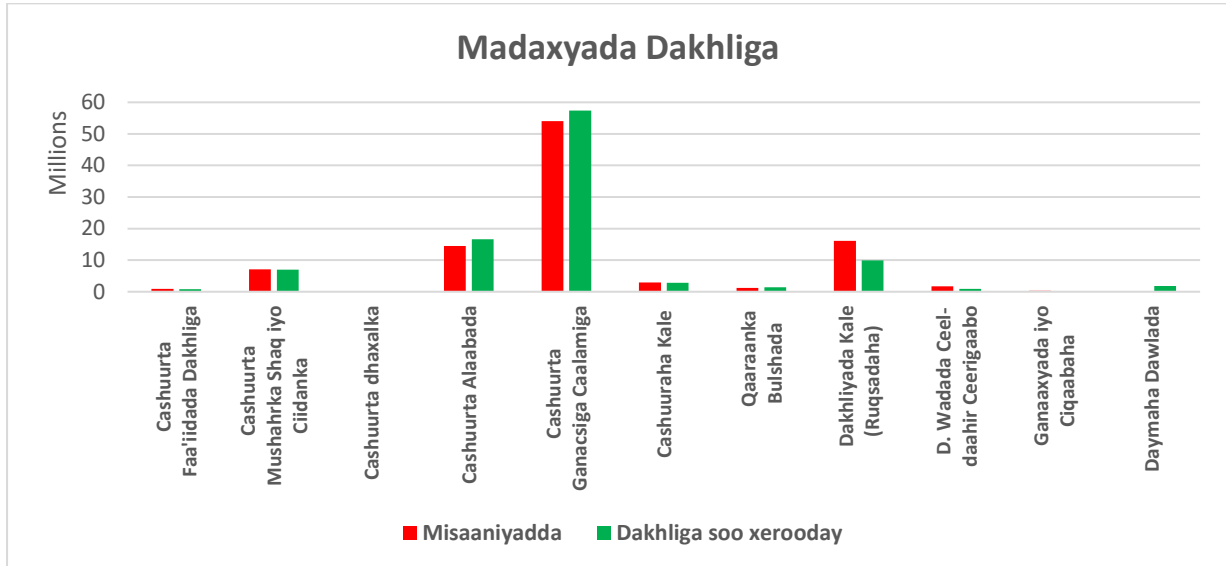
Jaantuskan hoose waxaa uu muujinayaa ilaha kala duwan ee Dakhliga Dowladdu ka soo xeroodo. Ilaha ugu wayn ee Dakhligu ka soo xerooday waxay noqonaysaa cashuurta laga uruuriyey Dalka gudahiisa ee Furdooyinka iyo Cashuuraaha Beriga, waxaa kale oo jira dakhliyo ka soo xerooday Deeqaha Mashaariicda Bangiga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

jaantus Ilaha Dakhliga Dowladda



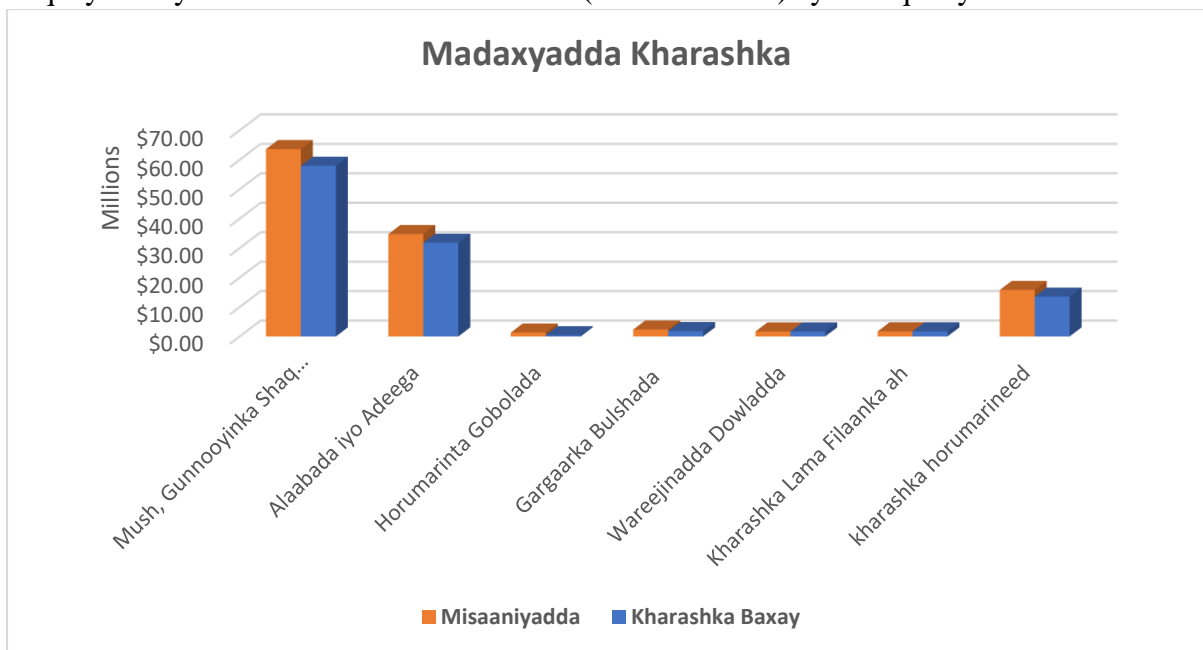
3. Jaantus Madaxyada Guud ee Dakhliga

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
Dakhliga Dowladda			
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
Wadarta Dakhliga (A)		<u>120,543,403.82</u>	<u>96,841,334.36</u>
Kharashka Dowladda			
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
Wadarta Kharashka (B)		<u>118,432,187.32</u>	<u>99,011,918.29</u>
Dhiman/Dheeri (C=A-B)		<u>2,111,216.50</u>	<u>-2,170,583.93</u>

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
Qulqulka Kaashka ee Hawl Fulinta		
Dakhli		
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
Wadarta Dakhliga	<u>120,543,403.82</u>	<u>96,841,334</u>
Kharashaaka		
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
Wadarta Kharashka	<u>118,432,187.32</u>	<u>99,011,918.29</u>
Farqiga: dheeri/Dhiman	<u>2,111,216.50</u>	<u>-2,170,583.93</u>
Haraayadda		
Haraaga Kaashka Bilawga Sannadka 2024	4,961,901,62	
Haraaga Kaaska Dhammaadka Sannadka 2024	<u>7,073,118.12</u>	

Cali Jaamac Gaashaan
Xisaabiyaha Guud ee DPL




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

	MIISAANIYA DDA 6 ^{da} BILOOD EE HORE 2024	MIISAANIY ADDA 6 ^{da} BILOOD EE DANBE 2024	WADARTA MIISAANIY ADDA EE SANNADKA 2024	NATIJJADA DHABTA AH EE SANNADKA 2024	FARQIGA
DAKHLIGA					
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
Wadarta Dakhliga Gudaha	48,606,264	50,220,570	98,826,834	98,809,206.82	-17,627.18
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
Dakhliga kale ee Khasnada	24,257,341	33,694,500	57,951,841	21,734,197.00	-36,217,644.00
Wadarta Dakhliga Khasnada	72,863,605	83,915,070	156,778,675	120,543,403.82	-36,235,271.18
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
Wadarta Guud ee Dakhliga	188,349,916	207,009,113	395,359,029	249,099,331.82	-146,259,697.18
KHARASHKA					
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
Wadarta Kharashka Gudaha	59,743,981	61,491,413	121,235,394	108,933,057.32	-12,302,336.68
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
Wadarta Kharashka Khasnada	72,863,605	83,915,070	156,778,675	118,432,187.32	-38,346,487.68
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
Wadarta Guud ee Kharashka	188,349,916	207,009,113	395,359,029	246,888,938.32	148,470,090.68

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
Wadarta Guud	108,933,057.32	86,871,150.96

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
TOTAL	791,742.93	844,858.50

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
TOTAL	6,959,189.87	6,129,081.24

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
TOTAL	7,888.71	8,096.92

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
TOTAL	16,604,821.98	14,317,100.65

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
TOTAL	57,368,864.92	43,091,475.57

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
TOTAL	2,820,394.66	2,192,796.52

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
TOTAL	1,448,452.55	1,119,138.63

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
TOTAL	9,948,443.47	14,980,164.90

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
TOTAL	943,409.43	2,220,714.61

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
TOTAL	65,998.30	131,424.40

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
TOTAL	1,850,000	0.00

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
TOTAL	10,387,280.00	0.00

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
TOTAL	0.00	1,013,362.02

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
TOTAL	11,346,917	10,793,120.40

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
TOTAL	57,952,063.64	44,426,477.80

16. Alaabaha Iyo Adeegyada

Kharashkan waa hawl socodsiinta 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
TOTAL	31,821,514.37	29,130,081.21

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
TOTAL	430,734.00	495,755.00

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
TOTAL	1,793,608.00	1,250,318.34

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
TOTAL	1,675,387.70	2,082,505.94

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
TOTAL	1,724,194.61	1,803,721.00

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
TOTAL	13,535,555.00	7,682,271.67

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
TOTAL	9,499,130	11,127,405.31

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
TOTAL	0.00	1,013,362.02

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
Wadarta	125,505,305.44
Kharashka Dowladda 2024	118,432,187.32
Haraaga 2025	7,073,118.12

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
TOTAL	123,401,500

8. Warbixinta Hantida Dowladda

Sida uu qabo qodobka 156^{aad} 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
	7,277	94,170,453

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 ^{aad} 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
Wadarta Guud Daynta		9,204,028.39

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
	Wadarta Guud Ee Hay'adaha	121,235,394.00	108,933,057.32

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
	WADARTA GUUD	17,788,591	14,304,141

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	
Wadarta Cashuur Dhaafka Hay'adaha Dowladda		1,167,190.16
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
Wadarta Cashuur Dhaafka Hay'adaha UN-ka		1,583,947.17
Dowladda Galmudug	Gaadiid	53,257.41
Dowladda Hirshabeele		1,648.00
SSC Khaatumo		121,585.42
Wadarta Cashuur Dhaafka D Goboleeyada		176,490.83
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	
Wadarta Cashuur Dhaafka Hay'adaha Caalamiga ah		336,144.85
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
Wadarta Cashuur Dhaafka Hay'adaha Gudaha (Local) ah		17,910.89
Wadarta Guud ee Cashuur Dhaafka		3,281,683.90

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
TOTAL	5,154,427	10,664,170

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
TOTAL	5,055,252	10,664,170



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