XAFIISKA HANTIDHOWRKA GUUD

DOWLADDA JUBBALAND EE SOOMAALIYA

WARBIXINTA BAARISTA SANNADLAHA AH EE SANNADKII DHAMMAADEY 31KA DISEMBAR 2025

DOWLADDA JUBBALAND
EE SOOMAALIYA
XAFIISKA HANTIDHOWRKA GUUD

دولة جوبالاند الصومالية
مكتب المراجع العام

OFFICE OF THE AUDITOR GENERAL
JUBBALAND STATE OF SOMALIA

Tix: OAG/JSS- 243/202 **Taariikhda: 27/08/2026**

Ku: Guddoomiyaha Baarlamaanka Dowladda Jubbaland ee Soomaaliya,

Mudane Guddoomiye,

Iyada oo la raacayo qaybta 32(3) ee Xeerka Maareynta Maaliyadda Maamulka (PFM) ee 2017 iyo qaybaha 30aad, 32aad iyo 33aad ee Xeerka Hantidhowrka/Baarista ee 2016 ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS), waxaan ku faraxsanahay in aan kuu soo gudbiyo warbixinteyda ku saabsan xisaabaha Dowladda Jubbaland ee Soomaaliya ee sannad maaliyadeedkii dhammaadey 31ka Disembar, 2025, si loo horgeeyo Baarlamaanka Dowladdaa.

Warbixinta ayaa waxaa loo diyaariyey si waafaqsan dastuurka iyo waajibaadka sharci ee Xafiiska Hanti-dhowrka Guud ee Jubbaland, si loo baaro oo hubin madax-bannaan loogu sameeyo maareynta kheyraadka dowladda/dadweynaha. Hadafka baaristan laga leeyahay waa in kor loo qaado oo la sii wanaajiyo daahfurnaanta, isla-xisaabtanka, iyo dowlad/maamul wanaagga ee adeegsiga hantida ama maaliyadaha dowladda.

Waxaan si ixtiraam leh halkan ugu soo gudbinayaa warbixintan Xubnaha Sharafta Leh ee Baarlamaanka Dowlad-Goboleedka si ay u eegaan una qaadaan tallaabooyin dheeraad ah, iyada oo la raacayo doorka kormeerka iyo la-socoshada ee Hay'adda Sharci-dejinta loo igmaday.

Warbixintan waxaa la socda dokumentiyadan;

1. Warbixinta hanti-dhowraha ee ku saabsan Bayaanka Maaliyadeed ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS) Sannad Maaliyadeedkii (FY) 2025 yo Bayaannada Maaliyadeed ee Iskudhafan ee 2014.

2. Warqadda maamulka faahfaahsan ee ka soo baxday baaristeyda.

Mahadsanid,

Mudane Bashiir Maxamed Bahaale,

Hantidhowraha Guud,

Dowladda Jubbaland ee Soomaaliya

EREYADA LA ISKU GAABIYEY

Ereyada la isku gaabiyay	Ereyada oo Kaamil ah
CSC	Guddiga Shaqaalaha Rayidka ah
FMIS	Nidaamka Macluumaadka Maareynta Maaliyadda
FGS	Dowladda Federaalka ee Soomaaliya
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hantidhowrka Sare
ISAI	Hay'adda Hantidhowrka Sare ee Caalamiga ah
JSS	Dowlad-goboleedka Jubbaland ee Soomaaliya
MoE	Wasaaradda Waxbarashada
MoF	Wasaaradda Maaliyadda
MOIS	Wasaaradda Amniga Gudaha
MOHDAM	Wasaaradda Gaargaarka iyo Maareynta Musiibooyinka
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PV	Fawjarka Lacag-bixinta
RMS	Nidaamka Maareynta Dakhliga
RV	Fawjarka Dakhliga
SERP	Mashruuc Xoojinta Nidaamka Maamulka Guud Ee Maaliyadda Soomaaliya
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
USD	Doolarka Mareykanka
XHG	Xafiiska Hantidhowrka Guud

TUSMADA WARBIXINTA

1.0 GOGOLDHIG

Sannad kasta, Xafiiska Hantidhowrka Gunud (OAG ee Dowalad-goboleedka Jubbaland ee Soomaaliya (JSS), waxaa uu baaritaan sharci ah ku sameeyaa xisaabaha guud ee dowlad-goboleedda. Baaritaanadu waxaa ay si joogto ah u muujiyeen meelaha u baahan horumarin, waxaanna la bixiyay soojeedimo la sameyn karo si wax looga qabto arrimaha la tilmaamay.

Soojeedimada am talooyinka la soo-jeediyo waa qayb muhiim ah oo ka mid ah warbixinnada baaristeyda. In la hirgeliyo waa muhiim si loo sii wanaajiyo oo loo dardargeliyo bixinta barnaamijyada iyo adeegyada kharash ahaanta taabogalka ah ee loogu talagalay muwaadiniinta ku nool Dowladdaa Jubbaland ee Soomaaliya.Iyadoo qeyb ka ah shaqadeyda, ayaa waxaan xaqiijiyaa in aan dabagal ku sameeyo talooyinkii lagu soo-jeediyay baaristii hore si kuwa ka mas'uulka ah ay u qaadaan tallaabo lagu dhaqangelinayo talooyinkii aan soo-jeediyay.

Xafiiska Hantidhowrka Guud (OAG) ayaa waxaa si adag uga go'an in uu taageero horumarinta hannaanka xakameynta iyo maareynta maaliyadaha ee wanaagsan. Waxaan sii wadi doonnaa in aan si firfircoon uga qaybqaato oo aan sii bixiyo aragtiyada sii saadaalinaya sababaha keenaya liidashooyinka nidaamyada kontaroolka gudaha.

Waxaan sidoo kale doonayaa in aan halkan ugu mahadceliyo saaxiibada/bah-wadaagta aan taageerada ka helno, gaar ahaan kooxda EU-SFA, oo aan taageero farsamo ka helnay intii ay baaristan socotay.Waxaan si kal iyo laab ah ugu mahadnaqayaa dhammaan hawlwadeennada Xafiiska Hantidhowrka Guud ee Dowldda Jubbaland ee Soomaaliya (JSS-OAG) oo si joogto ah ugu heellan waajibaadkooda iyo masuuliyadooda, iyagoo ku shaqeeya duruufo kasta oo adag.

2.0 DOORKA XAFIISKA HANTIDHOWKA GUUD (OAG)

Mas’uulka Hay'adda Hantidhowrka Sare (SAI) ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS) ahaan, waajibaadkeyga dastuuriga ah waa xaqiijinta in maaliyadaha dowladda si sharci ah oo wax-ku-ool ah loogu isticmaalo adeeg bixinta. Taa macnaheedu waa in xafiiskeennu uu yahay hay'ad u madax-bannaan ilaalinta maaliyadaha dowladda iyo amniga dhaqaalaha ee Dowlad-goboleedka Jubbaland, sida ku caad Qodobbada 88aad iyo 89aad ee Dastuurka Jubbaland iyo Qodobka 7aad ee Xeerka Hantidhowrka JSS ee 2016Waxaan baaris ku sameeyaa oo aan ka soo warbixinaa maareynta maaliyadaha ay Dowladdu heshay, ha ahaato mid laga helay canshuur-bixiyeyaasha, deeq-bixiyeyaasha ama meelo kale, iyo hubinta in kharashaadka loo maareeyo hab daahfuran, anshax iyo xirfadlenimo ku dheehan. Sidoo kale, waxaan xaqiijiyaa in si macquulka ah ay dowladda u adeegsato lacagaha dadweynaha, oo ah habka uu ansixiyey Baarlamaanka, iyadoo loo marayo baaritaanno xirfadeed madax-bannaan. Waxaan daraaseeyaa sida iyo haddii maaliyadahan ay si cad oo sax ah ay uga soo warbixisay Dowladda iyo sida loo adeegsaday marka loo eego dhaqaalaha, hufnaanta iyo taabogalnimada.Markaasi ka-dib, waxaan ku daabacaa warbixinta baarista baraha internetka (mareegtooynka) rasmiga ah ee Xafiiska Hantidhowrka Guud (OAG), waxaanna marka hore nuqul warbixinta baarista ah u geeyaa Baarlamaanka, iyadoo hal bil gudaheeda marka warbixinta la dhammeystiro, ay sidoo kale helaan muwaadiniinta u dhashey Dowlad-goboleedka Jubbaland iyo daneeyayaasha kale, iyadoo la raacayo Qaybta 32(3 iyo 4) ee Xeerka PFM ee 2017. Intaa waxaa dheer, in dhammaan warbixinnadeyda ay dadweynuhu ka heli karaan mareegtada ama bogga internetka OAG Gaar ahaan, Qaybta 30(6) ee Xeerka Hantidhowrka ee 2016 ayaa uga baahan hantidhowraha Guud (AG) in uu warbixintiisa ku soo daro:

- Aragtida dhabta ah ee miisaaman ee xisaabaadka dowladda ee isku-dhafan iyo kuwa kala-soocan;
- Waxyaabihii la ogaaday ee mugga lahaa iyo soojeedimada;
- Nusqaamaha ama khaladaadka laga helay nidaamka kantaroolka gudaha;
- Faahfaahinta diiwaannada muhiimka ah ee aan gacanta lagu hayn; iyo
- Lacago kastoo la bixiyay iyada oo aan la tixgelin xaaladda dhaqaale ama waxtarkooda

2.1 Waajibaadkeenna iyo Madax-bannaanideenna

Qaybta 28(1) ee Sharciga Hantidhowrka ee 2016 ayaa wuxuu qeexayaa mas’uuliyadda xafiiska hantidhowrka guud (OAG) uu ka saaran yahay in uu baaritaan ku sameeyo xisaabaadka dhammaan hay’adaha guud ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS). Iyada oo la raacayo qodobbada Qaybta 32(3) ee Xeerka PFM ee 2017 iyo qaybta 30(4) ee Sharciga Hantidhowrka ee 2016, Hantidhowraha Guud waa in uu u soo gudbiyaa warbixinta Baarista Sanadlaha ah Baarlamaanka afar bilood gudahooda ka-dib marka uu Bayaannada Maaliyadeed ka helo Wasiirka Maaliyadda. Guddoomiyaha Barlamaanka waa in uu ku horgeeyo dhammaan warbixinnada hantidhowrka Golaha Shacabka ee Dowlad-goboleedka shan maalmood oo kuwa shaqada ah gudahooda ka-dib marka uu helo warbixinta sida ku cad qaybta 33(1) ee Sharciga Hantidhowrka ee 2016.

Madax-bannaanida Hantidhowraha Guud waa astaanta koowaad ama aasaasiga ah ee ay leedahay Hay’adda Hantidhowrka Sare (SAI) ee si fiican u shaqeynaysa oo u hawlgasha si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay’adaha Hanti-dhowrka Sare (International Standards of Supreme Audit Institutions (ISSAIs). Qaybaha 88aad iyo 89aad ee Dastuurka Jubbaland waxay dhigayaan in OAG uu yahay hay'ad madax-bannaan shaqadiisa ugu weynna ay tahay in uu noqdo hantidhowraha dibedda ee Dowlad-goboleedda. Intaa waxaa dheer, Qaybta 7(1) ee Sharciga Hantidhowrka ee 2016 ee Dowlad-goboleedka Jubbaland ee Soomaaliya in ay si gaar ah ula xiriirto Hantidhowraha-Guud in uu u madax-bannaan yahay gudashada mas'uuliyadiiisa

2.2 Horumarka Ilaa iyo Hadda La Gaarey

Horumar ayaa waxaa laga gaarey dhisidda kartida shaqaalaha Xafiiska Hantidhowrka Guud (OAG). Xawaaraha ay ku socotay karti ku biirrinta ayaa hoos u dhac ku yimid; in kastoo ay dib u dhacyadan jiraan, haddana xafiiska wuxuu awooday in uu soosaaro warbixinnada sannadlaha ah ee OAG ee 2022, 2023, 2024 iyo 2025 iyadoo taageero laga helayo la-taliyayaasha EU-SFA

2.3 Caqabadaha Horyaalla OAG JSS

Xafiiska Hantidhowrka Guud (OAG) ayaa isku-dayaya in uu helo hawlwadeenno hantidhowrka u sameeyo oo xirfadoodu aad u sarreyso kuwaas oo gudan kara waajibaadka sharci ee xafiiska iyagoo haysta taageero yar. Si shuruudan loo buuxiyo, kheyraadyada ku habboon waa in la bixiyaa si loo haqabtiro baahiyada tababarka iyo hawlgalka ee xafiiska.Haseyeeshee, taageerada laga helo deeq-bixiyayaasha kuma filna in lagu kaabo dhammaan hawlaha u qorsheysan, sidaa daraadeedna, dedaallo badan ayaa gaabis ku yimid. Xafiiska wuxuu weli wajahayaa caqabado dhowr ah, oo ay ka mid yihiin qoondada miisaaniyadda Dowladda u qoondeysay oo aan ku filnayn, taas oo xaddidaysa awoodda maalgelinta hawlgallada baarista muhiimka ah, iyo in uu si weyn ugu tiirsan yahay taageerada uu ka helo deeq-bixiyayaasha oo badanaa ah mid mashruuc ku saleyan oo aan la joogteyn karin si loo helo xoojin hay'adeed muddo-dheer ah.

Waxaa sidoo kale jirta tiro yaraanta xirfadlayaasha baarista/hantidhowrka sameeya oo khibrad iyo aqoon sare leh, waxaanna aad u kooban fursadaha horumarinta xirfadeed iyo qaadashada shahaadooyinka xirfadeed. Shaqaalaha ayaa shaqada si joogto ah uga tagaya sababo la xiriira mushahaar iyo dhiirrigelin lacageed oo aan soo jiidasho lahayn marka loo eego kuwa ay bixiyaan hay'adaha kale. Xafiiska Hantidhowrka Guud (OAG) ayaa taageero ka raadinaya dowlad-goboleedka si loo xoojiyo hay'adda, taas oo udub dhexaad u ah hubinta in maaliyadda dowladda la ilaaliyo.

Intaa waxaa dheer, Xafiisku wuxuu haystaa qalabka baarista casriga ah oo xaddidan, nidaamyada ICT-ga, iyo kuwa xogta lagu falanqeeyo, iyadoo sidoo kale ay jirto taageerada loojiistiga oo yar, sida gaadiidka iyo kheyraadyada gudaha, taas oo carqaladeysa in baaris wax ku ool ah laga sameeyo dhammaan gobollada.Sidoo kale, xarumaha iyo kaabayaasha xafiiska dad kuma filna, xafiiska oo aan u madax-bannaanayn qoondeynta kheyraadka, ayaa weli saameynaysa hirgelinta hawlo baariseed hufan oo waqtigii loo baahnaa la sameeyo

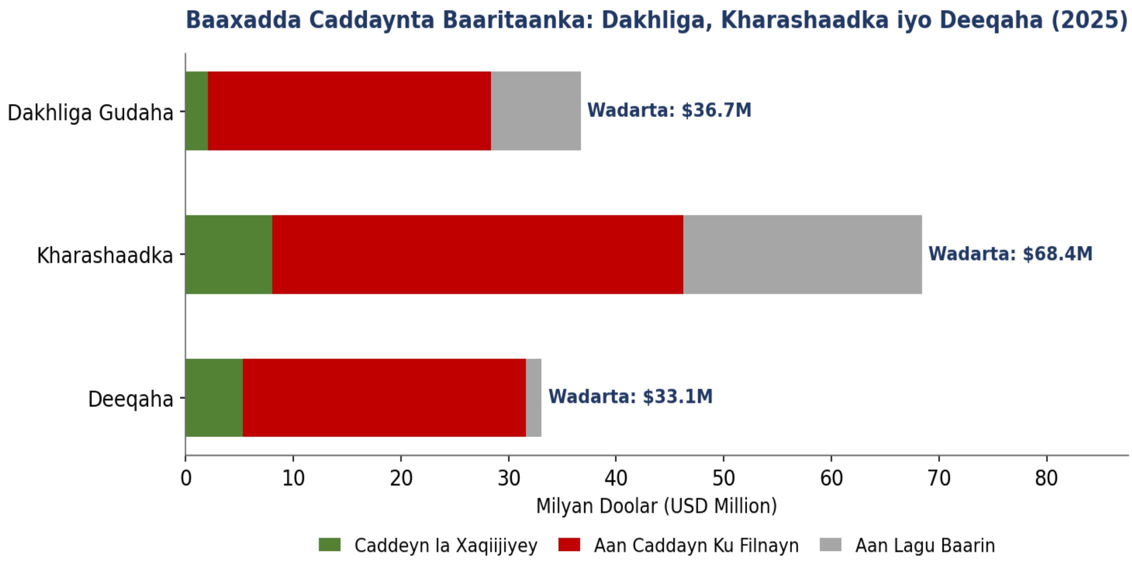
3.0 HORDHAC

Warbixinta maaliyadeed ee Dowladda Jubbaland ee sannad-maaliyadeedka 2025 waxay muujinaysaa dakhli guud oo dhan USD 69,816,056 iyo kharash guud oo dhan USD 68,426,851. Dakhliga gudaha, oo ka kooban canshuuraha iyo dakhliga kale ee gudaha, wuxuu ahaa USD 36,724,012, halka deeqaha ka imadhe dowladda federalka ee soomaliya ay aheed USD 26,296,290, iyo deeqaha hay'adaha caalamiga ah ayagana garaaye USD 6,795,754.

Dhinaca kharashaadka, 86.8% waxaa lagu bixiyey kharashaadka joogtada ah oo gaaraya USD 59,389,596, halka USD 4,627,130 lagu bixiyey hantida raasumaalka ah iyo USD 4,356,825 lagu bixiyey dib-u-bixinta deymaha dowladda.

Marka la barbar dhigo sannadkii 2024, dakhliga JSS wuxuu kordhay qiyaastii 59.6%, halka kharashaadkuna kordhay qiyaastii 53.3%. Dakhliga canshuuraha wuxuu kordhay ilaa USD 27,470,471, halka deeqaha guud ay gaareen USD 33,092,044, taasoo muujinaysa in deeqaha iyo dakhliga gudaha ay yihiin ilaha ugu muhiimsan ee maalgelinta hawlaha Dowladda Jubbaland.

Guud ahaan, natiijooyinka maaliyadeed waxay muujinayaan koror muuqda oo ku yimid dakhliga iyo kharashaadka Dowladda Jubbaland sannadka 2025. Si kastaba ha ahaatee, baaristu waxay sidoo kale aqoonsatay khaladdadka uhiim ah oo la xiriira dukumentiyada dakhliga iyo kharashaadka, wax-soo-iibsiga iyo qandaraasyada, maareynta kharashaadka ciidamada, maareynta bangiyada iyo is-waafajinta akoonnada, maamulka deeqaha, shaqada Hantidhowrka Gudaha iyo Macluumaadka Tiknoolajiyadda iyo Isgaarsiinta (ICT), kuwaas oo u baahan tallaabooyin sixitaan oo ku habboon.



4.0 NUXURKA KOOBAN EE WARBIXINTA

Waxaan baaris ku sameeyey xisaabaadka guud ee dowladda jubbaland soomaaliya ee sanad maaliyaadeedka ku dhammaaday 31ka diseembar 2025, si waafaqsan Heerarka caalimga aah ee Hay'ada sare ee Hantidhawrka (ISSA), Sharciga hantidhawrka iyo sharica maamulaka maaliyadda dadweynaha ee (PFM) ee dowladda Jubbaland.

Bayaannada maaliyadeed waxay muujiyeen dakhli guud oo gaaraya $69,816,056 iyo kharashaad guud oo gaaraya $68,426,851. Baaristeyda waxaa ay muujisay liidashooyin ka jira maareynta dakhliga, xakameynta kharashka, mareynta dheymaha iyo hab-dhaqannada wax-soo-iibsiga.

Markii aan dhammaystiray habraacyadii baarista,kuwaas oo noqnaya gundiga aragtida waxaan soo saaray **Aragti Cilladaysan (Qualified Opinion)** oo ku saabsan Warbixinta Maaliyadeed ee Dowladda.

Aragtidani waxay ku salaysan tahay lix arrimood oo muhiim ah oo saamayn ku leh isku hallaynta Warbixinta Maaliyadeed, kuwaas oo khuseeya dhakliga iyo kharashdka dowladda.

a) Baarista waxaa ay muujisay **USD 3,546,458.26** ee dakhliga oo aan si buuxda loo cadeynin, maadaama dokumentiyada muhiimka ah sida warqadaha dhigaalka bankiga iyo faahfaahinta aqoonsiga canshuur-bixiyaha iyo maanafeestada ay maqnaayeen. Intaa waxaa dheer, in **USD 829,638.47** aan gebi ahaanba la taageerin, oo ma lahan wax dokumentiyo ah oo caddeyn u ah

b) Dhanka kharashadka baristu waxan ku ogaady Kharashaad gaaraya **USD 4,138,155.61** oo lahayn cadeymo dhameystiran. Dukumentiyada XHG loo soo bandhigay waxay inta badan ahaayeen dukumentiyo gudaha ee wasaradda laga diyaariye sida foomka lacag-bixinta, jeega bangiga, iyo jeega system-ka ee BISAN, taas na maahaan caddeyn kufilaan lacaag bixinta.

c) Sidoo kale baarista waxaan ku ogaaday in dowladda Jubbaland sannadkii 2025 bixisay kharashaad la xiriira amniga oo dhan **USD 18,658,336**, marka loo eego USD 7,504,650 oo la bixiyey sannadkii 2024. Tani waxay ka dhigan tahay koror dhan USD 11,153,686 (149%) muddo hal sano ah wasaaraddana kama bixinin sharaaxad lagu qanco.inta waxaa dheer wax dokument oo caddeymo ee bixinta musharadka ciidamadho XHG loma so bandigin inta baristu socote

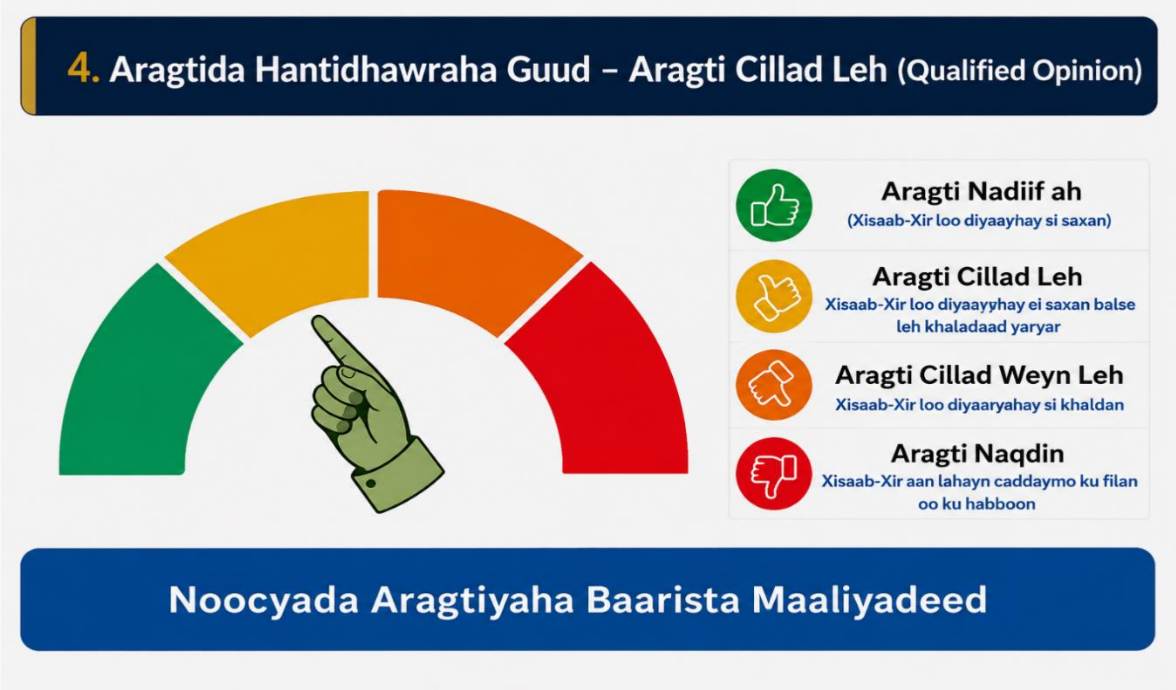
d) Dhanka deeqaha, waxaan kaloo ogaaday lacagaha deeqaha dibadada iyo dowladda federalka oo gaaraya **USD 26,288,790.06** ayaa loo waayay heshiisyo iyo xaqiijinda deeq bixiyayaasha.

e) Dhanka kale Hab Maamulka deymaha ayaa ah mid liitay, deyn dhan **USD 3,329,536** ayaa la amaahday, waxana la bixiyeey amaah dhan **USD 3,919,768** isla sanad maaliyaddedka iyada oo aan loo haynin oggolaansho Baarlamaan, warbixinada deymaha aan la soo gudbin, heshiisyadii amaahda oo aan la saxiixin, isla markaana aan jirin istiraatiijiyad hagaysa maamulka deymaha.

f) Baaristu waxaan ku ogaannay in habka wax-soo-iibsiga usaan buuxinin shuruudihii wax iibsiga ee Habka Qiime-sheegashada (Shopping) ama habka xayasiinta, balse inta badhan lagu fuliyey habka Hal Meel wax-ka-iibsiga (Single Sourcing), iyadoo aan la hayn dukumentiyo iyo sharraxaad ku filan oo sababaynaya adeegsiga habkaas. Si lamid aah Intii lagu jiray baarista, waxaan ogaannay in Dowladda Jubbaland aysan sannad-maaliyadeedkii 2025 lahayn Guddi Wax-soo-iibsi oo si rasmi ah oo shaqaynaya.

Waxaa xusid mudan in qaar ka mid ah cilladaha lagu ogaaday sannadkan ay yihiin arrimo hore loogu soo sheegay warbixinnadii hantidhawrka ee sannadihii hore, balse aan weli si buuxda wax looga qaban.

Waxaan rajaynayaa in warbixintani ay ka caawin doonto Golaha Wakiillada Dowladda Jubbaland iyo dhammaan hay’adaha ay khusayso xoojinta isla xisaabtanka, daahfurnaanta iyo maamulka wanaagsan ee khayraadka Dowladda jubbaland ee soomaaliya.



5.0 ARAGTIDA HANTIDHOWRKA

5.1 Aragti Cillad Leh (Qualified Opinion)

Waxa aan baaris ku sameyey Warbixinta Maaliyadeed ee Dowlada jubbaland somaliaya oo ka kooban muuqaalka dakhliga iyo kharashaadka, muuqaalka isbarbardhigga ku-talagalka miisaaniyadda iyo kharashka dhabta ah, iyo xog kooban oo ku saabsan siyaasadaha muhiimka ah iyo sharraxaadda macluumaadka kale ee warbixinta ee dowladda Jubbaland ee soomaaliya sida ku xusan qodobka 32 ee Sharciga Maareynta Maaliyadda dadweynaha ee jubbaland Lr., 2017. Warbixinta waxaan la diyaariyey iyadoo loo raacayo Heerka Caalamiga ah ee Xisaabaadka Dowladdaha (IPSAS) ee lacagaha caddaan-ka ah.

Sida aan aaminsannahay, intii karaankeyga ah waxa aan heley dhammaan xogtii iyo sharraxaaddii muhiimka u ahaa baarista

Aragtideyda, marka laga reebo saamaynta arrimaha looga hadlay gundhigga Aragtida Cil-ladda leh ee ku xusan warbixinteena, Warbixin Maaliyadeedka sannadlaha ah ee dolwadda jubbalandee soomaaliya waa mid xaqiiqda ku salaysan oo si xaq-soor leh loo soo bandhigay dhammaan waxyaabaha halbeegga leh ee saamaynaya sida; muuqaalka dakhliga iyo kharashaadka,muuqaalka isbarbardhigga kutalagalka miisaaniyadda iyo kharashka dhabta ah ee sannadka dhammaaday 31da December 2025 iyada oo la isticmaalay Heerka Caalamiga ah ee Xisaabaadka Dowladda (IPSAS) ee lacagaha caddaanka ah iyo Sharciga Maareynta Maaliyadda Guud.

5.2 Gundhigga Aragtida Cilladda Leh (Basis for Qualified Opinion)

Waxa aan baaristan u sameeyey si waafaqsan Heerka Hay'adaha Caalamiga ah ee Hantidhawrka ee ISSAI mas'uuliyadeyda la xiriirta heerkan caalamiga ah waxa uu faahfaahin dheerayaa looga bixiyay qaybta mas'uuliyadda Hantidhawrka ee baarista warbixinnada maaliyadeed ee ku xusan warbixinteeyda, si waafaqsan Sharciga Maareynta Maaliyadda Guud, Xeerka Anshaxa ee Hay'adaha Hantidhawradda iyo shuruudaha anshaxe ed ee khuseeya baaristeeyda kuna aadan warbixinta maaliyadeed ee Dowladda jubbaland ee soomaaliya, iyo in aan buuxinay mas'uuliyadeena kale ee anshaxeed. waa ka madax bannaanaanahay hay'adda soo diyaarisay warbixinta maaliyadeed, waxa aan aaminsannahay in caddeymahan aan baarista ku helnay ay ku habboon yihiin kuna filan yihiin in aan ku gaarno gunaanadka Aragtida Hantidhawriseed ee aan bixinnay

Kharashaadka	Lacagtii la baaray, **USD 4,138,155.61** oo kamid ah kharashaadka ma lahayn cadeymo dhameystiran, Dukumentiyada XHG loo soo bandhigay waxay inta badan ahaayeen, dukumentiyo gudaha ee wasaradda laga diyaariye sida foomka lacag-bixinta, jeega bangiga iyo jeega systemka ee BISAN, taas na maahaan caddeyn kufilaan lacaag bixinta.
Dakliga Gudaha	lacag dhan **USD 3,546,458.26** Maleheen cadeeymo dhameystiran, Caddeymaha loo soo bandhigay baarayaasha waxay inta badan ku koobnaayeen dukumentiyo gudaha hay'adda laga diyaariyey, sidha raasidada laga dabaaco BISAN/revenue systemka oo kali, iyadoo aan la soo bandhigin dukumentiyo muhiim ah oo ay ka mid yihiin warqadaha caddeynta dhigaalka lacagta (deposit slips), faahfaahinta aqoonsiga canshuur-bixiyeyaasha iyo warqadda maanafeestada. Intaa waxaa dheer, Si laamid aah Lacag dhan **USD 829,638.47** ayaa lagu ogaaday inaysan lahayn wax dukumenti oo caddeyn ah.
Mamulka Deeqaha Dowladda	Deeqo dhan **USD 26,288,790.06** ma lahayn caddeymo sidha heshiisyadii deeqaha ee khuseeyey, heshiisyada is afgraadka aah, ama dukumentiyo kale oo ku habboon oo taageeraya, kuwaas oo caddeynaya isha deeqda, caddadkeeda, shuruudaheeda iyo

	qawaaniinteeda. Sidoo kale, waxaan ka codsannay Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya iyo deeq-bixiyeyaasha ay khusayso inay xaqiijiyaan deeqaha la helay; hase yeeshee, xaqiijintii la codsaday lama soo gudbin si loogu sameeyo hubinta baaritaanka.
Mamulka Deymaha	Hab Maamulka deymaha ayaa ah mid liitay, deyn dhan **USD 3,329,536** ayaa la amaahday, waxana la bixiyeey amaah dhan **USD 3,919,768** isla sanad maaliyaddedka iyada oo aan loo haynin oggolaansho Baarlamaan, warbixinada deymaha aan la soo gudbin, heshiisyadii amaahda oo aan la saxiixin, isla markaana aan jirin istiraatiijiyad hagaysa maamulka deymaha
Wax-soo iibsiga dowlada	Baaristu waxaan ku ogaannay in habka wax-soo-iibsiga usaan buuxinin shuruudihii wax iibsiga ee Habka Qiime-sheegashada (Shopping) ama habka xayasiinta, balse inta badhan lagu fuliyey habka Hal Meel wax-ka-iibsiga (Single Sourcing), iyadoo aan la hayn dukumentiyo iyo sharraxaad ku filan oo sababaynaya adeegsiga habkaas. Si lamid aah Intii lagu jiray baarista, waxaan ogaannay in Dowladda Jubbaland aysan sannad-maaliyadeedkii 2025 lahayn Guddi Wax-soo-iibsi oo si rasmi ah oo shaqaynaya.

6.0 ARRIMAHA BAARISTA MUHIIMKA U AH

Arrimaha baarista muhiimka u ah kuwa marka loo eego go’aankeeyga xirfad iyo aqooneed, aan u aragke in ay muhiim u leeyihiin baarista warbixin maaliyadeedka sannadkan. Si guud ahaaneed arrimahan ayaan diiradda ku saarnay xilligii aan ku gudajirnay baarista warbixinta maaliyadeed, isla markaana aan qayb ka ahayn aragti baariseedkeenna, mana jirto aragti kale oo aan arrintan ka soo saarney. Arrinkasta oo hoos ku xusan waxaa lagu soo bandhigay sharraxaad ku aaddan sida baarista diiradda loogu saaray.

Waxa aan gudanay waajibaadka ku xusan qaybta Masuuliyadda Hantidhawrraha ee warbixintan baarista. Waxa aan baarista u fulinay innaga oo isticmaalayna habraac baariseedka ugu habboon si aan u qiimeeyno khataraha ahmiyadda leh una soo saarno hadii ay jiraan arrimo kale oo ku jira warbixin maaliyadeedka la soo wadaagay Xafiiska Hantidhawrka Guud. Natiijoyinka habraaca baarista, oo ay qeyb ka yihiin habraacyada aan isticmaalnay si aan wax badan uga ogaanno arrimahan hoose, ayaa gundhig u ah in aan soo saarno Aragti baariseedka cilladda leh ah ee ku saabsan Warbixin Maaliyadeedka ku lifaaqan warbixintan.

6.1 Liidashooyin ka jira dakhli ururinta iyo diiwaangelinta:

Dakhliga gudaha: Waxaan oggaadey liidashooyin/habacsanaan kala duwan oo ka jira ururinta, maareynta, iyo diiwaangelinta dakhliyada gudaha ah oo sida soo socota ah;

a) Gaar ahaan, xafiiska hantidhawrka wuxuu ogaaday is-waafaq la'aan ku saabsan ku-dhaqanka xeerarka dakhliga ee badeecadaha isticmaalka iyo Khaatka, Inkastoo heerarkii la ansixiyey ee sannadka 2025 lagu dabaqay xaaladaha qaarkood, haddana xaalado kale waxaa la adeegsaday heerar kala duwan, iyadoo aan si cad loo diiwaangelin ama si ku filan loo taageerin sababta iyo saldhigga loo adeegsaday heerarka kale.

b) Waxa kale oo an oganey khaladdad ka jira rasiidhada, taas oo keentay in ay adkaato in si cad loo ogaado canshuurta laga rabo in la bixiyo, faahfaahinta canshuur-bixiyaha, nooca dakhliga la ururiyey, iyo saldhigga ama cabbirka lagu go'aamiyey heerka canshuurta lagu dabaqayo, iyo xogaha kale ee muhiimka ah ee lagu xisaabinayo lacagta canshuurta.

c) Waxa kale oo jira Is-waafajin la'aan u dhexeysa buugaagta iyo diiwaannada asalka ah ee lagu ururiyo dakhliga, waraaqaha dhigaalka bangiga (deposit slips), diiwaannada bangiyada, iyo nidaamyada lagu diiwaangeliyo dakhliga sida RMS iyo FMIS.

Adeegsiga aan joogtada ahayn ee heerarka dakhliga ee la ansixiyey wuxuu keeni karaa

- In dakhliga Dowladda si ka yar ama si ka badan intii loogu talagalay loo ururiyo. Sidoo kale, isticmaalka rasiidho khaldan ama aan khusayn macaamilada wuxuu kordhinayaa khatarta ah in dakhliga si khaldan loo diiwaangeliyo, dakhli-lumo, isla markaana aan si cad loo xaqiijin karin la-xisaabtanka lacagaha la ururiyey.

Si loga hortaago khladdadkan, Maamulka Dakhliga waa inuu xoojiyaa dukumentiyada iyo xakameeyayaasha xaqiijinta dakhliga, si loo hubiyo in dhammaan dakhliga gudaha ee la ururiyey ay taageerayaan dukumentiyo dhammaystiran oo lagu kalsoonaan karo, isla markaana si buuxda loo raadin karo laga bilaabo xilliga lacagta la ururiyo, dhigaalka bangiga, diiwaannada BISAN, ilaa ugu dambayn warbixinta maaliyadeed

6.2 Habacsanaanta Maareynta Lacagta Caddaanka ah iyo Akoonnada Bangiyada Dowladda

a) Wasaaradda Maaliyadda ma sameyso is-waafajin banki oo maalinle ah ama toddobaadle ah sida uu dhigayo Xeerka PFM, taas oo daciifinaysa kantaroolka maaliyadeed ee muhiimka ah

b) Intii lagu jiray sannadka 2025, Dowladda Jubbaland waxay furtay 18 akoon bangi oo cusub. Xafiiska Hantidhowrka Guud wuxuu codsaday caddeyn muujinaysa oggolaanshaha furitaanka akoonnadaas oo qoraal ah, taas oo uu bixiyey Wasiirka ka hor furitaankooda, sida uu dhigayo Qodobka 29(2) iyo (3) ee xeerka PFM. Hase yeeshee, lama soo bandhigin wax caddeyn ah oo muujinaysa in Wasiirku bixiyey oggolaansho qoraal ah ka hor furitaanka mid kasta oo kamid ah 18-ka akoon bangi.

c) Sido kale Xafiiska Hantidhowrka Guud wuxuu ogaaday in 13 akoon bangi la xiray intii lagu jiray sannadka 2025. Caddeyn muujinaysa in la raacay habraacii loo baahnaa ee oggolaanshaha xiritaanka akoonnada waxaa la helay 3 akoon oo keliya, halka 10-ka akoon ee kale aan loo helin wax caddeyn ah oo muujinaysa oggolaanshaha xiritaankooda.

Arimha koor ku xusan ey kamid yahin Maqnaanshaha Diiwaan Akoonnada Bangiyada oo dhammaystiran oo si joogto ah loo cusboonaysiiyey wuxuu keeni karaa in Waaxda Khasnaddu aysan haysan diiwaan lagu kalsoonaan karo oo dhammaystiran oo ku saabsan dhammaan akoonnada bangiyada Dowladda**.** Tani waxay abuureysaa khatar weyn oo ah in akoon bangi la furo, la isticmaalo ama la xiro iyadoo aan loo marin oggolaanshaha iyo kormeerka habboon ee dowladda.

Si looga hortaago halistahan Maamulka waa inuu sameeyaa oo si joogto ah u hayaa Diiwaanka Akoonnada Bangiyada oo dhammaystiran oo casri ah, kaas oo daboolaya dhammaan akoonnada bangiyada Dowladda.

6.3 Liidashooyin ka jira kharashaadka

Kharashaadka dowladda iyo dukumentiyada taageeraya waxay muujisay liidashooyin waaweyn oo ku saabsan saxnaanta iyo dhammaystirnaanta dukumentiyada looga baahan yahay xaqiijinta macaamilada kharashadka.

a) Lacagtii la baaray, **USD 4,138,155.61** oo kamid ah kharashaadka ma lahayn cadeymo dhameystiran, Dukumentiyada XHG loo soo bandhigay waxay inta badan ahaayeen, dukumentiyo gudaha ee wasaradda laga diyaariye sida foomka lacag-bixinta, jeega bangiga iyo jeega systemka ee BISAN, taas na maahaan caddeyn kufilaan lacaag bixinta. Halka dukumentiyo muhiim ah oo taageeraya lacag-bixinta, sida rasiidhada, qaansheegyada (**invoices**), diiwaannada wax-soo-iibinta iyo dukumentiyada kale ee la xiriira lacag-bixinta, aan la soo gudbin.

Maqnaanshaha dukumentiyo taageeraya oo dhammaystiran ama ku filan wuxuu kordhinayaa khatarta ah

- In kharashaadku noqdaan kuwo aan ansax ahayn, aan la oggolaan, ama si khaldan loo diiwaangeliyey, iyo sidoo kale khatarta ah ee si khaldan loo isticmaalo hantida dadweynaha. Waxay sidoo kale xaddidaysaa awoodda Maamulka uu ku muujin karo in kharashaadka loo galay ujeeddooyin sharci ah, si habboon loo oggolaaday, isla markaana lagu taageeray raad-baaris (audit trail) ku filan.

Arrimahani waxey muujinayaan baahida ah in Maamulka xoojiyaa xakameeyayaasha habraaca kharashaadka, isagoo hubinaya in dhammaan lacag-bixinnada lagu taageero dukumentiyo dhammaystiran oo ku habboon ka hor inta aan la oggolaan oo aan lacagta la bixin

6.4 Liidasho ka jirta Dib-u-bixinta deymaha

Warbixinnada maaliyadeed ee sannadka 2025 waxay muujinayaan xaaladda amaahda gudaha ee Dowladda sida soo socota:

- ❖ **USD 3,329,536** oo ah amaah cusub oo dowladda gudaha dalka ka qaadatay sannadka 2025
- ❖ **USD 3,919,768** oo ah lacagihii dowladda dib ugu bixisay amaahdii gudaha intii lagu jiray sannadka 2025 iyo
- ❖ **USD 8,995,963** oo ah haraagga amaahda gudaha ee dowladda weli lagu lahaa dhammaadka sannadka maaliyadeedkii ku dhammaaday 31 Diseembar 2025.

Xafiiska Hantidhowrka Guud wuxuu si faahfaahsan u baaray lacag dhan USD 3,062,722, taas oo u dhiganta qiyaastii 78% wadarta dib-u-bixinta amaahda gudaha, iyadoo diiradda la saaray dukumentiyada caddeymaha u aah shuruudaha dib-u-bixinta iyo habraacyada loo maray bixinta amaahdaas.

Lacagtii loo xushay baaritaanka oo ahayd USD 1,396,116.00 ma lahayn dukumentiyo ku filan oo taageeraya. Gaar ahaan, macaamilada dib-u-bixinta amaahda waxaa ka maqnaa dukumentiyo muhiim ah, oo ay ka mid yihiin Dalabaadyada Wax-iibsiga Gudaha (Local Purchase Orders), heshiisyo saxiixan, qaansheegyada alaab-qeybiyeyaasha iyo caddeymaha keenista, helitaanka ama qaybinta badeecadaha ama adeegyada la xiriira.

Waxaa sidoo kale jiray lacag dhan USD 1,421,716 oo ka mid ahayd lacagtii dib-u-bixinta ee la baaray, balse an lo'haynin wax dokumenti oo caddeyn u aah.

Intaa waxaa dheer, USD 3,329,536 oo ah amaahda gudaha ee cusub ee lagu diiwaangeliyey sannadka 2025 ma lahayn dukumentiyo ku filan oo taageeraya. Sidaa darteed, XHG wuxuu awoodi waayey inuu xaqiijiyo isha amaahda, shuruudaheeda, oggolaanshaheeda iyo ujeeddada loo qaatay amaahda cusub.

Xafiiska Hantidhawrka Guud wuxuu sidoo kale ogaaday in Wasaaraddu aysan haysan Diiwaan Deyn (Debt Register) oo lagu diiwaangeliyo laguna kormeero amaahda gudaha ee taagan, dib-u-bixinnada, shuruudaha amaahda iyo haraagga deymaha. Sidaa darteed, XHG wuxuu awoodi waayey inuu si madax-bannaan ugu waafajiyo macaamilada amaahda iyo dib-u-bixinnada diiwaan dhammaystiran oo lagu kalsoonaan karo oo muujinaya deynta gudaha ee Dowladda ee weli taagan.

Habacsanaanta la ogaaday waxay abuuri kartaa; In amaahda gudaha iyo dib-u-bixinnada amaahda oo aan la diiwaangelin ama si khaldan loo diiwaangeliyo.iyo In amaahda ay dowladda qaadato aan loo marin oggolaanshihii iyo habraacyadii loo baahnaa.

Sida darteed Maamulka waa inuu: Hayaa Diiwaanka Deynta oo dhammaystiran oo si joogto ah loo cusboonaysiiyey, kaas oo ka kooban dhammaan amaahda gudaha, dib-u-bixinnada, haraagga deymaha iyo shuruudaha amaahda ee looga baahnaa

6.5 Liidasho ka jirta lacag-bixinnada ciidanka amniga.

Dowladda Jubbaland waxay sannadkii 2025 bixisay kharashaad la xiriira amniga oo dhan USD 18,658,336, marka loo eego USD 7,504,650 oo la bixiyey sannadkii 2024. Xafiiska hantidhawrka wuxuu si faahfaahsan u baaray **USD 17,734,366**, taas oo u dhiganta qiyaastii 95% wadarta kharashaadka la xiriira amniga.

Habraacyadii baaritaanka waxaa ka mid ahaa dib-u-eegista dukumentiyada caddeymaha u aah iyo diiwaannada lacag-bixinta, si loo ogaado salka kororka weyn ee kharashaadka iyo in kharashaadkaasi si habboon loo oggolaaday, loogu taageeray dukumentiyo ku filan, isla markaana si sax ah loo diiwaangeliyey.

Gaar ahaan, xafiiska hantidhawrka wuxuu raadiyey caddeymo sharxi kara kororka kharashaadka, oo ay ka mid yihiin qorista shaqaale cusub oo ka tirsan ciidamada ammaanka, isbeddellada heerarka mushaharka ama darajooyinka, wax-ka-beddelka mushaharrada, isbeddellada ku yimid tirada shaqaalaha ama goobaha loo diray, iyo isbeddello kale oo la ansixiyey oo saameynaya kharashaadka shaqaalaha ammaanka.

Hase yeeshee, wax dukumentiyo oo caddeyn ah looma soo bandhigin lacag-bixinnadii mushaharrada ciidamada ammaanka ee loo xushay baaritaanka. Sidaa darteed, xafiiska hantidhawrka wuxuu awoodi waayey inuu xaqiijiyo salka ama sababta keentay kororka **USD 11,153,686** ee kharashaadka la xiriira amniga marka loo eego sannadkii hore.

Sida darteed Maamulka waa inuu hubiyaa in dhammaan lacag-bixinnada mushaharrada ciidamada ammaanka si habboon loo oggolaaday, lagu taageeray dukumentiyo ku filan, isla markaana si joogto ah loogu waafajiyo diiwaannada mushahar-bixinta iyo xisaabaadka ee khuseeya.

Sidoo kale, Maamulka waa inuu hubiyaa in dhammaan isbeddellada ku yimaadda shaqaalaha, darajooyinka, heerarka mushaharka, goobaha loo dirayo shaqaalaha iyo arrimaha kale ee saameeya kharashaadka amniga si habboon loo diiwaangeliyo loona ansixiyo. Koror kasta oo weyn oo sannadba sannadka ka dambeeya ku yimaadda kharashaadka amniga waa in lagu taageeraa dukumentiyo ku filan iyo sharraxaad cad, iyadoo sidoo kale la haysto oggolaanshaha Maamulka ee ku habboon

6.6 Liidasho ka jirta habka wax-soo-iibsiga iyo qandaraasyadda dowladda

Intii lagu guda jiray baarista wax-soo-iibsiga dowladda, Xafiiska Hantidhowrka Guud wuxuu ogaaday gaabisyadan hoos ku xusan

a) Baaristu waxaan ku ogaannay in habka wax-soo-iibsiga usaan buuxinin shuruudihii, wax iibsiga ee Habka Qiime-sheegashada (Shopping) ama habka xayasiinta, balse inta badhan lagu fuliyey habka Hal Meel wax-ka-iibsiga (Single Sourcing), iyadoo aan la hayn dukumentiyo iyo sharraxaad ku filan oo sababaynaya adeegsiga habkaas.

b) Baaristii la sameeyay waxay sidoo kale muujisay in macaamilo wax-soo-iibsi oo ay Dowladdu fulisay sannadkii 2025, aysan lahayn dukumentiyo iyo caddeymo ku filan, sida; qiime-soo-jeedinnada, dalabaadka wax-iibsiga (purchase orders), heshiisyada, qaansheegyada (invoices), caddeynta keenista ama helitaanka badeecadaha iyo adeegyada, iyo oggolaanshaha khuseeya kuwaas oo aan dhammaystirnayn ama aan la heli karin qaarkood

c) Intii lagu jiray baarista, waxaan ogaannay in Dowladda Jubbaland aysan sannad-maaliyadeedkii 2025 lahayn Guddi Wax-soo-iibsi oo si rasmi ah oo shaqaynaya.

d) Wasaaraddu ma aysan hayn liis casri ah oo alaab-qeybiyeyaasha iyo iibiyeyaasha hore loo ansixiyey (pre-qualified suppliers/vendors), sida uu dhigayo Siyaasadda Wax-soo-iibsiga dowladda.

e) Wax dukumenti ah oo muujinaya Qorshe Sannadeedka Wax-soo-iibsiga ee 2025 oo la ansixiyey looma soo bandhigin baaritaanka si dib-u-eegis loogu sameeyo

Arimahaan waxey keeni karaan khataro ay ka mid yihiin:

a) U hoggaansanaan la'aanta shuruudaha wax-iibsiga waxay kordhinaysaa khatarta ah in wax-iibsigu noqdo mid aan tartan ku dhisnayn, qiimayaashuna si aan habboonayn u sarreeyaan iyo sidoo kale khiyaano, iskahorimaad dano iyo in dowladda aysan ka helin qiimaha iyo faa'iidada ku habboon lacagta ay bixisay (value for money).
b) Maqnaanshaha dukumiintiyada iyo caddeymaha ku filan wuxuu xaddidayaa awoodda lagu xaqiijin karo in wax-iibsigu ahaa mid sax ah oo la oggolaaday iyo in badeecadihii ama adeegyadii la soo iibiyey dhab ahaan la helay

6.7 Saamiga Dakhliga ee Adeegga Tayo-dhawrka Jubbaland (JQCS) oo aan la Diiwaangelin

Baaritaanku wuxuu ogaaday daciifnimo ka jirta diiwaangelinta, is-waafajinta iyo la-socodka dakhliga ay JQCS u ururiso Dowladda Jubbaland, iyadoo loo marayo heshiiska dheef-wadaagga ee shanta sano ah. JQCS waxay sheegtay in ay sannadkii 2025 ururisay dakhli dhan USD 195,004.30, iyadoo saamiga Dowladda ee 12% uu ahaa USD 23,400.57 bixise. Inkasta oo JQCS ay soo bandhigtay caddeymo muujinaya in lacagaha qaar lagu shubay koontada bangiga Dowladda, lacagahaas lagama helin diiwaannada xisaabeed ee Wasaaradda. Sidaa darteed, Xafiiska Hantidhawraha Guud (XHG) wuxuu awoodi waayey inuu helo caddeymo baaritaan oo ku filan kuna habboon si uu si madax-bannaan ugu xaqiijiyo dhammaystirnaanta iyo saxnaanta saamiga dakhliga Dowladda ee 12%.

Arrinta muhiimka ah: Dakhliga Dowladda ee heshiiska ku waajibay si ku filan looma diiwaangelin, looma waafajin diiwaannada bangiga, mana jirin hannaan ku filan oo lagu xaqiijin karo dhammaystirnaantiisa.

6.8 Dakhliga kirada ee dowladda oo aan laga soo ururin shirkadda Midnimo

Baaritaanku wuxuu ogaaday in Shirkadda Midnimo aysan bixin kiradii billaha ahayd ee USD 500 ee ku xusnayd heshiiska kirada ee ay la gashay Dowladda Jubbaland, kaas oo ku saabsanaa isticmaalka hanti Dowladda leedahay oo loogu talagalay xarun dhallinyaro. Iyadoo lagu salaynayo qiimaha kirada ee heshiiska iyo muddada saddexda sano ah, Dowladda Jubbaland waxay xaq u lahayd dakhli kiradeed oo dhan USD 18,000. Hase yeeshee, XHG ma uusan helin caddeymo muujinaya in kiradaas la ururiyey muddadii baaritaanka.

Arrinta muhiimka ah: Dakhli kiradeed oo dhan USD 18,000 oo Dowladda xaq u lahayd lama soo ururin si waafaqsan shuruudihii heshiiska.

6.9 Habacsanaanta Maareynta Hantida Ma-guurtada ah ee Dowladda

Intii lagu guda jiray baarista, waxaan ogaanay in Wasaaradda Maaliyaddu aysan haysan Diiwaan Hanti (Asset Register) oo dhammaystiran oo la cusboonaysiiyay, kaas oo daboolaya dhammaan hantida dowladda ee ay Wasaaraddu gacanta ku hayso ama maamusho. Maqnaanshaha Diiwaan Hanti oo dhammaystiran ayaa adkeeyay in si sax ah loo ogaado nooca, tirada, qiimaha, goobta, xaaladda iyo cidda mas'uulka ka ah hantida dowladda. Arrintani waxay kordhinaysaa khatarta ah in hantida dowladda ay lunto, si khaldan loo isticmaalo, si aan la oggolayn loo wareejiyo ama loo leexsado. Sidoo kale, waxay adkeynaysaa xaqiijinta jiritaanka iyo dhammaystirka hantida iyo iswaafajinta diiwaannada hantida iyo xogta xisaabaadka iyo dukumentiyada taageeraya.

Arrrimaha kor ku xusaan waxey keenayan khataraha ah;

- In hanti dowladda leedahay ay lunato, si khaldan loo isticmaalo ama laga takhaluso iyadoo aan la haysan oggolaanshaha loo baahan yahay.
- Isla-xisaabtanka iyo la socodka hantida Dowladda oo daciifa, maadaama aan si cad loo hayn xogta ku saabsan hantida Dowladda iyo cidda mas'uulka ka ah.

6.10 Liidasho ka jira Hantidhawrka Gudaha

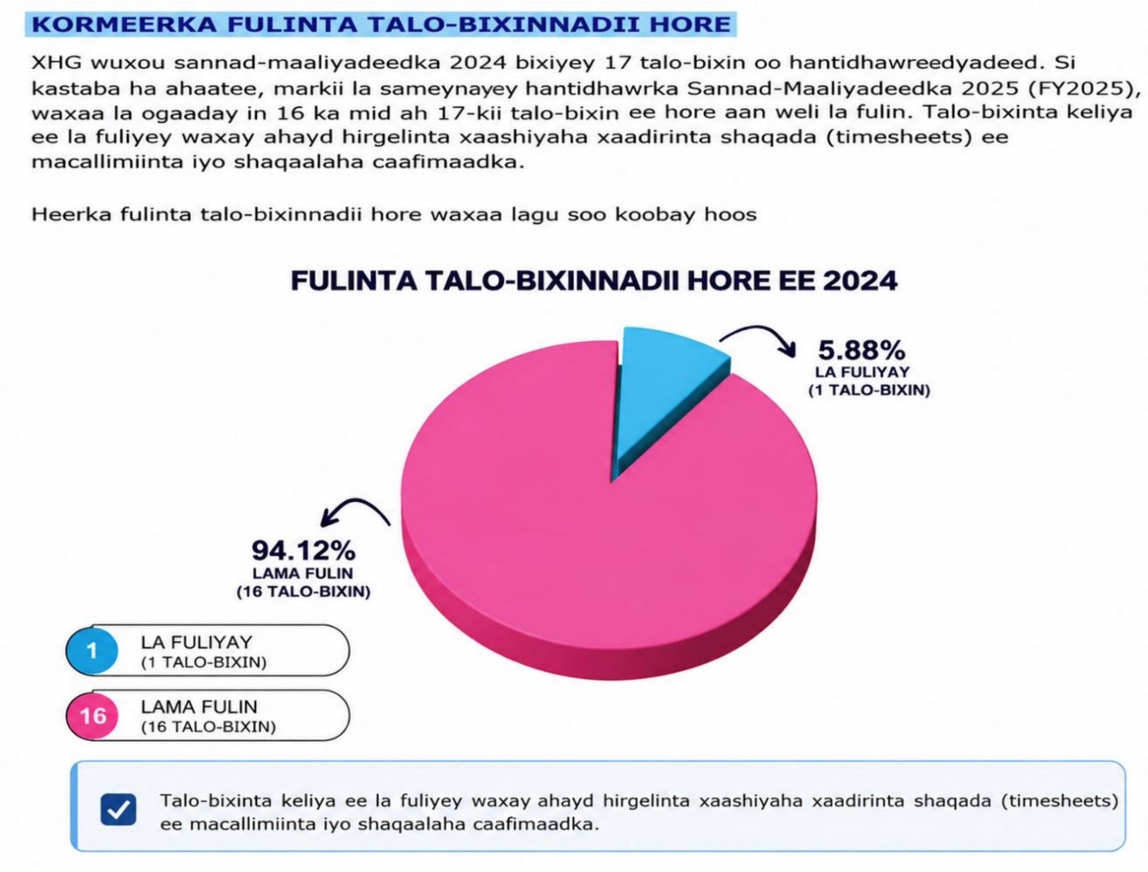
Xafiiska Hantidhowrka Guud wuxa uu qiimeeyey shaqada Hantidhawrka Gudaha ee Wasaaradda, dib u eegista Hantidhawrka gudaha ee Wasaaradda aya waxan ku ogaaday arimaha hoos ku xusan:

- Ma jirin Guddi Hantidhawr Gudaha oo loo sameeyey in uu bixiyo kormeer, hagid iyo taageero ku saabsan shaqada Hantidhawrka Gudaha.
- Ma jirin axdi Hantidhawrka Gudaha oo la ansixiyey, kaas oo qeexaya waajibaadka, awoodda, mas'uuliyadaha iyo habka ay warbixinnadu uga soo baxayaan Hantidhawrka Gudaha.
- Ma jirin Qorshe Sannadeedka Shaqada Hantidhawrka Gudaha oo la ansixiyey, kaas oo muujinaya sida hawlaha iyo baaxadda baarista Hantidhawrka Gudaha loo qorsheeyey iyadoo lagu salaynayo halisaha la aqoonsaday.
- Wax warbixinno Hantidhawr Gudaha ah looma soo gudbin XHG sannadka la baarayey, taasoo ka dhigan in Xafiiska Hantidhawrka Guud uusan helin warbixinno ama dukumiinti muujinaya shaqadii Hantidhawrka Gudaha iyo hubintii uu qabtay muddadaas.

Guud ahaan, halisahani waxay muujinayaan in Hantidhawrka Gudaha ee Wasaaraddu uusan ku shaqayn nidaam maamul iyo kormeer oo ku filan, qorshe habboon, dukumiinti iyo warbixinno ku filan, iyo agab ku filan si uu u bixiyo hubin wax-ku-ool ah oo ku saabsan ku filnaanshaha iyo waxtarka nidaamyada xakamaynta gudaha ee Wasaaradda

7.0 DABAGALKA HORE EE TALOOYINKA WARBIXINTA HANTIDHAWRKA IYO XAALADDA FULINTOODA (XAFIISKA HANTIDHAWRKA GUUD WASAARADDA MAALIYADDA)

XHG wuu bixiyeey 17 talo sanadkii 2024 hashe yeshe 16 ka mid ah 17-dii talo-bixin ee hantidhawrka bixiyey sannadkii hore ayaan weli la fulin iyadoo la gaaray hantidhawrka Sannad-Maaliyadeedka 2025 (FY2025). Talo-bixinta keliya ee la fuliyey waxay ahayd xaashiyaha xaadirinta shaqada (timesheets) ee macallimiinta iyo shaqaalaha caafimaadka, sida hoos lagu soo koobay.



GEBAGGEBO

Kantaroollada ka jira JSS si weyn uma sii hagaagin sannadihii la soo dhaafay. Meelaha ugu waaweyn ee uu walaacu ka taagan yahay waa dhammeystirnaanta dakhliga, kharashaadka, in aan la fulinin siyaasadda wax-soo-iibsiga, iyo jiritaan la'aanta diiwaanka hantida maguurtada ah. Meelo badan, dowlad-goboleedka waxaa ay leedahay shuruuc faahfaahsan oo cad; haseyeeshee, marar badan shuruudahan sharciga ah lama raaco.

Waxaa loo baahan yahay in si joogto ah loola socdo u hoggaansanaanta habraacyadan kantaroolka aasaasiga ah, iyadoo ay jiraan cawaaqib-xumo ka dhalan karta sharci-jebinta / xad-gudubyada soo noqnoqda.

Kantaroollada gudaha ee lagu xakameeyo dakhli ururinta iyo diiwaangelinta lama hirgelin, iyadoo lacag-bixinnada iyo lacag-qabashada aanan si buuxda loo taageerin. Arrimahan waxay abuuraan shaki weyn oo ku saabsan waxyaabaha lagu shaaciyay bayaannada maaliyadeed. Sidaa daraaddeed, Xafiiska Hantidhowrka Guud (OAG) wuxuu soosaarey ra'yi baaris wax-laga-beddelay / wax-lala-harey.

Waxaa loo baahanyahay in la xaqiiijiyo soo xareynta dakhliga shirakadaha lala galay qandraasyada cidiin aan bixinna lala xisaabtamo.

WAAJIBAADKEENNA IYO MADAX-BANNAANIDEENNA

Qaybta 28(1) ee Sharciga Hantidhowrka ee 2016 ayaa wuxuu qeexayaa mas’uuliyadda xafiiska hantidhowrka guud (OAG) uu ka saaran yahay in uu baaritaan ku sameeyo xisaabaadka dhammaan hay’adaha guud ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS). Iyada oo la raacayo qodobbada Qaybta 32(3) ee Xeerka PFM ee 2017 iyo qaybta 30(4) ee Sharciga Hantidhowrka ee 2016, Hantidhowraha Guud waa in uu u soo gudbiyaa warbixinta Baarista Sanadlaha ah Baarlamaanka afar bilood gudahooda ka-dib marka uu Bayaannada Maaliyadeed ka helo Wasiirka Maaliyadda. Guddoomiyaha Barlamaanka waa in uu ku horgeeyo dhammaan warbixinnada hantidhowrka Golaha Shacabka ee Dowlad-goboleedka shan maalmood oo kuwa shaqada ah gudahooda ka-dib marka uu helo warbixinta sida ku cad qaybta 33(1) ee Sharciga Hantidhowrka ee 2016.

Madax-bannaanida Hantidhowraha Guud waa astaanta koowaad ama aasaasiga ah ee ay leedahay Hay’adda Hantidhowrka Sare (SAI) ee si fiican u shaqeynaysa oo u hawlgasha si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay’adaha Hanti-dhowrka Sare (*International*

Standards of Supreme Audit Institutions (ISSAIs). Qaybaha 88aad iyo 89aad ee Dastuurka Jubbaland waxay dhigayaan in OAG uu yahay hay'ad madax-bannaan shaqadiisa ugu weynna ay tahay in uu noqdo hantidhowraha dibedda ee Dowlad-goboleedda. Intaa waxaa dheer, Qaybta 7(1) ee Sharciga Hantidhowrka ee 2016 ee Dowlad-goboleedka Jubbaland ee Soomaaliya in ay si gaar ah ula xiriirto Hantidhowraha-Guud in uu u madax-bannaan yahay gudashada mas'uuliyadiiisa.

HORUMARKA ILAA IYO HADDA LA GAAREY

Horumar ayaa waxaa laga gaarey dhisidda kartida shaqaalaha Xafiiska Hantidhowrka Guud (OAG). Xawaaraha ay ku socotay karti ku biirrinta ayaa hoos u dhac ku yimid; in kastoo ay dib u dhacyadan jiraan, haddana xafiiska wuxuu awooday in uu soosaaro warbixinnada sannadlaha ah ee OAG ee 2022, 2023, 2024 iyo 2025 iyadoo taageero laga helayo la-taliyayaasha EU-SFA.

CAQABADAHA HORYAALLA OAG JSS

Xafiiska Hantidhowrka Guud (OAG) ayaa isku-dayaya in uu helo hawlwadeenno hantidhowrka u sameeyo oo xirfadoodu aad u sarreyso kuwaas oo gudan kara waajibaadka sharci ee xafiiska iyagoo haysta taageero yar. Si shuruudan loo buuxiyo, kheyraadyada ku habboon waa in la bixiyaa si loo haqabtiro baahiyada tababarka iyo hawlgalka ee xafiiska.

Haseyeeshee, taageerada laga helo deeq-bixiyayaasha kuma filna in lagu kaabo dhammaan hawlaha u qorsheysan, sidaa daraadeedna, dedaallo badan ayaa gaabis ku yimid. Xafiiska wuxuu weli wajahayaa caqabado dhowr ah, oo ay ka mid yihiin qoondada miisaaniyadda Dowladda u qoondeysay oo aan ku filnayn, taas oo xaddidaysa awoodda maalgelinta hawlgallada baarista muhiimka ah, iyo in uu si weyn ugu tiirsan yahay taageerada uu ka helo deeq-bixiyayaasha oo badanaa ah mid mashruuc ku saleyan oo aan la joogteyn karin si loo helo xoojin hay'adeed muddo-dheer ah.

Waxaa sidoo kale jirta tiro yaraanta xirfadlayaasha baarista/hantidhowrka sameeya oo khibrad iyo aqoon sare leh, waxaanna aad u kooban fursadaha horumarinta xirfadeed iyo qaadashada shahaadooyinka xirfadeed. Shaqaalaha ayaa shaqada si joogto ah uga tagaya sababo la xiriira mushahaar iyo dhiirrigelin lacageed oo aan soo jiidasho lahayn marka loo eego kuwa ay bixiyaan hay'adaha kale. Xafiiska Hantidhowrka Guud (OAG) ayaa taageero ka raadinaya dowlad-goboleedka si loo xoojiyo hay'adda, taas oo udub dhexaad u ah hubinta in maaliyadda dowladda la ilaaliyo.

Intaa waxaa dheer, Xafiisku wuxuu haystaa qalabka baarista casriga ah oo xaddidan, nidaamyada ICT-ga, iyo kuwa xogta lagu falanqeeyo, iyadoo sidoo kale ay jirto taageerada loojiistiga oo yar, sida gaadiidka iyo kheyraadyada gudaha, taas oo carqaladeysa in baaris wax ku ool ah laga sameeyo dhammaan gobollada.

Sidoo kale, xarumaha iyo kaabayaasha xafiiska dad kuma filna, xafiiska oo aan u madax-bannaanayn qoondeynta kheyraadka, ayaa weli saameynaysa hirgelinta hawlo baariseed hufan oo waqtigii loo baahnaa la sameeyo.

MAHADNAQ

Xafiiska OAG wuxuu fursaddan ugu faa'iideysanayaa in uu sida ay ugu heellan yihiin shaqadooda ugu mahadceliyo shaqaalaheenna, bah-wadaagta iyo hawlwadeennada, ay ka mid yihiin la-taliyeyaasheenna EU-SFA TA, kuwaas oo waxyaabihii xafiiska AOG ay ku biirriyeen u suurageliyay xafiiska in uu sii wado joogteynta xirfadlenimadiisa. Ugu dambeyn, waxaan u mahad-celineynaa Baarlamaanka, Wasaaradda Maaliyadda iyo Guddiga Shaqaalaha Rayidka ah, kuwaas oo si uun gacan uga geystay shaqada xafiiska hantidhowrka guud (OAG). Waxaa sharaf weyn inoo ah in aan soo bandhigno Warbixinta Sannadlaha ah ee Hantidhowrka-Guud ee 2025.

Lifaaqa 1aad. Warbixinta hanti-dhowraha ee ku saabsan Bayaanka Maaliyadeed ee Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS) Sannad Maaliyadeedkii (FY) 2025 iyo Bayaannada Maaliyadeed ee Iskudhafan ee 2025.

Lifaaqa 2aad. Warqadda maamulka ee faahfaahsan ee ka soo baxday baaristeyda

XAFIISKA HANTIDHOWRKA GUUD

DOWLADDA JUBBALAND EE SOOMAALIYA

WARBIXINTA BAARISTA SANNADLAHA AH EE SANNADKII DHAMMAADEY 31KA DISEMBAR 2025

TUSMADA BUUGGA

EREYADA LA SOO GAABIYAY

Ereyada la isku gaabiyay	Ereyada oo Kaamil ah
CSC	Guddiga Shaqaalaha Rayidka ah
FMIS	Nidaamka Macluumaadka Maareynta Maaliyadda
FGS	Dowladda Federaalka ee Soomaaliya
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay’adaha Hanti-dhowrka Sare
ISAI	Hay'adda Hantidhowrka Sare ee Caalamiga ah
JSS	Dowlad-goboleedka Jubbaland ee Soomaaliya
MoE	Wasaaradda Waxbarashada
MoF	Wasaaradda Maaliyadda
MoH	Wasaaradda Caafimaadka
MOIS	Wasaaradda Amniga Gudaha
MOHDAM	Wasaaradda Gaargaarka iyo Maareynta Musiibooyinka
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PV	Fawjarka Lacag-bixinta
RMS	Nidaamka Maareynta Dakhliga
RV	Fawjarka Dakhliga
SERP	Mashruuc Xoojinta Nidaamka Maamulka Guud Ee Maaliyadda Soomaaliya
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
USD	Doolarka Mareykanka

WARBIXINTA HANTIDHOWRAHA MADAX-BANNAAN EE KU SAABSAN BAYAANNADA MAALIYADEED EE ISKUDHAFAN EE SANNADKII DHAMMAADEY 31-KA DISEMBAR 2025.

Ra'yiga Hantidhowraha Madax-bannaan

Ra'yiga Wax Lala Harey / Wax-laga-beddelay (*qualified Opinion*)

Waxaan baaris ku sameeyay bayaannada maaliyadeed ee Dowlad-goboleedka Jubbaland ee Soomaali, kuwaas oo ka kooban Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha, Warqadda Maaliyadda Iskudhafan ee Isbarbardhiga Qaddarka Miisaaniyadda La Sii Dejiyey iyo Ta Rumooway, Bayaannada Hawlgallada Istaatistika Maaliyadda Dowladda (GFS) ee sannadki dhammaadey 31ka Disembar 2025 iyo Qoraallada La-socda Bayaannada Maaliyadeed, oo ay ku jiraan siyaasadaha xisaabaadka mugga leh oo kooban.

Ra'yigeyga ahaan, marka laga reebo raadadkii ay keenaan waxyaabaha lagu sharxay qaybta Sababaha lagu saleeyey Ra'yiga Wax-lala-harey / Wax-laga-beddelay ee waxbixinteenna, bayaannada maaliyadeed marka dhinac kasta oo muhiim ah laga eego, waxaa ay si quman u soo bandhigayaan xaaladda maaliyadeed ee Dowladda Jubbaland ee Soomaaliya ilaa 31kii Disembar 2025 iyo sida ay ahayd xaaladda maaliyadda ee muddadii waqtigaa ku ekeyd si waafaqsan Xeerka Maareynta Maaliyadda Maamulka/Dowladda, ee 2017 iyo Jaangooyooyinka Caalamiga ah ee Xisaabaadka Waaxda Dowladda / *the International Public-Sector Accounting Standards* (IPSAS) - Warbixinta Maaliyadeed ee ku Saleysan Xisaabaadka Lacagta Kaashka ah ee Financial Reporting Under the Cash Basis of Accounting, 2017

Waxyaabaha Lagu Saleeyey Ra'yiga Wax Lala Harey/Wax-laga-beddelay

Waxaan aqoonsadey khaladaadkan la taaban karo ee soo socda intii lagu guda jiray baaristii aan u sameeyay si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Sare ee Hantidhowrka / *the International Standards of Supreme Audit Institutions* (ISSAI).

1. Kharashaad dhan ama gaaraya **USD 4,138,155.61** ma lahayn caddeymo muujinaya keenista alaabooyin, shaqo la qabtey, ama adeeg la bixiyay. Sidaa daraaddeed, saxnaanta xisaabahan iyo kala-soocidooda saxda ah lama xaqiijin karo.
2. Baarista waxaan ku ogaanay in dowladda Jubbaland waxay sannadkii 2025 bixisay kharashaad la xiriira amniga oo dhan **USD 18,658,336,** marka loo eego USD 7,504,650 oo la bixiyey sannadkii 2024. Tani waxay ka dhigan tahay koror dhan USD 11,153,686 (149%) muddo hal sano ah wasaaraddana kama bixinin sharaaxad

lagu qanco.

3. Bixinta lacago deymo ah oo oo gaaraya USD 6,122,712 (oo u dhigma 14% ee kharashaadka guud) laguma taageerin fawjarro faahfaahsan ama dokumentiyo asal ah. Sidaa daraaddeed, lama xaqiijin karo in kharashaadkan si dhab ah loo bixiyay, in si sax ah loo diiwaangeliyey, ama in lagu qoray koodhadhka saxda ah ee xisaabaadka.
4. Dakhli guud ahaan gaaraya USD 3,546,458.26 oo u dhigma % ee wadarta dakhliga, ayaa lagu taageeray dokumentiyo aan dhammeystirnayn. Dokumentiyada taageeraya ee aasaasiga ah, sida rasiidyada, warqadaha dhigaalka bankiga, faahfaahinta aqoonsiga canshuur-bixiyaha, manafeestada iyo buugaagta rasiidka, lama bixin.
5. Sidoo kale, lacag cadadkeeda gaaraya USD 829,638.47 dhammaan dakhliga gebi ahaanba ma lahayn dokumentiyo taageeraya. Waxaan baaristeyda u sameeyay si waafaqsan Jaangooyada Caalamiga ah ee Hay'adaha Hantidhowrka Sare ee loo yaqaanno International Standards for Supreme Audit Institutions (ISSAI).

Mas'uuliyadaheyga ee waafaqsan jaangooyadaasi ayaa si faahfaahsan loogu sharxay Mas'uuliyadaha Hantidhowraha ka saaran Baarista qaybta Bayaannada Maaliyadeed ee Warbixinteyda.

Waxaan ka madax-bannaanahay dowladda iyadoo la raacayo Xeer-Anshaxeedka Hay'adaha Hantidhowrka Sare iyo shuruudaha anshaxa ee ku habboon baaristeyda bayaannada maaliyadeed ee Jamhuuriyadda Federaalka Soomaaliya, waxaanna mas'uuliyadaheyga kale ee anshaxa uga soo baxay si waafaqsan shuruudahan iyo Xeer-Anshaxeedka. Waxaan aaminsanahay caddeymaha aan baarista ku helnay in ay ku filan yihiin kuna habboon yihiin bixinta waxyaabaha lagu saleeyey ra'yigeyga.

1. Lacagaha deeqaha dibadada iyo dowladda federalka oo gaaraya **USD 26,288,790.06** ayaa loo waayay heshiisyo iyo xaqiijino deeq bixiyayaasha.

Macluumaad kale

Wasaaradda Maaliyadda ayaa ka mas'uul ah macluumaadka kale. Macluumaadka kale ayaa ka kooban macluumaadka ku jira Warbixin Sannadeeda, laakiinse kuma jirto Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta iyo warbixinteenna hantidhowraha ee raacsan.

Ra'yigeyga ku saabsan Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta kama hadlayo macluumaad kale, mana muujinayno nooc kasta oo gunaanad la hubo ah oo raacsan.

Iyadoo lala xiriirinayo baaristeenna Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta, mas'uuliyadeyda waa in aan akhriyo macluumaadka kale, marka aan sidaa sameynayanna, waa in aan tixgeliyo haddii macluumaadka kale uu yahay mid la taaban karo oo aan waafaqsanayn Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta ama aqoonta aan ka helnay baarista, ama si kale ugu muuqda in uu yahay khalad la taaban karo. Haddii, lagu saleeyo shaqada aan qabaney ee ku saabsan macluumaadka kale, waxaan ku soo gunaanadaynaa in uu khalad la taaban karo ku jiro macluumaadkan kale, waxaa na looga baahan yahay in aan soo sheegno xaqiiqdaasi. Ma hayno wax aan ka warbixinno oo arrintan ku saabsan.

Arrimaha Baarista Muhiimka u ah

Liidashooyin ka jira dakhli ururinta iyo diiwaangelinta

Habraacyada dakhli ururinta ee ay ku dhaqantey Dowladdaa Jubbaland ee Soomaaliya ma aha mid ku filan ka hortagga halista khaladaadka la taaban karo ee ka dhalan kara dabciga dakhli ururinta gacanta lagu sameeyo, kaas oo u nugul khasaare iyo lunsasho.

Liidashooyinka la oggaadey waxaa ka mid ah;

a) Gaar ahaan, xafiiska hantidhawrka wuxuu ogaaday is-waafaq la’aan ku saabsan ku-dhaqanka xeerarka dakhliga ee badeecadaha isticmaalka iyo Khaatka, Inkastoo heerarkii la ansixiyey ee sannadka 2025 lagu dabaqay xaaladaha qaarkood, haddana xaalado kale waxaa la adeegsaday heerar kala duwan, iyadoo aan si cad loo diiwaangelin ama si ku filan loo taageerin sababta iyo saldhigga loo adeegsaday heerarka kale.

b) Waxa kale oo an oganey khaladdad ka jira rasiidhada, taas oo keentay in ay adkaato in si cad loo ogaado canshuurta laga rabo in la bixiyo, faahfaahinta canshuur-bixiyaha, nooca dakhliga la ururiyey iyo saldhigga ama cabbirka lagu go’aamiyey heerka canshuurta lagu dabaqayo, iyo xogaha kale ee muhiimka ah ee lagu xisaabinayo lacagta canshuurta.

c) Waxa kale oo jira Is-waafajin la’aan u dhexeysa buugaagta iyo diiwaannada asalka ah ee lagu ururiyo dakhliga, waraaqaha dhigaalka bangiga (deposit slips), diiwaannada bangiyada, iyo nidaamyada lagu diiwaangeliyo dakhliga sida RMS iyo FMIS.

Liidashooyin ka jira kharashaadka

i. Kharashaadka Dowlad-goboleedka si ku filan looma taageerin si looga hortago kharashaadka aan u qalmin iyo khaladaadka bayaannada maaliyadeed. Kharashaadka ma lahan dokumentiyo taageeraya oo ku habboon, oo ay ku jiraan caddeymaha alaabooyinka la keenay ama dokumentiyada adeegyada la bixiyay sida Warqadda Guddoonka Alaabta (DN), Warqadda Alaabooyinka La Keenay (GRN), xaashida lagu qoro gawaarida, xaashiyada lagu qoro saacadaha la shaqeeyay, warqadda caddeynaysa shaqada la dhammeeyay, iyo dokumentiyada wax-soo-iibsiga guud.

ii. Kharashaadka sida Cuntooyinka Joogtada ah, Raashiinka Maalinlaha ah, safarrada, sahayda ciidamadda, iyo mushaharaadka ciidamadda si habboon looma taageerin; mana la socdaan codsiyada waaxda isticmaalaysa iyo kala dhigdhigista faahfaahsan, warqadaha guddoonka alaabta, warqadaha adeegyada laabta, qandaraasyo, iyo Amarrada Iibsiga (P.Os) waa dokumentiyada guud ee taageeraya ee lagu taageero lacag-bixinnada.

Liidasho ka jirta lacag-bixinnada ciidanka amniga

1. Dowladda Jubbaland waxay sannadkii 2025 bixisay kharashaad la xiriira amniga oo dhan **USD 18,658,336,** marka loo eego USD 7,504,650 oo la bixiyey sannadkii 2024. Tani waxay ka dhigan tahay koror dhan USD 11,153,686 (149%) muddo hal sano ah oo aan sharaaxad laga bxinin.
2. Sidoo kale lacahaaasi ma laheyn wax dukumiintiyo taageero ah oo ku filan ama gabi aahn aan taageerin.

Liidasho ka jirta lacag-bixinnada shaqaalaha ku meel gaarka ah

Intaas waxaa dheer oo lagu oday baarista gudaheed in Dowladda Jubbaland sanad maaliyadeedka 2025 bixisay USD 1,656,556 oo gunno iyo mushahar ah shaqaalaha ku-meelgaarka ah. Xafiiska hantidhawrka wuxuu si faahfaahsan u baaray lacag dhan USD 369,763.90, oo ah mushar shaqaalaha ku meelgaarka ah taas oo u dhiganta 22% wadarta lacag-bixinnada shaqaalaha ku-meelgaarka ah. Baarista waxa alagu ogaaday farqi dhan USD 99,885.

Dakhliga kirada ee dowladda oo aan laga soo ururin shirkadda Midnimo

Baaritaanku wuxuu ogaaday in Shirkadda Midnimo aysan bixin kiradii billaha ahayd ee USD 500 ee ku xusnayd heshiiska kirada ee ay la gashay Dowladda Jubbaland, kaas oo ku saabsanaa isticmaalka hanti Dowladda leedahay oo loogu talagalay xarun dhallinyaro. Iyadoo lagu salaynayo qiimaha kirada ee heshiiska iyo muddada saddexda sano ah, Dowladda Jubbaland waxay xaq u lahayd dakhli kiradeed oo dhan USD 18,000. Hase yeeshee, XHG ma uusan helin caddeymo muujinaya in kiradaas la ururiyey muddadii baaritaanka.Arrinta muhiimka ah: Dakhli kiradeed oo dhan USD 18,000 oo Dowladda xaq u lahayd lama soo ururin si waafaqsan shuruudihii heshiiska.

Lacagaha iyo Bagiyada

Intii lagu guda jiray dib-u-eegista maareynta lacagta caddaanka ah iyo akoonnada bangiyada, XHG wuxuu ogaaday khalddadka soo socota:

a) Waaxda Khasnadda ee Dowladda Jubbaland ma aysan samayn oo si joogto ah umaysan haynta Diiwaanka Akoonnada Bangiyada, kaas oo ka kooban faahfaahinta dhammaan akoonnada bangiyada ay Dowladda samaysatay oo ay maamusho.
b) Lama helin wax caddeyn ah oo muujinaysa in si joogto ah ama sannadkiiba mar dib-u-eegis iyo cusboonaysiin loogu sameeyo diiwaannada xisaabaadka bangiyada Dowladda, si loo hubiyo in dhammaan akoonnada bangiyada ee furan, xiran iyo kuwa cusub ee la sameeyey si habboon loo aqoonsado, loo diiwaangeliyo, loona hayo Diiwaanka Akoonnada Bangiyada.
c) Xafiiska Hantidhowrka Guud wuxuu ogaaday in 13 akoon bangi la xiray intii lagu jiray sannadka 2025. Caddeyn muujinaysa in la raacay habraacii loo baahnaa ee oggolaanshaha xiritaanka akoonnada waxaa la helay 3 akoon oo keliya, halka 10-ka akoon ee kale aan loo helin wax caddeyn ah oo muujinaysa oggolaanshaha xiritaankooda.
d) Sidaa darteed, Xafiiska Hantidhowrka Guud ma uusan awoodin inuu xaqiijiyo in habraacyadii loo baahnaa ee xiritaanka akoonnadaas si waafaqsan xeerarka loo raacay.
e) Xafiiska Hantidhowrka Guud wuxuu ogaaday 23 akoon bangi oo aan wax dhaqdhaqaaq maaliyadeed ah ka dhicin intii lagu jiray sannadka 2025.

Liidashooyin ka jira hannaanka wax-soo-iibsiga

Intii lagu guda jiray baarista wax-soo-iibsiga dowladda, Xafiiska Hantidhowrka Guud wuxuu ogaaday gaabisyadan soo socda:

1. U hoggaansanaan la’aanta Hababka iyo Xuduudaha Wax-soo-iibsiga.
2. Macaamilada Wax-soo-iibsiga oo aan lahayn Dukumentiyo Taageeraya oo Ku Filan.
3. Cusbooneysiin la,aata Guddiga Wax-soo-iibsiga.

Liidasho ka jirta hantida maguurtada ah

Waxaa la ogaaday in hay’adda aysan lahayn Diiwaanka Hantida Raasamaalka ah/Maguurtada ah ee guud ahaan dowladda oo laga maamulo meel dhexe oo uu mas'uul ka yahay Agaasimaha Guud ee Wasaaradda Maaliyadda, sida uu dhigayo Xeer-nidaamiyaha Maareynta Hantida ee xeerka PFM.

Liidashooyin ka jira Waaxaha Hantidhowrka / Baarista Gudaha

Intii lagu gudo jiray hantidhowrka gudaa waxaa la ogaaday in :

- Aysan san jirin Guddi Hantidhawr Gudaha oo loo sameeyey in uu bixiyo kormeer, hagid iyo taageero ku saabsan shaqada Hantidhawrka Gudaha.
- Aysan jirin axdi Hantidhawrka Gudaha oo la ansixiyey, kaas oo qeexaya waajibaadka, awoodda, mas’uuliyadaha iyo habka ay warbixinnadu uga soo baxayaan Hantidhawrka Gudaha.
- Aysan jirin Qorshe Sannadeedka Shaqada Hantidhawrka Gudaha oo la ansixiyey,

kaas oo muujinaya sida hawlaha iyo baaxadda baarista Hantidhawrka Gudaha loo qorsheeyey iyadoo lagu salaynayo halisaha la aqoonsaday.

- Wax warbixinno Hantidhawr Gudaha ah looma soo gudbin XHG sannadka la baarayey, taasoo ka dhigan in Xafiiska Hantidhawrka Guud uusan helin warbixinno ama dukumiinti muujinaya shaqadii Hantidhawrka Gudaha iyo hubintii uu qabtay muddadaas.

Liidasho ka jirta gudaha waaxda ICT

- Dowladda jubbalandma lahan qorshaha istiraatiijiga ah ee IT-ga oo la jaanqaadaya baahiyadeeda hawlgal,
- Ma jiraan habraacyo si rasmi ah loo diiwaangeliyay oo la ansixiyay oo loogu talagalay maareynta isbeddellada iyo kor-u-qaadista nidaamka.
- Ma jiro heshiis heer adeeg oo u dhaxeeya Wasaaradda ICT iyo shirkadaha ay la shaqeyso, iyo qolka server-ka
- Majiro habraac qeeyaxaya waxka bedelka baasaweerada iyo xersita users ka laga guuray.
- Ma jiro qorshe musiibo ka soo kabasho
- Ma jirin habraac qoran oo qeexaya habka furista users ka cusub ee shaqaalaha ku soo bira wasaaradda.

Mas'uuliyadaha Maamulka iyo Kuwa Loo Igmaday Maamulka Bayaannada Maaliyadeed

Maamulka ayaa ka mas'uul ah diyaarinta iyo si wanaagsan u soo bandhigidda Bayaannadan Maaliyadeed oo waafaqsan Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public Sector Accounting Standard* (IPSAS) - Ka-warbixinta Maaliyadaha ee Habka Kaashka Ku Saleysan ee Xisaabaadka iyo kantaroolka gudaha ee kale ee Guddiga Maamulku u arko in ay lagamamaarmaan u yihiin diyaarinta Bayaannada Maaliyadeed oo aan lahayn khalad la taaban karo, khayaamo ama ilduul mid uu ku yimaadaba.

Marka la diyaarinayo bayaannada maaliyadeed, Maamulka ayaa ka mas'uul ah qiimeynta awoodda ay JSS u leedahay in ay sii jirto/sii hawlgasho, iyadoo si ku habboon loo shaacinayo, arrimaha la xiriira sii jiridda/sii hawlgelidda lana adeegsanayo habka sii jiridda ee xisaabaadka ku saleysan haddii Maamulka uu doonayo in uu lacageeyo ama iibiyo hantida JSS ama uu joojiyo hawlgallada mooyaane, ama uusan lahayn xal kale oo macquul ah oo aan ka ahayn in sidaa la sameeyo. Kuwa loo igmaday maamulka ayaa ka mas'uul ah kor-ka-ilaalinta hannaanka ka-warbixinta maaliyadaha hay'adaha Dowladda.

Mas’uuliyadaha Hantidhowraha ka Saaran Baarista Bayaannada Maaliyadeed

Ujeeddooyinkeenna waa in aan helno ballanqaad caqligal ah oo ku saabsan in bayaannada maaliyadeed ee dowlad-goobleedka aaney lahayn khalad la taaban karo, khayaanno iyo ilduuf mid uu ku yimaadaba , iyo in aan soo saarno warbixinta hantidhowraha oo aan ku sheegeyno ra’yigeenna. Ballanqaad caqligal ah waa ballanqaad heerkiisu sarreeyo, laakiin ma ahan damaanadqaad sheegaya in baarista loo sameeyey si waafaqsan ISSAIs iyo in uu mar walba soo helayo khaladaad marka uu jiraba.

Khaladaadka ayaa waxay ka dhalan karaan khayaamo ama ilduuf waxaana loo qaadanayaa in ay yihiin kuwo la taaban karo haddii, mid ahaan ama wadar ahaanba, si caqligal ah loo fili karo in ay saameyn ku yeeshaan go’aannada dhaqaale ee ay qaateen adeegsadayaasha marka lagu saleynayo warbixintan maaliyadeed. Iyadoo qayb ka ah baarista si waafaqsan ISSAIs, ayaa waxaannu adeegsanaa go'aan xirfadeed annaga oo joogteyn doonnaa shaki xirfadeed inta ay baaristu socota. Waxaan kaloo:

1. Aqooonsanaa oo aan u-kuurgalnaa halisaha khaladka la taaban karo uu ugu jiri karo bayaannada maaliyadeed, khayaano ama ilduuf midka uu doonaba ha ku yimaadee, in aan nakh-shadeyno oo aan sameyno habraacyo hantidhowr oo wax ka qabanaya halisahan, iyo si aan u helo caddeyn dad ku filan oo u habboon si aan ugu saleyno ra’yigeenna. Halista ah in aan la soo oggaan khaladka la taaban karo ee ku yimid khayaano ayaa ka badan tan midka ku yimaada ilduufka, maaddaama khayaannadu ay ku lug lahaan karto mu’aamarad, been-abuur, si ku-talogal ah in wax looga tago, maldahaad, ama in laga dul-boodo kantaroolka gudaha.
2. Helnaa faham ku aaddan kantaroolka gudaha oo u habboon baarista si aan u nakh-shadeyno habraacyo baaris oo ku habboon xaaladaha jira, laakiinse aanu ahayn in la bixiyo ra’yi ku aaddan taabogalnimada kantaroolka gudaha ee dowladda.
3. Qiimeynaa sida guud ahaan loo soo bandhigey, qaabka loo diyaariyey iyo waxa ku jira Bayaannada Maaliyadeed, ee ay ka mid yihiin shaac-ka-qaadista, iyo in Bayaannada Maaliyadeed ee dowlad-goboleedka ay tacaamulaadka iyo dhacdooyinka aasaaska u ah ay u muujinayaan si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.
4. Ku soo gunaanadeynaa habboonaanshaha in maamulku uu adeegsado sii jiridda xisaabaadka ku saleysan iyo, iyadoo lagu saleynayo caddeynta baarista, la helay haddii hubaal la'aan la taaban karo ay jirta oo la xiriirta dhacdooyinka ama xaaladaha shaki weyn u keeni kara awoodda ay JSS u leedahay in ay sii jirto ama sii hawlgasho. Haddii aan ku soo gunaanadno in hubaal la'aan la taaban karo ay jirto, waxaa nalaga doonayaa in aan dadka ku dareensiinno warbixintayada hantidhowrka shaac-ka-qaadista la xiriirta ee ku xusan bayaannada maaliyadeed, ama, haddii shaac-ka-qaadista noocaasi ahi aysan dad ku filnayn, in aannu wax ka beddelno ra'yigeenna. Gunaanadkeenna wuxuu ku saleysan yahay caddeynta baarista ee la helay ilaa iyo

taariikhda warbixinteenna hantidhowraha. Si kastaba ha ahaatee, dhacdooyinka ama xaaladaha mustaqbalka ayaa keeni kara JSS in aysan sii hawlgelin.

5. Qiimeynaa sida guud ahaan loo soo bandhigey, qaabka loo diyaariyey iyo waxa ku jira bayaannada maaliyadeed, ee ay ka mid yihiin shaac-ka-qaadista, iyo in bayaannada maaliyadeed ee dowlad-goboleedka ay tacaamulaadka iyo dhacdooyinka aasaaska u ah ay u muujinayaan si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.

Waxaan kuwa ka mas'uulka ah arrimaha maamulka la xiriira kala xiriirney, oo ay ka mid yihiin, baaxadda iyo waqtiga loo qorsheeyey baarista iyo waxyaabihii muhiimka ahaa ee baarista lagu soo ogaadey, oo ay ka mid yihiin haddiiba ay jiraan nusqaamo mug leh oo la xiriira kantaroolka gudaha ee aan soo ogaaney inta uu socday baaritaankeyga.

Bashiir Maxamed Bahale

Hantidhowraha Guud,

Dowladda Jubbaland, Soomaaliya.

XAFIISKA HANTIDHORKA GUUD
OFFICE OF THE AUDITOR GENERAL
JUBBALAND STATE OF SOMALIA
DOWLADDA JUBBALAND

CONSOLIDATED & MINISTERIAL FINANCIAL STATEMENTS OF THE JUBBALAND STATE OF SOMALIA

For the Year Ended 31 December 2025

Prepared in accordance with the International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting 2017

Prepared by the Ministry of Finance and Economic Development

JUBBALAND STATE OF SOMALIA

<u>**Statement of Certification – 2025 Financial Statements**</u>

The 2025 financial statements, together with the accompanying notes, have been prepared in accordance with the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting (2017) and in the manner required by the Public Financial Management Act (PFM) 2017.

In the opinion of the Minister for Finance & Economic Development , the financial statements of the Jubaland State of Somalia (JSS) as submitted for Audit in accordance with Section 32 of the Public Finance Management Act 2017, are materially accurate and provide a true and fair view of the JSS's financial activities for the year ended 31 December 2025. The Minister further confirms the completeness of the accounting records maintained for the Jubaland State of Somalia, which have been relied upon in the preparation of the Jubaland 's financial statements as well as the adequacy of the system of the internal financial control.

For and on behalf of the Jubaland State of Somalia

Mr. Ahmed Abdirizak Mohamed – Handal	**22nd April 2026**	Ahmed
Minister for Finance and Economic Development Jubaland State of Somalia	Date	Signature

Table of Contents

List of Tables

List of Charts

Executive Summary

Overview of the Financial Statements

The Financial Statements of the Jubaland State of Somalia present the Government's financial performance for the financial year ended 31 December 2025, as outlined in the Statement of Receipts and Payments and the Statement of Comparison of Budget and Actual Amounts. The Financial Statements summarize all financial transactions for the year and present the cash position of the Jubaland State of Somalia (JSS) as of 31 December 2025.
These Financial Statements have been prepared by the Treasury Directorate of the Jubaland State of Somalia and include financial information relating to all Jubaland State Ministries, Departments and Agencies (MDAs).
The 2025 Financial Statements primarily focus on reporting the budgeted activities of the JSS for which an Annual Budget Statement was prepared and approved by the Jubaland State Parliament for the 2025 fiscal year. The budget and the annual financial statements support strategic financial management and decision-making, which are critical to the fiscal and economic well-being of the State. The annual report includes the financial and budgetary activities of MDAs that directly and indirectly receive budget allocations from the Federal Member State.
Disclosure has also been made on extrabudgetary funds, consolidating the financial information provided by MDAs in respect of their extrabudgetary transactions during the reporting period.

Format of the Financial Statements and additional disclosures

Financial statements of the Jubaland State of Somalia have been prepared on a cash basis with activities and related transactions recognized when cash is received, and payments are made. The financial statements for the financial year have been compiled and presented to make a fair presentation of the FGS's financial information and have been prepared in compliance with Part 1 of the IPSAS Cash Basis of Accounting which requires the following mandatory information to be disclosed:

Statement of Cash Receipts and Payments

This is a statement of financial performance and measures the net surplus or deficit (the difference between total receipts and total payments) for the year. The statement provides information on the JSS sources of revenue and the cost of its activities.

Statement of Comparison of Budget and Actual Amounts by Economic Nature

The statement of comparison of budget and actual amounts presents a comparison of the budget amounts and the actual amounts for the year based on the GFS economic classification. The statements are prepared to provide information on the extent to which resources were obtained Accounting Policies

These are the specific principles, bases, conventions, rules, and practices adopted by the Jubaland State of Somalia in preparing and presenting the financial statements.

Explanatory Notes to the Financial Statements
The explanatory notes to the financial statements assist in understanding the information reported in the principal statements to provide full disclosure and are considered an integral part of the financial statements.

Additional Disclosures
To meet the requirements under Article 49 of the PFM Act (2017) and to provide further information to the financial statements reported under IPSAS, Cash Basis of Accounting, the following additional disclosures have been provided to provide more information necessary for accountability and decision-making purposes.

Statement of Domestic Borrowing
This statement provides information on the outstanding national debt of the JSS at the end of the year and makes a distinction of the nature of the debt (capital and operational)

Table 1: Domestic Borrowing

Amount Received - 2013		1,262,769
Amount Received - 2019		5,140,621
Amount Received - 2021		7,368,585
Amount Received - 2022		7,274,675
Amount Received - 2023		5,534,117
Amount Received - 2024		6,141,363
Amount Received - 2025		3,329,536
Total Received		**36,051,667**
Repayments		
FY2014	70,000	
FY2015	483,108	
FY2016	353,141	
FY2017	152,521	
FY2018	106,590	
FY2019	-	
FY2020	1,436,670	
FY2021	3,363,419	
FY2022	6,631,814	
FY2023	4,543,790	
FY2024	5,994,882	
FY2025	3,919,768	
Total Repayments		**27,055,703**
Remaining balance		**8,995,963**

Summary of Financial Results

Financial Statement Highlights and Analysis

Table 2: Summary of Financial Performance

Financial Performance	2025 USD	2024 USD
Revenue	69,816,056	43,746,596
Expenditure	68,426,851	44,627,690
Surplus	**1,389,205**	**(881,093)**
% Change	**98%**	**102%**

	2025 USD	2024 USD
Original Budget	66,458,254	55,870,118
Revised Budget (Mid-year Revision)	89,092,869	64,305,677
Actual Expenditure	68,426,851	44,627,690
Under Spending (Budget Saving)	**(20,666,018)**	**(19,677,988)**
% Change	**77%**	**69%**

Revenue Analysis

Total revenue of the Jubaland State of Somalia increased from $43,746,596 in 2024 to $68,816,056 in the 2025 fiscal year, representing a positive variance of $25,069,460, or approximately 57%, compared to the previous year.

The increase in total revenue was primarily driven by higher grant inflows from international organizations and the Federal Government of Somalia, which remained the largest source of revenue during the year. In addition, improvements in domestic revenue mobilization, particularly from tax collections and administrative service fees, also contributed to the growth in revenue.

Domestic revenues generated from taxes, administrative fees, licenses, and service charges continued to provide a significant share of the government's internally generated funds. These revenues were mainly derived from taxes on goods and services, taxes on international trade, payroll taxes, and various government service fees, reflecting ongoing efforts to strengthen revenue administration and compliance.

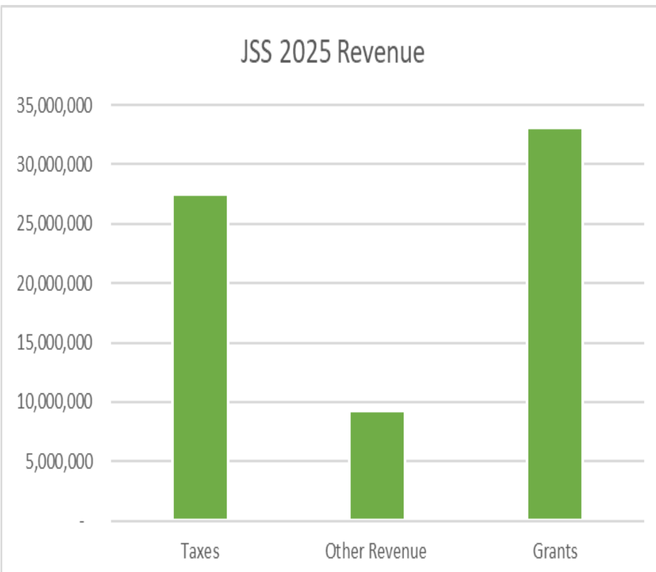
Overall, the revenue performance for 2025 demonstrates continued improvement in resource mobilization and sustained support from development partners, which together enhanced the fiscal capacity of the Jubaland State of Somalia to finance government operations and development priorities.

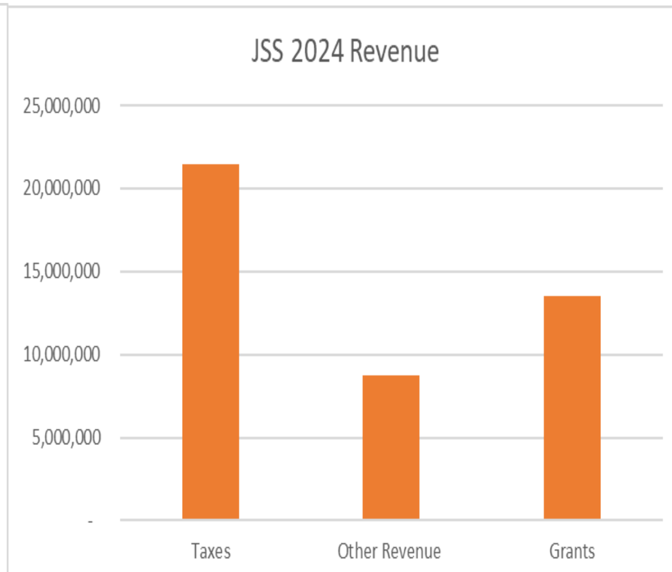
Table 3: Summary of Revenue

Revenue Analysis	2025	2024
Revenue Type	**USD**	**USD**
Taxes	27,470,471	21,455,461
Other Revenue	9,253,541	8,743,791
Grants	33,092,044	13,547,344
Total	**69,816,056**	**43,746,596**

The following chart further highlights, the breakdown of revenue collections for the year which shows that external grants were 57% of the total receipts.

Chart 1: Revenue Breakdown





Tax Receipts

The financial year 2025 saw revenue from taxes increase from $21,455,461 in 2024 to $27,470,471 in 2025, representing an increase of $6,015,010. The growth in tax revenue reflects improved performance in key tax categories, including taxes on goods and services, taxes on international trade transactions, and payroll-related taxes.

As depicted in Chart 1 above, tax revenue accounted for approximately 39% of the total revenue for the year ended.

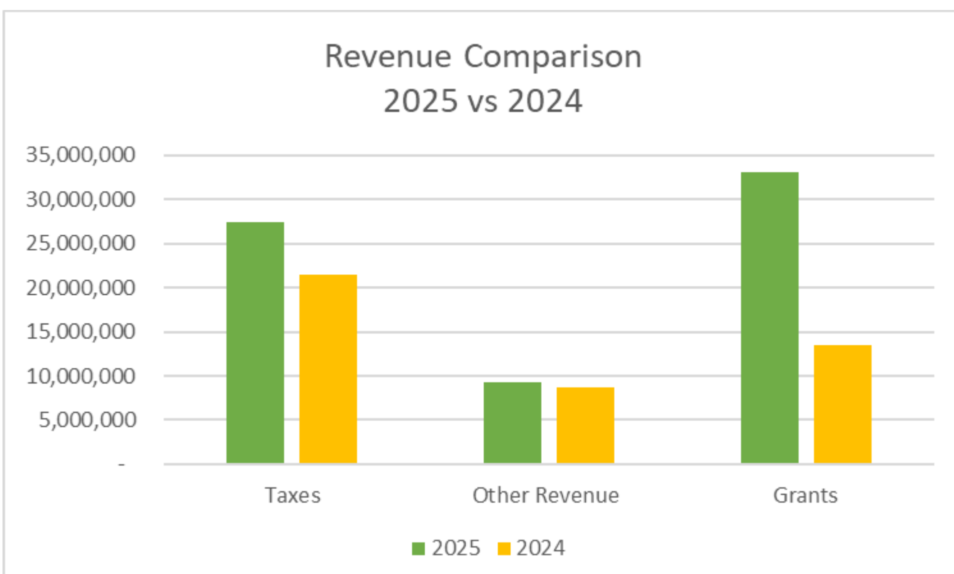
Other revenue

During the 2025 financial year, non-tax revenue increased compared to the previous year. As detailed in Table 2, non-tax revenue amounted to $9,921,114 in 2025, compared to $8,743,791 in 2024, representing an increase of $1,177,323.
The growth in non-tax revenue was mainly driven by higher collections from land modification fees, land certificate fees, and driving license fees, which remained key sources of internally generated revenue during the year.
As illustrated in Chart 1, non-tax revenue accounted for approximately 13% of the total revenue in 2025

Grants

External assistance and grants from international partners, together with transfers from the Federal Government of Somalia, constituted a significant source of funding for the Jubaland State of Somalia. In 2025, grant receipts amounted to $33,092,044, representing approximately 47% of total revenue, compared to $13,547,344 in 2024.
This reflects an increase of $19,544,700, or approximately 144%, compared to the previous year. The growth in grant receipts was mainly driven by increased funding from development partners and transfers through the Federal Government of Somalia to support government programs and development projects.
Further illustrations and comparisons between the current and previous years are presented in Chart 2.

Chart 2: Revenue comparison 2025 and 2024.



Expenditure Analysis

The JSS payments are categorized into four main areas: Recurrent Expenditure, Social Benefits, Loan Repayments, and Capital Expenditure. Recurrent expenses mainly cover salaries, wages, and operational costs for goods and services.
Chart 3 provides an overview of the key expenditure areas for the Jubaland State of Somalia.

Chart 3: Main Expenditure Categories

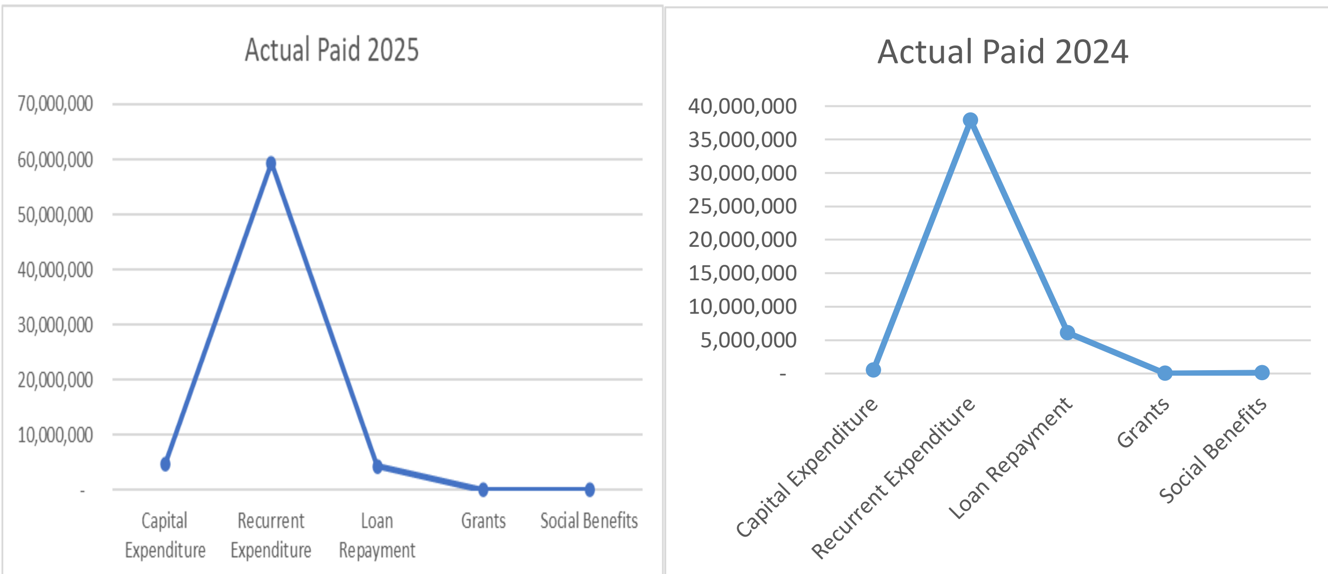


Table 3: Budget v Actual of the Expenditure

	2025 USD			2024 USD		
Main Expenditure Categories	**Final Estimate**	**Actual Paid**	**Variance**	**Final Estimate**	**Actual Paid**	**Variance**
Capital Expenditure	11,988,933	4,627,130	39%	10,998,508	534,995	5%
Recurrent Expenditure	72,605,586	59,389,596	82%	47,019,695	37,857,853	81%
Loan Repayment	4,370,163	4,356,825	100%	6,166,895	6,122,712	99%
Grants	100,000	50,000	50%	-	-	0%
Social Benefits	28,187	3,300	12%	120,580	112,130	93%
Total	**89,092,869**	**68,426,851**		**64,305,677**	**44,627,690**	

Total payments made during the year amounted to $68,426,851, compared to $44,627,690 in 2024, representing an increase of $23,799,161 or approximately 53% compared to the previous year.

The increase in expenditure was mainly driven by higher spending on recurrent expenditures, including employee compensation, goods and services, and capital-related spending, reflecting expanded government operations and program implementation during the financial year

Table 4: Recurrent Expenditure

Table 4 presents a recurrent of expenditure categories for the 2025 financial year and the 2024 financial year

	2025 USD			2024 USD		
Recurrent Expenditure	**Final Estimate**	**Actual Paid**	**Variance**	**Final Estimate**	**Actual Paid**	**Change %**
Compensation of Employees	45,528,068	41,227,597	91%	28,210,841	24,769,254	88%
Use of Goods and Services	27,077,519	18,161,999	67%	18,808,853	13,088,599	70%
Total	**72,605,586**	**59,389,596**		**47,019,695**	**37,857,853**	

Table 4: Summary of 2025 and 2024 Expenditure categories

Summary of Expenditure	**2025 USD**	**Percentage of Total %**	**2024 USD**	**Percentage of Total %**
Employee Consumption	41,227,597	60%	24,769,254	56%
Use of Goods and Service	18,161,999	27%	13,088,599	29%
Grants Paid	50,000	0%	-	0%
Capital Expenditure	4,627,130	7%	534,995	1%
Interest	-	0%	-	0%
Repayments	4,356,825	6%	6,122,712	14%
Subsidy	-	0%	-	0%
Social benefits	3,300	0%	112,130	0%
Other Payments	-	0%	-	0%
Total	**68,426,851**	**100%**	**44,627,690**	**100%**

Capital Expenditure Analysis

Capital expenditure (non-financial assets) for the year amounted to $4,627,130, compared to $534,995 in the previous year, representing an increase of $4,092,135.

The significant rise in capital expenditure reflects increased investment in infrastructure and asset acquisition, particularly in areas such as road construction, water infrastructure, machinery, equipment, and tools and specialized professional services.

This increase indicates a stronger focus by the Jubaland State of Somalia on capital development and the expansion of public infrastructure during the 2025 financial year

In accordance with cash-basis reporting and compliance with IPSAS (International Public Sector Accounting Standards), capital expenditure is recognized as an expense in the year of acquisition.

Table 5: Summary of Capital Expenditure for 2025 and 2024

Capital Expenditure	2025 USD	2024 USD
Buildings Other than dwellings	418,163	-
Road construction	2,930,481	-
Wells and water holes	79,772	9,600
Cars	281,700	43,526
Information, computer and telecomm (ICT) equipment	36,101	76,853
Machinery and Equipment not elsewhere classified	219,773	31,983
Furniture & fixtures	269,253	91,309
Tools & specialized professional services	94,224	126,266
Tree, crop , and plant resources yielding repeat products	39,139	48,380
Material and supplies	258,525	107,077
Total Capital expenditure	**4,627,130**	**534,995**

Budget and Expenditure Analysis

The annual budget of the Jubaland State of Somalia is the principal document through which the Government outlines its financial plan for the year. The original budget, approved by the Jubaland Parliament, allocated $65,645,971 for expenditure. However, on 27 June 2025, Parliament approved a Supplementary Budget, revising the total to $89,092,869, representing an increase of $23,446,898, or approximately 36%.

The increase in the budget was mainly allocated to compensation of employees, other expenses, the use of goods and services, and investments in non-financial assets to support government operations and development priorities during the financial year.

The table below presents the allocations and actual payments for each expenditure category.

Table 6: Underspend budgets

Expenditure Category	2025				
	Original Budget	Final Budget	Actual	Variance (Underspend)	%
Compensation of Employees	25,417,353	45,528,068	41,227,597	4,300,471	91%
Use of Goods & Services	22,386,320	27,077,519	18,161,999	8,915,519	67%
Grants Paid	100,000	100,000	-	100,000	0%
Capital Expenditure	13,131,799	11,988,933	4,627,130	7,361,803	39%
Loan repayments	4,591,312	4,370,163	4,356,825	13,338	100%
Subsidy	-		-	-	0%
Social benefit	19,187	28,187	3,300	24,887	12%
Other Expenditure (Contingency Fund)	-	-	-	-	0%
Total Expenditure	**65,645,971**	**89,092,869**	**68,376,851**	**20,716,018**	**77%**

Jubbaland State of Somalia
Consolidated Fund Statement of Cash Receipts and Payments
Treasury Single Accounts
For the Year Ended 31 December 2025

	Note	2025 Controlled by TSA USD	2024 Controlled by TSA USD
Receipts / Inflows			
Taxes			
Tax on income, Profit and Capital Gain	2	878,137	881,615
Taxes on payroll and workforce	3	1,268,808	1,308,939
Taxes on Goods and Services	4	6,814,078	5,030,916
Customs and Other Import Duty	5	18,402,397	14,109,940
Other taxes	6	107,051	124,050
Taxes		**27,470,471**	**21,455,461**
Grants			
From international organizations	7	6,795,754	6,285,926
From other general government units	8	26,296,290	7,261,418
Grants		**33,092,044**	**13,547,344**
Other Revenue			
Sale of goods and services	9	9,203,541	8,693,791
Fines, penalties and forfeits		7,200	-
Transfers not elsewhere classified		42,800	50,000
Other Revenue		**9,253,541**	**8,743,791**
Receipts / Inflows		**69,816,056**	**43,746,596**
Payments / Outflows			
Compensation of Employees			
Wages and Salaries	10	40,783,909	24,272,825
Social Contributions	11	443,688	496,429
Compensation of Employees		**41,227,597**	**24,769,254**
Use of Goods and Services			
Travel & Conferences	12	3,654,382	2,525,911
Operating Expenses	13	8,400,714	5,285,388
Rent	14	767,173	884,301
Other Operating Expenses	15	5,071,103	3,702,720
Conflict Resolution Expenses	16	189,034	622,311
Contingency	17	79,593	67,969
Use of Goods and Services		**18,161,999**	**13,088,599**
Grants			
Grants To Other General Government Units	18	50,000	-
Grants		**50,000**	**-**
Social Benefits			
Employment-related social benefits		-	51,280
Employer social benefits		3,300	60,850
Social Benefits		**3,300**	**112,130**
Other Expenses			
Miscellaneous other expense	19	4,356,825	6,122,712
Other Expenses		**4,356,825**	**6,122,712**
Nonfinancial assets			
Fixed Assets	20	4,368,606	427,918
Inventories	21	258,525	107,077
Nonfinancial assets		**4,627,130**	**534,995**
Payments / Outflows		**68,426,851**	**44,627,690**
Increase Decrease in Cash		**1,389,205**	**(881,093)**
Cash at Beginning of Year		2,077,387	2,958,481
Cash at End of Year	1.4	**3,466,592**	**2,077,387**

Jubbaland State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2025
Appropriation Budget Approved on Cash Basis
Classfication of Payments by Economic Class

		2025				2024
	Note	Original Estimate Appropriation A USD	Final Estimate Appropriation B USD	Controlled by TSA C USD	Difference Between Final Budget and Actual C-B USD	Controlled by TSA USD
Receipts / Inflows						
Taxes						
Taxes on income, profits, and capital gains		1,069,909	1,069,909	878,137	(191,772)	881,615
Taxes on payroll and workforce		1,242,714	1,242,714	1,268,808	26,094	1,308,939
Taxes on goods and services		5,059,219	6,159,219	6,814,078	654,859	5,030,916
Taxes on international trade and transactions		17,568,493	21,468,493	18,402,397	(3,066,096)	14,109,940
Other taxes		150,000	150,000	107,051	(42,949)	124,050
Taxes	**22**	**25,090,335**	**30,090,335**	**27,470,471**	**(2,619,864)**	**21,455,461**
Grants						
From international organizations		1,008,439	7,802,901	6,795,754	(1,007,597)	6,285,926
From other general government units		31,438,366	41,278,519	26,296,290	(14,982,229)	7,261,418
Grants	**23**	**32,446,805**	**49,081,420**	**33,092,044**	**(15,989,826)**	**13,547,344**
Other Revenue						
Sale of goods and services		8,861,114	9,861,114	9,203,541	(657,573)	8,693,791
Fines, penalties and forfeits		10,000	10,000	7,200	(2,800)	-
Transfers not elsewhere classified		50,000	50,000	42,800	(7,200)	50,000
Other Revenue	**24**	**8,921,114**	**9,921,114**	**9,253,541**	**(667,573)**	**8,743,791**
Receipts / Inflows		**66,458,254**	**89,092,869**	**69,816,056**	**(19,277,263)**	**43,746,596**

Jubbaland State of Somalia
Consolidated Fund Statements of Comparison of Budget and Actual Amounts
For the Year Ended 31 December, 2025
Appropriation Budget Approved on Cash Basis
Classfication of Payments by Economic Class

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
		USD	USD	USD	USD	USD
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		24,962,353	45,083,068	40,783,909	(4,299,159)	24,272,825
Social Contributions		455,000	445,000	443,688	(1,312)	496,429
Compensation of Employees	25	**25,417,353**	**45,528,068**	**41,227,597**	**(4,300,471)**	**24,769,254**
Use of Goods and Services						
Travel & Conferences		3,342,442	4,642,908	3,654,382	(988,526)	2,525,911
Operating Expenses		10,849,891	13,572,007	8,400,714	(5,171,293)	5,285,388
Rent		394,395	1,005,570	767,173	(238,397)	884,301
Other Operating Expenses		7,288,713	7,578,969	5,071,103	(2,507,866)	3,702,720
Conflict Resolution Expenses		97,261	193,000	189,034	(3,966)	622,311
Contingency		413,619	85,064	79,593	(5,471)	67,969
Use of Goods and Services	26	**22,386,320**	**27,077,519**	**18,161,999**	**(8,915,519)**	**13,088,599**
Grants						
Grants To Other General Government Units		100,000	100,000	50,000	(50,000)	-
Grants	27	**100,000**	**100,000**	**50,000**	**(50,000)**	**-**
Social Benefits						
Social Security Benefits		9,187	8,187	-	(8,187)	-
Social Assistance Benefits		-	-	-	-	51,280
Employer social benefits		10,000	20,000	3,300	(16,700)	60,850
Social Benefits	28	**19,187**	**28,187**	**3,300**	**(24,887)**	**112,130**
Other Expenses						
Miscellaneous other expense		4,591,312	4,370,163	4,356,825	(13,338)	6,122,712
Other Expenses	29	**4,591,312**	**4,370,163**	**4,356,825**	**(13,338)**	**6,122,712**
Nonfinancial assets						
Fixed Assets		12,747,966	11,361,701	4,368,606	(6,993,096)	427,918
Inventories		383,833	627,232	258,525	(368,707)	107,077
Nonfinancial assets	30	**13,131,799**	**11,988,933**	**4,627,130**	**(7,361,803)**	**534,995**
Payments / Outflows		**65,645,971**	**89,092,869**	**68,426,851**	**(20,666,018)**	**44,627,690**
Increase Decrease in Cash		**812,282**	**-**	**1,389,205**	**1,388,755**	**(881,093)**

Jubbaland State of Somalia
Statement of Government Operations
For the Year Ended 31 December, 2025

	2025 USD	2024 USD
Transactions Affecting Net Worth		
Revenue	**69,816,056**	**43,746,596**
Taxes	**27,470,471**	**21,455,461**
Taxes on income, profits, and capital gains	878,137	881,615
Taxes on payroll and workforce	1,268,808	1,308,939
Taxes on goods and services	6,814,078	5,030,916
Taxes on international trade and transactions	18,402,397	14,109,940
Other taxes	107,051	124,050
Grants	**33,092,044**	**13,547,344**
From international organizations	6,795,754	6,285,926
From other general government units	26,296,290	7,261,418
Other Revenue	**9,253,541**	**8,743,791**
Sale of goods and services	9,203,541	8,693,791
Fines, penalties and forfeits	7,200	-
Transfers not elsewhere classified	42,800	50,000
Expense	**63,799,721**	**44,092,695**
Compensation of Employees	**41,227,597**	**24,769,254**
Wages and Salaries	40,783,909	24,272,825
Social Contributions	443,688	496,429
Use of Goods and Services	**18,161,999**	**13,088,599**
Travel & Conferences	3,654,382	2,525,911
Operating Expenses	8,400,714	5,285,388
Rent	767,173	884,301
Other Operating Expenses	5,071,103	3,702,720
Conflict Resolution Expenses	189,034	622,311
Contingency	79,593	67,969
Grants	**50,000**	**-**
Grants To Other General Government Units	50,000	-
Social Benefits	**3,300**	**112,130**
Social Assistance Benefits	-	51,280
Employer social benefits	3,300	60,850
Other Expenses	**4,356,825**	**6,122,712**
Miscellaneous other expense	4,356,825	6,122,712
Net worth and its changes	**4,627,130**	**534,995**
Nonfinancial assets	4,627,130	534,995
Fixed Assets	4,368,606	427,918
Inventories	258,525	107,077
Transactions in Financial Assets & Liabilities	**1,389,205**	**(881,093)**
Change In Net Worth. Transactions (Assets)	**1,389,205**	**(881,093)**
Financial assets	1,389,205	(881,093)
Domestic	1,389,205	(881,093)
Liabilties	**-**	**-**
Liabilties	-	-
Liabilties	-	-
Overall Statistical Discrepancy	-	-

Notes to the Financial Statements
Note 1 Accounting Policies

1.1 Basis of Preparation

The Jubaland State of Somalia's (JSS) consolidated financial statements have been prepared in accordance with the *Public Financial Management Act 2017 (PFM)* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting under the Cash Basis of Accounting 2017*. The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The Financial statements are for the Jubaland State of Somalia. The Designed capital of Jubaland State is Buale, located in the Middle Jubba of Somalia, situated in the southern Jubba River. However, Jubaland State of Somalia is located as an interim in Kismayo currently. The principal address is:

Ministry of Finance and Economic Development Building,
Airport road,
Fanole Village, Opposite Agan hotel.

The principal activities of the Government and its controlled entities include the provision of health, education, security, and general public services. The financial statements are for the Jubaland State of Somalia (JSS) and covers the period 1 January to 31 December 2025.

The financial statements encompass the reporting entities as specified in the *JSS Appropriation Act No. 2, 2025* and are comprised of:

1. Ministry of Agriculture and Irrigation
2. Ministry of Education Culture and Higher Learning
3. Ministry of Water and Energy
4. Ministry of Finance and Economic Development
5. Ministry of Health and Social Welfare
6. Ministry of Communications, Posts, and Technology
7. Ministry of Internal Security
8. Ministry of Endowments and Religious Affairs
9. Ministry of Planning, Investment, and International Cooperation
10. Ministry of Trade and Industry
11. Ministry of Women and Human Rights
12. State Presidency
13. Auditor General's Office
14. Civil Service Commission
15. Jubbaland Parliament
16. Ministry of Livestock

17 Ministry of Fisheries and Blue Economy
18 Ministry of Youth and Sports
19 Ministry of Transport and Aviation
20 Ministry of Interior, Federal and Reconciliation
21 Ministry of Environment and Climate Change
22 Ministry of Public Works, Housing, and Reconstruction
23 Judiciary Service Commission
24 Ministry of Labor and Social Affairs
25 Jubaland Election Commission & Boundaries
26 Attorney General Office
27 Ministry of Information, Public Orientation and Tourism
28 Ministry of Ports and Maritime Transport
29 Ministry of Petroleum and Minerals
30 Ministry of Humanitarian Affairs and Disaster Management
31 Ministry of Justice and Constitution Affairs

Ministries were created by a preceding *Presidential Decree XM/J/772014* entitled *A Decree Establishing Ministries of Jubaland State of Somalia and Defining Roles and Functions of Ministries* dated 25 December 2014. As a result of Ministerial restructuring, four (4) new Ministries were created by a *Presidential Decree XM/DGS/112/2018* on November 27th, 2018 The Ministry of Finance and Revenue Collection Authority Establishment Act 2017 of the Jubaland State of Somalia was created for the purposes of establishing the Ministry of Finance and Revenue Collection Authority to ensure that the Jubaland State of Somalia has a Ministry of Finance that is responsible for the overall financial management of the Jubaland State of Somalia and to also ensure that within the Ministry of Finance there is a Revenue Collection Authority that is fully staffed, organized, administered and empowered to collect & deposit into the Treasury Single Account (TSA) all legally established taxes and other revenues of the Jubaland State of Somalia. The Auditor General's Office was created via the Audit Act 2016; however, the Office was only formally established during the 2018 financial year. The Kismayo Airport and Port Authorities are legalized separately.

A subsequent decree on establishing the Civil Service Commission (CSC) and its purpose entitled *Act for establishing the Civil Service Commission of the Jubaland State of Somalia dated 23 April 2018* established the office of the Civil Service Commission. A companion Act also established the Civil Service and the Civil Service Salary structure. The inauguration of the JSS constitution automatically established the Jubaland Parliament. The respective statements of all the listed entities form part of the consolidated financial statements as these entities were included as part of the *JSS Appropriation Act No. 2 2025*.

During FY2021 Kismayo Airport Authority and Kismayo Seaport Authority were brought under the Ministry of Transport and Ministry of Transport and Ports respectively.

The Auditor General's Office, Judiciary Service Commission, Ministry of Labour and Ministry of Constitution and Federal Affairs were established during the 2018 financial year and Jubaland Election Commission Boundaries in 2019.

During FY2021 additional Ministries were introduced namely, Ministry of Humanitarian Affairs and Disaster Management while Ministry of Water, Mines and Energy was renamed as Ministry of Water and Energy and Ministry of Petroleum and Minerals respectively, also the Ministry of information and Telecommunication was made into two entities as ministry of Information and Ministry of Telecommunication. In 2023 new ministry was introduced namely Ministry of Justice and Constitution Affairs.

The consolidated financial statements include all entities controlled during the year. None of the entities own another entity however the Kismayo Municipality which is the local government of the Kismayo city, is controlled by the Ministry of Interior and Federal Affairs

1.3 External Assistance

1.3.1 Payments by Third Parties

The JSS also benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the period. Third party assistance is reported under Note 31

1.3.2 External Assistance

External assistance was received in the form of grants from multilateral and bilateral donor agencies under agreements specifying the purpose for which the assistance will be utilized. Other assistance was provided for specified purposes by NGOs and other donors and is reported under Note 31.2

1.4 Treasury Single Account & Project Accounts

Jubaland State of Somalia operates bank accounts at both the Dahabshiil and Salaam banks.

1.4.1 Dahabshiil Bank Accounts

In the 2025 financial year, Five (5) new accounts were opened under a written authorization of the Minister of Finance, in accordance with Section 29, paragraph 2 of the PFM Act 2017. The sub-account relates to the donor project and was opened to comply with the donor's requirements. As of the end of FY2025, balances of these accounts were as follows:

Dahabshil Bank Accounts Name	2025 USD	2024 USD
Ministry of Women Affairs - Support Account	63	63
Ministry of Planning and Int Cooperation -Supp Acc	450	1,286
Drought Relief Committee Of Jubbaland - Account	10,000	-
Jria & Idps Affairs - GIZ Account	1	1
Jria Support - UNHCR Account	0	0
Ministry Of Agriculture - Supp Account	89,850	27,560
Governor's Office Lower Jubba Account	1	1
Ministry Of LiveStock - Support Account	152	7,108
Ministry Of Health - Support Project Account	70,747	11,480
Ministry of Minirals , Energy & Water Resources	-	1,063
JUBBALAND TEACHERS TRAINING COLLEGE (JTTC)	94	94
MoET-GIZ Support Account	-	7,085
Ministry of Minerals Energy & Water-GIZ Project	-	557
MoEHL JSS-UNICEF Project	6	6
JSS Min Of Women & Human Right	15,326	-
Ministry of Agriculture Jubbaland	-	-
MoET-GIZ Gobwen Support Account	1	-
Ministry of Minerals, Energy Water JSS	15,730	6,310
Support Project Account MoH JSS	1	1
JRIA UFSP SUP-ACCOUNT-GIZ	1	1
JSS MOMEWR	-	-
MINISTRY OF AGRICULTURE JSS GIZ PROJECT	2	2
TECHNICAL VOCATIONAL EDUCATION AND TRANING GIZ	25,625	-
GIZ UFSP GOBWEYN PROJECT	20	-
UNHCR-JUCRI SUPPORT ACCOUNT	1,274	36,819
MOHADM-Jss	4	4
Ministry of justice and relgion affairs	-	
MOEHL JSS-ADRA	1	1
MOPWR-JSS SUPPORT ACCOUNT	-	-
MOH BMGF PROJECT	1	1
Promoting Local Artisan Through Pottery	1	1
MINISTRY OF LIVESTOCK,FORESTRY AND RANGE SUB ACCOUNT	-	3
JUBALAND TECHNICAL INSTITUTE	1	-
GURMADKA FATAHAADAHA JUBBALAND	1	1
ACCESSING DURABLE SOLUTION	-	31,445
Jubbaland Water Agency	-	39,848
MINISTRY of ENERGY AND WATER RESOURCES	-	-
MOECC-GIZ SUPPORT ACCOUNT	-	59
UNICEF PROGRAMMES-INCENTIVES	223,039	-
MOLSA-SEPOW PROJECT GIZ	4,511	717
JUBBALAND WATER AGENCY(JUWA)	0	0
MINISTRY OF PUBLIC WORKS RECONSTRUCTION AND HOUSE JSS KISMAY	21	99,614
MINISRTY OF AGRICULTURE AND IRRIGATION OF JSS KISMAYO	1	142,068
GIZ SEPOW-PROJECT	54	-
CLIMATE RESILIENT WATER RESOURCE MANAGMENT IN SOMALIA	57	-
KISMAYO PROFESIONAL TECHNICAL SCHOOL (KPTS)	-	-
JUCRI GIZ SUBACOUNT SEPOW PROJECT	20,617	-
SUSTAINABLE BRICK PRODUCTION FOR CLIMATE	66,885	-
	544,535	**413,198**

1.4.2 Salaam Somali Bank Accounts

During the 2025 financial year, three (3) new accounts were opened under a written authorization of the Minister for Finance and Economic Development , in accordance with Section 29, paragraph 2 of the PFM Act 2017. Notably, all the sub-accounts relate to donor projects and were open to comply with the donor requirements. As of the end of FY2025, balances of these accounts were as follows:

Salaam Somali Bank Accounts Name	2025 USD	2024 USD
Jubbaland Treasury Single Account	412,283	14,162
Ministry of Health - Support Account	-	0
Ministry of Woman & Human Rights - Support Account	960	16,060
Ministry of Agriculture - Support Account	3	3
Ministry of Planning and International Cooperation	2,503	1,478
Drought Relief Commitee Of Jubbaland - Account	9,800	-
WB Project RCFR II	0	0
Ministry of Fisheries & Marine - Support By FAO	-	93
MOE and Higher Learning Support Project Account	239	233
MoI Jubbaland Dialogue Account	10	10
MOH HMIS Strengthening Bardere and Elwak Districts	70	70
Jubbaland Assembly-Gole-Kaab Project	0	0
SUPP_AF Kismayo Municipality	0	0
Ministry of Minerals,Energy and Water Resources	12,183	8,200
Mole Baxnaano Project Account	3	3
SURP-Kismayo Municipality	368,597	558,717
MOILG-JSS	203	23,379
GAROONKA DIYAARADAHA SAYID MOHAMED ABDULLE XASSAN	17,336	26,880
WB Project Account-2103-34177359	690,347	259,940
RCRF III-PERFORMANCE BASED CONDITION/PBC'S	147,787	304,169
MOHADN-JSS	4	-
MOW&HR-SUPPORT ACCOUNT DOLLARS	9,800	600
JUCRI SUB-ACCOUNT-CARE	6,850	5,420
SUB-ACCOUNT DEGMADA AFMADOW	3,410	7,519
MOHADM-JLSS	-	-
Degmada Dhoobley	56,638	50,515
DAMAL CAAFIMAAD JSS	58,300	17,327
SWRR-JUBBALAND STATE	62,886	72,210
Ministry Of Livestock Support Project Account	5	5
Ground Water Resilience Project	106,384	62,828
Ministry of MOHDM- Flood Assistant Fund	-	-
MOHADM-JL PROJECT	61,941	6,325
SOMALIA EDUCATION FOR HUMAN CAPITAL	593,475	102,005
SOMALI FOOD SYSTEM RESILIENCE PROJECTS(SFSRP)	20	65,377
SOMALI ENHANCING PUBLIC RESOURCE MANAGEMENT PROJECT (SERP)J	226,118	23,195
MOLSA-CSSP 11 PROGRAMME	-	7,500
DEGMADA BELEDXAAWO	253	253
SUPPORT ACCOUNT MOPIIC JSS	1,725	29,713
COVID19 EMERGENCY VACCINATION PROJECT-JUBBALAND	4,539	-
BRCIS MOECC JSS	22,560	-
KISMAYO LOCAL GOVERNMENT SDM ACOUNT	44,823	-
	2,922,057	**1,664,188**

1.4 Cash & Cash Equivalents

Cash and Cash Equivalents means notes and coins held, and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Somali banks do not pay interest.

Cash included in the statement of cash receipts and payment comprises the following amounts:

	2025 USD	2024 USD
Cash on hand and balances with banks	**3,466,592**	**2,077,387**

Included in the $3,466,592 is $412,283 held in the main TSA, with the balance of cash on hand of $3,054,309 held in the TSA sub-accounts which is restricted cash for specific project purposes.

1.5 Reporting Currency

The reporting currency is the United States Dollar (USD), rounded to the nearest dollar.

1.6 Original and Final Approved Budget and Comparison of Actual and Budget Amount

The approved budget is developed on the same accounting basis (Cash basis), same classification basis and for the same period (From 1st January 2025 to 31st December 2025) as for the financial statements. It encompasses the same entities as the consolidated financial statement (These are identified in Note 1.2)

The Jubaland Parliament approved the original budget on the 29th of October 2024. Subsequently, a supplemental budget was approved by the Jubaland Parliament on 27th June 2025.

1.7 Authorization Date

The financial statements were authorized for issue on **22nd April 2026 by Mr Ahmed Abdirisak Mohamed (Handal), Minister of Finance and Economic Development.**

Note 2 Taxes on Income, Profits, and Capital Gains

During the 2025 financial year, JSS collected $878,137 in taxes on income, profits, and capital gains, compared to $881,615 in 2024. These taxes represent salary tax paid by civil servants and other employees on remuneration received from the Jubaland State of Somalia, applied under a progressive tax system.

Note 3 Taxes on Payroll and Workforce

Taxes on payroll and workforce are paid by employers based on the total payroll (salary or wage bill) paid to their employees under a progressive tax system. During the 2025 financial year, JSS collected $1,268,808 from international organizations and business entities operating in the Jubaland State of

Somalia, compared to $1,308,939 in 2024. The slight decrease in revenue was mainly due to reduced payroll levels and changes in workforce size among some organizations and businesses during the yea

Note 4 Taxes on Goods and Services

Taxes on goods and services comprise levies imposed on various economic activities and services within the jurisdiction of the Jubaland State of Somalia (JSS). These taxes are collected from businesses and individuals for the use of government-regulated services and commercial activities.

During the 2025 financial year, JSS collected $6,814,078 from taxes on goods and services, compared to $5,000,916 in 2024. The increase in collections was mainly driven by higher revenues from road user taxes and fisheries-related activities.

Major sources of this revenue included Turnover tax amounting to $2,445,868, road user taxes totaling $3,127,648, local passenger charges of $437,661, urban road user taxes of $410,045, and fishing fees of $203,000, along with other smaller service-related taxes collected across the state.

The applicable tax rates vary depending on the nature of the business activity and the type of service provided and are authorized in accordance with the Jubaland Revenue Act, 2023. Detailed information on the composition of these revenues is presented on the table below.

	2025	Ministry of Finance and Economic Development	Ministry of Fisheries and Blue Economy	Ministry of Transport and Aviation	Ministry of Endowments and Religious Affairs	Ministry of Ports and Maritime Transport	2024
Turnover tax	2,445,886	2,445,886					1,652,723
Fishing fees	203,000		203,000				212,042
Taxes on capital transactions	41,407	41,407					
Local passenger charge	437,661			437,661			443,156
Urban road users taxes (tremistrale)	410,045			410,045			416,248
Road user taxes	3,127,648	3,077,648				50,000	2,306,747
International departure Charge	41,967			41,967			-
Sales taxes - Other taxes on sales	104,964			104,964			
Notary collection taxes.	1,500				1,500		-
Grand Total	**6,814,078**	**5,564,941**	**203,000**	**994,637**	**1,500**	**50,000**	**5,030,916**

Note 5 Taxes on International Trade and Transactions

Taxes on international trade and transactions comprise customs duties levied on goods imported into the Jubaland State of Somalia (JSS). These taxes are collected at designated entry points and represent an important source of domestic revenue administered by the relevant government authorities.

During the 2025 financial year, JSS collected a total of $18,402,397 from taxes on international trade, compared to $14,109,940 in 2024. The revenue mainly comprised $5,041,200 from customs duties on khat imports ($4,541,767 in 2024) and $13,091,197 from customs duties on other imported goods ($9,568,173 in 2024).
The increase in customs duty collections during the year reflects higher import volumes and strengthened revenue administration at major border entry points.

A detailed breakdown of customs duties collected by type of import and point of entry is presented in the table below

	2025				2024
	Total	Ministry of Finance and Economic Development	Ministry of Ports and Maritime Transport	Ministry of Transport and Aviation	
	USD				USD
Consumption goods	**13,091,197**	13,047,136	-	44,061	9,568,173
Livestock products	**270,000**	-	270,000	-	-
Khat	**5,041,200**	5,041,200	-	-	4,541,767
	18,402,397	**18,088,336**	**270,000**	**44,061**	**14,109,940**

Note 6 Other taxes.

Taxes from local government represent revenues collected by local authorities within the Jubaland State of Somalia (JSS) and remitted to the State Treasury in accordance with the established revenue administration framework.

During the 2025 financial year, JSS collected $107,051 from local government taxes. Kismayo Municipality is currently the only operational local government authority in the region generating such revenue. The main sources of these collections include taxes on mobile shops and local public transport services operating within the municipality.

In accordance with the revenue administration arrangement between the Ministry of Finance and Economic Development and Kismayo Local Government, all revenues collected by the municipality are deposited into the Treasury Single Account (TSA). Subsequent payments and transfers are executed in line with the financial management procedures established by the Ministry of Finance and Economic Development.

Note 7 Grants from International Organizations

Grants from international organizations represent financial assistance received from development partners and international institutions to support government programs and development activities within the Jubaland State of Somalia (JSS).

During the 2025 financial year, JSS received grants totaling $6,795,754, compared to $6,285,926 in 2024. These grants were provided by various international organizations to support public service delivery, institutional development, and other priority government programs.

A detailed breakdown of the grants received from international organizations is presented in the table below.

Donor	2025 USD	2024 USD
GIZ	1,607,787	1,043,634
ADRA	18,400	7,200
Norwegian Church Aid	9,279	-
Norwegian Refugee Council	73,260	36,622
Save The Children	8,000	-
Oxfam	4,500	-
Concern Worldwide	6,380	6,435
TROCAIRE	-	1,500
CARE INTERNATIONAL IN SOMALIA	111,300	60,060
ALIGHT American Refugee Committee (ARC)	-	28,200
Lutheran World Federation (LWF) Education	62,250	64,200
Food and Agricuture Organization	610,676	1,019,544
International Labour Organisation	-	-
United Nation Developmental Programme	8,500	29,470
UNICEF	3,015,540	3,184,561
UNHCR	236,961	523,369
UNHABITAT	83,075	-
World Food Program	437,017	216,583
United Nations Population Fund (UNFPA)	9,000	-
International Organization for Migration	75,666	45,750
PREMIS	418,163	18,799
	6,795,754	**6,285,926**

Note 8 Grants from Other Government Units

Grants from the Federal Government of Somalia represent transfers received through intergovernmental fiscal arrangements and donor-funded programs administered at the federal level and subsequently disbursed to the Jubaland State of Somalia (JSS) to support government operations and development programs.

During the 2025 financial year, JSS received a total of $26,296,290 in grants from the Federal Government of Somalia, compared to $7,261,418 in 2024. These transfers comprised funding received through various development programs and budget support mechanisms.

Major grants received during the year included $209,231 under the Global Partnership for Education (GPE), $4,004,414 from the Recurrent Cost and Reform Financing (RCRF III) Project administered by the World Bank ($3,711,594 in 2024), $7,896,525 in European Union budget support, $9,755,300 in World Bank budget support channeled through the Federal Government of Somalia, and $3,464,156 under the Somalia Urban Resilience Project.

A detailed breakdown of the amounts received from these programs is presented in the table below. Refer to Note 23 for further details.

Projects	2025							2024
		Ministry of Culture and Higher Education	Ministry of Water and Energy	Ministry of Interior, Federal and Reconciliation	Ministry of Health and Social Welfare	Ministry of Livestock	Ministry of Finance and Economic Development	
Global Partnership for Education (GPE) STG Programme	209,231	209,231						85,833
Global Partner for Education GEA Programme	145,627	145,627						56,500
Somalia Education For Human Capital Development	1,571,705	1,571,705						500,360
Support of National Examination Jubbaland State	19,526	19,526						34,670
SURP II -TF-B1409(KFW)	3,464,156			3,464,156				389,605
Somalia Food System Resilience Project (SFSRP)JSS	2,545,091						2,545,091	318,116
Livestock management and awareness program	42,096					42,096		-
Intergovernmental Fiscal Transfer	579,597						579,597	-
GROUND WATER RESILIENCE PROJECT	359,692		359,692					187,485
RCRF III Project	4,004,414						4,004,414	3,711,594
EU Budget Support	786,525						786,525	651,280
Somalia Enhancing Public Resource Management Project SERP	1,148,155						1,148,155	200,000
SOMALIA COVID -19 EMERGENCY VACCINATION PROJECT	251,393				251,393			-
World Bank Budget Support	9,755,300						9,755,300	-
SOMALIA WATER FOR RURAL RESILIENCE PROJECT(BARWAAQO PROJECT)	1,170,511						1,170,511	848,314
DAMAL CAFIMAAD PROJECT	232,423				232,423			273,160
Empowering Somali women (Rajo kaab Project)	7,350				7,350			-
Jubbaland Strategic Plan Review	-							4,500
SERVICE DELIVERY MODULE (SDM) ACCOUNT	3,500			3,500.00				-
	26,296,290	**1,946,088**	**359,692**	**3,467,656**	**491,166**	**42,096**	**19,989,592**	**7,261,418**

	2025 USD	**2024 USD**
Ministry of Culture and Higher Education	1,946,088	677,363
Ministry of Water and Energy	359,692	187,485
Ministry of Finance and Economic Development	19,989,592	5,729,304
Ministry of Health and Social Welfare	491,166	273,160
Ministry of Planning, Investment and International Coopera	-	4,500
Ministry of Livestock	42,096	-
Ministry of Interior, Federal and Reconciliation	3,467,656	389,605
	26,296,290	**7,261,418**

Note 9 Sale of Goods and Services

Sale of goods and services represents revenue generated by the Jubaland State of Somalia (JSS) through the provision of government services and the issuance of official documents to citizens and residents.

During the 2025 financial year, ministries and agencies of JSS collected a total of $9,253,541 from the sale of goods and services, compared to $8,693,791 in 2024. These revenues primarily arise from fees charged for the issuance of essential legal and administrative documents provided by government institutions.
A detailed breakdown of the revenue items under the sale of goods and services is presented on the table below.

	2025 USD	2024 USD
Building rental income	2,122	7,550
Vehicle rental income	6,628	5,686
Visa fees	302,164	336,962
Passport fees	70,680	48,239
Business and profession licenses	97,856	33,736
Port docking fees	344,000	288,000
Landing fees	394,400	415,968
International NGO's registrations	35,000	19,900
Local NGO's registrations.	20,200	19,000
Foreign company registrations	3,800	-
Local company registrations	7,200	-
Livestock fees	15,800	-
Parking fees	2,865	969
Agriculture fees.	17,650	11,625
Navigation fees	96,369	104,474
Handling fees.	619,580	686,704
Import inspection fees	36,723	-
Driving licenses fee	285,340	217,535
Logbook fees	138,145	181,140
Number plate registration fees	255,470	297,420
Individual ID fees	121,235	58,095
Birth certificate fees	74,610	75,905
Land certificate fees	2,141,062	1,736,518
Land modification fees	4,013,783	4,052,428
Advertisement fees	46,459	61,906
Contract registration fees	2,325	1,775
Court filing fees	52,075	32,257
Fines	7,200	-
Individual Donations	42,800	50,000
	9,253,541	**8,743,791**

Note 10 Wages and Salaries

Treasury Single Account

Wages and salaries represent compensation paid to employees of the Jubaland State of Somalia (JSS) for services rendered during the financial year. These payments include basic salaries, allowances, temporary staff remuneration, and other employee-related benefits paid to civil servants, security personnel, political appointees, and other government employees.

During the 2025 financial year, total expenditure on wages and salaries amounted to $41,227,596, compared to $24,771,509 in 2024, representing an increase of $16,456,087. The increase was mainly driven by higher expenditures in the security sector salaries, regular food and supplies, and daily meals, reflecting expanded operational activities and workforce requirements within government institutions.

Personnel expenditure includes basic salaries for general civil service employees, teachers, health workers, temporary staff, legislature members, political appointees, and security sector personnel, as well as contract employees and related allowances. The category also includes employee allowances, incentive payments, and imputed employers' social contributions.

	2025 USD	2024 USD
Basic salaries for general Civil Service	3,859,960	3,399,633
Teachers salary	106,800	752,260
Health workers salary	429,072	317,696
Temporary staff salary	1,656,556	2,167,247
Legislature salary	718,227	1,061,752
Political appointees salary	375,885	469,369
Security sector salaries	18,585,287	7,504,650
Contract Employees	676,403	209,706
Regular food and supplies	6,085,846	3,466,230
Daily meals	5,476,131	2,096,178
Basic allowances for general Civil Service	249,966	444,293
Health workers allowances	-	12,604
Temporary staff allowances	21,700	39,766
Legislature allowances	28,000	29,700
Political appointees allowances	91,624	76,047
Security sector allowances	209,326	146,610
Incentive allowances	2,213,125	2,079,086
Imputed employers' social contribution	443,688	496,429
	41,227,597	**24,769,254**

Note 11 Social Contributions

Social contributions represent payments made by the Jubaland State of Somalia (JSS) to support social welfare programs and employee-related social benefits.

During the 2025 financial year, JSS contributed a total of $443,688 to social welfare programs, compared to $496,429 in 2024, representing a decrease of $52,741. These contributions support various initiatives aimed at improving the well-being and social protection of citizens.

Note 12 Travel and Conferences

Travel and conference expenses represent costs incurred by the Jubaland State of Somalia (JSS) for official travel and participation in meetings and conferences conducted both domestically and internationally.

During the 2025 financial year, travel and conference expenses totaled $3,654,381, compared to $2,525,911 in 2024, representing an increase of $1,128,470. These costs include expenses related to official travel and conferences undertaken by government officials in support of government operations and coordination activities.

A detailed breakdown of the total costs is presented on the table below.

	2025 USD	**2024 USD**
Internal Travel	1,485,246	950,725
External Travel	890,387	625,216
Local conference	1,140,658	922,485
Overseas conference	16,578	11,991
Accommodation	121,512	15,494
	3,654,382	**2,525,911**

Note 13 Operating Expenses

Operating expenses represent costs incurred by the Jubaland State of Somalia (JSS) to support the day-to-day operations of ministries, departments, and agencies. These expenses relate to routine administrative and operational activities necessary for the delivery of government services.

During the 2025 financial year, JSS incurred operating expenses associated with the functioning of government offices, including expenditures on office operations, administrative support services, and other routine operational requirements of ministries and public institutions.

These expenses primarily support the ongoing operational needs of government institutions, enabling ministries and agencies to carry out their mandates and deliver public services across the state.

A detailed breakdown of the operating expenses incurred during the year is presented in the table below.

	2025 USD	2024 USD
Electricity	210,225	181,013
Water	122,715	502,866
Refuse collection	4,989	10,135
Other utilities	11,100	7,842
Telephone fees	41,094	44,270
Internet fees	189,341	190,633
Satellite fees	102,082	102,144
Diesel and oil	2,516,784	1,167,230
Stationary	463,806	257,752
Publications fees	138,666	194,505
Refreshment	518,405	254,073
Cleaning supplies	99,130	97,285
Computer consumables	38,883	67,896
Medical supplies	90,289	151,815
Construction materials	1,963,678	1,232,094
Maintenance and repair of equipment and heavy machineries	450,719	137,455
Maintenance and repairs of furniture and fittings	134,030	63,783
Maintenance and repairs of vehicles, boats and vessels	75,150	23,258
Maintenance and repairs of building	1,079,730	568,479
Maintenance contracts	5,000	4,940
Spare parts and supplies	144,900	25,919
	8,400,714	**5,285,388**

Note 14 Rent

Rent expenses represent costs incurred by the Jubaland State of Somalia (JSS) for the leasing of office premises and other facilities used by ministries, departments, and agencies to support government operations.

During the 2025 financial year, rental expenses totaled $767,173, compared to $884,301 in 2024, representing a decrease of $117,128. The reduction in rental expenditure reflects adjustments in office space utilization and rental arrangements across government institutions.

A detailed breakdown of rental expenditures for the year is presented on the table below.

	2025 USD	2024 USD
Office rent	104,799	59,047
Vehicle rent	659,474	758,864
Venue rent	2,900	64,790
Other rents	-	1,600
	767,173	**884,301**

Note 15 Other Operating Expenses

Operating expenses represent costs incurred by the Jubaland State of Somalia (JSS) to support the day-to-day administrative and operational activities of ministries, departments, and agencies.

During the 2025 financial year, operating expenses included costs related to training and professional development, educational materials and supplies, facilitator and tutor fees for workshops and professional courses, and consulting and other professional services. Additional expenses comprised bank charges, printing and bidding costs, television and newspaper advertisements, newspaper and magazine subscriptions, and membership and examination fees.

These expenditures were financed through a combination of Treasury Single Account (TSA) resources and development partner funding, including support from organizations such as GIZ, the Norwegian Refugee Council (NRC), Concern Worldwide, the Federal Government of Somalia, CARE International, ALIGHT (American Refugee Committee), the Lutheran World Federation (LWF), the African Development Bank, the Food and Agriculture Organization (FAO), the United Nations Development Program (UNDP), UNICEF, UNHCR, UN-Habitat, the World Food Program (WFP), and the International Organization for Migration (IOM).

Operating expenses also include fees for services provided by external contractors, including SEMLEX, which provides vehicle logbook and number plate registration services and supports house numbering activities for JSS, and MILESTONE, which provides land registration services. Advertising expenses relate to media subscriptions and public announcements, while bank charges arise from the operation of the JSS Treasury Single Account (TSA).

A detailed breakdown of operating expenses is presented in the table below.

	2025 USD	2024 USD
Training Tuition fee	1,111,633	1,274,273
Educational Materials and Supplies	46,459	138,905
Tutor Fees For Professional Courses	27,200	18,640
Facilitators Fees For Workshops, Conferences	3,210	10,270
Consulting and professional fees	2,103,964	1,030,809
Fees for service provided (non-consultant service)	1,637,562	1,082,543
Bank charges	46,380	52,136
Printing, bidding	1,950	3,686
TV and Newspaper advertisement	92,745	91,458
	5,071,103	**3,702,720**

Note 16 Conflict Resolution Expenses

Conflict resolution and security expenditures represent costs incurred by the Jubaland State of Somalia (JSS) to support peacebuilding efforts, security operations, and the maintenance of stability within the region.

During the 2025 financial year, these expenditures covered activities related to conflict resolution, mediation, and peacebuilding initiatives aimed at addressing security challenges and maintaining public order in Jubaland. The majority of these expenses were incurred by key government institutions, including the Ministry of State Presidency, the Jubaland Parliament, and the Ministry of Security, in response to emerging and unforeseen security situations within the region.

In addition, the expenditures included funding for army materials and supplies, intelligence services, and special operations, which support the operational capacity of security institutions and contribute to the overall stability and security of Jubaland.

A detailed breakdown of conflict resolution and security-related expenditures is presented in the table below

	2025 USD	2024 USD
Materials and supplies for army	101,910	19,470
Special operational services for army	-	900
Conflict resolution expenses	87,124	601,941
	189,034	**622,311**

Note 17 Contingency

Contingency expenditures represent unplanned or emergency costs incurred to address unforeseen operational requirements during the financial year.

During the 2025 financial year, contingency expenditures amounted to $79,593. These costs were primarily incurred by the Ministry of Finance and Economic Development and the Ministry of Transport and Aviation to address urgent operational needs that arose during the year.

A detailed breakdown of contingency expenditures is presented in the table below

	2025 USD	2024 USD
Ministry of Education Culture and Higher Learning	14,741	-
Ministry of Finance and Economic Development	62,788	62,849
Ministry of Transport and Aviation	-	5,120
Ministry of Public Works, Housing and Reconstruction	2,064	-
	79,593	**67,969**

Note 18 Grants

During the 2025 financial year, the Jubaland State of Somalia disbursed $50,000 in grants to other general government units to support government-related activities and programs. No comparable expenditure was recorded in the previous year

Note 19 Miscellaneous other expense.

Miscellaneous other expenses represent payments made by the Jubaland State of Somalia (JSS) to settle various obligations that do not fall under the main expenditure categories reported in the financial statements.

During the 2025 financial year, JSS paid a total of $4,356,825 under this category. These expenditures primarily relate to the settlement of historical debts and arrears incurred since the establishment of Jubaland State, reflecting efforts by the government to address outstanding financial obligations.

A detailed breakdown of other miscellaneous expenses is presented on the table below.

	2025 USD	2024 USD
Obligations	3,919,768	5,994,882
Scholarships and other educational benefits payable for households	437,057	127,830
	4,356,825	**6,122,712**

Jubaland State of Somalia (JSS) has received interest-free loans from local businesses to support administrative and operational activities, particularly during periods of financial constraints and limited revenue capacity.

In 2013, JSS obtained interest-free loans amounting to $1,262,769, which were primarily used to establish state administration. In 2019, during the election period and in the context of travel restrictions imposed by the Federal Government of Somalia, JSS received additional loans totaling $5,140,621 to sustain its operations.

Due to ongoing budgetary constraints, JSS continued to rely on such financing arrangements in subsequent years. Interest-free loans received amounted to $7,368,585 in FY2021, $7,274,675 in FY2022, $5,534,117 in FY2023 and FY2024 $6,141,363. In FY2025, JSS received additional interest-free loans amounting to $3,329,536 reflecting continued financing needs during the year.

All loans are non-interest bearing and do not carry a fixed repayment schedule. Repayments are made in installments based on the availability of funds, reflecting the government's cash flow position.

Amount Received - 2013		1,262,769
Amount Received - 2019		5,140,621
Amount Received - 2021		7,368,585
Amount Received - 2022		7,274,675
Amount Received - 2023		5,534,117
Amount Received - 2024		6,141,363
Amount Received - 2025		3,329,536
Total Received		**36,051,667**
Repayments		
FY2014	70,000	
FY2015	483,108	
FY2016	353,141	
FY2017	152,521	
FY2018	106,590	
FY2019	-	
FY2020	1,436,670	
FY2021	3,363,419	
FY2022	6,631,814	
FY2023	4,543,790	
FY2024	5,994,882	
FY2025	3,919,768	
Total Repayments		**27,055,703**
Remaining balance		**8,995,963**

Note 20 Fixed Assets

Fixed assets represent capital expenditures incurred by the Jubaland State of Somalia (JSS) for the acquisition and improvement of long-term assets used in government operations.

During the 2025 financial year, JSS acquired fixed assets totaling $4,627,130, compared to $534,995 in 2024, representing an increase of $4,092,135. The increase was primarily driven by significant expenditures on infrastructure rehabilitation and the acquisition of vehicles, which together account for the largest share of capital investment during the year.

A detailed breakdown of fixed asset acquisitions is presented on the table below.

	2025 USD	2024 USD
Buildings other than dwellings	418,163	-
Road construction	2,930,481	-
Wells and water holes	79,772	9,600
Cars	281,700	43,526
Information, computer, and telecommunication (ICT) eq	36,101	76,853
Machinery and equipment not elsewhere classified	219,773	31,983
Furniture and fixture	269,253	91,309
Tools and specialized professional services	94,224	126,266
Tree, crop , and plant resources yielding repeat products	39,139	48,380
Material and supplies	258,525	107,077
	4,627,130	**534,995**

Note 21 Inventories Assets

Inventory assets represent materials and supplies procured to support the implementation of government programs and operational activities within the Jubaland State of Somalia (JSS).

During the 2025 financial year, inventory assets amounted to $258,525, funded by development partners including GIZ and UNICEF, through the materials and supplies account. These resources were used for the procurement of essential materials and supplies required for the implementation of various government programs and activities.

Note 22 Taxes

During the 2025 financial year, total tax revenue was estimated at $30,090,335. Actual tax collections amounted to $27,470,471, representing 91% of the annual tax revenue estimate and resulting in a shortfall of $2,619,864 compared to the budgeted target.

The variance was mainly driven by a significant shortfall in taxes on imported goods amounting to $2,855,053, which represents the largest deviation from the estimate. Additional negative variances were recorded in taxes on property income ($372,852) and international departure charges ($88,033).

These shortfalls were partially offset by stronger-than-expected collections from taxes on markets ($554,699 above estimate) and income tax on public employees ($181,080 above estimate).

A detailed breakdown of the variances between estimated and actual tax collections is presented in the table below.

	2025			2024
	Final Estimate	Actual Collections	Difference between Final Estimate and Actual	Actual Collection
Personal income tax on Public employee	413,909	594,989	181,080	464,690
Personal income tax On property income	656,000	283,148	(372,852)	416,925
Private Payroll taxes on non-civil servants	1,242,714	1,268,808	26,094	1,308,939
Sales taxes - Other taxes on sales	100,000	104,964	4,964	-
Turnover tax	2,183,811	2,445,886	262,075	1,652,723
Taxes on capital transactions	50,000	41,407	(8,593)	-
Fishing fees	212,016	203,000	(9,016)	212,042
Local passenger charge	500,093	437,661	(62,432)	443,156
Urban road users taxes (tremistrale)	408,550	410,045	1,495	416,248
Road user taxes	2,572,949	3,127,648	554,699	2,207,660
International departure Charge	130,000	41,967	(88,033)	99,087
Notary collection taxes.	1,800	1,500	(300)	-
Consumption goods	15,946,250	13,091,197	(2,855,053)	9,568,173
Khat	5,251,775	5,041,200	(210,575)	4,541,767
Livestock products	270,468	270,000	(468)	-
Other tax collections from local government	150,000	107,051	(42,949)	124,050
	30,090,335	**27,470,471**	**(2,619,864)**	**21,455,461**

Note 23 Grants

During the 2025 financial year, grant revenue was estimated at $49,081,420. Actual grant receipts amounted to $33,092,044, representing a shortfall of $15,989,376 against the annual estimate.

The variance was primarily driven by lower-than-expected receipts from both international organizations and transfers from the Federal Government of Somalia. Grants from international organizations were budgeted at $7,802,901, while actual receipts amounted to $6,795,754, resulting in a shortfall of $1,007,147. The largest variance occurred in transfers from the Federal Government of Somalia, where $41,278,519 had been estimated but only $26,296,290 was received, resulting in a shortfall of $14,982,229.

These variances mainly reflect delays in the disbursement of project funds and donor-supported programs during the year.

A detailed breakdown of the variances between estimated and actual grant receipts is presented in the table below

	2025			2024
	Final Estimate	**Actual Collections**	**Difference between Final Estimate and Actual**	**Actual Collections**
Tax Type				
Current grants in cash	7,802,901	6,795,754	(1,007,147)	6,285,926
Current grants in cash - From FGS	41,278,519	26,296,290	(14,982,229)	7,261,418
Total	**49,081,420**	**33,092,044**	**(15,989,376)**	**13,547,344**

	2025		
Grants	**Budget**	**Paid**	**Balance**
GIZ	2,265,038	1,607,787	(657,251)
ADRA	24,600	18,400	(6,201)
Norwegian Church Aid	9,279	9,279	-
Norwegian Refugee Council	81,400	73,260	(8,140)
Save The Children	16,000	8,000	(8,000)
Oxfam	4,050	4,500	450
Concern Worldwide	6,380	6,380	-
Federal Government of Somalia	41,278,519	26,296,290	(14,982,229)
CARE INTERNATIONAL IN SOMALIA	184,700	111,300	(73,400)
Lutheran World Federation (LWF) Education	62,520	62,250	(270)
Food and Agricuture organization	853,664	610,676	(242,988)
United Nation Developmental Programme	8,500	8,500	-
UNICEF	2,828,515	3,015,540	187,025
UNHCR	310,599	236,961	(73,638)
UNHABITAT	92,305	83,075	(9,230)
World Food Program	532,761	437,017	(95,744)
United Nations Population Fund (UNFPA)	9,000	9,000	-
International Organization for Migration	77,580	75,666	(1,914)
PREMIS	436,010	418,163	(17,846)
	49,081,420	**33,092,044**	**(15,989,376)**

Grants from Federal Government of Somalia

The 2025 financial year, transfers from the Federal Government of Somalia (FGS) were budgeted at $41,278,519, while actual receipts amounted to $26,296,290, resulting in a variance of $14,982,229 below the budgeted amount.

The largest variances were recorded under the Somalia Urban Resilience Project (SURP II) with a shortfall of $6,373,509, the Global Partnership for Education (GPE) STG Program with $3,604,538 below the budget, and the Food Systems Resilience Project (FSRP) with a variance of $1,854,664.

Additional significant variances were recorded under the Somalia Education for Human Capital Development Program amounting to $1,059,367, and the Somalia Water for Rural Resilience (Barwaaqo) Project with a variance of $571,403.

Several transfers were received in line with the approved budget, including World Bank Budget Support ($9,755,300), EU Budget Support ($786,525), and the FGS Intergovernmental Fiscal Transfer ($579,597).

A detailed breakdown of the budgeted, received, and variance amounts for transfers from the Federal Government of Somalia is presented in the table above.

Federal Government of Somalia	Final Budget 2025 USD	Grant received 2025 USD	Variance 2025 USD
Support of National Examination Jubbaland State	19,526	19,526	-
Somalia Education for Human Capital Development	2,631,072	1,571,705	(1,059,367)
Global Partnership for Education (GPE) STG Programme	3,813,769	209,231	(3,604,538)
Global Partnership for Education (GPE) GEA Programme	251,977	145,627	(106,350)
GROUND WATER RESILIENCE PROJECT	652,000	359,692	(292,308)
SOMALIA COVID -19 EMERGENCY VACCINATION PROJEC	513,450	251,393	(262,057)
Empowering Somali women (Rajo kaab Project)	9,742	7,350	(2,392)
Livestock management and awareness program	42,096	42,096	-
SURP II -TF-B1519(EU)	9,837,665	3,464,156	(6,373,509)
SERVICE DELIVERY MODULE (SDM) ACCOUNT	72,371	3,500	(68,871)
DAMAL CAFIMAAD PROJECT	654,000	232,423	(421,577)
SOMALIA WATER FOR RURAL RESILIENCE PROJECT(BAR'	1,741,913	1,170,511	(571,403)
Somalia Enhancing Public Resource Management Project SERP	1,507,347	1,148,155	(359,192)
Food Systems Resilience Project (FSRP)	4,399,755	2,545,091	(1,854,664)
RCRF Revenue	4,010,414	4,004,414	(6,000)
EU Budget Support	786,525	786,525	-
FGS - Intergovernmental Fiscal Transfer	579,597	579,597	-
World Bank Budget Support	9,755,300	9,755,300	-
	41,278,519	**26,296,290**	**(14,982,229)**

Note 24 Other Revenue

Other revenue comprises collections from the sale of goods and services, fines, penalties, and forfeits generated by ministries, departments, and agencies of the Jubaland State of Somalia (JSS).

During the 2025 financial year, other revenue was estimated at $9,253,541, while actual collections amounted to $9,921,114, resulting in a positive variance of $667,573 above the annual target.

A detailed breakdown of the budgeted and actual collections by revenue category is presented in the table above.

	2025			2024
	Final Estimate	Actual Collections	Difference between Final Estimate and Actual	Actual Collections
Tax Type				
Building rental income	13,600	2,122	(11,478)	7,550
Vehicle rental income	13,600	6,628	(6,972)	5,686
Visa fees	293,425	302,164	8,740	336,962
Passport fees	143,350	70,680	(72,670)	48,239
Business and profession licenses	110,000	97,856	(12,144)	33,736
Port docking fees	350,472	344,000	(6,472)	288,000
Landing fees	352,015	394,400	42,385	415,968
International NGO's registrations	31,200	35,000	3,800	19,900
Local NGO's registrations.	39,500	20,200	(19,300)	19,000
Foreign company registrations	10,000	3,800	(6,200)	-
Local company registrations	3,500	7,200	3,700	-
Livestock fees	20,000	15,800	(4,200)	-
Parking fees	10,000	2,865	(7,135)	969
Agriculture fees.	20,000	17,650	(2,350)	11,625
Navigation fees	84,271	96,369	12,098	104,474
Handling fees.	744,554	619,580	(124,974)	686,704
Import inspection fees	66,985	36,723	(30,262)	-
Driving licenses fee	286,499	285,340	(1,159)	217,535
Logbook fees	199,806	138,145	(61,661)	181,140
Number plate registration fees	250,000	255,470	5,470	297,420
Individual ID fees	120,995	121,235	240	58,095
Birth certificate fees	83,308	74,610	(8,698)	75,905
Land certificate fees	2,320,000	2,141,062	(178,939)	1,736,518
Land modification fees	4,188,202	4,013,783	(174,419)	4,052,428
Advertisement fees	50,000	46,459	(3,541)	61,906
Contract registration fees	2,700	2,325	(375)	1,775
Court filing fees	53,133	52,075	(1,058)	32,257
Fines	10,000	7,200	(2,800)	-
Individual Donations	50,000	42,800	(7,200)	50,000
	9,921,114	**9,253,541**	**(667,573)**	**8,743,791**

Note 25 Employee Compensation

Employee compensation represents expenditures incurred by the Jubaland State of Somalia (JSS) for salaries, wages, allowances, and other employee-related benefits for civil servants, security personnel, and other government employees.

During the 2025 financial year, the final budget for employee compensation amounted to $45,528,068, while actual expenditure totaled $41,227,597, resulting in an underspending of $4,300,471 compared to the approved budget.

The variance was mainly attributable to lower-than-budgeted expenditures on legislature salaries, temporary staff salaries, and incentive allowances, as well as delays in the recruitment of contract employees.

Employee compensation increased significantly compared to $24,769,254 in 2024, reflecting expanded government payroll and operational staffing during the year.

A detailed breakdown of employee compensation by category is presented on the table above.

	2025			2024
	Final Budget	**Actual**	**Variance between Budget and Actual**	**Actual**
Basic salaries for general Civil Service	4,265,079	3,859,960	(405,118)	3,399,633
Teachers salary	164,800	106,800	(58,000)	752,260
Health workers salary	599,368	429,072	(170,296)	317,696
Temporary staff salary	2,159,334	1,656,556	(502,778)	2,167,247
Legislature salary	2,107,000	718,227	(1,388,773)	1,061,752
Political appointees salary	879,600	375,885	(503,715)	469,369
Security sector salaries	18,658,336	18,585,287	(73,049)	7,504,650
Contract Employees	963,983	676,403	(287,580)	209,706
Regular food and supplies	6,090,608	6,085,846	(4,762)	3,466,230
Daily meals	5,481,188	5,476,131	(5,056)	2,096,178
Basic allowances for general Civil Service	429,265	249,966	(179,299)	444,293
Health workers allowances	-	-	-	12,604
Teachers allowances	98,000	-	(98,000)	-
Temporary staff allowances	28,000	21,700	-	39,766
Legislature allowances	34,100	28,000	-	29,700
Political appointees allowances	195,176	91,624	-	76,047
Security sector allowances	210,000	209,326	(674)	146,610
Incentive allowances	2,719,230	2,213,125	(506,105)	2,079,086
Imputed employers' social contribution	445,000	443,688	(1,312)	496,429
Total Compensation of Employees	**45,528,068**	**41,227,597**	**(4,300,471)**	**24,769,254**

Note 26 Use of Good and Services

Use of goods and services represents operational expenditures incurred by the Jubaland State of Somalia (JSS) for the purchase of goods and services required for the functioning of ministries, departments, and agencies.

During the 2025 financial year, the final budget for goods and services amounted to $27,077,519, while actual expenditure totaled $18,161,999, representing 67% of the approved budget and resulting in an underspending of $8,915,519.

The variance between the budgeted and actual expenditure was mainly due to constraints in available revenue collections during the year, which limited the government's ability to fully execute the planned operational expenditures.

A detailed breakdown of expenditures on goods and services is presented on the table above.

	2025			2024
	Final Budget	Actual	Variance between Budget and Actual	Actual
Internal Travel	1,791,931	1,485,246	(306,685)	950,725
External Travel	1,161,146	890,387	(270,758)	625,216
Local conference	1,504,487	1,140,658	(363,829)	922,485
Overseas conference	38,400	16,578	(21,822)	11,991
Accommodation	146,944	121,512	(25,432)	15,494
Electricity	339,092	210,225	(128,867)	181,013
Water	179,686	122,715	(56,971)	502,866
Refuse collection	12,500	4,989	(7,511)	10,135
Other utilities	20,719	11,100	(9,619)	7,842
Telephone fees	62,201	41,094	(21,107)	44,270
Internet fees	270,170	189,341	(80,829)	190,633
Satellite fees	102,344	102,082	(262)	102,144
Diesel and oil	2,610,840	2,516,784	(94,057)	1,167,230
Stationary	572,124	463,806	(108,318)	257,752
Publications fees	163,420	138,666	(24,754)	194,505
Refreshment	586,237	518,405	(67,832)	254,073
Cleaning supplies	144,758	99,130	(45,628)	97,285
Computer consumables	64,230	38,883	(25,347)	67,896
Medical supplies	118,100	90,289	(27,811)	151,815
Construction materials	6,175,815	1,963,678	(4,212,136)	1,232,094
Maintenance and repair of equipment and heavy machineries	525,761	450,719	(75,042)	137,455
Maintenance and repairs of furniture and fittings	154,300	134,030	(20,270)	63,783
Maintenance and repairs of vehicles, boats and vessels	103,044	75,150	(27,894)	23,258
Maintenance and repairs of building	1,203,303	1,079,730	(123,573)	568,479
Maintenance contracts	6,680	5,000	(1,680)	4,940
Spare parts and supplies	156,684	144,900	(11,784)	25,919
Office rent	142,220	104,799	(37,421)	59,047
Vehicle rent	829,743	659,474	(170,269)	758,864
Venue rent	33,607	2,900	(30,707)	64,790
Other rents	-	-	-	1,600
Education Tuition Fee	20,000	-	(20,000)	-
Training Tuition fee	1,978,765	1,111,633	(867,132)	1,274,273
Educational Materials and Supplies	82,496	46,459	(36,037)	138,905
Tutor Fees For Professional Courses	29,200	27,200	(2,000)	18,640
Facilitators Fees For Workshops, Conferences	28,590	3,210	(25,380)	10,270
Consulting and professional fees	2,696,381	2,103,964	(592,417)	1,030,809
Fees for service provided (non-consultant service)	2,508,916	1,637,562	(871,354)	1,082,543
Bank charges	78,425	46,380	(32,045)	52,136
Printing, bidding	9,600	1,950	(7,650)	3,686
TV and Newspaper advertisement	141,396	92,745	(48,651)	91,458
Membership cost and examinations fees	5,200	-	(5,200)	-
Materials and supplies for army	102,000	101,910	(90)	19,470
Intellegency services for army	1,000	-	(1,000)	-
Special operational services for army	1,000	-	(1,000)	900
Conflict resolution expenses	89,000	87,124	(1,876)	601,941
Contingency	85,064	79,593	(5,471)	67,969
	27,077,519	**18,161,999**	**(8,915,519)**	**13,088,599**

Note 28 Grants

Grants to other general government units were budgeted at $100,000 for the 2025 financial year. During the year, $50,000 was disbursed under the RCRF III Project to support district-level activities through the Treasury Single Account (TSA). This resulted in a variance of $50,000 between the approved budget and the actual disbursement for the year.

Note 28 Employment Related Social Benefits

Employment-related social benefits represent payments made by the Jubaland State of Somalia (JSS) to support employee welfare and social protection programs, including benefits provided to vulnerable households and employment-related transfers to public sector entities.

During the 2025 financial year, the final budget for employment-related social benefits amounted to $28,187, while actual expenditure totaled $3,300, resulting in an underspending of $24,887 compared to the approved budget.

Actual spending in 2025 was significantly lower than the $112,130 recorded in 2024, reflecting reduced disbursements under social benefit programs during the year.

A detailed breakdown of employment-related social benefits is presented in the table above.

	2025			2024
	Final Budget	Actual	Variance between Budget and Actual	Actual
Extended sickness and Invalidity benefit	8,187	-		-
Benefits to vulnerable household/facilities in kind	-	-	-	51,280
Employmentrelated social benefits in cash to other government units	-	-	-	24,070
Employment-related social benefits in cash to other public sector un	20,000	3,300	(16,700)	36,780
Total Employment Related Social Benefits	**28,187**	**3,300**	**(24,887)**	**112,130**

Note 29 Miscellaneous other expense.

Miscellaneous other expenses represent payments made by the Jubaland State of Somalia (JSS) to settle outstanding obligations and provide educational support benefits.

During the 2025 financial year, the final budget for miscellaneous other expenses amounted to $4,370,163, while actual expenditure totaled $4,356,825, resulting in a minor variance of $13,338 below the approved budget.

The expenditure mainly relates to payments made to creditors under outstanding obligations amounting to $3,919,768, as well as scholarships and other educational benefits payable to households totaling $437,057.

A detailed breakdown of other miscellaneous expenses is presented in the table above

	2025			2024
	Final Budget	Actual	Variance between Budget and Actual	Actual
Obligations	3,920,163	3,919,768	(395)	5,994,882
Scholarships and other educational benefits payable for households	450,000	437,057	(12,943)	127,830
Total Other Expenses	**4,370,163**	**4,356,825**	**(13,338)**	**6,122,712**

Note 30 Non-Financial Assets

Non-financial assets represent capital expenditures incurred by the Jubaland State of Somalia (JSS) for the acquisition and construction of infrastructure, equipment, and other long-term assets used in government operations.

During the 2025 financial year, the final budget for non-financial assets amounted to $11,988,933, while actual expenditure totaled $4,627,130, representing 39% of the approved budget and resulting in a variance of $7,361,803.

The variance was mainly driven by lower-than-budgeted expenditure on road construction, which recorded a shortfall of $5,100,653, as well as reduced spending on furniture and fixtures and ICT equipment acquisitions during the year.

A detailed breakdown of non-financial asset expenditures is presented in the table above.

	2025			2024
	Final Budget	Actual	Variance between Budget and Actual	Actual
Buildings other than dwellings	529,712	418,163	(111,548)	-
Road construction	8,031,135	2,930,481	(5,100,653)	-
Wells and water holes	100,000	79,772	(20,228)	9,600
Other water infrastructure	100,000	-	(100,000)	-
Cars	323,000	281,700	(41,300)	43,526
Information, computer, and telecommunication (ICT) equipment	159,800	36,101	(123,699)	76,853
Machinery and equipment not elsewhere classified	245,220	219,773	(25,447)	31,983
Furniture and fixture	705,277	269,253	(436,024)	91,309
Tools and specialized professional services	1,092,338	94,224	(998,114)	126,266
Tree, crop , and plant resources yielding repeat products	75,220	39,139	(36,082)	48,380
Material and supplies	627,232	258,525	(368,707)	107,077
Total Non-Financial Assets	**11,988,933**	**4,627,130**	**(7,361,803)**	**534,995**

Note 31 Payments by Third Parties, External, Other & Undrawn Assistance

30.1 Payments by Third Parties

The Jubaland State of Somalia (JSS) benefits from payments made by third parties that purchase goods and services on behalf of the government. These payments are not processed through the government's Treasury Single Account and therefore do not constitute cash receipts or payments by JSS. However, they represent resources used to support government programs and service delivery.

These payments primarily include expenditures made by multilateral and bilateral development partners, as well as non-governmental organizations, for goods and services provided in support of government operations and development initiatives

31.2 External and Other Assistance

External assistance represents support received from multilateral and bilateral development partners, as well as non-governmental organizations, in the form of grants and other assistance provided to support government programs and development activities within the Jubaland State of Somalia (JSS).

During the 2025 financial year, external assistance was received under various agreements specifying the purpose and utilization of the funds. These resources were provided to support specific government initiatives, development projects, and service delivery programs implemented by JSS.

External assistance includes grants from development partners, international organizations, and NGOs, which finance activities such as institutional development, humanitarian support, and sectoral programs.

The amounts disclosed represent the external assistance received during FY2025, as presented in the table above.

	2025 USD	2024 USD
External Assistance		
Total cash receipts	33,091,594	13,547,344
Total third party payments	-	-
Total Extenal Assistance	**33,091,594**	**13,547,344**
Multilateral Aid Agencies		
Total cash receipts	-	-
Total third party payments	-	-
Total multilateral aid agencies	**-**	**-**
Bilateral Aid Agencies		
Total cash receipts	26,296,290	7,261,418
Total third party payments	-	-
Total bilateral aid agencies	**26,296,290**	**7,261,418**
Non-Governmental Organizations		
Total cash receipts	6,795,304	6,285,926
Total third party payments	-	-
Non-Governmental Organizations	**6,795,304**	**6,285,926**

31.3 Undrawn External Assistance

During the 2015 financial year, a new project called the Recurrent Cost and Reform Financing (RCRF II was introduced and ended on 30th June 2022. RCRFIII has been introduced, and the project is planned to end on 31st Dec 2026. The project is always reviewed on an annual basis. The RCRF II/III project is a multi-partner fund administered by the International Development Association (IDA), with funds flowing through the Federal Government of Somalia and transferred to JSS Project Account. The objective of the project is to support the recipient to provide a credible and sustainable payroll, and to establish the foundation for efficient budget execution and payment systems for the non-security sectors in the Federal Government, eligible Federal Member states.

As specified in a binding agreement *Number TFOA0534*

Dated 29 June 2015 between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Jubaland State of Somalia by virtue of a sub-agreement with FGS has a running project with IDA, which will last to 31 December 2025.

Undrawn External assistance in respect to the RCRF project is contingent upon JSS meeting the threshold conditional requirements of the project; however, the grant identifies the budgeted breakdown for JSS over the term as follows. The grant amount is subject to annual review and approval by the IDA. However, the project is anticipated to continue to completion.

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Budgeted Amount (USD)	1780000	2,980,000	2,580,000	3,430,000	2,598,432	3,512,815	4,569,998	4,919,520	4,919,520	4,631,791	4,010,414

The allocation above is indicative and subject to review from 2022 to 2025 (for financing core government functions: $1,365,512.29). Financing Performance-Based Conditions - $1,740,502. Financing input based on Health Service delivery $ 574,400. Local Government financing- $ 130,000. and project management and coordination $200,000.

For the year ended 31 December 2025, JSS had accessed $3,730,388.78 of the RCRF III project funds.

There have been no instances of non-compliance with the terms and conditions that have resulted in the cancellation of external assistance grants.

Note 32 Statements of Operations

The Statement of Operations is prepared in accordance with the Government Finance Statistics Manual 2014 (GFSM 2014) issued by the International Monetary Fund (IMF). The Government Finance Statistics (GFS) framework provides a standardized methodology for compiling fiscal statistics and analysing the financial activities and position of government entities.

The GFS framework enables policymakers and analysts to assess developments in government fiscal performance, including revenue generation, expenditure patterns, and the overall financial position of the government. It also facilitates the analysis of transactions within different levels of government and across the wider public sector.

The Statement of Operations provides summary information on the overall fiscal performance of the general government and is structured into three main components: (i) revenue and expense transactions, (ii) transactions in non-financial assets, and (iii) transactions in financial assets and liabilities.

The preparation of this statement represents a supplementary disclosure and is not a mandatory requirement under the International Public Sector Accounting Standards (IPSAS), Financial Reporting under the Cash Basis of Accounting (2017), which is the accounting framework adopted in the preparation of these financial statements

JUBBALAND STATE OF SOMALIA

INDIVIDUAL BUDGET ENTITY

STATEMENT OF CASH RECEIPTS & PAYMENTS & COMPARISON TO BUDGET

For the Year Ended 31 December 2025

Prepared in accordance with the
International Public Sector Accounting Standard (IPSAS) - Financial Reporting Under the Cash Basis of Accounting 2017

Ministry of Agriculture and Irrigation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**3,797,438**	**3,468,683**	**2,312,780**	**(1,155,903)**	**1,053,138**
Grants						
From international organizations		38,255	642,804	488,814	(153,990)	700,095
From other general government units		1,012,804				193,116
Grants	23	**1,051,059**	**642,804**	**488,814**	**(153,990)**	**893,211**
Other Revenue						
Sale of goods and services		20,000	20,000	17,650	(2,350)	11,625
Other Revenue	24	**20,000**	**20,000**	**17,650**	**(2,350)**	**11,625**
Receipts / Inflows		**4,868,497**	**4,131,487**	**2,819,244**	**(1,312,243)**	**1,957,973**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		246,988	447,701	371,797	(75,904)	506,785
Compensation of Employees	25	**246,988**	**447,701**	**371,797**	**(75,904)**	**506,785**
Use of Goods and Services						
Travel & Conferences		217,856	361,030	299,586	(61,444)	46,287
Operating Expenses		311,389	402,572	276,271	(126,301)	127,439
Rent		93,624	146,574	124,975	(21,599)	142,731
Other Operating Expenses		1,621,181	1,677,886	937,836	(740,049)	155,216
Contingency		3,000	-	-	-	-
Use of Goods and Services	26	**2,247,050**	**2,588,062**	**1,638,668**	**(949,394)**	**471,673**
Social Benefits						
Social security Benefits		4,000	3,000	-	(3,000)	-
Social Benefits	28	**4,000**	**3,000**	**-**	**(3,000)**	**-**
Nonfinancial assets						
Fixed Assets		1,299,400	398,920	281,530	(117,390)	74,680
Inventories		-	31,000	20,785	(10,215)	-
Nonfinancial assets	30	**1,299,400**	**429,920**	**302,315**	**(127,605)**	**74,680**
Payments / Outflows		**3,797,438**	**3,468,683**	**2,312,780**	**(1,155,903)**	**1,053,138**

Ministry of Education Culture and Higher Learning

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**7,502,846**	**8,173,185**	**2,602,827**	**(5,570,358)**	**2,319,993**
Grants						
From international organizations		-	475,654	340,917	(134,736)	545,475
From other general government units		6,521,658	6,716,344	1,946,088	(4,770,256)	677,363
Grants	23	**6,521,658**	**7,191,998**	**2,287,005**	**(4,904,992)**	**1,222,838**
Receipts / Inflows		**14,024,504**	**15,365,183**	**4,889,833**	**(10,475,350)**	**3,542,831**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,314,476	1,758,816	1,142,415	(616,401)	1,306,771
Compensation of Employees	25	**1,314,476**	**1,758,816**	**1,142,415**	**(616,401)**	**1,306,771**
Use of Goods and Services						
Travel & Conferences		304,885	436,349	257,894	(178,455)	292,914
Operating Expenses		4,432,308	4,380,118	503,256	(3,876,862)	295,288
Rent		16,600	71,643	38,360	(33,283)	24,450
Other Operating Expenses		194,133	327,467	193,986	(133,481)	244,741
Contingency		15,000	15,000	14,741	(259)	
Use of Goods and Services	26	**4,962,926**	**5,230,577**	**1,008,237**	**(4,222,340)**	**857,392**
Other Expenses						
Miscellaneous other expense		450,000	450,000	437,057	(12,943)	127,830
Other Expenses	29	**450,000**	**450,000**	**437,057**	**(12,943)**	**127,830**
Nonfinancial assets						
Fixed Assets		402,111	390,610	720	(389,890)	28,000
Inventories		373,333	343,183	14,399	(328,784)	-
Nonfinancial assets	30	**775,444**	**733,793**	**15,119**	**(718,674)**	**28,000**
Payments / Outflows		**7,502,846**	**8,173,185**	**2,602,827**	**(5,570,358)**	**2,319,993**

Ministry of Water and Energy

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**1,722,858**	**2,546,398**	**1,994,099**	**(552,299)**	**1,675,694**
Grants						
From foreign governments						
From international organizations		914,136	1,105,794	1,015,868	(89,926)	734,416
From other general government units		652,000	652,000	359,692	(292,308)	187,485
Grants	23	**1,566,136**	**1,757,794**	**1,375,560**	**(382,234)**	**921,901**
Receipts / Inflows		**3,288,994**	**4,304,192**	**3,369,658**	**(934,534)**	**2,597,595**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		344,404	636,092	504,171	(131,921)	393,034
Compensation of Employees	25	**344,404**	**636,092**	**504,171**	**(131,921)**	**393,034**
Use of Goods and Services						
Travel & Conferences		120,490	129,330	42,144	(87,186)	94,639
Operating Expenses		846,294	1,013,506	894,833	(118,673)	894,112
Rent		10,000	106,180	89,630	(16,550)	42,660
Other Operating Expenses		175,670	420,090	365,410	(54,680)	226,802
Use of Goods and Services	27	**1,152,454**	**1,669,106**	**1,392,018**	**(277,088)**	**1,258,212**
Nonfinancial assets						
Fixed Assets		226,000	241,200	97,910	(143,290)	24,448
Nonfinancial assets	30	**226,000**	**241,200**	**97,910**	**(143,290)**	**24,448**
Payments / Outflows		**1,722,858**	**2,546,398**	**1,994,099**	**(552,299)**	**1,675,694**

Ministry of Finance and Economic Development

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	Note	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**7,274,630**	**8,024,648**	**7,596,654**	**(427,994)**	**7,734,652**
Taxes						
Taxes on income, profits, and capital gains		413,909	413,909	594,989	181,080	464,690
Taxes on payroll and workforce		1,242,714	1,242,714	1,268,808	26,094	1,308,939
Taxes on goods and services		3,806,760	4,756,760	5,564,941	808,181	3,810,383
Taxes on international trade and transactions		17,238,025	21,138,025	18,088,336	(3,049,689)	9,937,233
Taxes	22	**22,701,408**	**27,551,408**	**25,517,074**	**(2,034,334)**	**15,521,245**
Grants						
From international organizations			436,010	418,163	(17,846)	
From other general government units		11,741,760	22,722,851	19,989,592	(2,733,258)	5,411,189
Grants	23	**11,741,760**	**23,158,861**	**20,407,756**	**(2,751,105)**	**5,411,189**
Other Revenue						
Sale of goods and services		5,885,402	6,535,402	6,163,595	(371,807)	5,802,181
Other Revenue	24	**5,885,402**	**6,535,402**	**6,163,595**	**(371,807)**	**5,802,181**
Receipts / Inflows		**47,603,199**	**65,270,318**	**59,685,079**	**(5,585,239)**	**34,469,267**

Ministry of Finance and Economic Development

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Payments / Outflows	Note	USD	USD	USD	USD	USD
Compensation of Employees						
Wages and Salaries		1,364,519	1,490,792	1,407,314	(83,477)	1,516,996
Social Contributions		455,000	445,000	443,688	(1,312)	496,429
Compensation of Employees	25	**1,819,519**	**1,935,792**	**1,851,002**	**(84,789)**	**2,013,425**
Use of Goods and Services						
Travel & Conferences		327,106	678,986	620,096	(58,890)	371,400
Operating Expenses		1,104,961	1,362,465	1,324,628	(37,837)	1,346,541.67
Rent		27,500	25,750	12,400	(13,350)	20,639
Other Operating Expenses		602,426	493,096	370,699	(122,397)	246,064.12
Contingency		390,619	63,000	62,788	(212)	62,849
Use of Goods and Services	26	**2,452,613**	**2,623,298**	**2,390,611**	**(232,687)**	**2,047,494**
Social Benefits						
Social security Benefits		5,187	5,187	-	(5,187)	-
Employer social benefits		-	-	-	-	24,070
Social Benefits	28	**5,187**	**5,187**	**-**	**(5,187)**	**24,070**
Other Expenses						
Miscellaneous other expense		2,577,312	2,600,362	2,600,300	(62)	3,555,909
Other Expenses	29	**2,577,312**	**2,600,362**	**2,600,300**	**(62)**	**3,555,909**
Nonfinancial assets						
Fixed Assets		420,000	860,010	754,741	(105,268)	93,755
Nonfinancial assets	30	**420,000**	**860,010**	**754,741**	**(105,268)**	**93,755**
Payments / Outflows		**7,274,630**	**8,024,648**	**7,596,654**	**(427,994)**	**7,734,652**

Ministry of Health and Social Welfare

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**2,516,047**	**4,792,028**	**3,786,826**	**(1,005,202)**	**3,708,406**
Grants						
From international organizations		16,650	1,938,019	2,177,678	239,659	2,091,298
From other general government units		622,580	1,177,192	491,166	(686,026)	273,160
Grants	23	**639,230**	**3,115,211**	**2,668,844**	**(446,367)**	**2,364,458**
Receipts / Inflows		**3,155,277**	**7,907,239**	**6,455,670**	**(1,451,569)**	**6,072,863**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,019,254	2,483,785	2,088,522	(395,263)	1,641,071
Compensation of Employees	25	**1,019,254**	**2,483,785**	**2,088,522**	**(395,263)**	**1,641,071**
Use of Goods and Services						
Travel & Conferences		427,740	464,761	362,753	(102,008)	345,546
Operating Expenses		432,331	602,121	490,670	(111,451)	410,198
Rent		42,000	234,053	204,330	(29,723)	394,346
Other Operating Expenses		517,522	1,007,308	640,551	(366,757)	789,414
Use of Goods and Services	26	**1,419,593**	**2,308,243**	**1,698,304**	**(609,939)**	**1,939,505**
Social Benefits						
Social Assistance Benefits		-	-	-	-	51,280
Social Benefits		**-**	**-**	**-**	**-**	**51,280**
Nonfinancial assets						
Fixed Assets		77,200	-	-	-	48,270
Inventories		-	-	-	-	28,280
Nonfinancial assets	30	**77,200**				**76,550**
Payments / Outflows		**2,516,047**	**4,792,028**	**3,786,826**	**(1,005,202)**	**3,708,406**

Ministry of Communications, Posts, and Technology

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**69,380**	**69,380**	**48,426**	**(20,954)**	**36,318**
Other Revenue						
Sale of goods and services		-	-	-	-	-
Other Revenue		**-**	**-**	**-**	**-**	**-**
Receipts / Inflows		**69,380**	**69,380**	**48,426**	**(20,954)**	**36,318**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		50,880	50,880	42,423	(8,457)	36,118
Compensation of Employees	**25**	**50,880**	**50,880**	**42,423**	**(8,457)**	**36,118**
Use of Goods and Services						
Travel & Conferences		5,000	5,000	-	(5,000)	200
Operating Expenses		13,500	13,500	6,003	(7,497)	
Use of Goods and Services	**26**	**18,500**	**18,500**	**6,003**	**(12,497)**	**200**
Payments / Outflows		**69,380**	**69,380**	**48,426**	**(20,954)**	**36,318**

Ministry of Internal Security

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**14,869,622**	**32,496,368**	**32,409,746**	**(86,622)**	**14,685,063**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		11,958,044	28,637,744	28,568,789	(68,955)	12,298,452
Compensation of Employees	**25**	**11,958,044**	**28,637,744**	**28,568,789**	**(68,955)**	**12,298,452**
Use of Goods and Services						
Travel & Conferences		170,000	162,000	159,492	(2,508)	34,920
Operating Expenses		1,172,578	2,291,823	2,280,454	(11,369)	986,978
Rent		3,000	1,000	800	(200)	700
Other Operating Expenses		2,000	2,000	800	(1,200)	1,096
Conflict Resolution Expenses		64,000	106,000	103,610	(2,390)	23,151
Use of Goods and Services	**26**	**1,411,578**	**2,562,823**	**2,545,156**	**(17,667)**	**1,046,845**
Other Expenses						
Miscellaneous other expense		1,500,000	1,295,801	1,295,801	-	1,339,766
Other Expenses	**29**	**1,500,000**	**1,295,801**	**1,295,801**	**-**	**1,339,766**
Payments / Outflows		**14,869,622**	**32,496,368**	**32,409,746**	**(86,622)**	**14,685,063**

Ministry of Endowments and Religious Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**92,444**	**62,444**	**30,551**	**(31,894)**	**39,176**
Taxes						
Taxes on goods and services		1,800	1,800	1,500	(300)	-
Taxes	22	**1,800**	**1,800**	**1,500**	**(300)**	**-**
Other Revenue						
Sale of goods and services		53,133	53,133	52,075	(1,058)	32,257
Fines, penalties and forfeits		10,000	10,000	7,200	(2,800)	-
Other Revenue	24	**63,133**	**63,133**	**59,275**	**(3,858)**	**32,257**
Receipts / Inflows		**157,377**	**127,377**	**91,326**	**(36,052)**	**71,433**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		66,444	47,444	30,444	(17,000)	34,464
Compensation of Employees	25	**66,444**	**47,444**	**30,444**	**(17,000)**	**34,464**
Use of Goods and Services						
Travel & Conferences		12,000	9,000	-	(9,000)	2,874
Operating Expenses		14,000	6,000	107	(5,894)	1,088
Rent		-	-	-	-	750
Use of Goods and Services	26	**26,000**	**15,000**	**107**	**(14,894)**	**4,712**
Payments / Outflows		**92,444**	**62,444**	**30,551**	**(31,894)**	**39,176**

Ministry of Planning, Investment and International Cooperation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	Note	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**523,805**	**656,816**	**494,270**	**(162,546)**	**599,436**
Grants						
From international organizations		-	171,661	107,653	(64,457)	237,586
From other general government units		-	-	-	-	4,500
Grants	23	**-**	**171,661**	**107,653**	**(64,457)**	**242,086**
Other Revenue						
Sale of goods and services		70,700	70,700	55,200	(15,500)	38,900.00
Other Revenue		**70,700**	**70,700**	**55,200**	**(15,500)**	**38,900**
Receipts / Inflows		**594,505**	**899,177**	**656,673**	**(242,503)**	**880,422**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		100,872	136,786	94,542	(42,244)	120,572
Compensation of Employees	25	**100,872**	**136,786**	**94,542**	**(42,244)**	**120,572**
Use of Goods and Services						
Travel & Conferences		118,761	116,125	83,344	(32,781)	113,070
Operating Expenses		73,012	77,345	54,494	(22,851)	57,518
Rent		-	17,880	17,836	(44)	2,330
Other Operating Expenses		231,160	301,880	244,054	(57,826)	305,946
Use of Goods and Services	26	**422,933**	**513,230**	**399,728**	**(113,502)**	**478,864**
Nonfinancial assets						
Inventories		-	6,800	-	(6,800)	-
Nonfinancial assets	30	**-**	**6,800**	**-**	**(6,800)**	**-**
Payments / Outflows		**523,805**	**656,816**	**494,270**	**(162,546)**	**599,436**

Ministry of Trade and Industry

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**235,308**	**135,308**	**79,983**	**(55,325)**	**50,454**
Other Revenue						
Sale of goods and services		60,000	60,000	52,766	(7,234)	31,896
Other Revenue	**24**	**60,000**	**60,000**	**52,766**	**(7,234)**	**31,896**
Receipts / Inflows		**295,308**	**195,308**	**132,749**	**(62,559)**	**82,350**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		139,872	80,872	51,422	(29,450)	47,899
Compensation of Employees	**25**	**139,872**	**80,872**	**51,422**	**(29,450)**	**47,899**
Use of Goods and Services						
Travel & Conferences		31,920	13,920	6,423	(7,497)	300
Operating Expenses		58,716	35,716	22,138	(13,578)	2,255
Rent		4,800	4,800	-	(4,800)	-
Use of Goods and Services	**26**	**95,436**	**54,436**	**28,561**	**(25,875)**	**2,555**
Payments / Outflows		**235,308**	**135,308**	**79,983**	**(55,325)**	**50,454**

Ministry of Women and Human Rights

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**160,816**	**460,267**	**285,429**	**(174,838)**	**306,569**
Grants						
From international organizations		-	339,450	236,771	(102,679)	259,985
Grants	**23**	**-**	**339,450**	**236,771**	**(102,679)**	**259,985**
Receipts / Inflows		**160,816**	**799,717**	**522,200**	**(277,517)**	**566,554**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		124,620	188,570	126,934	(61,636)	165,014
Compensation of Employees	**25**	**124,620**	**188,570**	**126,934**	**(61,636)**	**165,014**
Use of Goods and Services						
Travel & Conferences		11,000	27,647	13,617	(14,030)	12,665
Operating Expenses		25,196	36,743	10,360	(26,383)	34,350
Rent		-	17,000	12,800	(4,200)	29,520
Other Operating Expenses		-	190,307	121,718	(68,589)	65,020
Use of Goods and Services	**26**	**36,196**	**271,697**	**158,495**	**(113,202)**	**141,555**
Payments / Outflows		**160,816**	**460,267**	**285,429**	**(174,838)**	**306,569**

State Presidency

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**3,020,950**	**3,377,775**	**3,330,736**	**(47,038)**	**3,610,662**
Grants						
From international organizations		-	-	-	-	49,749
Grants	**23**	**-**	**-**	**-**	**-**	**49,749**
Receipts / Inflows		**3,020,950**	**3,377,775**	**3,330,736**	**(47,038)**	**3,660,411**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,627,528	1,529,690	1,511,377	(18,313)	1,316,922
Compensation of Employees	**25**	**1,627,528**	**1,529,690**	**1,511,377**	**(18,313)**	**1,316,922**
Use of Goods and Services						
Travel & Conferences		692,000	751,533	742,468	(9,065)	452,796
Operating Expenses		608,561	988,952	973,054	(15,898)	186,778
Rent		-	-	-	-	1,318
Other Operating Expenses		1,600	2,600	-	(2,600)	14,458
Conflict Resolution Expenses		27,261	81,000	80,170	(830)	509,530
Use of Goods and Services	**26**	**1,329,422**	**1,824,085**	**1,795,692**	**(28,393)**	**1,164,880**
Other Expenses						
Miscellaneous other expense		64,000	24,000	23,667	(333)	1,099,207
Other Expenses	**29**	**64,000**	**24,000**	**23,667**	**(333)**	**1,099,207**
Nonfinancial assets						
Fixed Assets		-	-	-	-	29,653
Nonfinancial assets	**30**	**-**	**-**	**-**	**-**	**29,653**
Payments / Outflows		**3,020,950**	**3,377,775**	**3,330,736**	**(47,038)**	**3,610,662**

Auditor General's Office

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**182,832**	**132,832**	**110,031**	**(22,801)**	**93,882**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		126,496	80,496	74,808	(5,688)	72,426
Compensation of Employees	**25**	**126,496**	**80,496**	**74,808**	**(5,688)**	**72,426**
Use of Goods and Services						
Travel & Conferences		8,800	6,800	-	(6,800)	-
Operating Expenses		8,956	7,956	923	(7,033)	3,456
Rent		36,000	36,000	33,000	(3,000)	18,000
Other Operating Expenses		2,580	1,580	1,300	(280)	-
Use of Goods and Services	**26**	**56,336**	**52,336**	**35,223**	**(17,113)**	**21,456**
Payments / Outflows		**182,832**	**132,832**	**110,031**	**(22,801)**	**93,882**

Civil Service Commission

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December, 2025
Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	Note	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**588,696**	**636,596**	**343,883**	**(292,713)**	**197,004**
Grants						
From international organizations		-	-	-	-	18,799
Grants	23	-	-	-	-	**18,799**
Receipts / Inflows		**588,696**	**636,596**	**343,883**	**(292,713)**	**215,804**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		223,972	205,972	178,126	(27,846)	162,981
Compensation of Employees	25	**223,972**	**205,972**	**178,126**	**(27,846)**	**162,981**
Use of Goods and Services						
Travel & Conferences		8,100	102,100	77,324	(24,777)	1,300
Operating Expenses		246,324	234,324	15,833	(218,491)	13,924
Other Operating Expenses		110,300	94,200	72,600	(21,600)	
Use of Goods and Services	26	**364,724**	**430,624**	**165,757**	**(264,867)**	**15,224**
Nonfinancial assets						
Fixed Assets		-	-	-	-	18,799
Nonfinancial assets	30	-	-	-	-	**18,799**
Payments / Outflows		**588,696**	**636,596**	**343,883**	**(292,713)**	**197,004**

Jubbaland Parliament

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**2,290,000**	**2,687,000**	**1,250,567**	**(1,436,433)**	**1,521,293**
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		2,081,100	2,428,100	1,025,836	(1,402,264)	1,241,459
Compensation of Employees	**25**	**2,081,100**	**2,428,100**	**1,025,836**	**(1,402,264)**	**1,241,459**
Use of Goods and Services						
Travel & Conferences		73,900	73,900	72,802	(1,098)	104,165
Operating Expenses		92,000	132,000	117,160	(14,841)	89,845
Rent		7,000	7,000	6,215	(785)	6,982
Other Operating Expenses		20,000	20,000	20,000	-	9,161
Conflict Resolution Expenses		6,000	6,000	5,254	(746)	4,815
Use of Goods and Services	**26**	**198,900**	**238,900**	**221,431**	**(17,470)**	**214,968**
Social Benefits						
Employer social benefits		10,000	20,000	3,300	(16,700)	36,780
Social Benefits	**28**	**10,000**	**20,000**	**3,300**	**(16,700)**	**36,780**
Nonfinancial assets						
Fixed Assets		-	-	-	-	28,086
Nonfinancial assets	**30**	**-**	**-**	**-**	**-**	**28,086**
Payments / Outflows		**2,290,000**	**2,687,000**	**1,250,567**	**(1,436,433)**	**1,521,293**

Ministry of Livestock

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**3,675,352**	**2,699,843**	**1,609,222**	**(1,090,622)**	**519,840**
Grants						
From international organizations		-	422,474	326,740	(95,735)	195,248
From other general government units		1,049,900	100,096	42,096	(58,000)	125,000
Grants	**23**	**1,049,900**	**522,570**	**368,836**	**(153,735)**	**320,248**
Receipts / Inflows		**4,725,252**	**3,222,414**	**1,978,057**	**(1,244,357)**	**840,088**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		193,352	417,733	301,162	(116,571)	195,569
Compensation of Employees	**25**	**193,352**	**417,733**	**301,162**	**(116,571)**	**195,569**
Use of Goods and Services						
Travel & Conferences		194,400	254,187	178,410	(75,777)	42,501
Operating Expenses		273,570	221,782	146,874	(74,908)	96,182
Rent		105,510	125,186	98,335	(26,852)	51,026
Other Operating Expenses		1,842,900	1,311,463	534,624	(776,839)	55,765
Use of Goods and Services	**26**	**2,416,380**	**1,912,618**	**958,243**	**(954,375)**	**245,474**
Nonfinancial assets						
Fixed Assets		1,055,120	232,589	213,887	(18,702)	-
Inventories		10,500	136,903	135,930	(973)	78,797
Nonfinancial assets	**30**	**1,065,620**	**369,492**	**349,817**	**(19,675)**	**78,797**
Payments / Outflows		**3,675,352**	**2,699,843**	**1,609,222**	**(1,090,622)**	**519,840**

Ministry of Fisheries and Blue Economy

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**137,080**	**517,422**	**306,267**	**(211,155)**	**343,024**
Taxes						
Taxes on goods and services		212,016	212,016	203,000	(9,016)	212,042
Taxes	**22**	**212,016**	**212,016**	**203,000**	**(9,016)**	**212,042**
Grants						
From international organizations		-	423,354	256,482	(166,872)	245,048
Grants	**23**	**-**	**423,354**	**256,482**	**(166,872)**	**245,048**
Receipts / Inflows		**349,096**	**1,152,792**	**765,749**	**(387,043)**	**800,114**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		102,784	264,592	128,182	(136,410)	208,354
Compensation of Employees	**25**	**102,784**	**264,592**	**128,182**	**(136,410)**	**208,354**
Use of Goods and Services						
Travel & Conferences		9,200	21,700	16,500	(5,200)	29,920
Operating Expenses		13,196	108,910	74,865	(34,045)	25,300
Rent		10,700	44,160	25,010	(19,150)	38,900
Other Operating Expenses		1,200	78,060	61,710	(16,350)	40,550
Use of Goods and Services	**26**	**34,296**	**252,830**	**178,085**	**(74,745)**	**134,670**
Payments / Outflows		**137,080**	**517,422**	**306,267**	**(211,155)**	**343,024**

Ministry of Youth and Sports

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**156,949**	**106,949**	**82,263**	**(24,686)**	**49,453**
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		86,368	56,368	46,368	(10,000)	42,353
Compensation of Employees	**25**	**86,368**	**56,368**	**46,368**	**(10,000)**	**42,353**
Use of Goods and Services						
Travel & Conferences		18,000	30,000	28,546	(1,454)	1,500
Operating Expenses		38,000	15,000	7,349	(7,651)	3,400
Rent		7,581	3,581	-	(3,581)	-
Other Operating Expenses		7,000	2,000	-	(2,000)	2,200
Use of Goods and Services	**26**	**70,581**	**50,581**	**35,895**	**(14,686)**	**7,100**
Payments / Outflows		**156,949**	**106,949**	**82,263**	**(24,686)**	**49,453**

Ministry of Transport and Aviation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**1,172,067**	**1,166,043**	**1,074,146**	**(91,897)**	**1,115,595**
Taxes						
Taxes on property						
Taxes on goods and services		988,643	1,138,643	994,637	(144,006)	958,491
Taxes on international trade and transactions		60,000	60,000	44,061	(15,939)	35,044
Taxes	22	**1,048,643**	**1,198,643**	**1,038,698**	**(159,945)**	**993,534**
Other Revenue						
Sale of goods and services		1,949,686	1,999,686	1,803,013	(196,673)	1,981,411
Other Revenue	24	**1,949,686**	**1,999,686**	**1,803,013**	**(196,673)**	**1,981,411**
Receipts / Inflows		**4,170,396**	**4,364,372**	**3,915,856**	**(448,515)**	**4,090,540**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		389,254	437,230	410,427	(26,803)	517,633
Compensation of Employees	25	**389,254**	**437,230**	**410,427**	**(26,803)**	**517,633**
Use of Goods and Services						
Travel & Conferences		43,983	23,983	6,400	(17,583)	33,809
Operating Expenses		138,830	134,830	107,467	(27,363)	109,603
Rent		2,400	2,400	-	(2,400)	1,484
Other Operating Expenses		597,600	567,600	549,852	(17,749)	447,946
Contingency		-	-	-	-	5,120
Use of Goods and Services	26	**782,813**	**728,813**	**663,719**	**(65,095)**	**597,962**
Payments / Outflows		**1,172,067**	**1,166,043**	**1,074,146**	**(91,897)**	**1,115,595**

Ministry of Interior, Federal and Reconciliation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**12,168,137**	**12,744,695**	**5,941,429**	**(6,803,266)**	**2,525,241**
Taxes						
Taxes on income, profits, and capital gains		656,000	656,000	283,148	(372,852)	416,925
Other taxes		150,000	150,000	107,051	(42,949)	124,050
Taxes	22	**806,000**	**806,000**	**390,199**	**(415,801)**	**540,975**
Grants						
From international organizations		-	654,187	514,152	(140,035)	622,274
From other general government units		9,837,665	9,910,036	3,467,656	(6,442,380)	389,605
Grants	23	**9,837,665**	**10,564,223**	**3,981,808**	**(6,582,415)**	**1,011,879**
Other Revenue						
Sale of goods and services		227,003	277,003	259,060	(17,943)	137,615
Other Revenue	24	**227,003**	**277,003**	**259,060**	**(17,943)**	**137,615**
Receipts / Inflows		**23,038,804**	**24,391,921**	**10,572,496**	**(13,819,425)**	**4,215,710**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		1,742,642	1,741,798	1,420,177	(321,621)	1,388,319
Compensation of Employees	25	**1,742,642**	**1,741,798**	**1,420,177**	**(321,621)**	**1,388,319**
Use of Goods and Services						
Travel & Conferences		331,000	616,487	521,112	(95,375)	391,759
Operating Expenses		348,110	624,899	468,246	(156,653)	207,312
Rent		-	71,908	60,784	(11,124)	47,697
Other Operating Expenses		406,250	441,230	416,292	(24,938)	324,231
Conflict Resolution Expenses		-	-	-	-	84,815
Contingency		5,000	5,000	-	(5,000)	-
Use of Goods and Services	26	**1,090,360**	**1,759,524**	**1,466,434**	**(293,090)**	**1,055,813**
Grants						
Grants To Other General Government Units		100,000	100,000	50,000	(50,000)	-
Grants	27	**100,000**	**100,000**	**50,000**	**(50,000)**	
Nonfinancial assets						
Fixed Assets		9,235,135	9,137,373	2,998,817	(6,138,555)	81,108
Inventories		-	6,000	6,000	-	-
Nonfinancial assets	30	**9,235,135**	**9,143,373**	**3,004,817**	**(6,138,555)**	**81,108**
Payments / Outflows		**12,168,137**	**12,744,695**	**5,941,429**	**(6,803,266)**	**2,525,241**

Ministry of Environment and Climate Change

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**415,984**	**727,556**	**392,905**	**(334,650)**	**322,160**
Grants						
From international organizations			326,260	294,604	(31,656)	159,563
Grants	23		**326,260**	**294,604**	**(31,656)**	**159,563**
Receipts / Inflows		**415,984**	**1,053,815**	**687,509**	**(366,306)**	**481,723**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		80,304	121,736	89,320	(32,416)	80,571
Compensation of Employees	25	**80,304**	**121,736**	**89,320**	**(32,416)**	**80,571**
Use of Goods and Services						
Travel & Conferences		91,300	158,534	62,277	(96,257)	77,471
Operating Expenses		70,480	163,254	88,081	(75,173)	114,006
Rent		-	24,806	10,727	(14,079)	9,978
Other Operating Expenses		143,900	67,880	40,090	(27,790)	40,135
Use of Goods and Services	26	**305,680**	**414,474**	**201,174**	**(213,299)**	**241,589**
Nonfinancial assets						
Fixed Assets		30,000	88,000	21,000	(67,000)	-
Inventories		-	103,346	81,411	(21,935)	-
Nonfinancial assets	30	**30,000**	**191,346**	**102,411**	**(88,935)**	**-**
Payments / Outflows		**415,984**	**727,556**	**392,905**	**(334,650)**	**322,160**

Ministry of Public Works, Housing and Reconstruction

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**811,458**	**719,394**	**604,509**	**(114,886)**	**747,145**
Grants						
From international organizations		-	257,937	104,537	(153,400)	108,053
Grants	23	**-**	**257,937**	**104,537**	**(153,400)**	**108,053**
Other Revenue						
Sale of goods and services		13,500	13,500	11,000	(2,500)	-
Other Revenue	24	**13,500**	**13,500**	**11,000**	**(2,500)**	**-**
Receipts / Inflows		**824,958**	**990,831**	**720,046**	**(270,786)**	**855,198**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		89,964	172,679	107,024	(65,655)	77,054
Compensation of Employees	25	**89,964**	**172,679**	**107,024**	**(65,655)**	**77,054**
Use of Goods and Services						
Travel & Conferences		18,000	15,920	8,690	(7,230)	
Operating Expenses		26,000	157,574	128,358	(29,215)	65,162
Rent		-	15,357	8,400	(6,957)	6,360
Other Operating Expenses		674,494	352,801	349,972	(2,829)	597,451
Contingency		-	2,064	2,064	-	-
Use of Goods and Services	26	**718,494**	**543,716**	**497,485**	**(46,231)**	**668,973**
Nonfinancial assets						
Fixed Assets		3,000	3,000	-	(3,000)	1,118
Nonfinancial assets	30	**3,000**	**3,000**	**-**	**(3,000)**	**1,118**
Payments / Outflows		**811,458**	**719,394**	**604,509**	**(114,886)**	**747,145**

Judiciary Service Commission

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**655,956**	**722,956**	**377,460**	**(345,496)**	**405,610**
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		623,556	690,556	377,370	(313,186)	403,350
Compensation of Employees	**25**	**623,556**	**690,556**	**377,370**	**(313,186)**	**403,350**
Use of Goods and Services						
Operating Expenses		32,400	22,400	90	(22,310)	2,260
Use of Goods and Services	**26**	**32,400**	**22,400**	**90**	**(22,310)**	**2,260**
Nonfinancial assets						
Fixed Assets		-	10,000	-	(10,000)	-
Nonfinancial assets	**30**	**-**	**10,000**	**-**	**(10,000)**	**-**
Payments / Outflows		**655,956**	**722,956**	**377,460**	**(345,496)**	**405,610**

Ministry of Labor and Social Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	**USD**	**USD**	**USD**	**USD**	**USD**
Consolidated Fund Appropriations		**217,568**	**537,523**	**379,855**	**(157,668)**	**125,347**
Grants						
From international organizations		-	288,155	251,783	(36,372)	102,861
Grants	**23**	**-**	**288,155**	**251,783**	**(36,372)**	**102,861**
Receipts / Inflows		**217,568**	**825,678**	**631,639**	**(194,039)**	**228,208**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		71,588	223,603	176,038	(47,565)	61,953
Compensation of Employees	**25**	**71,588**	**223,603**	**176,038**	**(47,565)**	**61,953**
Use of Goods and Services						
Travel & Conferences		25,000	132,515	84,423	(48,092)	24,860
Operating Expenses		29,980	47,745	22,134	(25,611)	23,887
Rent		-	5,760	5,760	-	7,147
Other Operating Expenses		91,000	127,900	91,500	(36,400)	7,500
Use of Goods and Services	**26**	**145,980**	**313,920**	**203,817**	**(110,103)**	**63,394**
Payments / Outflows		**217,568**	**537,523**	**379,855**	**(157,668)**	**125,347**

Jubbaland Election Commission & Boundaries

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**118,000**	**68,000**	**4,800**	**(63,200)**	**16,400**
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		71,000	43,000	4,800	(38,200)	9,600
Compensation of Employees	**25**	**71,000**	**43,000**	**4,800**	**(38,200)**	**9,600**
Use of Goods and Services						
Travel & Conferences		27,000	12,000	-	(12,000)	6,800
Operating Expenses		20,000	13,000	-	(13,000)	-
Use of Goods and Services	**26**	**47,000**	**25,000**	**-**	**(25,000)**	**6,800**
Payments / Outflows		**118,000**	**68,000**	**4,800**	**(63,200)**	**16,400**

Attorney General Office

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget
For the Year Ended 31 December, 2025
Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**62,000**	**25,000**	**6,342**	**(18,658)**	
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		31,000	8,000	2,000	(6,000)	-
Compensation of Employees	**25**	**31,000**	**8,000**	**2,000**	**(6,000)**	**-**
Use of Goods and Services						
Travel & Conferences		9,000	4,000	500	(3,500)	-
Operating Expenses		20,500	12,500	3,842	(8,658)	-
Other Operating Expenses		1,500	500	-	(500)	-
Use of Goods and Services	**26**	**31,000**	**17,000**	**4,342**	**(12,658)**	**-**
Payments / Outflows		**62,000**	**25,000**	**6,342**	**(18,658)**	**-**

Ministry of Information and Public Orientation

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows	**Note**	USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**610,480**	**635,022**	**558,919**	**(76,103)**	**373,629**
Grants						
From international organizations		-	-	-	-	1,700
Grants	**23**	**-**	**-**	**-**	**-**	**1,700**
Other Revenue						
Sale of goods and services		50,000	50,000	46,459	(3,541)	61,906
Other Revenue	**24**	**50,000**	**50,000**	**46,459**	**(3,541)**	**61,906**
Receipts / Inflows		**660,480**	**685,022**	**605,378**	**(79,644)**	**437,235**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		360,980	307,317	243,691	(63,626)	224,777
Compensation of Employees	**25**	**360,980**	**307,317**	**243,691**	**(63,626)**	**224,777**
Use of Goods and Services						
Travel & Conferences		3,500	3,500	-	(3,500)	3,815
Operating Expenses		231,000	309,205	305,379	(3,826)	141,686
Rent		10,000	10,000	9,849	(151)	-
Other Operating Expenses		5,000	5,000	-	(5,000)	3,351
Use of Goods and Services	**26**	**249,500**	**327,705**	**315,228**	**(12,477)**	**148,852**
Payments / Outflows		**610,480**	**635,022**	**558,919**	**(76,103)**	**373,629**

Ministry of Ports and Maritime Transport

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**98,020**	**66,744**	**36,732**	**(30,012)**	**35,908**
Taxes						
Taxes on goods and services		50,000	50,000	50,000	-	50,000
Taxes on international trade and transactions		270,468	270,468	270,000	(468)	4,137,663
Taxes	22	**320,468**	**320,468**	**320,000**	**(468)**	**4,187,663**
Other Revenue						
Sale of goods and services		531,691	781,691	742,723	(38,968)	596,000
Other Revenue	24	**531,691**	**781,691**	**742,723**	**(38,968)**	**596,000**
Receipts / Inflows		**950,179**	**1,168,903**	**1,099,455**	**(69,448)**	**4,819,571**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		85,720	57,744	36,732	(21,012)	30,708
Compensation of Employees	25	**85,720**	**57,744**	**36,732**	**(21,012)**	**30,708**
Use of Goods and Services						
Travel & Conferences		3,500	1,500	-	(1,500)	2,000
Operating Expenses		8,800	7,500	-	(7,500)	3,200
Use of Goods and Services	26	**12,300**	**9,000**	**-**	**(9,000)**	**5,200**
Payments / Outflows		**98,020**	**66,744**	**36,732**	**(30,012)**	**35,908**

Ministry of Petroleum and Minerals

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**87,944**	**57,944**	**31,744**	**(26,200)**	**38,244**
Receipts / Inflows						
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		59,244	44,744	29,744	(15,000)	36,344
Compensation of Employees	**25**	**59,244**	**44,744**	**29,744**	**(15,000)**	**36,344**
Use of Goods and Services						
Travel & Conferences		5,000	2,000	1,000	(1,000)	900
Operating Expenses		20,700	10,200	1,000	(9,200)	1,000
Other Operating Expenses		3,000	1,000	-	(1,000)	-
Use of Goods and Services	**26**	**28,700**	**13,200**	**2,000**	**(11,200)**	**1,900**
Payments / Outflows		**87,944**	**57,944**	**31,744**	**(26,200)**	**38,244**

Ministry of Humanitarian Affairs and Disaster Management

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

	Note	2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
		A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**252,414**	**434,159**	**248,307**	**(185,852)**	**335,264**
Grants						
From international organizations		39,398	321,143	261,592	(59,551)	213,776
From other general government units						
Grants	23	**39,398**	**321,143**	**261,592**	**(59,551)**	**213,776**
Other Revenue						
Transfers not elsewhere classified		50,000	50,000	42,800	(7,200)	50,000
Other Revenue	24	**50,000**	**50,000**	**42,800**	**(7,200)**	**50,000**
Receipts / Inflows		**341,812**	**805,302**	**552,699**	**(252,603)**	**599,041**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		101,236	194,636	130,961	(63,675)	95,386
Compensation of Employees	25	**101,236**	**194,636**	**130,961**	**(63,675)**	**95,386**
Use of Goods and Services						
Travel & Conferences		25,000	24,600	7,300	(17,300)	36,800
Operating Expenses		74,700	96,267	43,974	(52,293)	40,121
Rent		17,680	34,533	7,963	(26,570)	37,283
Other Operating Expenses		33,798	84,123	58,110	(26,013)	125,675
Use of Goods and Services	26	**151,178**	**239,523**	**117,346**	**(122,177)**	**239,878**
Payments / Outflows		**252,414**	**434,159**	**248,307**	**(185,852)**	**335,264**

Ministry of Justice and Constitution Affairs

Consolidated Fund Statement of Cash Receipts and Payments & Comparison to Budget

For the Year Ended 31 December, 2025

Government Uses a Treasury Single Account System to Manage Funds

		2025				2024
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled by TSA	Difference Between Final Budget and Actual	Controlled by TSA
	Note	A	B	C	C-B	
Receipts / Inflows		USD	USD	USD	USD	USD
Consolidated Fund Appropriations		**158,892**	**143,892**	**95,144**	**(48,748)**	**43,092**
Receipts / Inflows		**158,892**	**143,892**	**95,144**	**(48,748)**	**43,092**
Payments / Outflows						
Compensation of Employees						
Wages and Salaries		83,892	97,592	60,992	(36,600)	39,892
Compensation of Employees	**25**	**83,892**	**97,592**	**60,992**	**(36,600)**	**39,892**
Use of Goods and Services						
Travel & Conferences		9,000	3,500	1,280	(2,220)	700
Operating Expenses		63,500	41,800	32,872	(8,928)	2,500
Other Operating Expenses		2,500	1,000	-	(1,000)	-
Use of Goods and Services	**26**	**75,000**	**46,300**	**34,152**	**(12,148)**	**3,200**
Payments / Outflows		**158,892**	**143,892**	**95,144**	**(48,748)**	**43,092**

Note 1 Summary of Significant Accounting Policies for All Budget Entities

1.1 Financial Statement

Unlike the two single purpose consolidated financial statements for the JSS has chosen to issue a single financial statement for each budget entity that combines the *Statement of Receipts and Payments* with the *Statement of Comparison of Budget and Actual Amounts*, as allowed by the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting Under the Cash Basis of Accounting (2017).*

1.2 Basis of Preparation

The individual budget entity financial statement for each ministry/authority of the Jubaland State of Somalia's (JSS) has been prepared in accordance with the *Public Financial Management Act 2017* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting Under the Cash Basis of Accounting (2017).* These notes to the financial statements form an integral part to understanding the budget entity statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.3 Consolidated Notes

The following notes serve as notes for all budget entities. There will not be separate distinct notes given for each budget entity immediately following the respective budget entity financial statement. Where clarification is required for a particular budget entity, it will be clearly given in these combined notes.

1.4 Reporting Entities

The financial statement for each entity encompasses the reporting entity as specified in the *JSS Appropriation Act No. 2 of 2025*. All budget entities listed below are controlled by the JSS. All activities of budget entities are funded through the JSS Consolidated Budget or through 3rd Party external assistance.

The preceding individual financial statements are for the following public sector entities, whose main purpose is described in Presidential Decree XM/J/772014 entitled A Decree Establishing Ministries of Jubaland State of Somalia and Defining Roles and Functions of Ministries dated 25 December 2014 plus Ministry of Finance and Revenue Collection Authority Establishment Act 2017 of the Jubaland State of Somalia created for the purposes of establishing the Ministry of Finance and Revenue Collection Authority ensure that the Jubaland State of Somalia has a Ministry of Finance that is responsible for the overall financial management of the Jubaland State of Somalia and to also ensure that within the Ministry of Finance there is a Revenue Collection Authority that is fully staffed, organized, administered and empowered to collect & deposit Government revenue into the TSA all legally established taxes and other revenues of the Jubaland State of Somali and a subsequent presidential decree XM/DGS/032/2016 creating seven extra Ministries dated May 18 2016.

No	Budget Entity
1	Ministry of Agriculture and Irrigation
2	Ministry of Education Culture and Higher Learning
3	Ministry of Water and Energy
4	Ministry of Finance and Economic Development
5	Ministry of Health and Social Welfare
6	Ministry of Communications, Posts, and Technology
7	Ministry of Internal Security
8	Ministry of Endowments and Religious Affairs
9	Ministry of Planning, Investment and International Cooperation
10	Ministry of Trade and Industry
11	Ministry of Women and Human Rights
12	State Presidency
13	Auditor General's Office
14	Civil Service Commission
15	Jubbaland Parliament
16	Ministry of Livestock
17	Ministry of Fisheries and Blue Economy
18	Ministry of Youth and Sports
19	Ministry of Transport and Aviation
20	Ministry of Interior, Federal and Reconciliation
21	Ministry of Environment and Climate Change
22	Ministry of Public Works, Housing and Reconstruction
23	Judiciary Service Commission
24	Ministry of Labor and Social Affairs
25	Jubbaland Election Commission & Boundaries
26	Attorney General Office
27	Ministry of Information, Public Orientation and Tourism
28	Ministry of Ports and Maritime Transport
29	Ministry of Petroleum and Minerals
30	Ministry of Humanitarian Affairs and Disaster Management
31	Ministry of Justice and Constitution Affairs

Presidential decree May 2021, Kismayo Airport Authority was brought under Ministry of Transport and Aviation while Kismayo Seaport Authority was taken under new Ministry named Ministry of Transport and Ports.

The Auditor General's Office, Judiciary Service Commission, Ministry of Labour and Ministry of Constitution and Federal Affairs were established during the 2018 financial year and Jubaland Election Commission $ Boundaries for 2019.

Additional Ministries were introduced during the year 2021 namely, Ministry of Humanitarian Affairs and Disaster Management while Ministry of Water, Mines and Energy was renamed as Ministry of Water and Energy; and Ministry of Petroleum and Minerals respectively, also the Ministry of information and Telecommunication was made into two entities as ministry of Information and Ministry of Telecommunication. In 2023 new ministry was introduced namely Ministry of Justice and Constitution Affairs.
The above budget entities do not control other entities that are consolidated into their activities in these financial statements.

1.5 Treasury Single Account

Budget entities do not operate their own bank accounts. The Government operates a centralized treasury function, which administers cash expenditures incurred, and cash receipts collected by all budget entities during the financial year. Payments made on this account in respect of the budget entities are disclosed in the Treasury Single Account (TSA) column in the *Individual Entity Combined Statement of Cash Receipts and Payments and Comparison to Budget*.

1.6 Transfers

Amounts are transferred to eligible recipients in accordance with the agreements between the Ministry and the recipient.

1.7 Reporting Currency

The reporting currency is the United States Dollar (USD) rounded to the nearest dollar.

1.8 Authorization Date

On behalf of the individual budget entity, their financial statements were authorized for issue on **22nd April 2026 by Mr Ahmed Abdirisak Mohamed (Handal), Minister of Finance and Economic Development.**

1.9 Receipts/Cash In-flows

Receipts / Inflows other than Consolidated Fund Appropriations relate to revenue the Budget entity collects on behalf of the Government through its collections activities and are deposited into the Treasury Single Account administered by the Treasury Department. The revenue collected cannot be used to support the operations of the Ministry / Department without specific appropriation by Parliament. Therefore, cash collected is not controlled by the Ministry/Department. Funds allocated for use by the Ministry / Department to fund expenditure are through funds appropriations as outlined in Note 2.

1.10 Consolidated Fund Appropriations

This represents the cumulative number of expenditures that were funded from the consolidated fund (Treasury Single Account).

Amounts appropriated by the Jubaland Parliament to the budget entities are managed through a single account administered by the Treasury department. These amounts are not controlled by the individual budget entities but are deployed on their behalf by the single account administrator (Treasury Department) on completion of appropriate documentation and authorization through the Financial Management Information System (FMIS). The amount reported as Consolidated Fund Appropriations in the *Individual Entity Combined Statement of Cash Receipts and Payments & Comparison to Budget*s the amount Treasury has released through the Treasury Single Account for the benefit of the budget entities (the amount of "draw down" on the appropriation).

The amount does not reflect actual cash receipts from Treasury because the budget entities do not control their own bank account. The amount reflects the "source" of funds used to make payments.

The following is a summary explanation of the nature of source of income and the expenses financed through general fund appropriations.

Note 2 Taxes

Taxes represent revenue generated by the Jubaland State of Somalia (JSS) from various tax categories, including taxes on payroll and workforce, taxes on goods and services, local government tax collections (other taxes), and taxes on international trade transactions.

Some government entities that function primarily as cost centers also collect a portion of government revenue through their service delivery activities. However, these entities do not retain control over the revenue collected. All tax revenues are remitted to the Treasury Single Account (TSA) and subsequently used to finance approved government expenditures through the budget appropriation process.

In some cases, taxes are collected directly by the responsible ministries and agencies. However, in most instances, the Ministry of Finance and Economic Development (MoFED) deploys staff from its Revenue Department to oversee and conduct the collection of government revenues.

The table below presents a summary of tax receipts collected by relevant entities during the financial year, compared with the final budget estimates.

	2025	2024
Budget Entities	**Tax Receipt Recorded USD**	**Tax Receipt Recorded USD**
Ministry of Finance and Economic Development	25,517,074	15,521,245
Ministry of Endowments and Religious Affairs	1,500	-
Ministry of Fisheries and Blue Economy	203,000	212,042
Ministry of Transport and Aviation	1,038,698	993,534
Ministry of Interior, Federal and Reconciliation	390,199	540,975
Ministry of Ports and Maritime Transport	320,000	4,187,663
	27,470,471	**21,455,461**

Note 3 Grants

Grants represent external assistance received from international organizations, development partners, and transfers from the Federal Government of Somalia to support government programs and development initiatives within the Jubaland State of Somalia (JSS).

In general, grant funds are remitted through the Treasury Single Account (TSA) and are therefore recorded under the Ministry of Finance and Economic Development (MoFED). This ensures centralized recording and control of external funding received by the government.

In certain cases, development partners may finance specific projects implemented by particular ministries or agencies. Although such funds are still deposited into the TSA, the expenditures are allocated and reported under the respective implementing entity responsible for executing the project.

The table above presents a summary of grants received during the 2025 financial year by implementing entity and donor, totaling $33,092,044.

Entity	Donor	2025 USD
Ministry of Agriculture and Irrigation	GIZ	204,823
Ministry of Education Culture and Higher Learning	GIZ	211,647
Ministry of Water and Energy	GIZ	370,647
Ministry of Planning, Investment and International Cooperation	GIZ	34,319
Ministry of Women and Human Rights	GIZ	16,726
Ministry of Livestock	GIZ	230,531
Ministry of Interior, Federal and Reconciliation	GIZ	64,206
Ministry of Environment and Climate Change	GIZ	243,844
Ministry of Public Works, Housing and Reconstruction	GIZ	65,523
Ministry of Labor and Social Affairs	GIZ	29,858
Ministry of Humanitarian Affairs and Disaster Management	GIZ	135,662
Ministry of Education Culture and Higher Learning	ADRA	18,400
Ministry of Women and Human Rights	Norwegian Church Aid	9,279
Ministry of Planning, Investment and International Cooperation	Norwegian Refugee Council	22,500
Ministry of Environment and Climate Change	Norwegian Refugee Council	50,760
Ministry of Health and Social Welfare	Save The Children	8,000
Ministry of Planning, Investment and International Cooperation	Oxfam	4,500
Ministry of Planning, Investment and International Cooperation	Concern Worldwide	6,380
Ministry of Education Culture and Higher Learning	Federal Government of Somalia	1,946,088
Ministry of Water and Energy	Federal Government of Somalia	359,692
Ministry of Finance and Economic Development	Federal Government of Somalia	19,989,592
Ministry of Health and Social Welfare	Federal Government of Somalia	491,166
Ministry of Livestock	Federal Government of Somalia	42,096
Ministry of Interior, Federal and Reconciliation	Federal Government of Somalia	3,467,656
Ministry of Women and Human Rights	CARE INTERNATIONAL IN SOM	58,690
Ministry of Interior, Federal and Reconciliation	CARE INTERNATIONAL IN SOM	52,610
Ministry of Education Culture and Higher Learning	Lutheran World Federation (LWF) Ec	62,250
Ministry of Agriculture and Irrigation	Food and Agricuture organization	283,991
Ministry of Water and Energy	Food and Agricuture organization	63,970
Ministry of Planning, Investment and International Cooperation	Food and Agricuture organization	7,214
Ministry of Livestock	Food and Agricuture organization	96,209
Ministry of Fisheries and Blue Economy	Food and Agricuture organization	159,292
Ministry of Humanitarian Affairs and Disaster Management	United Nation Developmental Prograi	8,500
Ministry of Education Culture and Higher Learning	UNICEF	48,620
Ministry of Water and Energy	UNICEF	385,362
Ministry of Health and Social Welfare	UNICEF	2,169,678
Ministry of Planning, Investment and International Cooperation	UNICEF	32,740
Ministry of Women and Human Rights	UNICEF	143,076
Ministry of Interior, Federal and Reconciliation	UNICEF	116,314
Ministry of Labor and Social Affairs	UNICEF	116,210
Ministry of Humanitarian Affairs and Disaster Management	UNICEF	3,540
Ministry of Interior, Federal and Reconciliation	UNHCR	236,961
Ministry of Interior, Federal and Reconciliation	UNHABITAT	44,061
Ministry of Public Works, Housing and Reconstruction	UNHABITAT	39,014
Ministry of Water and Energy	World Food Program	120,222
Ministry of Fisheries and Blue Economy	World Food Program	97,190
Ministry of Labor and Social Affairs	World Food Program	105,715
Ministry of Humanitarian Affairs and Disaster Management	World Food Program	113,890
Ministry of Women and Human Rights	United Nations Population Fund (UN	9,000
Ministry of Water and Energy	International Organization for Migrati	75,666
Ministry of Finance and Economic Development	PREMIS	418,163
		33,092,044

Grant income for the 2025 financial year was budgeted at $41,278,519, while actual receipts amounted to $26,296,290, resulting in a shortfall of $14,982,229 compared to the approved estimate.

The variance was primarily driven by lower-than-budgeted disbursements from projects funded through the Federal Government of Somalia, which accounted for the majority of the difference between the budget and actual receipts.

The most significant shortfalls were recorded under the Somalia Urban Resilience Project (SURP II) and the Global Partnership for Education (GPE) STG Program, along with other federally administered development programs.

A detailed breakdown of the budgeted amounts, actual receipts, and variances by project is presented in the table above.

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Federal Government of Somalia	Final Budget 2025 USD	Grant received 2025 USD	Variance 2025 USD
Support of National Examination Jubbaland State	19,526	19,526	-
Somalia Education for Human Capital Development	2,631,072	1,571,705	(1,059,367)
Global Partnership for Education (GPE) STG Programme	3,813,769	209,231	(3,604,538)
Global Partnership for Education (GPE) GEA Programme	251,977	145,627	(106,350)
GROUND WATER RESILIENCE PROJECT	652,000	359,692	(292,308)
SOMALIA COVID -19 EMERGENCY VACCINATION PROJEC	513,450	251,393	(262,057)
Empowering Somali women (Rajo kaab Project)	9,742	7,350	(2,392)
Livestock management and awareness program	42,096	42,096	-
SURP II -TF-B1519(EU)	9,837,665	3,464,156	(6,373,509)
SERVICE DELIVERY MODULE (SDM) ACCOUNT	72,371	3,500	(68,871)
DAMAL CAFIMAAD PROJECT	654,000	232,423	(421,577)
SOMALIA WATER FOR RURAL RESILIENCE PROJECT(BAR'	1,741,913	1,170,511	(571,403)
Somalia Enhancing Public Resource Management Project SERP	1,507,347	1,148,155	(359,192)
Food Systems Resilience Project (FSRP)	4,399,755	2,545,091	(1,854,664)
RCRF Revenue	4,010,414	4,004,414	(6,000)
EU Budget Support	786,525	786,525	-
FGS - Intergovernmental Fiscal Transfer	579,597	579,597	-
World Bank Budget Support	9,755,300	9,755,300	-
	41,278,519	**26,296,290**	**(14,982,229)**

Note 4 Other Revenue

Other revenue for the 2025 financial year comprises collections from administrative services, licenses, transport services, land administration charges, and other government service fees.

Major revenue sources included land modification fees amounting to $4,013,783 and land certificate fees totaling $2,141,062, which represented the largest contributions within other revenue. Transport and port-related services also generated significant income, including handling fees of $619,580, landing fees of $394,400, and port docking fees of $344,000.

Administrative and licensing services contributed additional revenue, including visa service fees of $302,164, driving license fees of $285,340, number plate registration fees of $255,470, and logbook registration fees of $138,145. Other collections included passport service fees of $70,680 and business and professional license fees of $97,856.

Some categories recorded variances between the approved budget and actual collections. The most notable shortfalls were observed in handling fees ($124,974 below budget), passport service fees ($72,670 below budget), logbook registration fees ($61,661 below budget), land certificate fees ($178,939 below budget), and land modification fees ($174,419 below budget).

Overall, the revenue performance reflects variations between projected and actual collections across different administrative and service-based revenue streams during the financial year.

Note 5 Employee Compensation

Employee Compensation entails all salaries and wages including in-kind payment. Salaries to the civil servants and the security forces make up the prime part of employee compensation. The Recurrent Cost and Reform Financing (RCRF II/III/III) provide funding for the reimbursement of the payments of salaries of permanent employees of JSS who have been recruited competitively by the Civil Service Commission. During the reporting period, the RCRF II/III project has reimbursed salaries to following Entities.

SR.	MDAs Name	2025 Number of Staff	2025 Basic Salary	2024 Number of Staff	2024 Basic Salary
1	Ministry of Agriculture and Irrigation	15	7,555	15	7,555
2	Ministry of Education Culture and Higher Learning	66	36,262	66	36,262
3	Ministry of Water and Energy	9	4,667	9	4,667
4	Ministry of Finance and Economic Development	50	26,746	50	26,746
5	Ministry of Health and Social Welfare	275	43,023	196	31,583
6	Ministry of Communications, Posts, and Technology	6	2,739	6	2,739
7	Ministry of Internal Security	4	2,087	4	2,087
8	Ministry of Endowments and Religious Affairs	7	2,537	7	2,537
9	Ministry of Planning, Investment and International Cooperatic	9	4,366	9	4,366
10	Ministry of Trade and Industry	6	3,040	6	3,040
11	Ministry of Women and Human Rights	10	5,182	10	5,182
12	State Presidency	49	16,758	50	16,908
13	Auditor General's Office	6	2,609	7	3,412
14	Civil Service Commission	23	7,757	22	7,607
15	Ministry of Livestock	8	4,646	8	4,646
16	Ministry of Fisheries and Blue Economy	5	2,890	6	3,392
17	Ministry of Youth and Sports	8	3,864	8	3,864
18	Ministry of Transport and Aviation	22	8,905	23	9,407
19	Ministry of Interior, Federal and Reconciliation	9	4,731	9	4,731
20	Ministry of Environment and Climate Change	7	3,894	5	2,589
21	Ministry of Public Works, Housing and Reconstruction	10	3,747	10	3,747
22	Judiciary Service Commission.	30	13,035	30	13,035
23	Ministry of Labor and Social Affairs	2	536	3	1,339
24	Ministry of Information, Public Orientation and Tourism	6	3,577	6	3,577
25	Ministry of Ports and Maritime Transport	7	3,061	6	2,559
26	Ministry of Petroleum and Minerals	3	1,937	3	1,937
27	Ministry of Humanitarian Affairs and Disaster Management	6	3,528	6	3,528
28	Ministry of Justice and Constitution Affairs	4	2,791	4	2,791
		662	**226,470**	**584**	**215,833**

A competitive recruitment process is a fundamental condition to the project. Adhering to Prudent recruitment, inability of the Civil service commission in scaling-up the recruitment process and political dynamics restricted the uptake of the RCRFII/III Project to meet budgeted expectations.

Note 6 Use of Good and Services

JSS's ability to pay for its operating costs, goods and services and other miscellaneous expenses are determined by the ability to raise or receive sufficient revenue for its budget execution. JSS does not have access to a credit facility and therefore due to this integral constraint JSS has prioritized and spent 81% percent of the available revenue in executing budgets across the entities. The following is a summary of the JSS operational budget execution level. Note the table only summarizes for operational budget.

	Final Budget 2025	Execution 2025	Execution %
Ministry of Agriculture and Irrigation	2,588,062	1,638,668	63%
Ministry of Education Culture and Higher Learning	5,230,577	1,008,237	19%
Ministry of Water and Energy	1,669,106	1,392,018	83%
Ministry of Finance and Economic Development	2,623,298	2,390,611	91%
Ministry of Health and Social Welfare	2,308,243	1,698,304	74%
Ministry of Communications, Posts, and Technology	18,500	6,003	32%
Ministry of Internal Security	2,562,823	2,545,156	99%
Ministry of Endowments and Religious Affairs	15,000	107	1%
Ministry of Planning, Investment and International Cooperation	513,230	399,728	78%
Ministry of Trade and Industry	54,436	28,561	52%
Ministry of Women and Human Rights	271,697	158,495	58%
State Presidency	1,824,085	1,795,692	98%
Auditor General's Office	52,336	35,223	67%
Civil Service Commission	430,624	165,757	38%
Jubbaland Parliament	238,900	221,431	93%
Ministry of Livestock	1,912,618	958,243	50%
Ministry of Fisheries and Blue Economy	252,830	178,085	70%
Ministry of Youth and Sports	50,581	35,895	71%
Ministry of Transport and Aviation	728,813	663,719	91%
Ministry of Interior, Federal and Reconciliation	1,759,524	1,466,434	83%
Ministry of Environment and Climate Change	414,474	201,174	49%
Ministry of Public Works, Housing and Reconstruction	543,716	497,485	91%
Judiciary Service Commission.	22,400	90	0%
Ministry of Labor and Social Affairs	313,920	203,817	65%
Jubbaland Election Commission & Boundaries	25,000		0%
Attorney General Office	17,000	4,342	26%
Ministry of Information, Public Orientation and Tourism	327,705	315,228	96%
Ministry of Ports and Maritime Transport	9,000		0%
Ministry of Petroleum and Minerals	13,200	2,000	15%
Ministry of Humanitarian Affairs and Disaster Management	239,523	117,346	49%
Ministry of Justice and Constitution Affairs	46,300	34,152	74%
	27,077,519	**18,161,999**	**67%**

Note 7 Grants to Other Government Units

Other government units refer to lower-level governments such as the city municipalities. The Kismayo Municipality is the only active local government in JSS that operates both a revenue collection and expenditure process. The Municipality collects its own revenue from the public transport system and other mobile businesses within Kismayo. In the agreement between the Ministry of Finance and the Kismayo Municipality, all revenue collections of the lower-level government shall be deposited into the TSA and request for incurring expenditures is made by the local government entity using the standard authorizing procedures of the Ministry.

The municipality maintains its own set of documentation and standard business procedures in its operation, which is separate from the Ministry.

Note 8 Employer Social Benefits

Employer social benefits represent support provided by the Jubaland State of Somalia (JSS) to employees in the form of medical assistance and related welfare support. These benefits are provided to staff members who require medical treatment or emergency health support during the year.

The medical assistance program is not part of a formal insurance scheme, but rather a discretionary support mechanism provided to employees considered to need medical care.

During the 2025 financial year, medical treatment and related assistance were provided to employees across several government entities, including the Ministry of Finance and Economic Development, the Ministry of Health, and the Jubaland Parliament.

A summary of employer social benefits provided during the year is presented in the table below.

	2025 USD	2024 USD
Ministry of Finance and Economic Development	-	24,070
Ministry of Health and Social Welfare	-	51,280
Jubbaland Parliament	3,300	36,780
	3,300	**112,130**

Note 9 Miscellaneous other expense.

Miscellaneous other expense totalling $3,919,768 relates to JSS obligations are payments made to creditors of JSS and relates to debts incurred in establishing the Interim administration of Jubaland and government operations. Miscellaneous other expense was shared among the entities as follows:

Budget Entity	2025 USD	2024 USD
Ministry of Education Culture and Higher Learning	437,057	127,830
Ministry of Finance and Economic Development	2,600,300	3,555,909
Ministry of Internal Security	1,295,801	1,339,766
State Presidency	23,667	1,099,207
	4,356,825	**6,122,712**

Note 10 Non-Financial Assets

Non-financial assets consist of assets acquired by entities in running their business operations and include assets such as motor vehicles, Machinery and Equipment not elsewhere classified Furniture & fixtures, Information, computer, and telecom (ICT) equipment, Road Construction, and non-residential buildings for the established Ministries. The preliminary set-up of the newly created entities warranted emphasis on assets acquisition towards furniture and fixtures, office equipment and cars.

During the reporting period, a total of $4,627,130 was disbursed on non-financial assets, which represented 39% percent of the estimated budget. The entities were unable to utilize the budget allocation due to delayed disbursement of donor funds.

WARQADDA MAAMULKA

Baarista sannad maaliyadeedkii ku dhammaaday 31-da Diseembar 2025, Dowladda Jubbaland ee Soomaaliya.

WASAARADDA MAALIYADDA

DOWLADDA JUBBALAND | KISMAYO

MANAGEMENT LETTER

FINANCIAL YEAR ENDED 31st DECEMBER 2025

EREYADA LA SOO GAABIYEY

ERAYGA	MACNAHA
CSC	Guddiga Shaqaalaha Rayidka
FMIS	Nidaamka Macluumaadka Maamulka Maaliyadda (FMIS)
FGS	Dawladda Federaalka Soomaaliya
ISSAI	Jaangoynta caalamiga ah ee hay’adaha sare ee hantidhowrka
ISAI	Jaangoynta caalamiga ah ee Hay’adaha hantidhowrka
JSS	Dowladda Jubbaland
OAG	Xafiiska hantidhowrka guud
PFM	Maamulka Maaliyadda Dadweynaha
PV	Foojarka lacag bixinta
RMS	Nidaamka diiwan galinta dakhliga
TSA	Koontada Midaysan ee Khasnadda
USD	Doolarka mareeynka
MOF	Wasaaradda Maaliyadda
XHG	Xafiska Hantidhowrka Guud

TUSMADA

WARQADDA GUDBINTA

SUM: XHG/156/2026 **10 September 2026**

Ku Md. Axmed Cabdirisaaq Maxamed-Handal,
Wasiirka Wasaaradda Maaliyadda, Dowladda Jubbaland
Kismayo, Somalia

Mudane Wasiir,

Warbixinta Baarista Xafiiska Hantidhawrka Guud ee Dowladda Jubbaland ee Soomaaliya, Sannad Maaliyadeedkii ku dhammaaday 31-da December, 2025.

Xafiiska Hanti-dhawrka Guud ee Dowladda Jubbaland ee Soomaaliya wuxuu idiin soo gudbinayaa qabyo-qoraalka Warqadda Maamulka ee ka dhalatay baarista sannadlaha ah ee sannad-maaliyadeedka dhammaaday 31da Diseembar 2025. Baaristu waxay ahayd baaris mideysan (baaris guud) oo sannadle ah, kuna koobnayd baarista warbixinta maaliyadeed, u hoggaansanaanta sharciyada iyo xeerarka khuseeya maamulka iyo maarenta maaliyada iyo wax qabadka dowladda (regulatory audit).

Warqaddan waxaa lagu soo bandhigayaa khaladaadka muhiimka ah ee kasoo baxay baaritaanka, shuruudaha sharci, halbeegyada lagu qiimeeyey, halisaha la xiriirta khaladdadka, iyo talo-soojeedinta Hanti-dhawrka. Sidoo kale warqaddan waxay fursad u sineysaa maamulka in ay soo gudbiyaan wixii caddeymo dheeraad ah oo kusaabsan khaladaadka iyo in ay soo bandhigaan qaabkii loo saxi lahaa.

Mas'uuliyadda diyaarinta warbixinta maaliyadeed, joogteynta diiwaannada iyo dukumentiyada, hirgelinta kontoroollo gudaha oo wax-ku-ool ah, ilaalinta hantida iyo u hoggaansanaanta sharciyada waxay saaran tahay maamulka. Xafiiska Hanti-dhawrka Guud wuxuu mas'uul ka yahay inuu si madax-bannaan u qorsheeyo oo u fuliyo baarista, helo caddeyn ku filan oo ku habboon, kana warbixiyo arrimaha muhiimka ah ee baarista lagu ogaaday.

Arrimaha lagu soo bandhigay Warqaddan Maamulka kuma koobna dhammaan khaladaadka ama cilladaha suuragalka ah ee ka jiri kara nidaamyada iyo habraacyada maamulka. Baaristu waxay ku salaysan tahay qiimeynta khatarta, tijaabooyin iyo qodobo loo xushay baarista; sidaas darteed, waxaa jiri kara arrimo kale oo aan baarista lagu ogaan.

Waxaan idinka codsanaynaa in qayb kasta oo "Jawaabta Maamulka" ah lagu soo daro: faallada maamulka ee ku saabsan xaqiiqada khaladka, dukumentiyada ama caddeymaha arrintaas xaqiijinaya, tallaabada sixitaanka ee la qorsheeyey, mas'uulka fulinta iyo muddada lagu fulinayo. Caddeymaha cusub ee maamulka soo gudbiyo waxaa dib-u-eegis ku samayn doona XHG, natiijada ka soo baxdana waxaa lagu tixgelin doonaa diyaarinta warbixinta kama dambaysta ah.

Waxaan fursaddan uga faa'iidaysanayaa inaan uga mahadceliyo shaqaalahaaga iskaashigooda iyo taageeradii ay bixiyeen intii uu baaritaanka socday.

Xushmad iyo qadarin,

Mr. Bashir Mohamed Bahale

Hantidhowraha Guud, Dowladda Jubbaland ee Soomaaliya

XAFIISKA HANTIDHORKA GUUD
OFFICE OF THE AUDITOR GENERAL
JUBBALAND STATE OF SOMALIA
DOWLADDA JUBBALAND

SALDHIGGA BAARISTA IYO MAS'UULIYADDA MAAMULKA

Saldhigga Sharci

Xafiiska Hantidhowrka Guud ee Dowladda Jubbaland wuxuu leeyahay awood sharci ah oo uu ku baaro hawlaha la xiriira dakhliga, kharashaadka, hantida iyo arrimaha kale ee maaliyadeed ee Dowladda, si waafaqsan Qodobka 6(3) ee Xeerka Baarista ee Dowladda Jubbaland 2016.

Baaritaanka waxaa sidoo kale lagu fuliyey iyadoo la tixgelinayo mabaadi'da iyo heerarka khuseeya ee Heerarka Caalamiga ah ee Hay'adaha Sare ee Baarista (ISSAIs). Kuwas oo kale ah;

- Xeerarka Caalamiga ah ee xisabaadka Waaxda Dadweynaha (IPSAS), gaar ahaan Financial Reporting under the Cash Basis of Accounting (2017), oo ah halbeegga lagu saleeyo diyaarinta warbixinta maaliyadeed.
- Xeerarka Caalamiga ah ee Hay'adaha Hantidhawrka Sare (ISSAIs), oo ay ka mid yihiin ISSAI 100 – mabaadi'da aasaasiga ah ee hantidhawrka waaxda dadweynaha; ISSAI 200 heerarka khuseeya baarista maaliyadeed; ISAAI 300 xeerka khuseeya baarista wax-qabadka (Performance Audit) iyo ISSAI 400 iyo ISSAI 4000 oo khuseeya baarista u hoggaansanaanta shuruucda iyo xeerarka.
- Xeerarka khuseeya isgaarsiinta natiijooyinka baarista iyo habacsanaanta kontoroollada gudaha ee baarista maaliyadeed, oo ay ka mid yihiin ISSAI 2260 iyo ISSAI 2265.
- Iyo Sharciga Maareynta Maaliyadda Guud (PFM Act),2018, iyo xeer-nidaamiyeyaasha iyo tilmaamaha hoos yimaada ee khuseeya.

Baaxadda iyo Nooca baarista

- Baaristu waxay khusaysaa warbixinta maaliyadeed ee sannad-maaliyadeedka ku eg 31-da Diseembar 2025. Sidoo kale, baaristu waxay tixgelisay u hoggaansanaanta shuruucda/xeerarka, iyo waxqabadka dowladda (baaris mideysan/guud), taas oo afka qalaad lugu yirahdo Regulatory Audit.
- Muddada baaristu waxay ahayd 1da Janaayo ilaa 31da Diseembar 2025. Walxaha la baaray waxaa ka mid ahaa kharashaadka aan mushaharka ahayn, wax-soo-iibsiga, hantida raasamaalka, kharashaadka shaqaalaha, dakhliga gudaha, deeqaha, lacagaha iyo bangiyada, Hantidhowrka Gudaha iyo dabagalka talooyinkii sannadkii hore. Kontoroollada gudaha waxaa lagu qiimeeyey dhammaan walxahan marka ay khuseeyaan; khaladaadka la ogaadayna waxaa lagu dhex muujiyey khaladaadka qaybaha ay la xiriiraan.

- Habraacyada baaristu waxay ka koobnaayeen dib-u-eegis dukumenti, tijaabooyin lagu sameeyey qodobo loo xushay baarista, falanqayn xogeed, is-waafajin, hubinta jiritaanka hantida, xaqiijin madax-bannaan oo dhinacyo saddexaad ah marka ay suurtagal noqotay, iyo waraysiyo lala yeeshay saraakiisha ay khusayso

Mas’uuliyadda Maamulka

- Mas’uuliyadda diyaarinta iyo soo-bandhigidda warbixinta maaliyadeed si waafaqsan IPSAS Cash Basis iyo shuruucda maaliyadda guud ee Dowladda Jubbaland
- Joogteynta diiwaanno iyo dukumentiyo dhammaystiran, sax ah oo la heli karo; hirgelinta iyo joogteynta kontoroollo gudaha oo ku filan, ilaalinta hantida Dowladda,
- U hoggaansanaanta shuruucda, xeerarka, miisaaniyadda iyo habraacyada khuseeya; iyo
- Siinta Xafiiska Hantidhowrka Guud xogta, dukumentiyada, nidaamyada, dadka iyo helitaanka hantida uu u baahan yahay si uu u guto waajibaadkiisa baariseed.

Mas’uuliyadda Xafiiska Hantidhowrka Guud

- Xafiiska Hantidhowrka Guud wuxuu mas’uul ka yahay inuu si madax-bannaan u qorsheeyo una fuliyo baaritaanka, isagoo adeegsanaya hab ku salaysan qiimeynta khatarta iyo heerka muhiimadda (materiality), helo oo qiimeeyo caddeyn baariseed ku filan oo ku habboon, sameeyo gunaanad ku salaysan caddeymaha la helay, iyo inuu si madax-bannaan uga warbixiyo natiijooyinka baaritaanka.
- Xafiisku wuxuu sidoo kale si waqtigeeda ah ula wadaagayaa Maamulka khaladaadka muhiimka ah iyo habacsanaanta kontoroollada gudaha ee la ogaaday, isagoo soo jeedinaya tallaabooyin sixitaan oo wax-ku-ool ah halka ay ku habboon yihiin.

Xaddidaadaha Baarista

Qodobada soo socda ayaa loo aqoonsaday inuu yahay xaddidaad suurtagal ah oo ku yimid baaritaanka maaliyadeed ee sannadlaha ah:

- Xafiiska Hantidhawrka Guud (XHG) waxa uu adeegsaday habka muunad-qaadista baaritaanka (audit sampling) intii lagu jiray baarista. Sidaa darteed, dhammaan macaamilada maaliyadeed lama baarin, waxaana suurtagal ah in qaar ka mid ah macaamilada aan loo dooran in lagu sameeyo tijaabo baaritaan.
- Sababo la xiriira xaddidaadaha dabiiciga ah ee baaritaanka, oo ay weheliyaan xaddidaadaha dabiiciga ah ee nidaamka xakameeyayaasha gudaha, waxaa jira khatar aan laga gudbi karin oo ah in qaar ka mid ah khaladaadka maaddiga ah ama xaaladaha u hoggaansanaan la’aanta xeerarka iyo habraacyada aan la ogaan, xitaa haddii baaritaanka

si habboon loo qorsheeyey loona fuliyey iyadoo la raacayo Heerarka Caalamiga ah ee Hay’adaha Sare ee Baarista (ISSAIs).

Mahadnaq

Waxaan si daacad ah uga mahadcelineynaa dhammaan shaqaalaha Dowladda Jubbaland ee Soomaaliya, gaar ahaan shaqaalaha Wasaaradda Maaliyadda, kaalintii qiimaha lahayd, iskaashigii iyo taageeradii ay na siiyeen intii uu socday hawshan baarista.

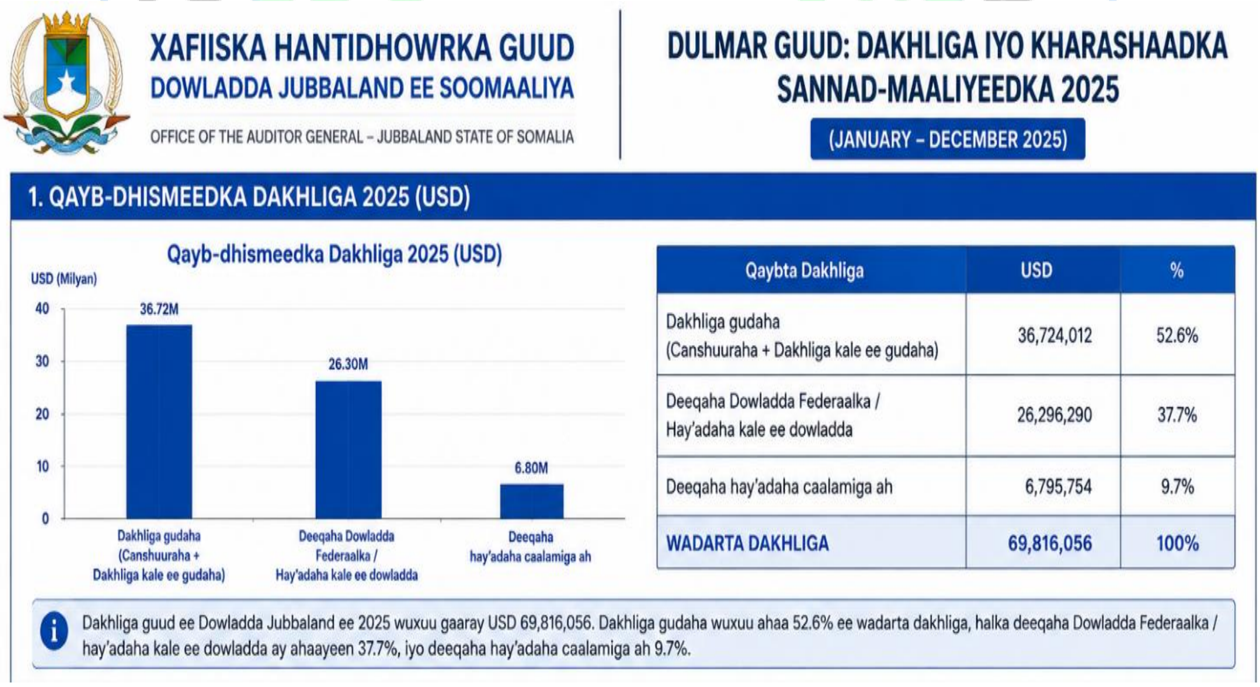
DULMAR GUUD

Warbixinta maaliyadeed ee Dowladda Jubbaland ee sannad-maaliyadeedka 2025 waxay muujinaysaa dakhli guud oo dhan USD 69,816,056 iyo kharash guud oo dhan USD 68,426,851. Dakhliga gudaha, oo ka kooban canshuuraha iyo dakhliga kale ee gudaha, wuxuu ahaa USD 36,724,012, halka deeqaha ka imadhe dowladda federalka ee soomaliya ay aheed USD 26,296,290, iyo deeqaha hay'adaha caalamiga ah ayagana garaaye USD 6,795,754.

Dhinaca kharashaadka, 86.8% waxaa lagu bixiyey kharashaadka joogtada ah oo gaaraya USD 59,389,596, halka USD 4,627,130 lagu bixiyey hantida raasumaalka ah iyo USD 4,356,825 lagu bixiyey dib-u-bixinta deymaha dowladda.

Marka la barbar dhigo sannadkii 2024, dakhliga JSS wuxuu kordhay qiyaastii 59.6%, halka kharashaadkuna kordhay qiyaastii 53.3%. Dakhliga canshuuraha wuxuu kordhay ilaa USD 27,470,471, halka deeqaha guud ay gaareen USD 33,092,044, taasoo muujinaysa in deeqaha iyo dakhliga gudaha ay yihiin ilaha ugu muhiimsan ee maalgelinta hawlaha Dowladda Jubbaland.

Guud ahaan, natiijooyinka maaliyadeed waxay muujinayaan koror muuqda oo ku yimid dakhliga iyo kharashaadka Dowladda Jubbaland sannadka 2025. Si kastaba ha ahaatee, baaristu waxay sidoo kale aqoonsatay khaladdadka muhiimka ah oo la xiriira dukumentiyada dakhliga iyo kharashaadka, wax-soo-iibsiga iyo qandaraasyada, maareynta kharashaadka ciidamada, maareynta bangiyada iyo is-waafajinta akoonnada, maamulka deeqaha, shaqada Hantidhowrka Gudaha iyo Macluumaadka Tiknoolajiyadda iyo Isgaarsiinta (ICT), kuwaas oo u baahan tallaabooyin sixitaan oo ku habboon. Fafahinta shaxda hoose ka eeg.



Qaybta Dakhliga	USD	%
Dakhliga gudaha (Canshuuraha + Dakhliga kale ee gudaha)	36,724,012	52.6%
Deeqaha Dowladda Federaalka / Hay'adaha kale ee dowladda	26,296,290	37.7%
Deeqaha hay'adaha caalamiga ah	6,795,754	9.7%
WADARTA DAKHLIGA	**69,816,056**	**100%**

Dakhliga guud ee Dowladda Jubbaland ee 2025 wuxuu gaaray USD 69,816,056. Dakhliga gudaha wuxuu ahaa 52.6% ee wadarta dakhliga, halka deeqaha Dowladda Federaalka / hay'adaha kale ee dowladda ay ahaayeen 37.7%, iyo deeqaha hay'adaha caalamiga ah 9.7%.

Qaybta Kharashka	USD	%
Kharashaadka joogtada ah	59,389,596	86.8%
Hantida raasumaalka ah	4,627,130	6.8%
Dib-u-bixinta deymaha	4,356,825	6.4%
Deeqaha	50,000	0.1%
Dheefaha bulshada	3,300	0.0%
WADARTA KHARASHAADKA	**68,426,851**	**100%**

Kharashka guud ee Dowladda Jubbaland ee 2025 wuxuu gaaray USD 68,426,851. Kharashaadka joogtada ah ayaa qaata 86.8% ee wadarta kharashka, halka hantida raasumaalka ah 6.8%, dib-u-bixinta deymahana 6.4%.

Xigasho: Warbixinta Maaliyadeed ee Dowladda Jubbaland ee sannad-maaliyedka ku dhamaaday 31 Diseembar 2025.

SOO-KOOBIDDA KHALADAADKA MUHIIMKA AH

Tix.	Khaladka Muhiimka ah	Qaddarka / Cabbirka	Halista
1.1	Dakhli aan caddayntiisu dhammaystirnayn	USD 4,376,096.73.	**Sare**
1.2	Gaabisyada ka jira Deeqaha laga Helay Dowladda Federaalka Soomaaliya iyo Deeq-bixiyeyaasha Caalamiga ah.	USD 4,990,527.84	**Sare**
1.3	Liidaashooyin ka jira habka uruurinka dakliga	Lama cabirin	**Sare**
2.1	kharashaadka aan lahay cadeymo dhameystiran	USD: 4,138,155.61	**Sare**
4.1	Habacsanaanta Diiwaanka Akoonnada Bangiyada iyo Dib-u-eegista Sannadlaha ah.	Lama cabirin	**Sare**
5.1	Liidasho ka jirta habka wax-soo-iibsiga iyo qandaraasyadda dowladda	Lama cabirin	**Sare**
6.1	Habacsanaanta Maareynta Amaahda Gudaha ee Dowladda	USD 542,264.00	**Sare**
7.1	U Hoggaansanaan La'aanta Shuruudaha Heshiiska-Shirkadda Adeegga Tayo-dhawrka ee Jubbaland (JCQS)	USD 23,400.57	**Sare**
8.1	U Hoggaansanaan La'aanta Shuruudaha Heshiiska ee shirkadda midnimo	USD 18,000	**Sare**
10.1	Habacsanaanta Maareynta Hantida Ma-guurtada ah ee Dowladda	Lama cabirin	**Sare**
11.1	Gaabisyada ka jira Hantidhawrka Gudaha	Lama cabirin	**Sare**

Heerarka halista

SARE	Arrin leh saameyn maaliyadeed, sharci ama maamul oo weyn; u baahan tallaabo degdeg ah, isla markaana saameyn karta gunaanadka ama aragtida baarista.
DHEXDHEXAAD	Arrin leh khatar muhiim ah oo u baahan qorshe sixitaan iyo dabagal inta lagu jiro sannadka.
HOOSE	Arrin gooni ah ama habraac u baahan hagaajin si loo xoojiyo kontoroollada gudaha iyo maamulka.

NATIIJOOYINKA MUHIIMKA AH EE FAAHFAAHSAN EE BAARITAANKA SANNAD-MAALIYADEEDKA 2025

1.0 Gaabisyada ka jirta Maareynta Dakhliga Gudaha

Natijadda 1.1. Dakhli aan lahayn wax caddayn ah iyo dakhli aan caddayntiisu dhammaystirnayn

Halista	Sare

Halbeegga

Sida ku cad Qodobka 30(7) ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) iyo Xeer-hoosdka 10, farqadaha 3.2 iyo 3.3, hay'ad kasta waa inay ilaaliso dukumiintiyada maaliyadeed muddada iyo habka lagu qeexay xeerarka xisaabaadka ee PFM ka

Xaaladda

Sida ku cad warbixinta maaliyadeed ee sannadka ku dhammaaday 31ka Diseembar 2025, wadarta dakhliga gudaha ee la ururiyey waxay ahayd **USD 36,724,012.00**. Dakhligaas wuxuu ka koobnaa canshuuraha dakhliga iyo raasumaalka, canshuuraha mushaharka iyo shaqaalaha, canshuuraha badeecadaha iyo adeegyada, canshuuraha ganacsiga iyo macaamillada caalamiga ah, canshuuraha iibka badeecadaha iyo adeegyada, iyo ganaaxyada iyo ciqaabaha.

Xafiiska Hantidhowrka Guud (XHG) wuxuu baaritaan ku sameeyey dakhliga canshuuraha ee dhan **USD 28,410,862.21**, oo u dhiganta qiyaastii **78%** wadarta dakhliga gudaha. Dib-u-eegistu waxay muujisay arrimo la xiriira dhammaystirka dukumentiyada taageeraya qaar ka mid ah macaamillada dakhliga.

Gaar ahaan:

• Lacag dhan **USD 3,546,458.26** waxaa la heli karay dukumentiyada taageeraya ee la xiriira macaamilladaas, oo ay ku jiraan caddeymaha dhigaalka lacagaha (deposit slips), xogta aqoonsiga canshuur-bixiyeyaasha iyo diiwaannada laga raadin karo BISAN/Revenue System. Dukumentiga aan lagu darin faylasha taageeraya wuxuu ahaa manifesta markabka/shixnadda (ship manifest/waybill). Wasaaraddu waxay caddeysay in manifesta uu sannadkan cusub ku soo biiray liiska dukumentiyada taageeraya ee loo baahan yahay in lagu lifaaqo faylasha dakhliga, sidaas darteedna uusan horey uga mid ahayn dukumentiyada khasabka ah ee Wasaaraddu u aqoonsanayd supporting documents-ka dakhliga. Sidoo kale, lacag dhan **USD 829,638.47** ayaa lagu ogaaday in dukumentiyada muhiimka ah ee taageeraya macaamilladaas aysan si buuxda ugu jirin faylasha loo soo bandhigay baaritaanka.
Sidaa darteed, XHG wuxuu tilmaamay in dukumentiyada la heli karay aysan si buuxda u daboolin dhammaan shuruudaha dukumentiyada taageeraya ee loo adeegsaday xaqiijinta dakhliga, gaar ahaan marka laga eego **dhammaystirka raad-raaca dukumentiyada** ee lacagta dhan **USD 4,376,096.73**.
Halista • Caddaymaha taageeraya dakhliga oo aan mararka qaarkood si buuxda ugu jirin faylasha macaamillada waxay kordhin karaan khatarta ah in raad-raaca iyo xaqiijinta dakhliga aysan si buuxda u dhammaystirmin, gaar ahaan marka la isku xiriirinayo lacagta la ururiyey, dhigaalka bangiga, diiwaannada BISAN iyo warbixinta maaliyadeed. Haddii dukumentiyada taageeraya aan si nidaamsan loo kaydin, waxay adkayn kartaa dib-u-eegista, xaqiijinta iyo is-waafajinta dakhliga marka loo baahdo.
Talo soojeedin Maamulka Dakhliga waa inuu sii xoojiyaa habraacyada iyo xakameeyayaasha dukumentiyada taageeraya dakhliga, iyadoo la dejinayo oo si joogto ah loo cusboonaysiinayo checklist cad oo qeexaya dukumentiyada looga baahan yahay nooc kasta oo macaamil dakhli ah. Sidoo kale, waa in la hubiyaa in dukumentiyada khuseeya, oo ay ku jiraan caddeymaha dhigaalka bangiga, xogta canshuur-bixiyaha iyo dukumentiyada kale ee ku habboon macaamilka, si nidaamsan loo kaydiyo, loona hubiyo in raad-raaca dakhliga laga bilaabo ururinta ilaa dhigaalka bangiga, BISAN/Revenue System iyo warbixinta maaliyadeed uu yahay mid dhammaystiran oo si fudud loo xaqiijin karo.

Jawaabta maamulka iyo tallaabada la qaaday	
Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

Natijadda 1.2. Gaabisyada ka jira Deeqaha laga Helay Dowladda Federaalka Soomaaliya iyo Deeq-bixiyeyaasha Caalamiga ah.

Halista	Sare

Halbeegga

Qodobka 30-aad ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act) wuxuu si cad u dhigayaa: "Wasiir kasta ama Madaxa hay'ad miisaaniyadeed ama hay'ad kale ayaa mas'uul ka ah diiwaangelinta, kaydinta iyo ilaalinta dhammaan dukumentiyada la xiriira macaamilada maaliyadeed ee dadweynaha, iyadoo loo raacayo habka iyo muddada lagu qeexay xeerarka xisaabaadka."

Sidoo kale, Qodobka 6(1.3) iyo 6(5) wuxuu farayaa mas'uuliyiinta ay khusayso inay:

"Kaydiyaan dhammaan rasiidhada, waraaqaha lacag-bixinta, heshiisyada, waajibaadka maaliyadeed iyo dukumentiyada kale ee loo baahan yahay in la hayo, kuwaas oo caddaynaya ansaxnimada macaamil kasta."

Xaaladda

Sida lagu soo bandhigey warbixinta maaliyadeed ee 2025, Dowlada Jubbaland waxay deeq ka heshey Dowladda federaalka soomaaliya (FGS) iyo hay'addo caalimiga ah taas oo aah Deeq dhaan **$33,092,044**. Si loo xaqiijiyo saxnaanta iyo dhameystirnaanta deeqaha lagu soo bandhigay warbixinta maaliyadeed, saraakiisha XHG aya waxey baarintaan ku sameeyen lacaag dhaan **$ 31,644,701.84,** taas oo u dhiganta qiyaastii **96%** wadarta deeqaha la helay. Sidaa daraadeed waxaan ogaaney arrimahan hoose ku xusan:

- Deeqo dhan **USD 26,288,790.06** ma lahayn caddeymo sidha heshiisyadii deeqaha ee khuseeyey, heshiisyada is afgraadka aah, ama dukumentiyo kale oo ku habboon oo taageeraya, kuwaas oo caddeynaya isha deeqda, caddadkeeda, shuruudaheeda iyo qawaaniinteeda. Sidoo kale, waxaan ka codsannay Xisaabiyaha Guud ee Dowladda Federaalka Soomaaliya iyo deeq-bixiyeyaasha ay khusayso inay xaqiijiyaan deeqaha la helay; hase yeeshee, xaqiijintii la codsaday lama soo gudbin si loogu sameeyo hubinta baaritaanka.

Xaaladdaas awgeed, Xafiiska Hanti-dhowrka Guud (XHG) wuxuu awoodi waayey inuu helo caddeymo baaritaan oo ku filan kuna habboon si loo xaqiijiyo ansaxnimada, dhammaystirnaanta iyo saxnaanta dakhliga deeqaha ee dhan **USD 26,288,790.06** ee lagu soo sheegay warbixinnada maaliyadeed.
Halista Maqnaanshaha heshiisyada deeqaha iyo la'aanta xaqiijinta madax-bannaan, waxa ay kordhinayaan khatarta ah in dakhliga deeqaha si khaldan loo aqoonsado, uusan dhammaystirnayn ama si aan sax ahayn loogu soo bandhigo warbixinnada maaliyadeed.
Talo soojeedin • Maamulka waa inuu hubiyaa in dhammaan deeqaha la helo ay leyihiin cadeymo siddha heshiisyo deeq oo la saxiixay, ama dukumiintiyo kale oo caddeyn rasmi ah oo si cad u muujinaya ilaha, wadarta deeqa, shuruudaha iyo xaaladaha deeqaha. • Sidoo kale, maamulka waa inuu ilaaliyo oo si cad u soo bandhigo marka loo baahdo, faylasha deeqaha, isla markaana uu iswaafajiyo deeqaha la helay iyo diiwaannada bangiga, diiwaannada xisaabaadka, iyo warbixinta maaliyadeed.
Jawaabta maamulka iyo tallaabada la qaaday

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

Natiijada 1.3. Cilladaha ka Jira Ku-dhaqanka Heerarka iyo Diiwaangelinta Dakhliga

Halista	Sare

Halbeegga

Xeerka Dakhliga Dowladda Jubbaland, 2025 wuxuu qeexayaa heerarka dakhliga ee lagu dabaqayo, wuxuuna dhigayaa qaab-dhismeedka sharci ee lagu maamulayo qiimeynta, ururinta, dukumentaynta iyo maamulka dakhliga Dowladda. Sidaa darteed, dhammaan dakhliga la ururiyo waa in lagu qiimeeyaa heerarka la ansixiyey, lagu taageeraa rasiidho iyo diiwaanno ku habboon, isla markaana si sax ah loo diiwaangeliyaa.

Sida ku cad Qodobka 4(2) ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act), dhammaan dakhliga ay Dowladda hesho ama loogu soo ururiyo magaca Dowladda waa in si buuxda loo xisaabiyaa, laguna shubaa Sanduuqa Mideysan ee Dowladda (Consolidated Fund).

Xaaladda

Intii lagu guda jiray dib-u-eegista dakhliga gudaha, XHG wuxuu ogaaday laba arrimood oo la xiriira ku-dhaqanka heerarka dakhliga iyo dukumentaynta/is-waafajinta diiwaannada dakhliga, sida hoos ku xusan:

1. **Ku-dhaqanka heerka canshuurta Khaatka**

Dib-u-eegistu waxay muujisay in xaaladaha qaarkood heerka canshuurta ee Khaatka aan si isku mid ah loo dabaqin. Heerka lagu ansixiyey Xeerka Dakhliga ee 2025 wuxuu ahaa USD 2.50 halkii kiilo, halka xaaladaha la baaray lagu dabaqay USD 3.50 halkii kiilo.

2. **Dukumentaynta iyo is-waafajinta diiwaannada dakhliga**

Dib-u-eegistu waxay sidoo kale muujisay in qaar ka mid ah rasiidhada iyo diiwaannada dakhliga aysan si buuxda u muujin dhammaan xogta muhiimka ah ee macaamilka, sida nooca dakhliga, xogta canshuur-bixiyaha iyo saldhigga ama cabbirka loo adeegsaday xisaabinta lacagta.

Halista

Adeegsiga aan joogtada ahayn ee heerarka dakhliga ee la ansixiyey wuxuu keeni karaa

- Ku-dhaqanka heerar dakhli oo aan si cad loo waafajin heerarka la ansixiyey wuxuu keeni karaa kala duwanaansho ku yimaada lacagta Dowladda xaqa u leedahay inay ururiso.
- Cilladaha ku jira rasiidhada iyo is-waafajinta diiwaannada waxay adkeyn karaan in si fudud loo raaco loona xaqiijiyo xiriirka u dhexeeya macaamilka dakhliga, lacagta la ururiyey, dhigaalka bangiga iyo diiwaanka maaliyadeed.

Talo soojeedin

- Maamulka waa inuu adkeeyaa xakamaynta ururinta Dakhliga Gudaha, isagoo hubinaya in heerarka sharci ee la ansixiyey si joogto ah loo dabaqo.
- Dakhliga la ururiyo waa in lagu taageeraa rasiidhyo sax ah oo la oggolaaday iyo dukumiinti buuxa oo caddeynaya macaamilka.
- Intaa waxaa dheer, diiwaannada ururinta dakhliga waa in si joogto ah loogu waafajiyo bayaanaada bangiga iyo xogta FMIS/BISAN, si loo xaqiijiyo warbixin maaliyadded oo isku waafaqsan oo hufan

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

2.0 Gaabisyada ka jira Maareynta Kharashaadka

Natiijada 2.1 kharashaadka aan lahay cadeymo dhameystiran

Halista	Sare

Halbeegga

Iyadoo la raacayo xeerarka xisaabaadka ee khuseeya, Wasiir kasta ama Madaxa hay'ad miisaaniyadeed ama hay'ad kale waxaa waajib ku ah inuu kaydiyo oo ilaaliyo dhammaan dukumentiyada la xiriira macaamilada maaliyadeed ee dadweynaha, si waafaqsan Qodobka 30(7) ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act).

Sidoo kale, Xeerka 6, Farqadda 1.3(5) wuxuu farayaa nidaamka xisaabaadka iyo warbixinta Dowladda inuu kaydiyo dhammaan rasiidhada, waraaqaha lacag-bixinta, heshiisyada, waajibaadka maaliyadeed iyo dukumentiyada kale ee loo baahan yahay si loo caddeeyo ansaxnimada macaamil kasta.

Sidaa darteed, dhammaan macaamilada kharashaadka Dowladda waa in lagu taageeraa dukumentiyo ku filan oo ku habboon, kuwaas oo caddeynaya ansaxnimada, oggolaanshaha iyo jiritaanka kharashka, isla markaana abuuraya raad-baaris (audit trail) oo ku filan.

Xaaladda

Sida ku cad warbixinnada maaliyadeed ee sannadka ku dhammaaday 31ka Diseembar 2025, wadarta kharashaadku waxay ahayd USD **68,426,851.00**. Baaritaanku wuxuu si faahfaahsan u baaray lacag dhan USD **46,244,596.12**, taas oo u dhiganta qiyaastii 68% wadarta kharashaadka.

Dib-u-eegista dhaqdhaqaaqyada kharashaadka iyo dukumentiyada taageeraya waxay muujisay in qayb ka mid ah dhaqdhaqaaqyada la baaray ay u baahnaayeen dukumentiyo taageeraya oo dheeraad ah si loo dhammaystiro raad-raaca.

Gaar ahaan:

- Lacag dhan **USD 4,138,155.61** waxaa lagu ogaaday in dukumentiyada taageeraya ay **qayb ahaan dhammaystirnayn**. Dukumentiyada la heli karay waxaa ka mid ahaa dukumentiyada gudaha ee la xiriira lacag-bixinta, halka qaar ka mid ah dukumentiyada taageeraya ee dheeraadka ah, sida rasiidhada, qaansheegyada (invoices), diiwaannada wax-soo-iibinta, caddeynta helitaanka badeecadaha ama adeegyada iyo dukumentiyada kale ee khuseeya, aan si buuxda loogu heli karin dhammaan macaamilladaas.
- Sidaa awgeed, XHG wuxuu tilmaamay baahida loo qabo in la sii xoojiyo dukumentiyada taageeraya iyo raad-raaca macaamilada kharashaadka, gaar ahaan lacagta **USD**

4,138,155.61 ee dukumentiyadeedu qayb ahaan dhammaystirnaayeen.

Halista

Maqnaanshaha dukumentiyo taageeraya oo dhammaystiran ama ku filan wuxuu kordhinayaa khatarta ah

- Dukumentiyada taageeraya oo aan mararka qaarkood si buuxda u dhammaystirnayn waxay adkeyn karaan xaqiijinta iyo raad-raaca macaamilada kharashaadka.
- Arrintani waxay sidoo kale xaddidi kartaa awoodda Maamulka iyo Hantidhawrka ee lagu xaqiijinayo in dhammaan macaamilada kharashaadka ay leeyihiin dukumentiyo ku filan oo muujinaya oggolaanshaha, ujeeddada iyo helitaanka badeecadda ama adeegga.

Haddii aan si joogto ah loo xoojin nidaamka dukumentaynta, waxay saameyn ku yeelan kartaa hufnaanta iyo isku-halaynta xogta kharashaadka lagu soo bandhigo warbixinnada maaliyadeed.

Talo soojeedin

- Maamulka waa inuu xoojiyaa xakameeyayaasha habraaca kharashaadka, isagoo hubinaya in dhammaan lacag-bixinnada lagu taageero dukumentiyo dhammaystiran oo ku habboon ka hor inta aan la oggolaan oo aan lacagta la bixin.
- Dukumentiyada taageeraya ee loo baahan yahay, oo ay ka mid yihiin qaansheegyada (invoices), rasiidhada, heshiisyada, diiwaannada wax-soo-iibinta, caddeynta in badeecadaha ama adeegyada la helay, oggolaanshaha iyo dukumentiyada kale ee khuseeya, waa in macaamil kasta loo kaydiyaa si waafaqsan shuruudaha Xeerka PFM iyo xeerarka khuseeya

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas’uulka fulinta	
Muddada / taariikhda fulinta	

4.0 Habacsanaanta ka jira lacagta caddaanka ah iyo Akoonnada bangiyada

4.1 Habacsanaanta Diiwaanka Akoonnada Bangiyada iyo Dib-u-eegista Sannadlaha ah.

Halista	**Sare**

Halbeegga

Xeerka 5aad, farqaddiisa 3.1 ee Xeerarka Bangiyada ee PFM wuxuu farayaa Waaxda Khasnadda (Treasury Department) inay dejiso oo ay si joogto ah u hayso Diiwaanka Akoonnada Bangiyada, kaas oo ka kooban faahfaahinta dhammaan akoonnada bangiyada ee ay Dowladda samaysatay oo ay maamusho.

Diiwaanka Akoonnada Bangiyadu waa inuu ka koobnaadaa xog dhammaystiran oo casri ah oo ku saabsan dhammaan akoonnada bangiyada Dowladda, isla markaana uu bixiyaa diiwaan dhammaystiran oo ku saabsan akoonnada ay Dowladda samaysatay, hayso oo maamusho.

Xaaladda

Intii lagu guda jiray dib-u-eegista maareynta lacagta caddaanka ah iyo akoonnada bangiyada, XHG wuxuu ogaaday khalddadka soo socota:

- Waaxda Khasnadda ee Dowladda Jubbaland ma aysan samayn oo si joogto ah umaysan hayn Diiwaanka Akoonnada Bangiyada, kaas oo ka kooban faahfaahinta dhammaan akoonnada bangiyada ay Dowladda samaysatay oo ay maamusho, sida uu dhigayo xeerhosaadka lr.5 ee Habraacyada Maareynta Lacagta Caddaanka ah iyo Akoonnada Bangiyada
- Lama helin wax caddeyn ah oo muujinaysa in si joogto ah ama sannadkiiba mar dib-u-eegis iyo cusboonaysiin loogu sameeyo diiwaannada xisaabaadka bangiyada Dowladda, si loo hubiyo in dhammaan akoonnada bangiyada ee furan, xiran iyo kuwa cusub ee la sameeyey si habboon loo aqoonsado, loo diiwaangeliyo, loona hayo Diiwaanka Akoonnada Bangiyada.

Halista

- Maqnaanshaha Diiwaan Akoonnada Bangiyada oo dhammaystiran oo si joogto ah loo cusboonaysiiyey wuxuu keeni karaa in Waaxda Khasnaddu aysan haysan diiwaan lagu kalsoonaan karo oo dhammaystiran oo ku saabsan dhammaan akoonnada bangiyada Dowladda.
- Tani waxay abuureysaa khatar weyn oo ah in akoon bangi la furo, la isticmaalo ama la xiro iyadoo aan loo marin oggolaanshaha iyo kormeerka habboon ee dowladda.

- Waxay sidoo kale kordhinaysaa khatarta ah in ay jiraan akoonno bangi oo aan la oggolaan ama aan la shaacin, kuwaas oo aan la aqoonsan, lala socon ama si habboon loogu soo sheegin diiwaannada Dowladda.

Talo soojeedin

- Maamulka waa inuu sameeyaa oo si joogto ah u hayaa Diiwaanka Akoonnada Bangiyada oo dhammaystiran oo casri ah, kaas oo daboolaya dhammaan akoonnada bangiyada Dowladda.
- Diiwaanka Akoonnada Bangiyada waa in si joogto ah dib loogu eego loona cusboonaysiiyo, si loo hubiyo in xogtu tahay mid dhammaystiran, sax ah oo casri ah, isla markaana dhammaan akoonnada bangiyada ee furan, xiran iyo kuwa cusub ee la sameeyey si habboon loo aqoonsado loona diiwaangeliyo.

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

5.0 Liidasho ka jirta habka wax-soo-iibsiga iyo qandaraasyadda dowladda

Halista	**Sare**

Halbeegga

Qodobka 24(1) ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act) ee Dowladda Jubbaland, 2017 wuxuu farayaa in dhammaan wax-iibsiyada badeecadaha iyo adeegyada laga helo alaab-qeybiyeyaasha, oo ay ku jiraan maalgashiyada raasumaalka ah, loo fuliyo si waafaqsan Xeerka Wax-soo-iibsiga Dadweynaha, 2015, sida wax-ka-beddelka lagu sameeyey iyo xeerarkiisa fulinta.

Sidoo kale, Qodobka 24(5) ee xeerka PFM, 2017 wuxuu dhigayaa in heshiisyada, intii ay suurtagal tahay, lagu daro qorshaha sannadlaha ah ee wax-soo-iibsiga ee wasaaradda, hay'adda ama wakaaladda ay khusayso, iyadoo la raacayo Xeerka Wax-soo-iibsiga Dadweynaha.

Xeerka No. 8, oo ka hadlaya Siyaasadaha iyo Habraacyada Wax-soo-iibsiga Dadweynaha, wuxuu qeexayaa hababka wax-soo-iibsiga iyo xuduudaha lacagaha ee lagu dabaqayo. Gaar ahaan:

- Qaybta 4.25.3 waxay dhigaysaa in Habka Wax-iibsiga Tooska ah ee Isbarbardhigga

Qiima-sheegashada (Shopping Method) loo adeegsan karo heshiisyada qiimahoodu yahay USD 10,000 ama ka yar, iyadoo la isbarbardhigayo qiime-soo-jeedinnada laga helo ugu yaraan saddex alaab-qeybiye ama qandaraasle, si loo hubiyo in la helo qiime tartan leh. • Qaybta 4.25.4 waxay dhigaysaa in Habka Hal Meel Wax-ka-iibsiga (Sole and Single Sourcing) uu yahay hab wax-soo-iib oo aan tartan ku salaysnayn, kaas oo loo adeegsan karo oo keliya xaaladaha gaarka ah ee xeerku qeexay. Mid ka mid ah xaaladahaas waa marka qiimaha heshiisku yahay USD 500 ama ka yar. Xeerku wuxuu si cad u mamnuucayaa in si ula kac ah shuruudaha ama baahiyaha wax-soo-iibsiga loogu kala jebiyo heshiisyo yaryar oo badan, iyadoo ujeeddadu tahay in heshiisyadu ku dhacaan xadka USD 500 • Sidaa darteed, wax-iibsiyada ka badan USD 500 ilaa USD 10,000, haddii aysan buuxin shuruudaha gaarka ah ee u oggolaanaya Habka Hal Meel wax-ka-iibsiga (Single sourcing), waa in guud ahaan lagu fuliyaa Habka qiime-sheegashada (Shopping) iyadoo la helayo ugu yaraan saddex qiime-soo-jeedin laguna sameynayo isbarbardhig qiime, si loo xaqiijiyo hufnaan, tartan iyo in dowladda ay ku hesho badeecadaha ama adeegyada qiime ku habboon. • Intaa waxaa dheer, Xeerka Lr. 8, farqadda 3.1, wuxuu dhigayaa in Dowladda Jubbaland inay diyaariso qorshayaal wax-soo-iibsi xilliyeed (muddo cayiman) oo ku saabsan soo-iibinta badeecadaha, hawlaha dhismaha, adeegyada la-talinta iyo adeegyada aan la-talinta ahayn. Farqadda 3.5 waxay sidoo kale dhigaysaa in wax-soo-iib aan la bilaabi karin haddii uusan jirin qorshe wax-soo-iibsi oo la ansixiyey. • Sidoo kale, farqadda 2.1 ee Xeerka Lr. 8, waxay dhigaysaa in dowladda Jubbaland ay yeelato Guddiga Wax-soo-iibsiga, kaas oo mas'uul ka ah dib-u-eegista habraacyada iyo dukumentiyada wax-soo-iibsiga Dowladda, qiimaynta qandaraasyada loo tartamay, talooyinka ku saabsan cidda heshiiska la siinayo iyo heshiisyada laftooda, si loo hubiyo in habka wax-soo-iibsigu u socdo si waafaqsan habraacyada iyo shuruudaha la dejiyey
Xaaladda Intii lagu guda jiray baarista wax-soo-iibsiga dowladda, Xafiiska Hantidhowrka Guud wuxuu ogaaday gaabisyadan soo socda: **1. U hoggaansanaan la'aanta Hababka iyo Xuduudaha Wax-soo-iibsiga** Dib-u-eegistu waxay muujisay in qaar ka mid ah dhaqdhaqaaqyada wax-soo-iibsiga lagu

fuliyey habka Hal Meel Wax-ka-iibsiga (Single Sourcing), halka dukumentiyada iyo sababaynta loo baahanaa si loo caddeeyo adeegsiga habkan aan si buuxda loogu heli karin faylasha la baaray. Sidaa darteed, waxaa jirta baahi loo qabo in la sii xoojiyo dukumentaynta iyo sababaynta doorashada habka wax-soo-iibsiga.

Baaristu waxay sidoo kale muujisay in qaar ka mid ah macaamilada wax-soo-iibsiga aysan lahayn dukumentiyo taageeraya oo si buuxda u dhammaystiran. Dukumentiyada ay ka mid yihiin qiime-soo-jeedinnada, dalabaadka wax-iibsiga (purchase orders), heshiisyada, qaansheegyada (invoices), caddeynta keenista ama helitaanka badeecadaha iyo adeegyada, iyo oggolaanshaha khuseeya ayaa qaarkood aan si buuxda loogu heli karin faylasha la baaray.

2. Liiska Alaab-qeybiyeyaasha Hore loo Ansixiyey

Wasaaraddu ma aysan soo bandhigin liis casri ah oo alaab-qeybiyeyaasha iyo iibiyeyaasha hore loo ansixiyey (pre-qualified suppliers/vendors), sida ku xusan Siyaasadda Wax-soo-iibsiga Dowladda.

3. Guddiga Wax-soo-iibsiga

XHG wuxuu ogaaday in sannad-maaliyadeedkii 2025 aan dib Guddi Wax-soo-iibsiga dib u eegis lagu sameynin, taas oo muujinaysa baahida loo qabo in la xoojiyo qaab-dhismeedka kormeerka iyo go'aan-qaadashada wax-soo-iibsiga.

4. Guddiga Wax-soo-iibsiga

XHG wuxuu ogaaday in sannad-maaliyadeedkii 2025 aan dib Guddi Wax-soo-iibsiga dib u eegis lagu sameynin, taas oo muujinaysa baahida loo qabo in la xoojiyo qaab-dhismeedka kormeerka iyo go'aan-qaadashada wax-soo-iibsiga.

Halista

Waxaa jira khataro ay ka mid yihiin:

- U hoggaansanaan la’aanta shuruudaha wax-iibsiga waxay kordhinaysaa khatarta ah in wax-iibsigu noqdo mid aan tartan ku dhisnayn, qiimayaashuna si aan habboonayn u sarreeyaan iyo sidoo kale khiyaano, iskahorimaad dano iyo in dowladda aysan ka helin qiimaha iyo faa’iidada ku habboon lacagta ay bixisay (value for money).
- Maqnaanshaha dukumiintiyada iyo caddeymaha ku filan wuxuu xaddidayaa awoodda lagu xaqiijin karo in wax-iibsigu ahaa mid sax ah oo la oggolaaday iyo in badeecadihii ama adeegyadii la soo iibiyey dhab ahaan la helay

Talo soojeedin

Maamulka waa inuu:

- Dhaqan-geliyaa xuduudaha lacagaha iyo hababka wax-soo-iibsiga ee la ansixiyey, isla markaana hubiyaa in habka ku habboon si joogto ah loo adeegsado.
- Dalbadaa ugu yaraan saddex qiime-soo-jeedin, isla markaana la sameeyo isbarbardhig qiime oo si habboon loo diiwaangeliyey marka la adeegsanayo habka qiime-sheegashada (Shopping).
- Hubiyaa in dhammaan wax-soo-iibsiga lagu sameeyo Habka Hal Meel Wax-ka-iibsiga (Single Sourcing) ay leeyihiin sababayn ku filan, dukumentiyo dhammaystiran iyo oggolaanshaha mas'uulka ay khusayso.
- Hubiyaa in faylasha wax-soo-iibsiga iyo dhammaan dukumentiyada taageeraya ee khuseeya

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

6.0 Habacsanaanta Maareynta Amaahda Gudaha ee Dowladda

Halista	**Sare**

Halbeegga.

Qodobbada 38 iyo 42 ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) ee Jubbaland 2017 waxay farayaan Wasiirka inuu:

- Diyaariyo oo u gudbiyo Madaxweynaha iyo Baarlamaanka warbixinno lixdii biloodba mar, kuwaas oo ka hadlaya amaahda cusub, dammaanadaha, dib-u-bixinta deymaha, dib-u-habaynta jadwalka bixinta deymaha, deymaha laga cafiyey ama laga saaray diiwaanka, iyo xiritaanka waajibaadka deynta.
- Diyaariyo oo soo bandhigo warbixin ku saabsan deynta weli lagu leeyahay dowladda iyo saadaasha bixinta adeegga deynta ee muddada dhexe. (medium debt projection).
- Hubiyo in la sameeyo istaraatiijiyad maareynta deynta, si xilliyo joogto ah loo cusboonaysiiyo loona daabaco, taas oo qeexaysa shuruudaha iyo qawaaniinta amaahda cusub iyo sidoo kale amaahda iyo dammaanadaha ay Dowladda bixisay ama ay dammaanad qaaday.

Shuruudahan waxaa looga gol leeyahay in lagu xaqiijiyo hufnaan, isla-xisaabtan iyo maamul wax-ku-ool ah oo lagu sameeyo deynta dowladda iyo in si cad loola socdo waajibaadka maaliyadeed ee ka dhasha amaahda dowladda.

Xaaladda

Warbixinnada maaliyadeed ee sannadka 2025 waxay muujinayaan xaaladda amaahda gudaha ee Dowladda sida soo socota:

- USD 3,329,536 oo ah amaah cusub oo dowladda gudaha dalka ka qaadatay sannadka 2025
- USD 3,919,768 oo ah lacagihii dowladda dib ugu bixisay amaahdii gudaha intii lagu jiray sannadka 2025 iyo
- USD 8,995,963 oo ah haraagga amaahda gudaha ee dowladda weli lagu lahaa dhammaadka sannadka maaliyadeedkii ku dhammaaday 31 Diseembar 2025.

Iyadoo qayb ka ah habraacyadii baaritaanka, Xafiiska Hantidhawrka wuxuu fuliyey habraacyo lagu xaqiijinayo amaahda gudaha iyo dib-u-bixinnada amaahda ee lagu soo sheegay Warbixinta Amaahda Gudaha (Statement of Domestic Borrowing). Xafiiska Hantidhowrka Guud wuxuu si faahfaahsan u baaray lacag dhan USD 3,062,722, taas oo u dhiganta qiyaastii 78% wadarta dib-u-bixinta amaahda gudaha, iyadoo diiradda la saaray dukumentiyada caddeymaha u aah shuruudaha dib-u-bixinta iyo habraacyada loo maray bixinta amaahdaas.

Dib-u-eegista dukumentiyada taageeraya waxay muujisay arrimaha soo socda:

- Lacag dhan **USD 246,816.00** waxaa lagu ogaaday in dukumentiyada taageeraya ay **qayb ahaan dhammaystirnayn**. Dukumentiyada la heli karay waxay u baahnaayeen in lagu dhammaystiro qaar ka mid ah caddaymaha la xiriira dib-u-bixinnada amaahda, sida dalabaadyada wax-iibsiga gudaha (Local Purchase Orders), heshiisyada, qaansheegyada iyo caddeymaha keenista ama helitaanka badeecadaha ama adeegyada, marka ay khuseeyaan.
- Lacag dhan **USD 295,448.00** ayaa lagu ogaaday in faylasha la heli karay aysan ku jirin dukumentiyo taageeraya oo ku filan oo lagu xaqiijin karo macaamilladaas.

Marka laga hadlayo **amaahda cusub ee USD 3,329,536** ee lagu diiwaangeliyey sannadka 2025, XHG wuxuu tilmaamay baahida loo qabo dukumentiyo dheeraad ah oo lagu xaqiijinayo isha amaahda, shuruudaheeda, oggolaanshaheeda iyo ujeeddada loo qaatay.

Halista

Habacsanaanta la ogaaday waxay abuuri kartaa khataraha soo socda:

1. In amaahda gudaha iyo dib-u-bixinnada amaahda oo aan la diiwaangelin ama si khaldan loo diiwaangeliyo.
2. In amaahda ay dowladda qaadato aan loo marin oggolaanshihii iyo habraacyadii loo baahnaa.
3. In xogta ku saabsan xaaladda amaahda ee dowladda si khaldan loogu soo bandhigo warbixinnada maaliyadeed.
4. In amaahda gudaha si aan sax ahayn ama aan dhammaystirnayn loogu soo sheego xisaabaadka maaliyadeed

Talo soojeedin

Maamulka waa inuu:

1. Hayaa Diiwaanka Deynta oo dhammaystiran oo si joogto ah loo cusboonaysiiyey, kaas oo ka kooban dhammaan amaahda gudaha, dib-u-bixinnada, haraagga deymaha iyo shuruudaha amaahda ee looga baahnaa.
2. Hubiyaa in dhammaan amaahda gudaha iyo dib-u-bixinnada amaahda si habboon loo oggolaaday, loo diiwaangeliyey, isla markaana lagu taageeray caddeymo iyo dukumentiyo ku habboon, iyo
3. Si joogto ah isu-waafajiyaa diiwaannada deymaha iyo warbixinnada maaliyadeed, iyadoo wixii farqi ah si degdeg ah loo baarayo loona saxayo
4. XHG wuxuu ku talinayaa in lacagaha deynta ah ee loo isticmaalo maalgelinta kharashaadka Dowladda lagu diiwaangeliyo madaxyada miisaaniyadda ee khuseeya, isla markaana si habboon loogu aqoonsado loona diiwaangeliyo inay yihiin deyn, si loo hubiyo in kharashaadka iyo waajibaadka deynta si sax ah uga muuqdaan diiwaannada maaliyadeed

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas’uulka fulinta	
Muddada / taariikhda fulinta	

7.0 U Hoggaansanaan La'aanta Shuruudaha Heshiiska-Shirkadda Adeegga Tayo-dhawrka ee Jubbaland (JCQS)

Halista	**Sare**

Halbeegga

Qodobka 4(2) ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act) wuxuu dhigayaa in dhammaan dakhliga ay Dowladda Jubbaland hesho ama loogu soo ururiyo magaca Dowladda si buuxda loo xisaabiyo, laguna shubo Sanduuqa Mideysan ee Dowladda (Consolidated Fund).

Qodobka 37(1) wuxuu sidoo kale dhigayaa in dakhliga Dowladda lagu shubo akoonka bangiga ee Dowladda ee loo asteeyey ee ku yaalla Bangiga Dhexe ee Soomaaliya.

Intaa waxaa dheer, Qodobka 30(7) wuxuu farayaa in dhammaan dukumentiyada la xiriira macaamilada maaliyadeed ee dadweynaha si habboon loo kaydiyo, loo hayo, loona ilaaliyo, iyadoo la raacayo xeerarka iyo habraacyada xisaabaadka ee khuseeya

Xaaladda

Shirkadda Adeegga Tayo-dhawrka Jubbaland (JQCS) waxay ku shaqaysaa heshiis dheef-wadaag (concession agreement) oo shan sano ah oo ay la gashay Dowladda Jubbaland, kaas oo bilaabmay sannadka 2025. Sida ku cad heshiiska, JQCS waxay mas'uul ka tahay kormeerka adeegyada xakamaynta tayada iyadoo wakiil ka ah Dowladda iyo ururinta dakhliga la xiriira adeegyadaas.

Sida ku cad shuruudaha heshiiska, dakhliga la ururiyo waxaa loo qaybiyaa JQCS iyo Dowladda iyadoo loo eegayo saamiga 88%–12%, iyadoo saamiga 12% ee Dowladda looga baahan yahay in si toos ah loogu shubo koontada bangiga ee loo asteeyey Dowladda Jubbaland.

Iyadoo qayb ka ah habraacyadii baaritaanka, waxaan dib-u-eegis ku samaynay heshiiska dheef-wadaagga, waraaqaha dhigaalka lacagaha (deposit slips), iyo dukumentiyada caddeynaya lacag-bixinta ee JQCS soo gudbisay, ilaa 31 Diseembar 2025.

Caddeymihii baaritaanka ee la helay waxay muujinayeen in JQCS ay lacag ku shubtay koontada bangiga Dowladda. Hase yeeshee, lacagahaas kuma jiraan diiwaannada maaliyadeed ama warbixinnada maaliyadeed ee Wasaaradda muddadii la baarayey.

Kadib, Xafiiska Hantidhowrka Guud (XHG) wuxuu Wasaaradda ka codsaday macluumaad ku saabsan dakhliga ay JQCS ururisay iyo lacagihii lagu shubay koontada Dowladda. Maamulka wuxuu sheegay in, sida ku cad diiwaannadiisa, JQCS aysan wax dakhli ah ku shubin koontada Dowladda muddadii la baarayey. Arrintani waxay ahayd mid aan waafaqsanayn caddeymaha dhigaallada bangiga ee ay JQCS soo gudbisay.

JQCS, dhankeeda waxay sheegtay in wadarta dakhliga ay ururisay sannadkii 2025 ay ahayd USD 195,004.30. Iyadoo lagu salaynayo saamiga Dowladda ee 12%, xaqa Dowladda ee dakhligaas wuxuu ahaa USD 23,400.57, taas oo JQCS ay sheegtay inay ku shubtay koontada bangiga Dowladda. Hase yeeshee, XHG wuxuu awoodi waayey inuu si madax-bannaan ugu waafajiyo dakhliga ay JQCS sheegtay inay ku shubtay koontada bangiga dowladda iyo warbixinnada maaliyadeed ee Wasaaradda iyo dukumentiyada taageeraya ee ay JQCS soo gudbisay. Sidaa darteed, XHG wuxuu awoodi waayey inuu helo caddeymo baaritaan oo ku filan kuna habboon si uu si madax-bannaan ugu xaqiijiyo dhammaystirnaanta iyo saxnaanta saamiga 12% ee dowladda ee heshiiska ku waajibinayo, kaas oo ka soo baxa dakhliga ay JQCS ururiso

Halista

- Maqnaanshaha is-waafajinta diiwaannada dakhliga ay JQCS ururisay, dhigaallada bangiga iyo diiwaannada xisaabaadka Wasaaradda wuxuu kordhinayaa khatarta ah in dakhliga Dowladda uu lumo, aan si dhammaystiran loo diiwaangelin, ama si khaldan loogu soo bandhigo warbixinnada maaliyadeed.
- Waxay sidoo kale abuureysaa khatar ah in saamiga 12% ee Dowladda ee heshiisku dhigayo aan si buuxda loo xisaabin, loo aqoonsan, ama loo soo ceshan.

Talo soojeedin

- Waa in la xoojiyaa xakameeyayaasha dakhliga laga ururiyo heshiisyada dheef-wadaagga iyo hababka dakhliga la wadaago, iyadoo la sameynayo hannaan rasmi ah oo lagu waafajiyo diiwaannada dakhliga ee shirkadda heshiiska haysata, dhigaallada koontada bangiga Dowladda iyo diiwaannada xisaabaadka Wasaaradda.
- Sidoo kale, waa in la hubiyaa in dhammaan lacagaha Dowladda uga soo baxa heshiiska dheef-wadaagga si buuxda loo xisaabiyo, si sax ah loo diiwaangeliyo, isla markaana si habboon loogu soo bandhigo warbixinnada maaliyadeed. Wasaaraddu waa inay sidoo kale haysaa dukumentiyo taageeraya oo ku filan kuna habboon, si si madax-bannaan loogu xaqiijin karo saamiga iyo xaqa heshiiska ah ee Dowladda.

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

8.0 U Hoggaansanaan La'aanta Shuruudaha Heshiiska ee shirkadda midnimo

Halista	**Sare**

Halbeegga

Sida ku cad heshiiska kirada ee u dhexeeya Dowladda Jubbaland iyo Shirkadda Midnimo, shirkaddu waxaa waajib ku ah inay bixiso kirada bil kasta oo dhan USD 500, taas oo ku saabsan isticmaalka hantida Dowladda ee heshiiska loogu kireeyey.

Intaa waxaa dheer, Qodobka 4(2) ee xeerka PFM wuxuu dhigayaa in dhammaan dakhliga ay Dowladda Jubbaland hesho ama loogu soo ururiyo magaca Dowladda si buuxda loo xisaabiyo, laguna shubo Sanduuqa Mideysan ee Dowladda (Consolidated Fund). Qodobka 30(7) wuxuu sidoo kale dhigayaa in dukumentiyada la xiriira macaamilada maaliyadeed ee dadweynaha si habboon loo xareeyo, loo kaydiyo loona ilaaliyo.

Sidaa darteed, dakhliga kirada ee dowladda xaqa u leedahay waa in loo ururiyaa si waafaqsan shuruudaha heshiiska kirada, si habboon loogu sameeyaa rasiidh, loo diiwaangeliyo, looguna shubo koontada dowladda ee loo asteeyey. Sidoo kale, waa in la hayaa diiwaanno ku filan oo taageeraya lacagaha la rabay in la bixiyo, kuwa la ururiyey iyo kuwa lagu shubay koontada dowladda.

Xaaladda

Intii lagu jiray baaritaanka, XHG wuxuu dib-u-eegis ku sameeyey heshiiska kirada ee u dhexeeya Dowladda Jubbaland iyo Shirkadda Midnimo, kaas oo ku saabsan isticmaalka hanti Dowladda leedahay oo loogu talagalay in ay noqoto xarun dhallinyaro.

Sida ku cad heshiiska kirada, Shirkadda Midnimo waxaa waajib ku ah inay Dowladda Jubbaland siiso kirada bil kasta oo dhan USD 500. Dib-u-eegistii heshiiska kirada iyo diiwaannada lacag-bixinta ee la heli karay waxay muujisay in kiradii bilaha ahayd ee lagu heshiiyey aan dowladda la siin muddadii saddexda sano ahayd.

Iyadoo lagu salaynayo kirada heshiiska ku xusan ee ah USD 500 bishii, dakhliga kirada ee Dowladda ka maqan muddada saddexda sano ah wuxuu dhan yahay USD 18,000 waxaana loo xisaabiyey sidan soo socota:

Description	Amount
Monthly lease rental	500 USD
Number of months	36 months
Total lease revenue due	18,000

Halista
• Ku guuldarreysiga in la ururiyo dakhliga kirada ee Dowladda xaqa ugu leedahay sida ku cad heshiiska wuxuu sababayaa in dakhliga Dowladda uu lumo ama aan si buuxda loo soo ururin, wuxuuna wiiqayaa isla-xisaabtanka iyo maareynta hantida Dowladda ama hantida ay dowladda kiraysatay. • Sidoo kale, arrintani waxay muujinaysaa u hoggaansanaan la'aanta waajibaadka lacag-bixineed ee heshiiska, taas oo keeni karta in dowladda aysan soo ururin dakhli ay sharci ahaan iyo heshiis ahaan xaq ugu leedahay.
Talo soojeedin • Maamulka maaliyadda waa inuu hubiyaa in Shirkadda Midnimo ay bixiso lacagta kirada ee Dowladda ka maqan oo dhan USD 18,000, iyadoo la raacayo shuruudaha heshiiska kirada. Sidoo kale, waa in la hubiyaa in kirada billaha ah ee mustaqbalka lagu bixiyo waqtigii loogu talagalay, si habboon loo diiwaangeliyo, looguna shubo akoonka Dowladda ee loogu talagalay. • Maamulka maaliyadda waa inuu sidoo kale si joogto ah ula socdo hirgelinta heshiiska kirada, si loo hubiyo in si buuxda loogu hoggaansamo shuruudaha heshiiska iyo in Dowladda ay hesho faa'iidada iyo dakhliga loogu talagalay isticmaalka hantideeda.
Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

9.0 Habacsanaanta Maareynta Hantida Ma-guurtada ah ee Dowladda

Halista	**Sare**

Halbeegga

Qodobka 6(2) ee Xeerka Maareynta Maaliyadda Dadweynaha (PFM Act) wuxuu Wasiirka u xilsaarayaa mas'uuliyadda maareynta iyo ilaalinta hantida Dowladda, oo ay ku jiraan hantida ma-guurtada ah iyo hantida maaliyadeed, iyadoo la raacayo shuruudaha Xeerka

Xaaladda

Iyadoo qayb ka ah baaritaanka, XHG wuxuu qiimeeyey xakameeyayaasha lagu maamulo diiwaangelinta, ilaalinta iyo maareynta hantida Dowladda.

XHG wuxuu Wasaaradda ka codsaday inay soo gudbiso Diiwaanka Hantida (Asset Register) oo dhammaystiran si baaritaan loogu sameeyo. Hase yeeshee, Wasaaraddu ma aysan soo gudbin Diiwaanka Hantida ama diiwaan kale oo dhammaystiran oo ka turjumaya hantida Dowladda.

Sidaa darteed, XHG wuxuu awoodi waayey inuu xaqiijiyo in hantida Dowladda si dhammaystiran loo diiwaangeliyey, si habboon loo aqoonsaday, jiritaan ahaan loo xaqiijiyey, si ku filan loo ilaaliyey, isla markaana si wanaagsan loo dayactiray. Gaar ahaan, maqnaanshaha Diiwaan Hanti oo dhammaystiran wuxuu XHG ka hor istaagay inuu xaqiijiyo jiritaanka, lahaanshaha, dhammaystirnaanta iyo xaaladda hantida Dowladda.

Halista

Maqnaanshaha Diiwaanka Hantida Dowladda wuxuu kordhinayaa khataraha soo socda:

- In hanti dowladda leedahay ay lunato, si khaldan loo isticmaalo ama laga takhaluso iyadoo aan la haysan oggolaanshaha loo baahan yahay.
- Isla-xisaabtanka iyo la socodka hantida Dowladda oo daciifa, maadaama aan si cad loo hayn xogta ku saabsan hantida Dowladda iyo cidda mas'uulka ka ah.

Talo soojeedin

Maamulka waa inuu:

- Sameeyaa oo si joogto ah u hayaa Diiwaan Hantiyeed oo dhammaystiran, kaas oo muujinaya dhammaan hantida Dowladda iyo xogta muhiimka ah ee la xiriirta.
- Hubiyaa in hantida Dowladda lagu dhejiyo summado aqoonsi (asset tags), isla markaana si joogto ah loo tiriyo loona xaqiijiyo jiritaankeeda iyo xaaladdeeda.
- Si joogto ah ugu waafajiyaa Diiwaanka Hantida Dowladda iyo xogta asalka ah ee hantida, si loo hubiyo in xogtu tahay mid sax ah oo dhammaystiran.

Jawaabta maamulka iyo tallaabada la qaadayo

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

10.0 Gaabisyada ka jira Hantidhawrka Gudaha

Halista	**Sare**

Halbeegga

Qodobka 34(2) iyo (3) ee Xeerka Maamulka Maaliyadda Dadweynaha (PFM Act) wuxuu qeexayaa waajibaadka iyo shaqada Hantidhawrka Gudaha, oo ay ka mid yihiin qiimeynta iyo

hubinta nidaamyada xakamaynta gudaha iyo maamulka maaliyadeed. Sidoo kale, Qodobka 34(4) ee Xeerka maamulka maaliyadda wuxuu si cad u dhigayaa in warbixinnada Hantidhawrka Gudaha loo soo bandhigo Xafiiska Hantidhowrka Guud, si Xafiiska Hantidhowrka Guud uu qayb uga dhigo qiimeyntiisa ku saabsan xakamaynta gudaha ee warbixinta maaliyadeed, oo ay ku jirto qiimeynta waxtarka iyo shaqada Hantidhawrka Gudaha.
Xaaladda Intii lagu guda jiray baarista, Xafiiska Hantidhowrka Guud wuxa uu qiimeeyey shaqada Hantidhawrka Gudaha ee Wasaaradda, waxaana lagu ogaaday halisyo waaweyn oo wiiqaya awoodda Hantidhawrka Gudaha uleeyahay in uu si wax-ku-ool ah uga bixiyo hubin ku saabsan maareynta maaliyadda iyo nidaamyada xakamaynta gudaha ee Wasaaradda. Halisaha la ogaaday waxaa ka mid ahaa: • Ma jirin Guddi Hantidhawr Gudaha oo loo sameeyey in uu bixiyo kormeer, hagid iyo taageero ku saabsan shaqada Hantidhawrka Gudaha. • Ma jirin axdi Hantidhawrka Gudaha oo la ansixiyey, kaas oo qeexaya waajibaadka, awoodda, mas'uuliyadaha iyo habka ay warbixinnadu uga soo baxayaan Hantidhawrka Gudaha. • Ma jirin Qorshe Sannadeedka Shaqada Hantidhawrka Gudaha oo la ansixiyey, kaas oo muujinaya sida hawlaha iyo baaxadda baarista Hantidhawrka Gudaha loo qorsheeyey iyadoo lagu salaynayo halisaha la aqoonsaday. • Wax warbixinno Hantidhawr Gudaha ah looma soo gudbin XHG sannadka la baarayey, taasoo ka dhigan in Xafiiska Hantidhawrka Guud uusan helin warbixinno ama dukumiinti muujinaya shaqadii Hantidhawrka Gudaha iyo hubintii uu qabtay muddadaas. Guud ahaan, halisahani waxay muujinayaan in Hantidhawrka Gudaha ee Wasaaraddu uusan ku shaqayn nidaam maamul iyo kormeer oo ku filan, qorshe habboon, dukumiinti iyo warbixinno ku filan, iyo agab ku filan si uu u bixiyo hubin wax-ku-ool ah oo ku saabsan ku filnaanshaha iyo waxtarka nidaamyada xakamaynta gudaha ee Wasaaradda.
Halista Halisahan waxay kordhinayaan waxyaabaha soo socda: • In wax-is-daba-marin maaliyadeed dhacda. Halisaha maaliyadeed iyo kuwa hawleed oo aan waqtigooda la aqoonsan lana sixin, taas oo hoos u dhigaysa waxtarka nidaamka xakamaynta gudaha iyo isla-xisaabtanka Wasaaradda.

Talo soojeedin Maamulka waa inuu xoojiyaa shaqada Hantidhawrka Gudaha isagoo: • Sameynaya hannaan ku filan oo kormeer iyo hagid ah oo si joogto ah ula socda shaqada Hantidhawrka Gudaha • Diyaarinaya oo ansixinaya Axdiga/sharciga Hantidhawrka Gudaha (Internal Audit Charter) iyo qorshe sannadeed shaqo oo ku salaysan qiimeynta khataraha (risk-based annual work plan).
Jawaabta maamulka iyo wax qabadka

Faallada maamulka iyo caddeynta cusub	
Mas'uulka fulinta	
Muddada / taariikhda fulinta	

11.0 Dabagalka hore ee talooyinka warbixinta hantidhawrka iyo xaaladda fulintooda (Xafiiska Hantidhawrka Guud Wasaaradda Maaliyadda)

16 ka mid ah 17-dii talo-bixin ee hantidhawrka bixiyey sannadkii hore ayaan weli la fulin iyadoo la gaaray hantidhawrka Sannad-Maaliyadeedka 2025 (FY2025). Talo-bixinta keliya ee la fuliyey waxay ahayd xaashiyaha xaadirinta shaqada (timesheets) ee macallimiinta iyo shaqaalaha caafimaadka, sida hoos lagu soo koobay.

No.	Area/Issue	Status
1	Gaabisyada ka jira dukumentiyada ururinta dakhliga ($4.19M oo aan lahayn dukumenti taageeraya)	**Lama fulin**
2	Habka gacanta lagu maamulo ururinta dakhliga	**Lama fulin**
3	Dib-u-eegista heshiiska shirkadda JQCS ee dheef-wadaagga dakhliga ah	**Lama fulin**
4	Lacagihii kirada ee aan la bixin (Midnimo, Eagle Risk Mgmt)	**Lama fulin**
5	Isbeddellada dakhliga / dib-u-eegista iyo falanqaynta dakhliga	**Lama fulin**
6	Kala-duwanaanshaha miisaaniyadda (32%) / u hoggaansanaan la'aanta shuruudaha sanduuqa xaaladaha lama filaanka ah	**Lama fulin**

No.	Area/Issue	Status
7	Gaabisyada ka jira diiwaangelinta iyo warbixinta deymaha	**Lama fulin**
8	Diiwaanka koontooyinka bangiyada / dib-u-eegista sannadlaha ah	**Lama fulin**
9	Inta jeer ee la sameeyo iswaafajinta warbixinnada bangiyada	**Lama fulin**
10	Dukumentiyada taageeraya kharashaadka ($1.17 milyan oo aan lahayn dukumentiyo taageeraya)	**Lama fulin**
11	Xaashiyaha xaadirinta shaqaalaha oo aan laheynin-macallimiinta iyo shaqaalaha caafimaadka ($252,044.74 oo aan lahayn xaashiyaha xaadirinta shaqaalaha)	**La fuliyey**
12	Dukumentiyada taageeraya kharashaadka waaxda amniga ($4.04 milyan oo aan lahayn dukumentiyo taageeraya)	**Lama fulin**
13	Ku-xadgudubyo ka dhan ah siyaasadda wax-iibsiga	**Lama fulin**
14	Diiwaanka hantida oo aan si joogto ah loo ilaalin	**Lama fulin**
15	Habacsanaanta ka jira shaqada hantidhawrka gudaha (guddi, axdi-hawleed, qorshe shaqo iyo warbixinno oo aan jirin)	**Lama fulin**
16	Habacsanaanta ka jira xakameeyayaasha ICT-ga (no strategic plan, DR plan, access register, SLA, fire safety)	**Lama fulin**
17	Warbixinnada hantidhawrka gudaha oo aan loo gudbin Hantidhawrka Guud	**Lama fulin**

XAFIISKA HANTIDHOWRKA GUUD

OFFICE OF THE AUDITOR GENERAL

JUBALAND STATE OF SOMALIA

DOWLADDA JUBBALAND