

XAFIISKA HANTI-DHAWRKA GUUD

**DOWLAD GOBOLEEDKA KOONFUR
GALBEED SOOMAALIYA**

**WARBIXINTA HANTIDHOWRAHA
GUUD EE BAARISTA SANNAD -
MAALIYADEEDKA 2025**

2025 Annual Regulatory Audit

**DOWLAD GOBOLEEDKA KOONFUR GALBEED
SOOMAALIYA**

**Sannad-maaliyadeedka ku dhammaaday
31da Diseembar 2025**



**Baydhabo, Soomaaliya
Xafiiska Hanti-dhawrka
Guud ee DGKGS**



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EREYADA LA SOO GAABIYEY

ERAYGA	MACNAHA
DGKGS	Dowlad Goboleedka Koonfur Galbeed Soomaaliya
XHG	Xafiiska Hanti-dhawrka Guud
WM	Wasaaradda Maaliyadda
FGS	Dowladda Federaalka Soomaaliya
PFM	Maareynta Maaliyadda Guud
FMIS	Nidaamka Macluumaadka Maareynta Maaliyadda
RMS	Nidaamka Maareynta Dakhliga
ISSAIs	Heerarka Caalamiga ah ee Hay'adaha Hantidhawrka Sare
IPSAS	Heerarka Caalamiga ah ee Xisaabaadka Waaxda Dadweynaha
TIN	Lambarka Aqoonsiga Cashuur-bixiyaha



1. WARQADDA GUDBINTA

Tix.: DGKGS/XHG/0031/2026

Taariikh: 31/08/2026

Ku: Guddoomiyaha Baarlamaanka Dowlad Goboleedka Koonfur Galbeed Soomaaliya Baydhabo, Soomaaliya

Mudane Guddoomiye,

Iyadoo la raacayo Qodobka 32(3) ee Sharciga Maareynta Maaliyadda Guud, Sharci Lr. 08/2018, iyo Qodobbada 30, 32 iyo 33 ee Sharciga Xafiiska Hanti-dhawrka Guud ee DGKGS, Sharci Lr. 47 ee 30ka Janaayo 2021, waxaan kuu soo gudbinayaa Warbixinta Hantidhowraha Guud ee Baarista Sannad-maaliyadeedka 2025 ee Dowlad Goboleedka Koonfur Galbeed Soomaaliya, sannad-maaliyadeedka ku dhammaaday 31da Diseembar 2025.

Baaristu waxay ahayd Baaris Guud (Regulatory Audit) oo ku saabsan Warbixinta Maaliyadeed, u hoggaansanaanta shuruudaha iyo xeerarka, iyo arrimaha waxqabadka ee ku dhex jiray meelaha la baaray. Baarista waxaa loo fuliyey si waafaqsan shuruudaha sharci ee DGKGS iyo Heerarka Caalamiga ah ee Hay'adaha Hantidhawrka Sare (ISSAIs).

Sida ku cad qaybta Aragtida Ka-gaabsashada (Disclaimer of Opinion), ma aanan helin caddeymo baariseed oo ku filan oo ku habboon oo ii saamaxaya inaan aragti ka bixiyo Warbixinta Maaliyadeed ee sannad-maaliyadeedka 2025. Gundhigga aragtidaas iyo arrimaha kale ee muhiimka ah waxaa lagu faahfaahiyey warbixintan.

Warbixintan waxaa la socda lifaaqyadan:

- Warqadda Maamulka ee Baarista sannadka 2025 oo ka kooban 9 qeybood, ayna ku jiraan natiijooyin faahfaahsan, talooyin, jawaabaha maamulka iyo qiimeynta XHG.
- Warbixinta Maaliyadeed ee DGKGS ee sannad-maaliyadeedka 2025 ee la baaray.

Waxaan rajaynayaa in Baarlamaanka iyo hay'adaha fulintu ay qaataan kaalintooda ku aaddan dabagalka iyo hirgelinta talooyinka Hantidhowrka, si loo xoojiyo maamulka maaliyadda guud, daahfurnaanta iyo isla-xisaabtanka.

Xushmad iyo qadarin,



Maxamed Cumar Axmed

Hantidhowraha Guud

Dowlad Goboleedka Koonfur Galbeed Soomaaliya

Og: Hogaamiyaha DGKGS

Wasiirka Wasaaradda Maaliyadda DGKGS



2. DULMAR GUUD

Xafiiska Hanti-dhawrka Guud ee Dowlad Goboleedka Koonfur Galbeed Soomaaliya wuxuu, sida ku cad **Dastuurka DGKGS, Qodobka 32(3) ee Sharciga Maareynta Maaliyadda Guud ee 2018 iyo Qodobka 30(4) ee Sharciga Hanti-dhawrka ee 2021**, u xilsaaran yahay baarista sannadlaha ah ee Warbixinta Maaliyadeed ee Dowladda iyo u gudbinta Baarlamaanka natiijada baarista. Mas'uuliyadda Xafiiska waxaa ka mid ah bixinta aragti madax-bannaan oo ku saabsan Warbixinta Maaliyadeed, soo bandhigista khaladaadka muhiimka ah ee baarista, soo jeedinta talooyinka lagu hagaajinayo maamulka hantida dadweynaha, iyo tilmaamidda habacsanaanta hubinta gudaha ee saameyn karta saxnaanta iyo kalsoonida warbixinta maaliyadeed.

Sannad-maaliyadeedka ku dhammaaday **31da Diseembar 2025**, XHG wuxuu fuliyey **Baaris Guud (Regulatory Audit)** oo isugu jirtay baarista Warbixinta Maaliyadeed, u hoggaansanaanta shuruucda iyo xeerarka khuseeya, iyo arrimaha waxqabadka ee la xiriira meelaha la baaray. Warbixinta Maaliyadeed waxay muujinaysaa dakhli guud oo dhan **USD 25,720,091** iyo kharash guud oo dhan **USD 25,425,275**.

Natiijada baaristu waxay keentay **Aragtida Ka-gaabsashada (Disclaimer of Opinion)**, maadaama XHG uusan helin caddeymo baariseed oo ku filan oo ku habboon oo taageeraya qaybo muhiim ah oo ka mid ah Warbixinta Maaliyadeed. Arrimaha sida gaarka ah u saameeyey aragtida waxaa ka mid ahaa **USD 3,742,384.79** oo kharashaad ah oo aan lagu caddeyn dukumentiyiyo, **USD 531,397.46** oo kharashaad ah oo caddeymahoodu aanay dhammaystirnayn, **USD 2,381,580** oo kharashaadka ciidamada ah oo aan loo helin caddeyn ku filan, **USD 3,555,380.64** oo la xiriira wax-soo-iibsi iyo qandaraasyo aan si ku filan loo caddeyn iyo **USD 2,444,525.61** oo dakhli gudaha ah oo aan lagu taageerin diiwaanno iyo dukumentiyiyo ku filan. Xaddidaadahaas ayaa XHG ka hor istaagay inuu helo saldhig ku filan oo uu aragti baariseed kaga bixiyo Warbixinta Maaliyadeed.

Baaristu waxay sidoo kale muujisay habacsanaan ka jirta **maamulka hantida dowladda, maamulka deeqaha, koontooyinka bangiyada iyo shaqada Hantidhowrka Gudaha**. Arrimahani waxay kordhinayaan khataraha la xiriira u hoggaansanaan la'aanta sharciga, ilaalinta la'aanta hantida dadweynaha, saxnaanta la'aanta warbixinta maaliyadeed iyo in lacagta dowladda aan loo isticmaalin si dhaqaale, hufan oo wax-ku-ool ah.

Dabagal lagu sameeyey **22-kii talo ee baarista FY2024** wuxuu muujiyey in **2 talo la fuliyey, 3 talo qayb laga fuliyey, halka 17 talo aan weli la fulin**. Heerkan fulintu wuxuu muujinayaa baahida loo qabo in maamulka uu xoojiyo dabagalka talooyinka Hantidhowrka, dejiyo tallaabooyin sixitaan oo cad, isla markaana mas'uuliyiin iyo waqtiyo cayiman loo asteeyo fulintooda.

Warbixintani waxay soo bandhigaysaa khaladaadka muhiimka ah, jawaabaha maamulka, qiimeynta XHG iyo talooyinka lagu hagaajinayo maamulka maaliyadda guud. XHG wuxuu ku boorinayaa **Baarlamaanka iyo hay'adaha fulinta** inay si joogto ah ula socdaan hirgelinta talooyinka, si loo xoojiyo **daahfurnaanta, isla-xisaabtanka, u hoggaansanaanta sharciga iyo ilaalinta hantida dadweynaha**.



3. KU SAABSAN XAFIISKA HANTI-DHAWRKA GUUD

3.1. Aragtida, Himilada iyo Qiyamka Aasaasiga ah

ARAGTIDA	In hay'adaha dowladda laga taageero horumarinta hannaankooda shaqo.
HIMILADA	In la soo saaro warbixinno Hantidhowr oo madaxbannaan, tayo sare leh, kuwaas oo xoojiya isla-xisaabtanka, daahfurnaanta iyo daacadnimada isticmaalka khayraadka dadweynaha.
QIYAMKA	Isla-xisaabtan • Daahfurnaan • Hufnaan • Daacadnimo

3.2. Waajibaadka XHG

Sida ku cad Sharciga Xafiiska Hanti-dhawrka Guud ee DGKGS 2021, XHG wuxuu awood u leeyahay inuu baaro dhammaan hay'adaha dadweynaha, kana fuliyo baarista maaliyadeed, baarista u hoggaansanaanta sharciga, baarista waxqabadka iyo baarisyo kale oo gaar ah. Xafiisku wuxuu natiijooyinka baarista u gudbiyaa Baarlamaanka, isagoo ilaalinaya madaxbannaanida, hufnaanta iyo anshaxa xirfadeed.

Warbixintan waxay ka dhalatay Baaris Guud (Regulatory Audit) oo isku jirta baarista Warbixinta Maaliyadeed, u hoggaansanaanta shuruucda iyo xeerarka, iyo tixgelinta arrimaha waxqabadka ee ka dhex muuqday meelaha la baaray.



4. EREYBIXINTA MUHIIMKA AH

NOOCYADA ARAGTIDA HANTIDHAWRKA

Aragtida Hantidhowrku waa gunaanadka xirfadeed ee XHG ka bixiyo Warbixinta Maaliyadeed marka baaristu dhammaato.

01 ARAGTI NADIIF AH

UNMODIFIED / UNQUALIFIED OPINION

Warbixinta Maaliyadeed si sax ah oo xaqiiqada ku salaysan ayaa loogu soo bandhigay dhammaan arrimaha muhiimka ah, iyadoo waafaqsan hannaanka warbixinta maaliyadeed ee la aqbalay.

02 ARAGTI CILLAD LEH

QUALIFIED OPINION

Marka laga reebo saameynta arrin ama arrimo gaar ah, Warbixinta Maaliyadeed si sax ah oo xaqiiqada ku salaysan ayaa loo soo bandhigay. Cilladdu waa muhiim, balse ma aha mid baahsan.

03 ARAGTI DIIDMO AH

ADVERSE OPINION

Khaladaadka muhiimka ah waa kuwo baahsan; sidaas darteed, Warbixinta Maaliyadeed si sax ah oo xaqiiqada ku salaysan uma soo bandhigayso xogta maaliyadeed ee la soo sheegay.

04 ARAGTIDA KA-GAABSASHADA

DISCLAIMER OF OPINION

XHG ma helin caddeymo baariseed oo ku filan oo ku habboon, saameynta suuragalka ahna waa muhiim oo baahsan; sidaas darteed aragti baariseed lama bixiyo.

05 Heerka Muhiimadda (Materiality)

Khalad ama xog maqan waxaa loo arkaa mid muhiim ah haddii keligiis ama marka lagu daro arrimo kale laga filan karo inuu saameeyo go'aannada isticmaalayaasha Warbixinta Maaliyadeed.



5. Warbixinta Hantidhowrka Guud ee Baarista Warbixinta Maaliyadeed ee Dowlad Goboleedka Koonfur Galbeed Soomaaliya, Sannad-Maaliyadeedka Dhammaadey 31da Diseembar 2025

5.1. ARAGTIDA KA-GAABSASHADA (DISCLAIMER OF OPINION)

Waxaan baaris ku sameeyey Warbixinta Maaliyadeed ee Dowlad Goboleedka Koonfur Galbeed Soomaaliya ee sannad-maaliyadeedka ku dhammaaday 31da Diseembar 2025, oo ay ku jiraan warbixinnada dakhliga iyo kharashaadka, isbarbardhigga miisaaniyadda iyo natiijada dhabta ah, iyo qoraallada iyo siyaasadaha xisaabeed ee la xiriira. Warbixinta waxaa loo diyaariyey iyadoo la raacayo Heerarka Caalamiga ah ee Xisaabaadka Waaxda Dadweynaha (IPSAS) ee Habka Lacagta Caddaanka ah iyo shuruudaha khuseeya ee Sharciga Maareynta Maaliyadda Guud.

Maadaama ay ahmiyad weyn leeyihiin arrimaha lagu qeexay qaybta Gundhigga Aragtida Ka-gaabsashada, ma aanan helin caddeymo baariseed oo ku filan oo ku habboon oo aan ku saleeyo aragti baariseed. Sidaas darteed, wax aragti ah kama bixinayo in Warbixinta Maaliyadeed ee DGKGS ee sannad-maaliyadeedka ku dhammaaday 31da Diseembar 2025 si xaq-soor ah loogu soo bandhigay, dhammaan dhinacyada muhiimka ah, si waafaqsan hannaanka warbixinta maaliyadeed ee khuseeya.

5.2. GUNDHIGGA ARAGTIDA KA-GAABSASHADA

Waxaan baaristan u fuliyey si waafaqsan Heerarka Caalamiga ah ee Hay'adaha Hantidhowrka Sare (ISSAIs). Mas'uuliyaddayda ku xusan heerarkaas waxaa lagu faahfaahiyey qaybta "Mas'uuliyadda Hantidhowraha". Waxaan ka madax-bannaanahay hay'adaha la baaray, waxaan gudanay waajibaadka anshaxeed ee khuseeya.

Hase yeeshee, ma aanan helin caddeymo baariseed oo ku filan oo ku habboon oo taageeraya qaddarrada iyo dhaqdhaqaaqyada maaliyadeed ee muhiimka ah oo lagu soo bandhigay Warbixinta Maaliyadeed. Arrimaha ugu waaweyn ee saldhigga u ah ka-gaabsashada aragtida waxaa ka mid ah:

- Kharashaad aan lahayn caddeymo – USD 3,742,384.79: lacag-bixinnada la baaray laguma caddeyn dukumenti madax-bannaan oo ku filan oo xaqiijinaya jiritaanka, ujeeddada iyo helitaanka alaabta ama adeegga.
- Kharashaad aan caddeymahoodu dhammaystirnayn – USD 531,397.46: waxaa maqnaa dukumentiyada muhiim ah oo xaqiijinaya keenista alaabta ama dhammaystirka adeegga/shaqada.
- Wax-soo-iibsiga iyo qandaraasyada – USD 3,555,380.64: lama soo bandhigin caddeyn ku filan oo muujinaysa keenista alaabta ama dhammaystirka adeegga/shaqada.
- Kharashaadka ciidamada – USD 2,381,580: lama helin liis mushahar oo faahfaahsan iyo caddeyn ku filan oo xaqiijinaysa shaqsiyaadka la siiyey lacagta iyo in lacagtu gaartay dadkii loogu talagalay.
- Dakhliga gudaha – USD 2,444,525.61: lama helin diiwaanno iyo dukumentiyada ku filan oo xaqiijinaya saldhigga cashuurta, xisaabinta, ururinta, xareynta iyo is-waafajinta dakhliga.

Muhiimadda iyo baahsanaanta xaddidaadahani waxay keeneen in aanan helin saldhig ku filan oo aan aragti uga bixiyo Warbixinta Maaliyadeed ee 2025.

5.3. ARRIMAH KALE EE MUHIIMKA AH

Marka laga soo tago arrimaha kor ku xusan ee saldhigga u ah Aragtida Ka-gaabsashada, Baarista Guud waxay muujisay arrimahan kale ee muhiimka ah. Arrimahan waxaa halkan loogu soo koobay khaladka iyo talo-soojeedinta; faahfaahintooda, jawaabaha maamulka iyo qiimeynta XHG waxay ku jiraan Warqadda Maamulka ee lifaaqan.

5.3.1. Maamulka Hantida

Khaladka	Lama helin Diiwaan Dhexe oo Hantida Raasamaalka ah oo dhammaystiran laguna kalsoonaan karo; hantida dowladda si buuxda looma calaamadeyn, wareejinnadana mar walba laguma caddeyn dukumenti rasmi ah.
Talo-soojeedin	Wasaaradda Maaliyaddu ha hirgeliso Diiwaanka Dhexe ee Hantida, ha sameyso tirakoob iyo xaqiijin joogto ah, hantidana ha la calaamadiyo, wareejin kastana ha lahaato dukumenti rasmi ah.



5.3.2. Maamulka Deeqaha

Khaladka	Lama helin dhammaan heshiisyada iyo dukumentiyada la xiriira 35 heshiis/mashruuc, sidoo kalena lama helin xaqiijin madax-bannaan oo ku filan oo lagu xaqiijiyo dhammaystirnaanta iyo saxnaanta deeqaha.
Talo-soojeedin	Wasaaradda Maaliyaddu ha joogteyso Diiwaanka Dhexe ee Deeqaha, hay'aduhuna ha soo gudbiyaan heshiisyada iyo xogta deeqaha waqtiga sharcigu dhigayo; sidoo kale ha la joogteeyo xiriirrada rasmiga ah ee deeq-bixiyeyaasha.

5.3.3. Maamulka Lacagaha iyo Bangiyada

Khaladka	Lama soo bandhigin Diiwaanka Koontooyinka Bangiyada oo dhammaystiran lana cusbooneysiyeey, liiska saxiixayaasha oo dhammaystiran iyo xaqiijinta sannadlaha ah ee bangiyada; sidoo kale waxaa jiray cillado ku saabsan is-waafajinta koontooyinka qaarkood.
Talo-soojeedin	Wasaaradda Maaliyaddu ha joogteyso Diiwaanka Koontooyinka Bangiyada, ha sameyso is-waafajin iyo dib-u-eegis joogto ah, bangiyadana ha laga helo xaqiijin sannadle ah.

5.3.4. Hantidhowrka Gudaha

Khaladka	Lama soo bandhigin warbixinno Hantidhowr Gudaha oo muujinaya baaritaanno, talooyin sixitaan iyo dabagal la sameeyey muddadii la baarayey.
Talo-soojeedin	Wasaaradda Maaliyaddu ha xoojiso Waaxda Hantidhowrka Gudaha; waaxduna ha fuliso qorshe sannadeed ku salaysan khataraha, baaritaan kastana ha laga soo saaro warbixin qoraal ah oo dabagal leh.

5.3.5. Dabagalka Talooyinkii FY2024

Khaladka	22-dii talo ee sanadkii hore (2024), laba (2) ayaa la fuliyey, saddex (3) qayb ayaa laga fuliyey, halka toddoba iyo toban (17) aan weli la fulin.
Talo-soojeedin	Maamulka ha dejiyo qorshe sixitaan oo cad oo leh mas'uuliyiin iyo waqtiyo la cayimay, isla markaana si joogto ah ha ula socdo talooyinka aan la fulin iyo kuwa qayb ahaan loo fuliyey.



6. MAS'UULIYADDA MAAMULKA SARE IYO KUWA U XILSAARAN WARBIXINTA MAALIYADEED

Wasiirka Wasaaradda Maaliyadda iyo saraakiisha ay khusayso ayaa mas'uul ka ah diyaarinta iyo soo bandhigista Warbixinta Maaliyadeed si waafaqsan Heerarka Caalamiga ah ee Xisaabaadka Waaxda Dadweynaha (IPSAS) ee Habka Lacagta Caddaanka ah iyo Sharciga Maareynta Maaliyadda Guud ee DGKGS.

Maamulka ayaa sidoo kale mas'uul ka ah dejinta, hirgelinta iyo joogteynta hubin gudaha oo ku filan si Warbixinta Maaliyadeed uga madax-bannaanaato khaladaad muhiim ah, ha ka dhashaan khalad ama wax-is-daba-marin; ilaalinta diiwaannada iyo dukumentiyada; maamulka hantida dowladda; ururinta iyo xareynta dakhliga; maamulka kharashaadka; iyo u hoggaansanaanta shuruucda, xeerarka iyo nidaamyada khuseeya.

Kuwa u xil-saaran maamulka sare ayaa mas'uul ka ah korjoogteynta hannaanka warbixinta maaliyadeed, hubinta gudaha, maareynta khataraha iyo dabagalka tallaabooyinka sixitaanka ee ka dhasha baarista.

7. MAS'UULIYADDA HANTIDHOWRAHA EE BAARISTA WARBIXINTA MAALIYADEED

Ujeeddada XHG waa inuu helo hubin macquul ah oo ku saabsan in Warbixinta Maaliyadeed, marka la eego guud ahaan, ay ka madax-bannaan tahay khaladaad muhiim ah, ha ka dhashaan khalad ama wax-is-daba-marin, isla markaana uu soo saaro warbixin Hantidhowr oo ay ku jirto aragtida Hantidhowrka.

Hubinta macquulka ahi waa heer sare oo hubin ah, balse ma aha dammaanad in baaris loo fuliyey si waafaqsan ISSAIs ay mar kasta ogaan doonto khalad muhiim ah oo jira. Sababaha lagu qeexay Gundhigga Aragtida Ka-gaabsashada awgood, XHG ma helin caddeymo baariseed oo ku filan oo ku habboon si uu u helo saldhig aragti baariseed oo ku saabsan sannad maaliyadeedka 2025.

- In la ogaado lana qiimeeyo khataraha khaladaadka muhiimka ah ee Warbixinta Maaliyadeed, lana qaabeeyo lana fuliyo habraacyo baariseed oo ku habboon khatarahaas.
- In la helo oo la qiimeeyo caddeymo baariseed oo ku filan oo ku habboon.
- In la fahmo hubinta gudaha ee khuseysa baarista si loo qaabeeyo habraacyada baarista, balse aan loo bixin aragti gaar ah oo ku saabsan waxtarka guud ee hubinta gudaha.
- In la qiimeeyo habboonaanta siyaasadaha xisaabeed, soo bandhigista Warbixinta Maaliyadeed iyo u hoggaansanaanta shuruudaha khuseeya.
- In maamulka sare lala socodsiiyo baaxadda, waqtiga iyo natiijooyinka muhiimka ah ee baarista.

8. MAHADCELIN

Xafiiska Hanti-dhawrka Guud wuxuu u mahadcelinayaa Wasaaradda Maaliyadda iyo hay'adaha kale ee dowladda wada-shaqayntii ay muujiyeen intii baaristu socotay iyo bixinta xogta iyo dukumentiyada la helay. Sidoo kale, waxaan bogaadinayaa shaqaalaha XHG dadaalka iyo xirfadda ay muujiyeen muddadii baarista sannad maaliyadeedka 2025.

Mahadcelintani kama dhigna in hay'adaha la baaray ay aqbaleen khaladaadka, gunaanadka ama Aragtida Hantidhowrka ee warbixintan.

Maxamed Cumar Axmed

Hantidhowraha Guud

Dowlad Goboleedka Koonfur Galbeed Soomaaliya

31 Agoosto 2026 • Baydhabo, Soomaaliya



LIFAAQA 1aad: WARQADDA MAAMULKA EE BAARISTA FY2025

Qodobada 1 ilaa 9 • Natiiyooyinka faahfaahsan, jawaabaha maamulka iyo qiimeynta XHG

1

KHARASHAADKA AAN MUSHAHARKA AHAYN

Alaabta iyo Adeegga • Hantida Raasamaalka ah

1.1. Kharashaad aan lahayn caddeeymo – USD 3,742,384.79

HALISTA

SARE

Sharciga / Halbeegga

- Qodobka 30(7) ee Sharciga Maareynta Maaliyadda Guud (PFM Act), 2018, wuxuu madaxa hay'ad miisaaniyadeed ku waajibinayaa fayl-gareynta, ilaalinta iyo haynta dhammaan dukumentiyada la xiriira dhaqdhaqaaqyada maaliyadda guud.
- Xeer-nidaamiyaha #10 ee hoos yimaada PFM wuxuu farayaa in lacag-bixin kasta lagu caddeeyo xirmo dukument oo dhammaystiran, oo ay ku jiraan CPO-ga, qaan-sheegadyada iyo caddeymaha helitaanka alaabta ama adeegga; dukumentiyadaasna si nidaamsan loo kaydiyo.
- Xeer-nidaamiyaha #4, Qodobka 5.2.4, wuxuu waajibinayaa in saxnaanta sheegashada iyo helitaanka alaabta/adeegga la xaqiijiyo ka hor lacag-bixinta.

Khaladka

Qarash bixinada lagu soo bandhigey Warbixinta maaliyadeed oo ku saabsan alaabta ama adeegga iyo hantida raasamaalka ah oo aan tijaabinay waxey muujisay arimaaha soo socoda:

- Lacag-bixinnadan laguma caddeyn dukument madax-bannaan oo ku filan. Caddeymaha loo soo bandhigay baarayaasha waxay inta badan ku koobnaayeen dukumentiyada gudaha hay'adda laga diyaariyey, sida Amarka Ballanqaadka iyo Lacag-bixinta (Commitment/Payment Order), Foomka Codsiga Lacag-bixinta (Payment Request Form) iyo jeegagga bangiga ee laga soo saaray nidaamka BISAN.
- Dukumentiyada gudaha laga diyaariyey oo keliya ma aysan bixin caddeyn baariseed oo ku filan oo lagu xaqiijin karo jiritaanka, ujeeddada iyo saxnaanta kharaashka la bixiyey, iyo in alaabta ama adeegga la xiriira si dhab ah loo helay.
- Qaar ka mid ah lacag-bixinnadu waxay ahaayeen kharashaad safar gudaha iyo dibadda ah; hase yeeshee lama helin dukumentiyada muhiimka ah sida oggolaanshaha safarka, liiska dadka safray, ujeeddada safarka, tigidhada iyo kaararka fuulista diyaaradda (Boarding Passes) marka ay khuseeyaan, qaan-sheegadyada iyo caddeymaha kale ee ku habboon.

Halista

- Waxaa adkaanaysa in la xaqiijiyo in alaabta ama adeeggu dhab ahaan la helay iyo in lacagtu ku baxday ujeeddadii loo ansixiyey.
- Waxaa kordhaya khatarta bixinta lacag aan sax ahayn, lacag ku baxda adeeg aan la bixin, khalad ama lunsasho.
- Dukumentiyada la'aantu waxay daciifin kartaa saxnaanta warbixinta maaliyadeed, u hoggaansanaanta sharciga PFM-ka iyo kalsoonida lagu qabo nidaamka lacag-bixinta.

Talo-soojeedin

- Wax lacag-bixin ah yaan la fulin ilaa dukumentiyada caddaynaya kharash-bixinta ay dhammaystirmaan, isla markaana sarkaalka awoodda u leh uu xaqiijiyo saxnaantooda iyo dhammaystirnaantooda.
- Lacag-bixin kasta waa in lagu lifaaqaa dukumentiyada madax-bannaan oo ku habboon nooca kharashka, sida qaansheegad (Invoice), rasiidh (Receipt), heshiis, caddeynta keenista/helitaanka alaabta (Delivery Note/GRN), shahaadada dhammaystirka shaqada (Certificate of Completion) iyo caddeynta bangiga.
- Dukumentiyada ha loo kaydiyo si nidaamsan oo ay si sahlan ugu heli karaan maamulka, Hantidhowrka Gudaha iyo Xafiiska Hanti-dhawrka Guud.



Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

Inta badan Documents Hanti dhowrka ay soo codsadeen waa idinla wadaagney kuwaasoo cadeynaya lacag bixinta iyo faahfaahintooda oo dhameystirin, sidoo kale documents la idinla wadaagey waxaa ku lifaaqan documents cadeynaya sida Qaansheedka, lacag bixinta, helintaanka alaabta, shahaadada shaqo dhameystirka.

Qiimeynta XHG ee Jawaabta Maamulka

Lama soo bandhigin caddeyn ku filan oo taageeraysa jawaabta maamulka; sidaas darteed, khaladku wuu taagan yahay.

1.2. Kharashaad aan caddeey'mahooda Dhammaystirnayn – USD 531,397.46

HALISTA

DHEXDHEXAAD

Sharciga / Halbeegga

- Qodobka 30(7) ee PFM Act 2018 wuxuu waajibinayaa ilaalinta iyo kaydinta dukumentiyada dhammaan dhaqdhaqaaqyada maaliyaddeed.
- Xeer-nidaamiyaha #10 wuxuu farayaa in lacag-bixin kasta lagu caddeeyo xirmo dukumentii oo dhammaystiran, halka Xeer-nidaamiyaha #4, Qodobka 5.2.4, uu waajibinayo xaqiijinta helitaanka alaabta/adeegga ka hor bixinta lacagta.

Khaladka

- Qaar ka mid ah kharashaadka waxaa la helay qaan-sheegadyo ama heshiisyo, hase yeeshee lama helin caddeyn ku filan oo muujinaysa in alaabtii la keenay ama adeegii/shaqadii lagu heshiiyey si buuxda loo fuliyey.
- Dukumentiyada muhiimka ah ee maqnay waxaa ka mid ahaa caddeynta keenista/helitaanka alaabta (Delivery Note/GRN), shahaadada dhammaystirka shaqada (Certificate of Completion); dukumentiyada safarrada qaarkoodna ma ahayn kuwo dhammaystiran.

Halista

- Waxaa jirta halis in lacag lagu bixiyo alaab ama adeeg aan la keenin, la fulin ama la dhammaystirin si buuxda.
- Dukumentii aan dhammaystirnayn wuxuu daciifiyaa hufnaanta iyo isla-xisaabtanka geeddi-socodka lacag-bixinta.

Talo-soojeedin

- Waa in aan wax lacag-bixin ah la fulin ilaa la helo dukumentiiyo ku filan oo caddaynaya in alaabta la helay ama adeegga/shaqada la dhammaystiray.
- Kharashaadka safarka ha lagu lifaaqo dhammaan dukumentiyada khuseeya si loo xaqiijiyo ujeeddada, cidda safartay iyo kharashaadka la bixiyey.
- Saraakiisha Khasnadda (Treasury) iyo waaxyaha ay khusayso ha adeegsadaan liis-hubineed (Checklist) oo dukumentiyada khasabka ah lagu xaqiijiyo ka hor ansixinta lacag-bixinta.

Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

- Wasaaradda Maaliyadda waxey cadeyneysaa in xafiisyada laga heli karo dhammaan documents iyo cadeymahooda oo faahfaahsan sida keenista/helitaanka alaabta (Delivery Note/GRN), shahaadada dhammaystirka shaqada (Certificate of Completion) iyo dukumentiyada safarrada (boarding pass) oo dhammaystiran.

Qiimeynta XHG ee Jawaabta Maamulka

Lama soo bandhigin caddeyn ku filan oo taageeraysa jawaabta maamulka; sidaas darteed, khaladku wuu taagan yahay.



2.1. Habacsanaan ka jirta habka wax-soo-iibsiga iyo qandaraasyada

HALISTA

SARE

Sharciga / Halbeegga

- Qodobka 4aad ee Siyaasadda Wax-soo-iibsiga DGKGS wuxuu tartanka furan u aqoonsanayaa habka aasaasiga ah ee wax-soo-iibsiga; guud ahaan, wax-soo-iibsiga ka badan USD 10,000 waa in loo maro hab tartan, halka wax-soo-iibsiga USD 10,000 ama ka yar lagu adeegsan karo habka qiime-sheegashada (Shopping Method), iyadoo la helayo ugu yaraan saddex qiime-sheegasho lana sameynayo isbarbardhig qiime.
- Ka-helidda Hal Meel (Single/Sole Source) waxaa loo adeegsan karaa oo keliya xaaladaha gaarka ah ee siyaasadda lagu qeexay; sababta looga leexday tartankana waa in dukumentiyada ahaan loo caddeeyaa oo loo ansixiyaa.
- Wax-soo-iibsiyada ka badan USD 2,500 waa in lagu daraa Qorshaha Wax-soo-iibsiga ee la ansixiyey; qiimaha la bixinayana waa in lagu xaqiijiyaa isbarbardhig qiime, qiimaha suuqa ama falanqayn kale oo ku habboon.

Khaladka

- Waxaa la ogaaday lacag-bixinno ku saabsan cuntada maalinlaha ah (Daily Meals) oo dhan USD 2,983,262.77 oo la siiyey laba shirkadood. Dukumentiyada la helay waxay ku koobnaayeen qaan-sheegad, heshiis iyo caddeyn lacag-helid, iyadoo aan la soo bandhigin caddeyn ku filan oo muujinaysa in habraacyada tartanka, qiimeynta iyo ansixinta ee sharciga dhigayo la raacay.
- Laamiya Logistics and Supply iyo Aran General Service & Logistics Company ayaa adeeggan helay muddo saddex sano ah, iyadoo aan baarayaasha loo soo bandhigin caddeyn ku filan oo muujinaysa habka qandaraas-bixinta ee sannad walba.
- Waxaa sidoo kale la ogaaday kharashaad qalabka iyo agabka caafimaadka (Medical Supplies) ah oo dhan USD 572,117.87 oo ay fuliyeen saddex shirkadood, iyadoo aan la helin dukumentiyada habka qandaraas-bixinta iyo caddeyn ku filan oo muujinaysa in alaabtu dhab ahaan la keenay.
- Dhowr qandaraas, baarayaasha waxaa loo soo bandhigay oo keliya faylka adeeg-bixiyaha la doortay, iyadoo aan la helin dukumentiyada tartamayaasha kale, qiimeynta, isbarbardhigga iyo sababta xulashada.

Halista

- Dowladdu waxay lumin kartaa fursadda lagu xaqiijinayo in lacagta loo isticmaalo si dhaqaale leh, hufan oo wax-ku-ool ah, iyo in la helo tartan caddaalad ah.
- Waxaa kordhaya khatarta eex, heshiis aan habboonayn, musuqmaasuq, qiime ka sarreeya suuqa iyo qandaraas aan si daahfuran loo bixin.
- Waxaa sidoo kale kordhaya khatarta isku-dhac daneed (Conflict of Interest) haddii shaqaale ama mas'uul xiriir ama dano gaar ah ku yeesho shirkad la xulayo.

Talo-soojeedin

- Dhammaan wax-soo-iibsiyada ha loo maro habka tartanka, qiimeynta, ansixinta iyo qorsheynta ee siyaasadda DGKGS dhigayso.
- Marka tartanka furan laga leexanayo, ha la diyaariyo sababeyn qoraal ah, falanqayn qiime, caddeyn muujinaysa in uusan jirin isku-dhac daneed (Conflict of Interest Declaration), iyo ansixinta sarkaalka awoodda u leh.
- Faylka qandaraas kasta waa inuu ka koobnaadaa dhammaan dukumentiyada la xiriira geeddi-socodka wax-soo-iibsiga, laga bilaabo qorsheynta iyo xayeysiinta ilaa qiimeynta dalabyada, go'aanka qandaraas-bixinta, heshiiska, caddeynta keenista iyo aqbalidda alaabta/adeegga, iyo dukumentiyada lacag-bixinta.
- Wasaaradda Maaliyaddu ha xaqiijiso in Waaxda Wax-soo-iibsigu sameyso kormeer joogto ah oo lagu hubinayo u hoggaansanaanta siyaasadda iyo habraacyada wax-soo-iibsiga.

Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

Dhammaan sharikadaha waxey ku yimaadeen tartan furan, waxaana loo sameeyey qandaraas kordhin si waafaqsan sharciga libka Dowladda.

**Qiimeynta XHG ee Jawaabta Maamulka**

Lama soo bandhigin caddeyn xaqiijinaysa tartanka furan iyo qandaraas-kordhinta; sidaas darteed, khaladku wuu taagan yahay.

3**MAAMULKA HANTIDA**

Diiwaangelinta, Ilaalinta iyo Dabagalka Hantida

Diiwaangelin

Calaamadeyn

Wareejin

Xaqiijin jireed

Dayactir iyo Dabagal

3.1. Habacsanaan ka jirta maamulka iyo diiwaangelinta hantida dowladda

HALISTA

SARE

Sharciga / Halbeegga

- PFM Act 2018 wuxuu Wasiirka Maaliyadda saarayaa mas'uuliyadda maamulka hantida dowladda, wuxuuna awood u siinayaa soo saarista xeer-nidaamiyayaasha lagu maamulayo hantida.
- Xeer-nidaamiyaha #9 – Siyaasadda Hantida Raasamaalka – wuxuu dhigayaa in hantida raasamaalka ah ee qiimaheedu yahay USD 200 ama ka badan lagu diiwaangeliyo Diiwaanka Dhexe ee Hantida; Wasaaradda Maaliyadduna ay maamusho diiwaankaas.
- Xeer-nidaamiyuhu wuxuu kaloo waajibinayaa in hanti kasta la calaamadiyo oo la siiyo lambar aqoonsi gaar ah; wareejinta hantida la diiwaangeliyo; hantidana jir ahaan loo xaqiijiyo ugu yaraan sannadkiiba mar.

Khaladka

- Lama helin Diiwaan Dhexe oo Hantida Raasamaalka ah oo dhammaystiran laguna kalsoonaan karo, oo muujinaya hantida guud ee dowladda, hay'adda loo qoondeeyey, goobta, cidda masuulka ka ah iyo xaaladda hantida.
- Hay'adaha dowladda ma hayaan diiwaan hanti oo dhammaystiran oo lagu waafajin karo Diiwaanka Dhexe.
- Hantida dowladda lama calaamadeyn mana laha lambar aqoonsi gaar ah oo fududeynaya dabagalka.
- Waxaa la ogaaday hanti, gaar ahaan baabuur, ay gacanta ku hayaan hay'ado aan ahayn hay'addii markii hore loo qoondeeyey, iyadoo aan la helin dukumentiyada wareejin rasmi ah ama diiwaan la cusbooneysiisay.
- Qaar ka mid ah dukumentiyada baabuurta si cad uma muujinayaan hay'adda loo qoondeeyey ama cidda hadda masuulka ka ah.

Halista

- Waxaa kordhaya khatarta luminta, lunsashada, isticmaalka aan habboonayn ama wareejinta hantida dowladda iyadoo aan si sahlan loo ogaan.
- Waxaa adkaanaysa in la xaqiijiyo jiritaanka, tirada, goobta, xaaladda iyo cidda masuulka ka ah hantida.
- Mugdi ku yimaada lahaanshaha iyo masuuliyadda hantida ayaa si gaar ah u kordhi kara xilliyada xil-wareejinta iyo kala wareejinta hay'adaha.

Talo-soojeedin

- Wasaaradda Maaliyaddu ha sameyso una hawlgeliso Diiwaanka Dhexe ee Hantida Raasamaalka ah oo daboolaya dhammaan hantida guurtada iyo tan maguurtada ah.
- Ha la sameeyo tirakoob iyo xaqiijin jireed oo guud oo lagu xaqiijinayo baabuurta, qalabka, ICT-ga, dhismayaasha iyo hantida kale, natiijadana ha lagu cusbooneysiyo Diiwaanka Dhexe.
- Dhammaan hantida ha la calaamadiyo loona qoondeeyo lambar aqoonsi gaar ah.
- Wareejin kasta ha lahaato dukumentiyada rasmi ah; hay'ad kastana ha joogteyso Diiwaanka Hantida ee gudaha oo la waafajin karo Diiwaanka Dhexe ee Hantida.
- Wasaaradda Maaliyaddu ha xaqiijiso in xaqiijin jireed la sameeyo ugu yaraan sannad kii mar, kala-duwanaanshaha la baaro lana saxo.

Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

Wasaarada maaliyadda waxay wadaa, qorsho lagu diiwaan gelinaayo dhammaan hantida dowladda iyo numbereyntooda.



Tallaabada sixitaanka ee la qorsheeyey	Waxaa socda diyaarinta sharciga diiwaan gelinta hantida dowladda ayadoo la kaashanaayo dhammaan hay'adaha kale duwan ee dowladda.
Mas'uulka fulinta	Madaxa diiwaan gelinta iyo numbareynta hantida dowladda
Muddada / taariikhda fulinta	Janaayo 2027

Qiimeynta XHG ee Jawaabta Maamulka

Jawaabta maamulka waxay muujinaysaa tallaabo qorshaysan; hase yeeshee, caddeyn muujinaysa in diiwaangelinta iyo lambareyntu la fuliyey lama soo bandhigin. Sidaas darteed, khaladku wuu taagan yahay.

4

KHARASHAADKA SHAQAALAHA

Mushaharka iyo Gunnooyinka Shaqaalaha

4.1. Habacsanaan ka jirta maareynta kharashaadka ciidamada

HALISTA

SARE

Sharciga / Halbeegga

- Qodobbada 30(7) iyo 31(1) ee PFM Act 2018 waxay waajibinayaan ilaalinta dukumentiyada caddeynaya dhaqdhaqaaqyada maaliyadeed iyo diiwaangelinta xogta maaliyadeed si faahfaahsan oo sax ah.
- Xeer-nidaamiyaha #4, Qodobbada 5.2.2.4 iyo 5.2.5.2, wuxuu dhigayaa in mushaharka iyo gunnooyinka lagu bixiyo hab elektaroonig ah oo lagu shubo xisaabta qaataha marka habraacu sidaas qabo.
- Xeer-nidaamiyaha #10 wuxuu waajibinayaa in xirmada mushahar-bixintu yeelato dukumentiyada caddaynaya jiritaanka shaqaalaha, xaqqa mushaharka iyo lacag-bixinta.

Khaladka

Inta baarista ku jirney waxaan baaris faahfaahsan ku sameeyney qayb ka mid ah kharashaadka mushaharka ciidamada oo garaya USD 2,381,580. Saraakiisha XHG ayaa ogaadey arrimahan hoose ku xusan:

- In lacagtan oo ah mushaharka ciidamada la bixiyey iyadoo oo aan loo haynin liis faahfaahsan oo ay kuxusanyihiin ciidamada la siiyey, aqoonsigooda, qaddarka shaqsi kasta lasiiyey, faahfaahinta koontada lacagta loogu shubay iyo caddeyn muujinaysa in lacagtu gaartay shaqsiyaadkii loogu talagalay.
- In qaar ka mid ah lacag-bixinnada mushaharka lagu diiwaangeliyey isku-dar guud oo ku qoran magaca Wasaarad, iyadoo aan si cad loo kala saarin shaqsiyaadka lacagta leh iyo qaddarka qof kasta.

Halista

- Waxaa jirta halis mushahar lagu bixiyo shaqsiyaad aan jirin, aan shaqayn ama aan xaq u lahayn.
- Waxaa kordhaya khatarta in lacagta si khaldan loo qaybiyo, la lunsado ama aysan gaarin shaqsiyaadkii loogu talagalay.
- XHG ma awoodi karo inuu si madax-bannaan u xaqiijiyo jiritaanka shaqaalaha, saxnaanta liiska mushaharka iyo dhab ahaanshaha lacag-bixinta.

Talo-soojeedin

- Mushahar kasta ha ku salaysnaado liis mushahar oo faahfaahsan oo shaqsi kasta lagu aqoonsan karo, laguna lifaaqo dukumentiyada shaqaaleysiinta/aqoonsiga iyo xaqqa mushaharka.
- Mushaharka iyo gunnooyinka, inta habraacyadu oggol yihiin, si toos ah ha loogu shubo xisaabta shaqsiga xaqqa u leh, lana hayo caddeynta bangiga ama lacag-bixinta.
- Wasaaradda Maaliyadda iyo Wasaaradda Amniga Gudaha ha sameeyaan is-waafajin bille ah oo u dhexeeya liiska mushaharka la ansixiyey, liiska shaqaalaha/ciidamada iyo lacag-bixinta la fuliyey.
- Xogta xasaasiga ah ha loo sameeyo hab ammaan ah oo XHG ugu helo caddeynta lagama maarmaanka ah iyadoo la ilaalinayo sirta iyo amniga xogta.



Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub	Wasaaradda maaliyadda waxay wadaa diiwaan gelinta dhamaan ciidamada gaarka ah ee dowladda ayadoo la kaashanaayo wasaaradda Amniga KGS
Tallaabada sixitaanka ee la qorsheeyey	In ciidamada gaarka ah, askari waliba uu lacagtiisa ku heli doono xisaabtiisa gaarka ah, si waafaqsan nidaamka wasaarada amniga.
Mas'uulka fulinta	Wasaaradda Maaliyadda iyo Wasaaradda Amniga.
Muddada / taariikhda fulinta	Oct 2026



5.1. Habacsanaan ka jirta dukumentiyada iyo habraacyada ururinta dakhliga

HALISTA

SARE

Sharciga / Halbeegga

- Qodobada 30(7) iyo 31(1) ee PFM Act 2018 waxay waajibinayaan ilaalinta dukumentiyada dhaqdhaqaaqyada maaliyadeed iyo soo bandhigista xog maaliyadeed oo faahfaahsan oo sax ah.
- Qodobbada 8aad, 9aad, 11aad iyo 12aad ee Xeerka Dakhliga DGKGS 2018 waxay dhigayaan in cashuuraha lagu saleeyo diiwaanno iyo caddeymo sax ah, lana hayo qiimeynta cashuurta (Assessment), cashuur-celinta (Tax Declaration), rasiidhada iyo xogta saldhigga u ah xisaabinta.
- Xeerka Dakhliga wuxuu sidoo kale waajibinayaa in dakhliga dowladda si habboon loo ururiyo, loo diiwaangeliyo, loo xareeyo loogana warbixiyo iyadoo la raacayo habraacyada Wasaaradda Maaliyadda.

Khaladka

Inta baarista socotey, XHG ayaa baaris faahfaahsan ku sameeyey qayb ka mid ah dakhliga gudaha ee DGKGS. Si loo xaqiijiyo saxnaanta iyo dhammaystirnaanta dakhliga ee lagu soo bandhigay warbixinta maaliyadeed. Haseyesho Saraakiisha XHG ayaa ogaadey arrimahan hoose ku xusan:

- Xaraynta dakhli dhan **USD 2,444,525.61** oo ka mid ah dakhliga gudaha ayaa lagu caddeyn diiwaanno iyo dukumentiyado ku filan oo lagu xaqiijin karo in cashuurta si sax ah loo xisaabiyeey, loo ururiyey, loo xareeyey oo warbixinta loogu soo bandhigay si sax ah.
- Rasiidhka lacag-helidda ee RMS (Receipt Voucher) oo keliya ma bixiyo caddeyn ku filan oo lagu xaqiijin karo saldhigga cashuurta iyo habka loo xisaabiyeey qaddarka ku waajibay cashuur-bixiyaha.
- Dukumentiyada muhiimka ah ee maqnaa waxaa ka mid ahaa: Lambarka Aqoonsiga Cashuur-bixiyaha (TIN) iyo diiwaangelinta cashuur-bixiyaha; qiimeynta ama cashuur-celinta cashuur-bixiyaha (Assessment/Tax Declaration); liiska shaqaalaha iyo mushaharka guud marka ay khuseyso Cashuurta Mushaharka; diiwaannada iibka/dakhliga ganacsiga; nooca iyo heerka cashuurta; xogta gaadiidka iyo culayska guud ee baabuurka marka ay khuseyso Cashuurta Isticmaalka Waddooyinka; tirada ama mugga badeecadda marka ay khuseeyaan jaadka, sigaarka ama shidaalka; iyo is-waafajinta u dhexeysa qiimeynta, rasiidhka RMS, FMIS-ka, bangiga iyo dakhliga lagu soo bandhigay warbixinta maaliyadeed.

Halista

- Waxaa jirta halis in dakhliga dowladda laga xisaabiyo ama laga ururiyo qaddar ka yar intii sharcigu waajibiyey.
- Waxaa kordhaya khatarta isticmaalka saldhig ama heer cashuur ah oo aan sax ahayn, dakhli aan la xareyn, lunsasho ama cashuur-bixiyeyaasha oo si aan sinnayn loola dhaqmo.
- Dakhliga lagu soo bandhigay warbixinta maaliyadeed wuxuu noqon karaa mid aan sax ahayn ama aan dhammaystirnayn, taas oo xaddidaysa xaqiijinta Hantidhowrka.

Talo-soojeedin

- Dakhli kasta ha lagu caddeeyo dukumentiyado dhammaystiran laga bilaabo diiwaangelinta iyo qiimeynta cashuur-bixiyaha ilaa xisaabinta, ururinta, rasiidh-bixinta iyo xareynta.
- Nooc kasta oo dakhli ah ha lahaado xogta saldhigga u ah xisaabintiisa: liiska shaqaalaha iyo mushaharkooda, diiwaannada iibka/dakhliga ganacsiga, culayska guud ee baabuurka, tirada ama mugga badeecadda, ama xogta kale ee sharcigu cashuurta ku saleeyo.
- Ha la sameeyo is-waafajin joogto ah oo u dhexeysa qiimeynta ama cashuur-celinta, rasiidhka RMS, rasiidhka FMIS, caddeynta dhigista bangiga iyo dakhliga lagu soo bandhigay warbixinta maaliyadeed; kala-duwanaanshahana ha la baaro lana saxo.
- Dukumentiyada dakhliga ha loo kaydiyo si nidaamsan oo diyaar ugu noqdaan baarista iyo kormeerka gudaha.

**Jawaabta Maamulka**

Faallada maamulka iyo caddeynta cusub	1. Dhamman hey'adaha kala duwan ee canshuur bixiyaasha waxey leeyihiin number aqoonsi canshuureed (TIN), waxeyna soo diraan dhamaan Liiska shaqaalaha iyo caddadka mushaarka uu qaato, wasaaraddu waxay u dirtaa qaanshgeegad cadeyneya canshuurta ku waajibtey shaqaalaha si waafaqsan sharciga dakhliga 2018. Kadib hey'aduhu waxay soo diraan cadeynta lacag dhigita qasnada dowladda (Deposit slip). 2. Wasaaradda Maaliyadda malahan qalab lagu cabiro mugga gawaarida iyo culeeska uu sido. Waxaa loo raacaa nooca gaadiidka sida ku cad sharciga dakhliga. 3. Qodobka is waafajinta seytemyada RMS & FMIS, waxaa la qorsheeyey in loo guuro seytem is akhrinaaya SFMIS. 4. Waaxda dakhli aruurinta waxay keydisaa dhammaan documentiyada canshuur bixiyaasha, laga soo bilaabo diiwaan gelinta ilaa lacag qabashada.
Tallaabada sixitaanka ee la qorsheeyey	Waxaa la hergelin doonaa nidaamka is akhrinta ee SFMIS
Mas'uulka fulinta	Waaxda dakhliga iyo waaxda qasnadda wasaaradda Maaliyadda
Muddada / taariikhda fulinta	Maarso 2027

Qiimeynta XHG ee Jawaabta Maamulka

Lama soo bandhigin caddeyn ku filan oo taageeraysa jawaabta maamulka; sidaas darteed, khaladku wuu taagan yahay.



6.1. Habacsanaan ka jirta maamulka, dokumentiyada iyo xaqiijinta deeqaha

HALISTA

DHEXDHEXAAD

Sharciga / Halbeegga

- Qodobka 33(1) ee PFM Act 2018 wuxuu hay'adaha dowladda ku waajibinayaa inay Wasiirka Maaliyadda u soo gudbiyaan macluumaadka deeqaha aan soo marin miisaaniyadda, Wasaaradda Maaliyadduna ay yeelato nidaam lagu ururiyo, lagu kaydiyo, lagu falanqeeyo lagana warbixiyo xogtaas.
- Qodobka 33(2) wuxuu dhigayaa in hay'ad kasta oo hesha deeq aan soo marin miisaaniyadda ay toddoba maalmood oo shaqo gudahood Wasiirka Maaliyadda u gudbiso nuqullada heshiisyada deeqaha iyo heshiisyada is-afgaradka (Grant Agreements iyo MOUs).
- Qodobka 30(7) ee PFM Act 2018 wuxuu waajibinayaa ilaalinta dokumentiyada macaamillada maaliyadeed.

Khaladka

Sida lagu soo bandhigey warbixinta maaliyadeed, DGKGS waxay deeq ka heshey Dowladda federaalka soomaaliya (FGS) iyo hay'addo caalimiga ah. Si loo xaqiijiyo saxnaanta iyo dhameystirnaanta deeqaha lagu soo bandhigay warbixinta maaliyadeed, saraakiisha XHG waxay dalbadeen hashiisyada deeqaha, hashiisyada is-afgaradka iyo dokumentiyada kale ee laxariira, sidookale waxay codsadeen xaqiijin madax banaan oo laga helo deeq bixiyaasha. Sidaa daraadeed waxaan ogaaney arrimahan:

- lama helin dhammaan heshiisyada; deeqaha, is-afgaradka (MOUs) iyo dokumentiyada la xiriira 35 heshiis oo u dhaxeeya hay'adaha dowladda (MDAs) iyo hay'adaha caalimiga ah (International organisation). Arritani waxay xaddidaysaa xaqiijinta qaddarka deeqda, ujeeddadeeda, miisaaniyadda la ansixiyey, muddada, shuruudaha iyo habka bixinta lacagaha.
- Lama helin diiwaan dhammaystiran oo ay ku qoran yihiin xiriirrada rasmiga ah ee deeq-bixiyeyaasha oo XHG u suuragelinaya inuu si madax-bannaan uga helo xaqiijin toos ah (External Confirmation) oo ku saabsan lacagaha deeq-bixiyaashu la bixiyeen iyo deeqaha DGKGS heshay.
- Xafiiska Hanti-dhawrka Guud jawaab kama helin codsigii xaqiijinta madax-bannaan ee loo diray Dowladda Federaalka Soomaaliya, kaas oo ku saabsanaa lacagaha/deeqaha ay u soo wareejisay DGKGS muddadii la baarayey.

Sidaas darteed, XHG ma helin caddeyn ku filan oo ku habboon oo lagu xaqiijin karo dhammaystirnaanta iyo saxnaanta deeqaha lagu soo bandhigay warbixinta maaliyadeed.

Halista

- Deeqaha dhab ahaan la helay waxay ka duwanaan karaan qaddarrada lagu soo bandhigay warbixinta maaliyadeed iyadoo kala-duwanaanshuhu aan la ogaan.
- Waxaa adkaanaysa xaqiijinta in deeqaha loo isticmaalay ujeeddooyinka iyo shuruudaha heshiisyada.
- Dokumenti iyo xaqiijin madax-bannaan oo aan la helin waxay xaddidaya caddeynta baarista, taas oo saameyn karta gunaanadka ama aragtida Hantidhowrka.

Talo-soojeedin

- Wasaaradda Maaliyaddu ha sameyso oo joogteyso Diwaanka Dhexe ee Deeqaha (Central Grant Register), laguna kaydiyo heshiisyada deeqaha, heshiisyada is-afgaradka (MOUs), miisaaniyadaha, wax-ka-beddellada, jadwallada bixinta deeqaha iyo dokumentiyada kale ee khuseeya.
- Hay'adaha hela deeqaha ha lagu adkeeyo inay waqtiga sharcigu dhigayo Wasaaradda Maaliyadda ugu soo gudbiyaan heshiisyada iyo xogta deeqaha.
- Ha la joogteeyo diwaanka xiriirrada rasmiga ah ee deeq-bixiyeyaasha si loo fududeeyo xaqiijinta madax-bannaan (External Confirmation).



Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

Wasaaradda maaliyadda waxay heysaa dhamaan heshiisyada (MOUs) kala duwan ee hey'adaha dowladda, sidoo kale waxaa jira heshiisyo sanad kale u gudba.

Wasaaradda Maaliyadda waxey warbixin joogta ah ka heshaa warbixin la xiriirta Deeqaha loogu tala galey DKGS, Waxayna si joogta ah u sameeyaan is waafajin warbixinta labada xafiis (xisaabiyaha guud DFS iyo Wasaaradda Maaliyadda DKGS).

Xafiiska Hanti Dhowrka waa inuu ogeysiyaa Wasaaradda Maaliyadda marka ay la xariireyaan hey'adaha kala duwan ee deeqaha bixiya, si lo adkeeyo jawaab celinta ay sameyneyaan hey'adaha.

Qiimeynta XHG ee Jawaabta Maamulka

Lama soo bandhigin caddeyn ku filan oo taageeraysa jawaabta maamulka; sidaas darteed, khaladku wuu taagan yahay.



7.1. Habacsanaan ka jirta maamulka, is-waafajinta iyo kormeerka koontada bangiyada

HALISTA

SARE

Sharciga / Halbeegga

- Qodobada 29(2) iyo (3) ee PFM Act 2018 waxay dhigayaan in xisaab bangi dowladeed aan la furi karin iyada oo aan la helin oggolaanshaha qoraalka ah ee Wasiirka Maaliyadda, furidda, xiridda iyo hawlgelintana loo maro habraacyada la dejiyey.
- Xeer-nidaamiyaha #5 ee Maareynta Kaashka iyo Koontooyinka Bangiyada wuxuu waajibinayaa in koontooyinka dowladda si joogto ah loo is-waafajiyo, ugu yaraan toddobaadkiiba mar, is-waafajinta la diyaariyeyna dib loo eego lana ansixiyo.
- Qodobka 3.1.7 ee Xeer-nidaamiyaha #5 iyo Tilmaanta I waxay dhigayaan in la hayo Diiwaanka Koontooyinka Bangiyada (Bank Register) oo dhammaystiran lana cusbooneysiyeey; bisha Diseembar sannad kasta dib-u-eegis lagu sameeyo diiwaanka iyo koontooyinka, bangiyadana laga helo xaqiijin sannadle ah.
- Tilmaanta I waxay kaloo waajibinaysaa in furidda, xiridda iyo wax-ka-beddel kasta lagu saleeyo oggolaansho rasmi ah, xogtana lagu cusbooneysiyo Diiwaanka koontooyinka Bangiyada iyo FMIS-ka, laguna wargeliyo XHG.

Khaladka

Saraakiisha XHG waxay qiimeyn iyo dib u eegis ku sameeyeen habka loo maamulo koontooyinka bangiyada DGKGS, baarista waxaa ku ogaaney arrimahan:

- Baarayaasha looma soo bandhigin Diiwaanka Koontooyinka Bangiyada (Bank Register) oo la cusbooneysiyeey sannadka la baarayey iyo caddeyn muujinaysa dib-u-eegisti sannadlaha ahayd.
- Lama soo bandhigin liis dhammaystiran oo saxiixayaasha la oggolaaday iyo saxiixyadooda la diiwaangeliyey.
- Lama helin dukumentiyoo dhammaystiran oo caddeynaya koontooyinka la furay, la xiray ama wax laga beddelay muddadii la baarayey, iyo in isbeddelladaas lagu cusbooneysiyeey Diiwaanka Koontooyinka Bangiyada iyo FMIS-ka laguna wargeliyey XHG.
- XHG wuxuu bangiyada u diray codsiyo xaqiijin madax-bannaan (External Confirmation), hase yeeshee jawaabihii xaqiijinta lama helin; arrintani waxay ahayd mid soo noqnoqotay.

Halista

- Diiwaan bangi iyo xog saxiixayaal oo aan dhammaystirnayn waxay kordhinayaan khatarta xisaabaad ama dhaqdhaqaaqyo aan la oggolaan, khalad, lunsasho ama wax-is-daba-marin.
- Xaqiijinnada madax-bannaan ee bangiyada oo aan la helin waxay xaddidaya awoodda XHG ee xaqiijinta jiritaanka, dhammaystirnaanta iyo saxnaanta koontooyinka iyo baaqiyaada bangiyada.

Talo-soojeedin

- Wasaaradda Maaliyaddu ha joogteyso Diiwaanka Koontooyinka Bangiyada (Bank Register) oo dhammaystiran, si joogto ahna loo cusbooneysiyo, laguna hayo xogta koontooyinka iyo saxiixayaasha.
- Ha la sameeyo dib-u-eegista sannadlaha ah ee Diiwaanka Koontooyinka Bangiyada, bangiyadana ha laga helo xaqiijin sannadle ah.
- Furitaan, xiritaan ama wax-ka-beddel akoon ha lahaado oggolaanshaha qoraalka ah ee sharcigu dhigayo, isla markaana xogta lagu cusbooneysiyo Diiwaanka Koontooyinka Bangiyada laguna wargeliyo XHG.

Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub

- Wasaaradda Maaliyadda waxay sameyn doontaa Diiwaan gelinta Koontooyinka Bangiyada (Bank Register) si waafaqsan Sharciga
- Bankiyada waxey codsnayaan xogta Xafiiska Hanti Dhoorka uu rabo in aad si faafahsan ula wadaagtan (Koonto Lambar iyo Magaca Koontada) oo uu hanti Dhowrku ka rabo barista.



Tallaabada sixitaanka ee la qorsheeyey	Wasaaradda Maaliyadda waxay sameyn doontaa Diiwaan gelinta Koontooyinka Bangiyada (Bank Register) si waafaqsan Sharciga
Mas'uulka fulinta	EAFS and Treasury Department
Muddada / taariikhda fulinta	December 2026

Qiimeynta XHG ee Jawaabta Maamulka

Xaqiijinta bangigu waa inay si madax-bannaan u daboolaa dhammaan koontooyinka DGKGS ee bangiga ka furan iyo xogtooda, si loo xaqiijiyo inaanay jirin koontooyin kale oo aan XHG loo soo bandhigin.



8.1. Waaxda Hantidhowrka Gudaha oo aan si wax-ku-ool ah u fulin waajibaadkeeda

HALISTA

DHEXDHEXAAD

Sharciga / Halbeegga

- Qodobka 34(1) ee PFM Act 2018 wuxuu dhigayaa in Hantidhowrka Guduhu si joogto ah dib ugu eego maamulka maaliyadeed, u hoggaansanaanta sharciga PFM-ka, ku-filnaanshaha kontoroollada gudaha iyo hubinta iyo isla-xisaabtanka (Checks and Balances), maamulka-na kula taliyo tallaabooyinka sixitaanka.
- Qodobka 34(2) wuxuu dhigayaa in hawlaha iyo warbixinnada Hantidhowrka Gudaha lagu fuliyo habraacyada khuseeya.
- Qodobka 34(4) wuxuu dhigayaa in warbixinnada Hantidhowrka Gudaha uu heli karo Xafiiska Hanti-dhawrka Guud si uu u qiimeeyo shaqada iyo waxtarka Hantidhowrka Gudaha.

Khaladka

- Lama soo bandhigin warbixinno Hantidhawrka Gudaha oo muujinaya baaritaanno ama dib-u-eegisyo la qabtay muddadii la baarayey.
- Lama helin caddeyn muujinaysa in Hantidhawrka Guduhu si joogto ah u qiimeeyey maamulka maaliyadeed, u hoggaansanaanta shuruucda iyo waxtarka kontoroollada gudaha.
- Lama helin talooyin sixitaan oo qoraal ah iyo caddeyn muujinaysa dabagal lagu sameeyey fulintooda.
- Sidaas darteed, XHG ma helin warbixinno uu ku qiimeeyo waxqabadka iyo waxtarka Hantidhowrka Gudaha sida uu dhigayo PFM Act.

Halista

- Khaladaadka maaliyadeed iyo habacsanaanta kontoroollada gudaha waxaa laga yaabaa inaan waqtigooda la ogaan lana sixin.
- U hoggaansanaan la'aan iyo wax-is-daba-marin suurtagal ah ayaa sii jiri kara iyadoo aan maamulka si madax-bannaan loogu baraarujin.
- Warbixin la'aantu waxay xaddidaysaa awoodda maamulka iyo XHG ee qiimeynta waxtarka Hantidhowrka Gudaha iyo heerka fulinta tallaabooyinka sixitaanka.

Talo-soojeedin

- Wasaaradda Maaliyaddu ha xoojiso awoodda, madaxbannaanida hawlgalka iyo agabka Waaxda Hantidhowrka Gudaha.
- Hantidhowrka Guduhu ha diyaariyo qorshe sannadeed baariseed oo ku salaysan khataraha, isla markaana fuliyo baaritaanno joogto ah oo daboolaya meelaha maaliyadeed ee muhiimka ah.
- Baaritaan kasta ee hantidhawraha gudaha sameeyo, ha laga soo saaro warbixin qoraal ah oo qeexaysa khaladka, halista, talada, mas'uulka fulinta iyo muddada lagu fulinayo.
- Ha la sameeyo nidaam lagu daba-galo talooyinka Hantidhowrka Gudaha, maamulka sarena si joogto ah ha loogu warbixiyo heerka fulintooda.
- Warbixinnada Hantidhowrka Gudaha ha loo kaydiyo si nidaamsan oo loo diyaariyo XHG marka uu codsado.

Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub	Wasaaradda Maaliyaddu waxey xoojin doonta Baarista Hanti Dhowrka gudaha waxeyna joogteyn doontaa warbixinada kala duwan waxeyna fulin doonta tala soo jeedinta Waaxda Hanti Dhowrka Gudaha.
Tallaabada sixitaanka ee la qorsheeyey	Wasaaradda Maaliyaddu waxey xoojin doonta Baarista Hanti Dhowrka gudaha waxeyna joogteyn doontaa warbixinada kala duwan waxeyna fulin doonta tala soo jeedinta Waaxda Hanti Dhowrka Gudaha.
Mas'uulka fulinta	Waaxda Hanti Dhowrka Gudaha



Muddada / taariikhda
fulinta

2026



9

DABAGALKA TALOoyinkii SANNADKII HORE
Dabagalka Talooyinkii FY2024

Xafiiska Hanti-dhawrka Guud wuxuu dib u eegay xaaladda fulinta khaladaadkii iyo talooyinkii lagu soo gudbiyey warbixintii hantidhawrka sannadkii 2024 (FY2024). Ujeeddadu waxay ahayd in la xaqiijiyo tallaabooyinka sixitaanka ee maamulka qaaday iyo arrimaha weli u baahan dabagal.

Wadarta talooyinka	La fuliyey	Qayb laga fuliyey	Lama fulin
22	2	3	17

Gunaanadka dabagalka: 22-kii talo ee FY2024, laba (2) ayaa la fuliyey, saddex (3) qayb ayaa laga fuliyey, halka toddoba iyo toban (17) aan weli la fulin. Arrimaha aan la fulin iyo kuwa qayb ahaan loo fuliyey waxay u baahan yihiin qorshe sixitaan oo cad, mas'uuliyiin loo asteeyey iyo waqtiyo la cayimay.

Lr.	Tix.	Khaladkii / Taladii FY2024	Qiimeynta XHG
1	2.1	Diiwaanka koontooyinka bangiyada: diiwaanka looma hayn si waafaqsan shuruudaha, dib-u-eegistii sannadlaha ahaydna lama samayn.	Lama fulin
2	2.2	Is-waafajinta koontooyinka bangiyada: qaar si habboon looma diyaarin/ansixin, mana muujin taariikhaha; waqtiga diyaarintana ma waafaqsanayn habraaca.	La fuliyey
3	2.3	Xaqiijin madax-bannaan oo bangiyada ah lama helin si loo xaqiijiyo baaqiyaada, koontooyinka la furay/la xiray iyo saxiixayaasha.	Lama fulin
4	2.4	Liiska saxiixayaasha la oggolaaday ee koontooyinka bangiyada looma soo bandhigin baarista.	Lama fulin
5	3.1	Kormeerka iyo dokumentiyada dakhliga: dakhli ay ururiyeen hay'ado kale laguma taageerin diiwaanno iyo dokumenti ku filan.	Lama fulin
6	3.2	Cashuurta wareegga ganacsiga (Turnover Tax) USD 524,714.63 laguma caddeyn cashuur-celinta, qiimeynta cashuurta iyo faahfaahinta xisaabinta.	Lama fulin
7	3.3	Dakhliga rakaabka gudaha: lama helin liisaska rakaabka, heerka lacagta qofkiiba iyo faahfaahinta wadarta la ururiyey.	Lama fulin
8	3.4	Cashuurta khaadka iyo sigaarka: diiwaannadu ma muujin tirada badeecadda, heerka cashuurta iyo saldhigga xisaabinta.	Lama fulin
9	3.5	Cashuurta mushaharka hay'adaha aan dowladda ahayn (Private Payroll Tax) USD 1,153,496.73 laguma caddeyn liiska mushaharka, mushaharka guud, heerka cashuurta iyo faahfaahinta xisaabinta.	Lama fulin
10	3.6	Cashuurta isticmaalka waddooyinka (Road User Tax): waxaa maqnaa rasiidhada asalka ah, culayska/saldhigga cashuurta, heerka halkii tan iyo caddeynta xareynta.	Lama fulin
11	3.7	Isbeddello waaweyn oo dakhliga bilaha ah laguma taageerin falanqayn, sharaxaad iyo dokumenti ku filan.	Qayb laga fuliyey
12	3.8	Maamulka deeqaha: qaar ka mid ah heshiisyada deeqaha iyo heshiisyada is-afgaradka (MOUs) lama helin; xaqiijinta deeq-bixiyayaasha iyo is-waafajintuna way habacsanaayeen.	Qayb laga fuliyey
13	4.1	Kharashaad aan dokumenti ku filan lahayn USD 2,491,785.62; inta badan waxaa la helay dokumenti gudaha ah oo keliya.	Lama fulin
14	4.2	Kharashaad qayb ahaan la caddeeyey USD 1,691,883.60; waxaa maqnaa caddeynta keenista, dhammaystirka shaqada/adeegga iyo dokumentiyada safarka.	Lama fulin
15	5.1	Mushaharka iyo gunnooyinka ciidamada USD 3,579,000 laguma taageerin caddeyn ku filan oo shaqsiyaadka iyo lacag-helidda ah.	Lama fulin
16	5.2	Dokumentiyada shaqaalaha qandaraaska iyo gunnooyinka dhiirrigelinta ma ahayn kuwo dhammaystiran.	La fuliyay
17	5.3	Cuntada maalinlaha ah (Daily Meals) USD 1,725,315.02 laguma caddayn heshiisyo, qaan-sheegadyo, tartan, caddeynta fulinta adeegga iyo caddeynta lacag-bixinta oo ku filan.	Lama fulin
18	5.4	Shaqaalaha ku-meelgaarka ah iyo mas'uuliyiinta siyaasadeed: waxaa maqnaa heshiisyada ama waraaqaha magacaabista, liisaska mushaharka/xaadirinta, liiska ka-faa'iideystayaasha iyo caddeynta lacag-bixinta.ssss	Lama fulin
19	5.5	Kharashaadka shaqaalaha ee aan mushaharka aasaasiga ahayn waxay yeesheen isbeddello waaweyn oo bil-bil ah iyadoo aan la helin sharaxaad iyo dokumenti ku filan.	Lama fulin
20	6.1	Wax-soo-iibsiga: ma jirin guddi wax-soo-iibsi oo shaqaynaya; liiska alaab-qeybiyayaasha horay loo qiimeeyey ma dhammaystirnayn; tartanka iyo sababeynta wax-iibsiga hal meel laga helo way habacsanaayeen.	Qayb laga fuliyey
21	7.1	Maamulka hantida: ma jirin Diiwaan Dhexe oo Hantida Dowladda oo dhammaystiran; calaamadeynta hantida iyo xaqiijinta jireed ee joogtada ahna ma ahayn kuwo ku filan.	Lama fulin
22	8.1	Hantidhowrka Gudaha: wax warbixin Hantidhowr Gudaha ah kama soo saarin muddadii la baarayey.	Lama fulin



Jawaabta Maamulka

Faallada maamulka iyo caddeynta cusub	Wasaaradda Maaliyadda waxey caddeynaysaa in intooda badan horey u saxdey kuwaas oo ku jiray warbixintii hore, inta harteyna ay sixi doonan.
Tallaabada sixitaanka ee la qorsheeyey	1. Sixida dhameystirka documentska dhimam si waafaqsan sharciga PFM iyo sharciga Dakhliga KGS. 2. Xoojinta iyo soo saarista warbixinta Hanti Dhowrka Gudaha.
Mas'uulka fulinta	Agaasimaha Guud ee Wasaaradda Maaliyadda KGS.
Muddada / taariikhda fulinta	October 2026

Qiimeynta XHG ee Jawaabta Maamulka

Lama soo bandhigin caddeyn cusub; sidaas darteed, qiimeyntii hore way taagan tahay.



WARBIXINTA HANTIDHOWRAHA GUUD EE BAARISTA SANNAD - MAALIYADEEDKA 2025

XAFIISKA HANTI-DHAWRKA GUUD

Goobta

Berdale, Baidoa, South West State of Somalia

Websiteka

southwestoag.so



CONSOLIDATED & MINISTERIAL FINANCIAL STATEMENTS OF THE SOUTHWEST 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
Southwest State of
Somalia**

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Statement of Certification-2025 Financial Statement

The financial statement submitted for Audit in accordance with Section 32 (1) of the PFM Act 2018 shall include a Statement of Certification by the Minister outlining the basis of preparation and that the financial statements are materially accurate and fairly present the Government's financial position for the period reported.

The South-West State of Somalia with the support of Federal Government of Somalia and its development partners has continued to make steady progress in the implementation of various public financial management reforms providing critical support to state development priorities and helping to provide achievable macroeconomic stability during a challenging year from the effects from climate change resulting lengthened draught, security issues across Somalia and in particular SWS.

Several interventions were undertaken during the year to strengthen systems of domestic revenue mobilization, expenditure control and accountability in the state, sound financial management systems, improved inter-governmental coordination between FGS and FMS, and a responsive citizen-centric state system.

From the government's revenue reform effort, local revenue collection was estimated to be US\$6.6 million, and the actual revenue raised was US\$5.1 million; there was a shortfall of US\$1.5 million (-23%) of the actual revenue collected compared to the budget. Grants expected from both the Federal Government of Somalia and international partners were estimated to be US\$36.4 million; actual grants received were only US\$20.5 million, result in a shortfall of US\$15.9 million (-44%).

The SWS government is committed to increasing the domestic revenue mobilization by expanding the tax base of each category and activating other tax categories where there are challenges still exist. The goal for SWS is to keep on increasing its own source revenue to a level where the government can meet its financial commitments and rely less on external assistance.

For and on behalf of the Southwest State of Somalia

Ahmed Mohamed Hussein



Minister for Finance

29/04/2026

Statement of Responsibilities

The financial statements set out from page 13 to page 36 have been prepared in line with the provisions of the Public Financial Management Act (2018), the Public Financial Management Regulations, Public Financial Management Guidelines, and in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS), Cash Basis of Accounting (2017).

In accordance with Section 32 (1) of PART VII of the Public Financial Management Act 2018, The Minister shall prepare the unaudited Final Account of the Consolidated Budget and submit it to the Auditor General no later than four (4) months after the end of the fiscal year.

Section 32 (1) of PART VII of the Public Financial Management Act 2018, The Auditor General shall review the Final Account of the Consolidated Budget produced by the Minister and forward an audit report, along with the Final Account, to Parliament no later than four (4) months after receipt of the unaudited Final Account from the Minister. The audit report of the Auditor General shall include response and clarifications furnished by the Minister on the observations and comments raised by the Auditor General on the unaudited accounts.

Accordingly, and in reference to Section 32 (1) of PART VII of the Public Financial Management Act 2018, I am pleased to submit the annual financial statements of Southwest State of Somalia for the financial year ended 31st December 2025.

I have provided and will continue to provide all the information and explanations as may be required in connection with these financial statements. To the best of my knowledge and belief, these financial statements agree with the accounts of the Government, which have been properly kept.

To the best of my knowledge these financial statements of Southwest State of Somalia, for the year ended 31 December 2025 have been prepared in accordance with the Public Financial Management Act (2018), the Public Financial Management Regulations (2018) and IPSAS Cash Basis of Accounting.

Executive Summary

Overview of the Financial Statements

The Financial Statements of the Southwest State of Somalia provide a record of the Government's financial performance over the financial year, 2025 as outlined in the Statement of Receipts and Payments and the Statement of Comparison of Budget and Actual Amounts. The Financial Statements further summarize all financial transactions for the year ended 31st December 2025 and the SWSS's financial cash position as of the 31st of December 2025. These statements have been prepared by the Treasury Director of Southwest State of Somalia and include financial information related to all State Ministries, Departments and Agencies (MDAs). The 2025 financial statements focus on reporting, primarily budgeted activities of the SWSS for which an Annual Budget Statement was prepared for and authorized by the SWSS State's parliament for the 2025 fiscal year. The budget and annual financial statements are produced to support SWSS's strategic business and financial decisions critical to the fiscal and economic wellbeing of the state. The annual reports include the financial and budget activities of MDAs which directly and indirectly receive budget allocations from the SWSS State. These MDA entities are listed in Note 1.2 of this report.

Format of the Financial Statements and additional disclosures

Consolidated Financial statements of the Southwest 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 SWS's financial information and have been prepared in accordance with the Public Financial Management Act October 2018 and 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 SWSS's 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 and used in accordance with the budget approved by Southwest State Parliament.

Statement of Operations

The Statement of Operations produces summary information on the overall performance and financial position of the general government. This Statement is divided into three sections that present: revenue and expense transactions; transactions in non-financial assets; and transactions in financial assets and liabilities. This Statement is a voluntary disclosure and not a reporting requirement under the International Public Sector Accounting Standards, Financial Reporting under the Cash Basis of Accounting (2017), which is the standard adopted in preparing these financial statements.

Accounting Policies

These are the specific principles, bases, conventions, rules, and practices adopted by the Southwest 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 Section 6.1.4 of Regulation 6 2018, and to provide further information to the financial statements reported under IPSAS, Cash Basis of Accounting, Part 2 of the standard encourages additional disclosures to be made 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 Southwest State of Somalia at the end of the year and makes a distinction of the nature of the debt (capital and operational).

Summary of Financial Results

Financial Statement Highlights and Analysis

Table 1: Summary of Financial Performance

	2025	2024
Financial Performance	USD	USD
Revenue	25,703,689	23,090,182
Expenditure	25,408,677	22,092,477
Surplus	295,012	997,705
Revenue Increased by (%)	1%	5%
Original Budget	38,139,674	39,560,973
Revised Budget (Mid-year Revision)	43,139,464	34,453,093
Actual Expenditure	25,408,657	22,092,477
Under Spending (Budget Saving)	17,730,807	12,360,616
% Change	70%	56%

Revenue Analysis

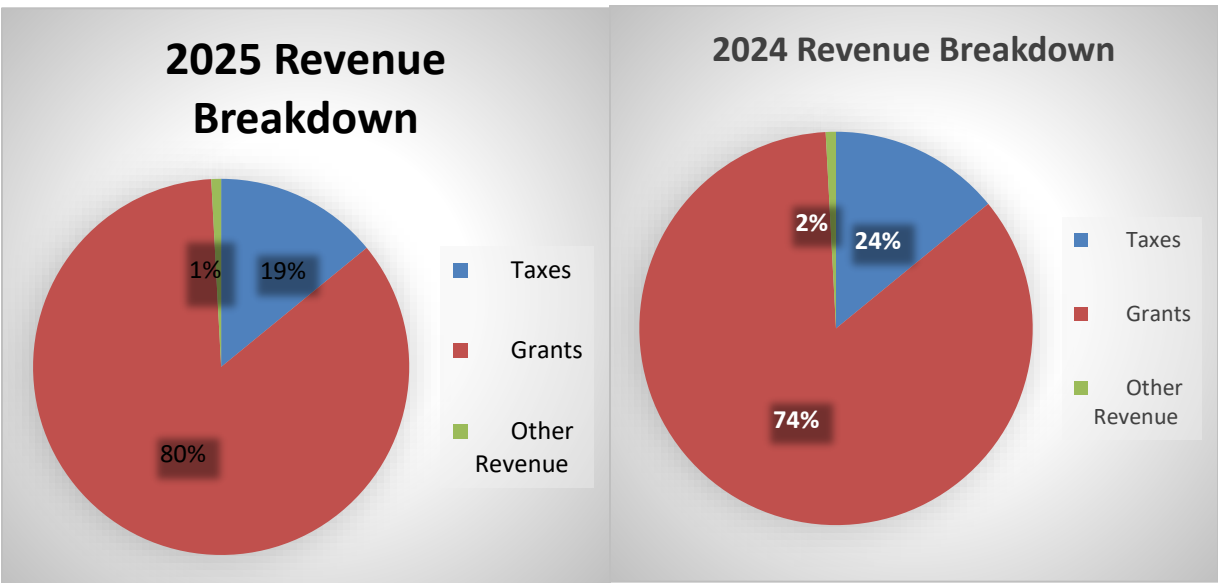
Southwest State’s total revenue has increased slightly from 23.0 million in 2024 to US\$ 25.7 million in the 2025 financial year an increase of US\$2.6 million (11%). The main sources of the SWSS’s revenue are grants from international partners and transfers from the Federal Government of Somalia. Revenue from own source was 25% (\$5.1million of \$25.7 million) of total revenue compared to the previous year, which was \$5.9 million (26%) of total revenue (\$23.0 million).

Table 2: Summary of receipts

Revenue Type	2025	2024
Receipt	USD	USD
Taxes	4,859,069	5,470,490
Grants	20,533,809	17,163,791
Revenue	310,812	455,901
	25,703,690	23,090,182

The following chart further highlights, the breakdown of revenue collections for the year which shows that external grants were 76% of the total receipts compared to the previous year which was 85% of the total receipt.

Chart 1: Comparison of SWS's sources of revenue



Tax Revenue

As detailed in Table 2, the current year's tax stands at \$4.8 million, down from \$5.4 million last year, in the same period. This resulted from lower payroll tax revenues due to reduced international aid, including USAID support. As depicted in Chart 1, revenue from taxes collected was 19% of the total revenue for the year.

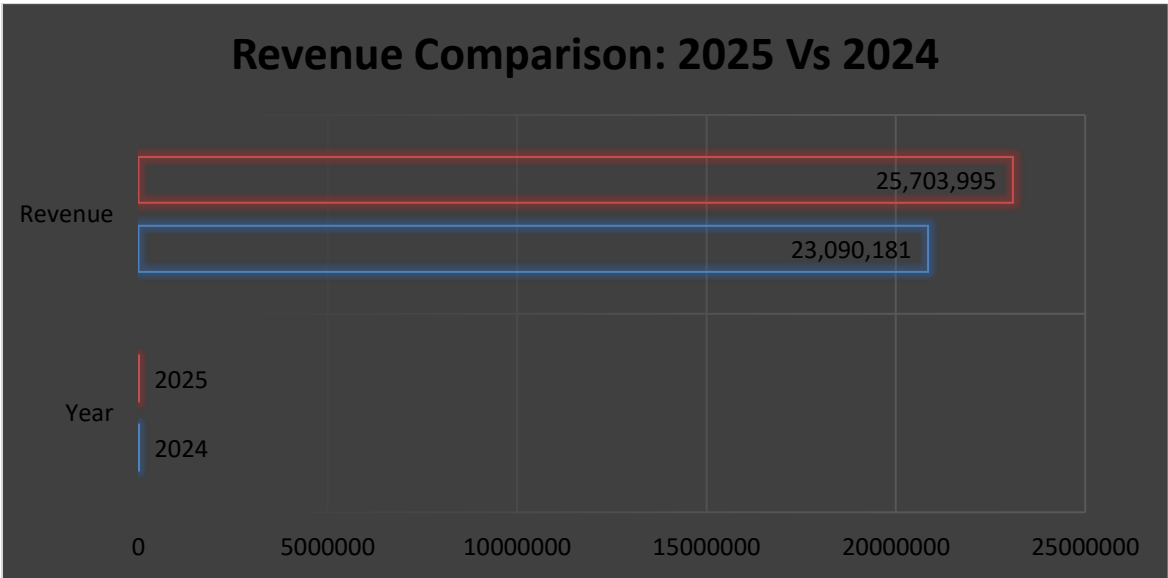
Other Revenue

The financial year 2025 saw other revenue decrease from \$5470 k last year to \$310 k. This decrease of \$160 k has been mainly attributed to the Fines, penalties and forfeits. As depicted in Chart 1 above, other revenue was 1% of the total revenue for the year.

Grants

The financial year 2025 saw grant receipts from international partners and transfers from the Federal Government of Somalia were significant sources of funds, accounting for \$ 20.5 millions of total revenue compared to the previous year, which was \$17.1 an increase of \$3.4 million. Grants received in 2025 accounted for 80% of total revenue compared to 74% in the previous year, a decrease of 6%. Further illustration and comparisons between the current year and the previous year is highlighted in Chart 2.

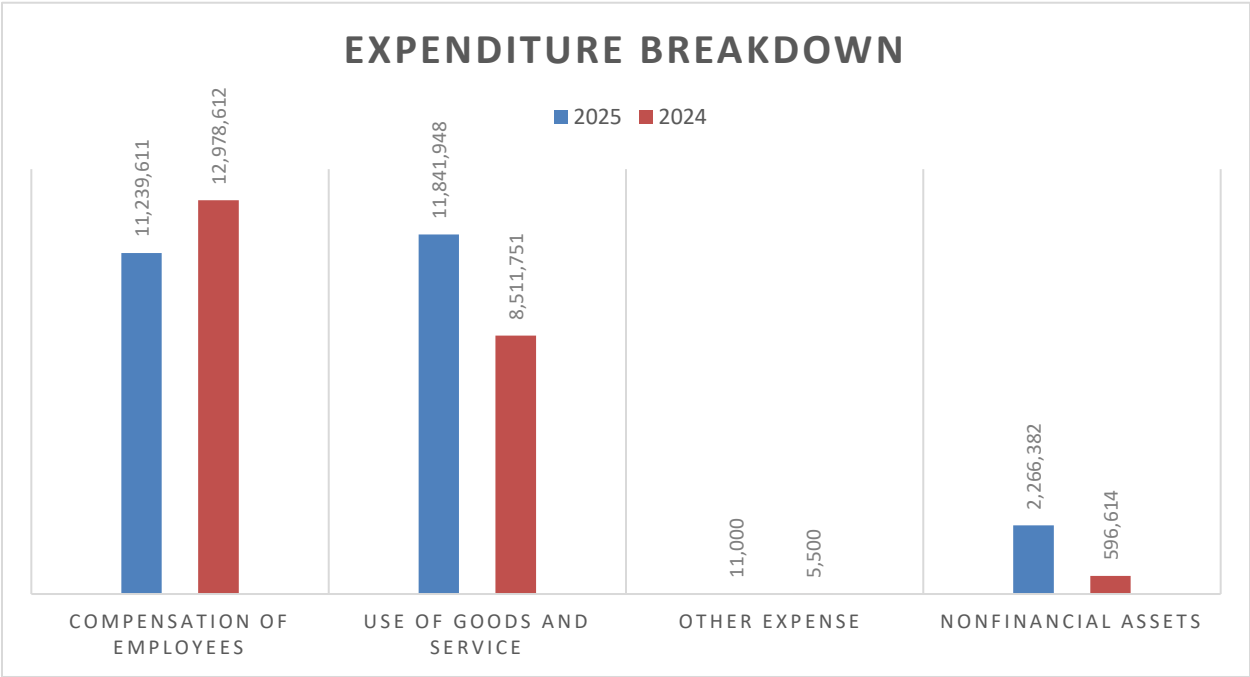
Chart 2: Yearly revenue comparison



Expenditure Analysis

The SWSS’s payments fall into four distinct categories: recurrent, non-financial assets (capital expenditure), social benefits and grants. The recurrent expenses or costs are primarily manpower related expenses and cost on goods and services for operations. Chart 3 summarizes the major areas of expenditure incurred by the SWSS.

Chart 3: Expenditure categories



The total payments made during the year amounted to \$ 25.3 million in comparison to \$22.0 million in 2024. Overall, the SWS has increased its expenditure by \$3.2 million (15%), with the highest increase being from compensation of employees of 11.8 M (47%)

Table 3 below shows expenditure categories for the 2025 financial year in comparison to the 2024\ financial year.

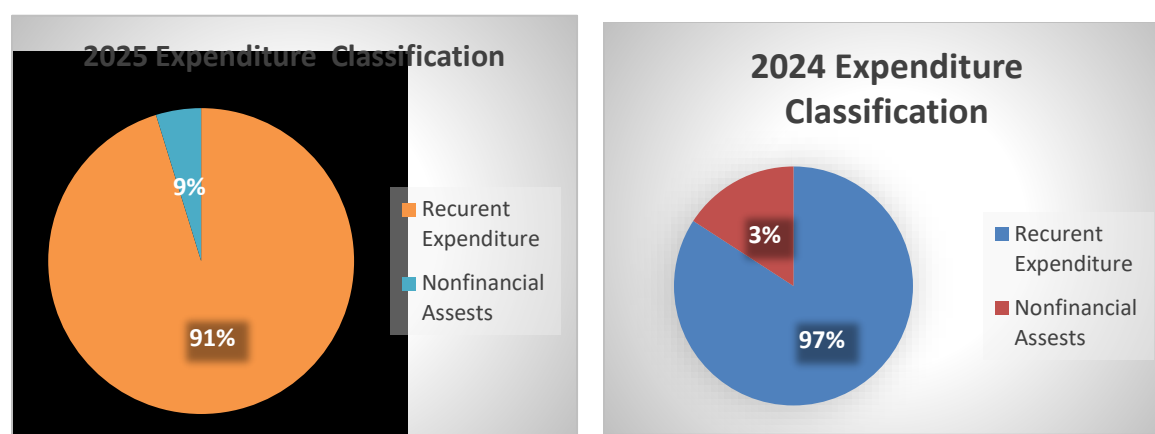
Table 3: Summary of expenditure for 2 years

	2025	2024	Variance	Change %
	USD	USD	USD	
Compensation of Employee	11,239,611	12,978,612	-1,739,001	-13%
Use of Goods and Service	11,841,948	8,511,751	3,330,197	39%
Grants	97,778	0	97,778	0%
Other Expense	0	5,500	-5,500	-100%
Nonfinancial Assets	2,266,382	596,614	1,669,768	280%
Total Expenditure	25,445,719	22,092,477	3,353,242	15%

Table 4: Main expenditure headings

	2025	2024	Variance	Change %
	USD	USD	USD	
Recurrent Expenditure	23,142,275	21,495,863	1,646,412	8%
Non Financial Assets	2,266,382	596,614	1,669,768	280%
Total Expenditure	25,408,657	22,092,477	3,316,180	15%

Chart 4: Expenditure classification in graphs



Non-Financial Assets

Non-financial assets (Capital expenditure) for the year were \$2.2 M compared to \$596 K for the previous year, an increase of \$1.6 M (280%) due to increase of capital expenditure. The major areas of expenditure were other fixed assets followed by inventories. In accordance with reporting on a cash basis and complying with IPSAS, cash basis of accounting, capital expenditure is expensed in the year of acquisition.

Budget and Expenditure Analysis

The annual budget of the SWS is the principal document by which the Government sets out its financial plan for the year. The original budget or financial plan approved by the State Parliament for the budgeted expenditure for the year was \$38.1 million and was revised to \$43.1 million.

The table below depicts the allocations and actual payments of each category of the expenditure for 2025

Table 5: Expenditure comparison - Budget v Actual

	Budget	Actual	Variance (Underspend)	Change%
Expenditure Category	USD	USD	USD	
Compensation of Employees	13,831,856	11,239,611	-2,592,245	-19%
Use of Goods & Service	20,894,807	11,841,948	-9,052,859	-43%
Grants	95,778	49,717	-46,061	-48%
Socail Benefit	1,200	0	0	0%
Other Expenses	11,000	11,000	0	0%
Non-Financial Assets	8,304,822	2,266,382	-6,038,440	-73%
Total	43,139,463	25,408,658	-17,683,544	-41%

Consolidated Financial Statements of Receipts and Payments

South West State of Somalia

Consolidated Financial Statement of Receipts and Payments

Treasury Single Account

For the Year Ended 31 December 2025

		2025	2024
		Controlled by	Controlled by
		TSA	TSA
	Note	USD	USD
Receipts / Inflows			
Taxes	2		
Taxes on income, profits, and capital gains		69,583	65,270
Taxes on payroll and workforce		2,922,842	3,357,463
Taxes on property		90,300	210,200
Taxes on goods and services		1,289,020	1,349,415
Taxes on international trade and transactions		356,555	461,315
Other taxes		146,132	26,827
Taxes		4,874,432	5,470,490
Grants	3		
From foreign governments			
From international organizations		2,624,859	2,770,342
From other general government units		17,908,950	14,393,450
Grants		20,533,809	17,163,791
Other Revenue	5		
Property income			
Sale of goods and services		311,850	438,901
Fines, penalties and forfeits			17,000
Other Revenue		311,850	455,901
Receipts / Inflows		25,720,091	23,090,182
Payments / Outflows			
Compensation of Employees	6		
Wages and Salaries		11,239,611	12,978,612
Compensation of Employees		11,239,611	12,978,612
Use of Goods and Services	7		
Travel & Conferences		2,381,292	1,931,235
Operating Expenses		3,937,807	3,086,981
Rent		975,808	774,124
Other Operating Expenses		4,563,659	2,719,411
Use of Goods and Services		11,858,565	8,511,751
Grants	8		
Grants To Other General Government Units		49,717	
Grants		49,717	-
Other Expenses	9		
Premiums,fees,claims related to non-life insurance		11,000	5,500
Other Expenses		11,000	5,500
Nonfinancial assets	10		
Fixed Assets		1,912,470	535,739
Inventories		353,912	60,875
Nonfinancial assets		2,266,382	596,614
Payments / Outflows		25,425,275	22,092,477
Increase Decrease in Cash		294,816	997,705
Cash at Beginning of Year		2,343,892	1,346,187
Cash at End of Year		2,636,308	2,343,892

Consolidated Statements of Budget and Actual

South West State of Somalia

Consolidated Fund Statement of Comparison of Budget and Actual Amounts

For the Year Ended 31 December 2025

(Classification of Payments and Receipts by Economic Class)

	Note	2025				2024
		Original Estimate	Final Estimate	Controlled	Difference Between	Controlled
		Appropriation	Appropriation	by TSA	Final Budget and Actual	by TSA
		USD	USD	USD	USD	USD
Receipts / Inflows						
Taxes	10					
Taxes on income, profits, and capital gains		63,600	63,600	69,583	5,983	65,270
Taxes on payroll and workforce		4,509,463	4,009,456	2,922,842	(1,086,614)	3,357,463
Taxes on property		94,500	94,500	90,300	(4,200)	210,200
Taxes on goods and services		980,768	1,396,589	1,289,020	(107,569)	1,349,415
Taxes on international trade and transactions		517,356	517,356	356,555	(160,801)	461,315
Other taxes		15,600	99,785	146,132	46,346	26,827
Taxes		6,181,287	6,181,287	4,874,432	(1,306,855)	5,470,490
Grants	11					
From foreign governments						
From international organizations		3,331,904	5,380,995	2,624,859	(2,756,137)	2,770,342
From other general government units		28,108,478	31,057,791	17,908,950	(13,148,841)	14,393,450
Grants		31,440,381	36,438,787	20,533,809	(15,904,978)	17,163,791
Other Revenue	12					
Property income						
Sale of goods and services		506,006	506,006	311,850	(194,156)	438,901
Fines, penalties and forfeits		12,000	12,000		(12,000)	17,000
Other Revenue		518,006	518,006	311,850	(206,156)	455,901
Receipts / Inflows		38,139,674	43,138,080	25,720,091	(17,417,988)	23,090,182
Payments / Outflows						
Compensation of Employees	13					
Wages and Salaries		12,622,729	13,831,856	11,239,611	(2,592,245)	12,978,612
Compensation of Employees		12,622,729	13,831,856	11,239,611	(2,592,245)	12,978,612
Use of Goods and Services	14					
Travel & Conferences		1,853,945	3,437,095	2,381,292	(1,055,803)	1,931,235
Operating Expenses		4,444,026	5,876,882	3,937,807	(1,939,075)	3,086,981
Rent		708,582	1,494,689	975,808	(518,880)	774,124
Other Operating Expenses		8,306,255	9,222,791	4,563,659	(4,659,133)	2,719,411
RCRF Non-Salary Recurrent Cost		1,211,047	511,066		(511,066)	
Contingency		352,285	352,285		(352,285)	
Use of Goods and Services		16,876,139	20,894,807	11,858,565	(9,036,242)	8,511,751
Grants	15					
Grants To Other General Government Units		95,778	95,778	49,717	(46,061)	-
Grants		95,778	95,778	49,717	(46,061)	-
Social Benefits	16					
Social Assistance Benefits		1,200	1,200	-	(1,200)	-
Social Benefits		1,200	1,200	-	(1,200)	-
Other Expenses	17					
Premiums,fees,claims related to non-life insurance		5,500	11,000	11,000	-	5,500
Other Expenses		5,500	11,000	11,000	-	5,500
Nonfinancial assets	18					
Fixed Assets		8,169,117	7,931,260	1,912,470	(6,018,790)	535,739
Inventories		369,210	373,562	353,912	(19,650)	60,875
Nonfinancial assets		8,538,327	8,304,822	2,266,382	(6,038,440)	596,614
Payments / Outflows		38,139,674	43,139,464	25,425,275	(17,714,189)	22,092,477
Increase Decrease in Cash			(1,384)	294,816	296,200	997,705

Notes to the Financial statements

1. Summary of Significant Accounting Policies

Basis of Preparation

The Southwest State of Somalia's (SWSS) Consolidated Financial Statements have been prepared in accordance with the *Public Financial Management Act of 2018* and the International Public Sector Accounting Standard (IPSAS) which had been applied in all material aspects - *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.

Reporting Entity

The Financial Statements are for the Southwest State of Somalia. The designed capital of Southwest State is Baraawe, located on the coast in Lower Shabelle Region, halfway between Mogadishu and Kismayo. However, the Southwest State Administration is located as an interim in Baidoa currently.

The principal address is the Ministry of Finance Building,
Ali Salaamey Street,
Wadajir Village,
Villa Southwest State of Somalia - Baidoa.

The principal activities of the Government and its controlled entities include the provision of health, education, defense, security, and public services. The Financial statements are for the Southw The financial statements encompass the reporting entities as specified in the SWSS Southwest State of Somalia (SWSS) Appropriation Act No.1 of 2025 and covers the period 1 January to the 31 December 2025.

- 2 State Ministry of President
- 3 Ministry of Justice & Judiciary
- 4 Ministry of Finance
- 5 Ministry of Interior & Local Governments
- 6 Ministry of Agriculture & Irrigation
- 7 Ministry of Internal Security
- 8 Ministry of Petroleum and Mineral Resource
- 9 Ministry of Seaports & Sea Transportation
- 10 Ministry of Planning and International Cooperation
- 11 Ministry of Health
- 12 Ministry of Education
- 13 Ministry of Information
- 14 Ministry of Posts & Communications
- 15 Ministry of Youth & Sports
- 16 Ministry of Water & Energy
- 17 Ministry of Industry & Commerce
- 18 Ministry of Reconciliation & Constitutional Affairs
- 19 Ministry of Aid & Disaster Management
- 20 Ministry of Environment & Wildlife
- 21 Ministry of Islamic Affairs & Endowments
- 22 Ministry of Labour & Employment
- 23 Ministry of Women & Human Rights
- 24 Ministry of Transportation & Airports
- 25 Ministry of Livestock & Veterinary
- 26 Ministry of Fisheries & Sea Minerals
- 27 Ministry of Public Works & Reconstruction
- 28 Civil Service Commission
- 29 Parliament
- 30 Office for Auditor General
- 31 Accountant General Office
- 32 High Court
- 33 Ministry of Ruler Development and Resilience

All ministries were created by Presidential Decree SWSS-0001/03/01/15 entitled A Decree Establishing Ministries of Southwest State of Somalia and Defining Roles and Functions of Ministries dated 03 January 2015 and a separate Act creating the Ministry of Finance and the Revenue Collection Authority entitled an Act Establishing the Ministry of Finance and Revenue Collection Authority and Other Related Matters 2018. An Act establishing the Civil Service Commission (CSC) and its purpose entitled An Act establishing the Civil Service Commission of the Southwest State of Somalia dated 22 January 2018 established the office of the Civil Service Commission. A companion Act also established the Civil Service and the Civil Service Salary structure. The consolidated financial statements include all entities controlled during the year. None of the entities owns another entity or a separate business unit. An establishment of the Audit General Office Act dated 30th January 2021.

Cash & Cash Equivalents

Cash and Cash Equivalents means notes held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount.

Reporting Currency

The financial statements are presented in United States Dollar (USD), which is the reporting currency of the State, rounded to the nearest dollar (\$).

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

The approved budget is developed on the same accounting basis (Cash basis) and same classification basis as the financial statements. It encompasses the same entities as the consolidated financial statement (These are identified in Note 1.2)

The original budget was approved by Parliament on the 30 Dec 2025.

Authorization Date

The financial statements were authorized for issue on 29 April 2026 by H.E; Ahmed Mohamed Hussein, Minister for Finance.

Note 2 Taxes

A total of taxes for the year amounted to \$ 4,859,069 to which represents a decrease of -11% from \$ 5,470,490 for 2024. It was collected under the category of taxes on income, taxes on payroll, taxes on goods and service and taxes on international trade and transactions. The increase in taxes for this financial year was attributed to an increase in collection from taxes on payroll and workforce.

During the 2025 financial year, SWSS collected taxes on income, profits, and capital gains of \$69,583 (\$65,270 in 2024) at a standard rate of 5%.

In the 2025 financial year, taxes on payroll and workforce amounted to \$ 2,907,784 (\$3,357,463 in 2024), a decrease of -13%, paid by the employers based on the total remuneration (salary/wage bill) at a standard rate of 9%.

Taxes on goods and services are combined taxes charged for the use of services offered by Southwest State of Somalia. The applicable rates on services vary and mostly depend on the business sector and service type and are authorized in accordance with the Revenue Act 2018.

A total of Taxes on International Trade and Transactions for the year amounted to \$356,555 a decrease of -23 % from 2024 (\$461,315).

Note 3 Grants

Grants from International Organizations and the Federal Government of Somalia amounted to \$20,533,809 an increase of 20 % compared with 2024 (\$17,163,791).

	2025	2024
	USD	USD
Current grants in cash	2,624,859	2,770,342
Current grants in cash - From FGS	1,790,950	14,393,450
	20,533,809	17,163,791

3.1 Grants from International Organizations

During the 2025 financial year, grants were received from international organizations of \$2,624,859 (\$2,770,342 in 2024). The amount received from international organizations is detailed in the breakdown below.

	2025
	USD
AAH	50,015
GIZ	795,610
Plan International	11,000
Oxfam	21,020
Save the Children International In Somalia	12,566
World Vision International	14,383
GREDO	1,200
Norwegian Refugee Council (NRC)	55,612
FAO	245,384
International Labour Organization	112,094
UNICEF	672,007
UN HABITAT	145,346
WFP	273,433
UNCDF	143,891
PREMIS	71,298
	2,624,859

Note 4 Other Revenue

Other Revenues for FY 2025 amounted to \$310,812 a decrease of – 32% compared with \$455,901 for 2024. It was collected under the category of sales of goods and services and fines, penalties, and Vehicle Hire/Rent.

	2025	2024
	USD	USD
Building rental income	750	1,788
Vehicle rental income	12,452	23,604
Passport fees	16,901	21,899
Work permit taxes	-	7,705
Business and profession licenses	12,350	29,298
Landing fees	119,000	178,300
International NGO's registrations	32,217	30,000
Local NGO's registrations.	10,347	7,100
Livestock fees	30,000	42,546
Boats registration fees	-	150
Examination fees	65,130	79,413
Clearances letter fees	11,665	17,097
Fines	-	17,000
	310,812	455,901

Note 5 Compensation of Employees

Wages and salaries are a combination of all salaries, allowances and in-kind payments to staff which includes both the civil servants and political positions. In addition to salaries for permanent employees, compensation of employees includes wageworkers whereby wages were paid, as for 2025 financial year are as follows:

	2025	2024
	USD	USD
Basic salaries for general Civil Service	1,443,016	1,394,438
Teachers salary	-	378,900
Health workers salary	306,440	297,840
Temporary staff salary	1,247,996	1,156,730
Political appointees salary	48,000	183,600
Security sector salaries	3,135,480	2,140,800
Contract Employees	809,657	1,211,039
Daily meals	3,821,089	2,458,568
Security sector allowances	-	2,481,460
Incentive allowances	427,933	1,275,236
	11,239,611	12,978,612

Note 6 Use of Goods and Services

Use of goods and services spending for the year amounted to \$11,858,565 in comparison to \$8,511,751 for 2024.

	2025	2024
	USD	USD
Internal Travel	1,113,640	764,533
External Travel	439,595	238,937
Local conference	828,057	927,765
Electricity	34,841	33,636
Water	10,651	15,171
Telephone fees	1,850	8,265
Internet fees	168,501	100,843
Satellite fees	53,000	35,000
G-suite fees	2,357	7,718
Diesel and oil	624,001	312,454
Stationary	302,692	215,374
Publications fees	983,147	398,664
Refreshment	815,048	499,690
Cleaning supplies	59,213	37,758
Medical supplies	573,583	536,876
Maintenance and repair of equipment and heavy machineries	301	341,279
Maintenance and repairs of furniture and fittings	1,100	1,100
Maintenance and repairs of vehicles, boats and vessels	40,341	30,109
Maintenance and repairs of building	68,750	67,750
Wales, canals and dwellings maintenance	198,433	445,295
Office rent	72,675	50,800
Vehicle rent	812,495	684,324
Venue rent	90,638	39,000
Education Tuition Fee	277,402	190,118
Consulting and professional fees	2,266,677	1,631,079
Fees for service provided (non-consultant service)	1,940,501	807,314
Bank commissions	50	37
Bank charges	316	353
Refund	5,916	-
TV and Newspaper advertisement	72,796	90,510
	11,858,565	8,511,751

Note 7 Grants

Grants for the year amounted to \$49,717 in comparison to \$0 for 2024.

	2025	2024
	USD	USD
Current grants to local level of government	49,717	-
	49,717	-

Note 8 Other Expenses

As of the financial year of 2025, SWS government had contributed a 11,000 for the development of health sector in the state in comparison to \$5,500 for 2024

	2025	2024
	USD	USD
Other insurances	11,000	5,500
	11,000	5,500

Note 9 Non-Financial Assets

Non-Financial Asset of 2,266,382 acquired in 2025 consisting of cars, ICT equipment, machinery & equipment, and office furniture.

Comprehensive breakdown of non-financial asset acquisitions is detailed as follows:

	2025	2024
	USD	USD
Buildings other than dwellings	382,659	205,554
Wells and water holes	565,872	59,469
Cars	395,251	-
Information, computer, and telecommunication (CIT) equipment	11,895	80,694
Machinery and equipment not elsewhere classified	515,652	70,363
Furniture and fixture	33,506	119,659
Tree, crop , and plant resources yielding repeat products	7,635	-
Material and supplies	353,912	60,875
	2,266,382	596,614

Note 10 Taxes compared with budget.

A total of \$6,181,287 tax collections was estimated to be raised in the 2025 financial year; however, an actual collection of \$4,874,432 was achieved. The amount collected represents 79 % of the total tax revenue estimate for the year.

	2025		2024
	Estimate	Actual	Actual
	USD	USD	USD
Personal income tax on Public employee	63,600	69,583	65,270
Private Payroll taxes on non-civil servant	4,009,456	2,922,842	3,357,463
Building	94,500	90,300	10,200
Turnover tax	792,738	730,538	715,631
Fuel	1,000	300	11,140
Road use levies	-	3,271	-
Local passenger charge	127,578	38,852	116,477
Urban road users taxes (tremistrale)	88,000	132,650	187,500
Road user taxes	387,273	383,409	318,667
Khat	514,519	353,475	457,131
Cigarate and tobacco product	2,837	3,080	4,184
Stamp duties on invoices and contracts	99,785	146,132	26,827
	6,181,287	4,874,432	5,270,490

Note 11 Grants compared with budget.

Total grants of \$20,533,809 were received against an estimate of \$36,438,787. Grants from International organizations amounted to \$ 2,624,859 compared with \$ 2,770, 342 in 2024, a decrease of -5% was recorded during this financial year. The following table presents a detailed breakdown of the grant.

	2025		2024
	Estimate	Actual	Actual
	USD	USD	USD
Current grants in cash	5,380,995	2,624,859	2,770,342
Current grants in cash - From FGS	31,057,791	17,908,950	14,393,450
	36,438,787	20,533,809	17,163,791

Note 12 Other Revenue compared with budget.

Other revenue collections consist of revenue streams other than grants and sale of goods and services, which include fees, fines and penalties. A total of \$310,812 of other revenue collections was collected during the reporting period against an estimate of \$518,006 a shortfall of \$145,089 (-32%).

	2025		2024
	Estimate	Actual	Actual
	USD	USD	USD
Sale of goods and services	506,006	310,812	438,901
Building rental income	1,970	750	1,788
Vehicle rental income	45,887	12,452	23,604
Passport fees	40,434	16,901	21,899
Work permit taxes	9,575	-	7,705
Business and profession licenses	37,984	12,350	29,298
Landing fees	160,736	119,000	178,300
International NGO's registrations	49,035	32,217	30,000
Local NGO's registrations.	12,108	10,347	7,100
Livestock fees	42,262	30,000	42,546
Boats registration fees	-	-	150
Examination fees	80,413	65,130	79,413
Clearances letter fees	25,602	11,665	17,097
Fines, penalties and forfeits	12,000	-	-
Fines	12,000	-	17,000
	518,006	310,812	455,901

Note 13 Employee Compensation compared with the budget.

A total of \$11,239,611 was spent on employee compensation against a final budget of \$13,831,856, the underspend of \$2,592,245 was due to the inability of the State to fund compensation expenses from domestic revenue.

	2025			2024
	Final Budget	Actual	Variance	Actual
	USD	USD	USD	USD
Basic salaries for general Civil Service	1,916,469	1,443,016	(473,453)	1,394,438
Teachers salary	-	-	-	378,900
Health workers salary	542,560	306,440	(236,120)	297,840
Temporary staff salary	1,471,590	1,247,996	(223,594)	1,156,730
Legislature salary	200,000	-	(200,000)	-
Political appointees salary	206,940	48,000	(158,940)	183,600
Security sector salaries	3,275,660	3,135,480	(140,180)	2,140,800
Contract Employees	1,571,213	809,657	(761,556)	1,211,039
Daily meals	3,888,805	3,821,089	(67,716)	2,458,568
Security sector allowances	2,250	-	(2,250)	-
Incentive allowances	756,369	427,933	(328,436)	2,481,460
Incentive allowances	-	-	-	1,275,236
	13,831,856	11,239,611	(2,592,245)	12,978,612

Note 14 Use of Good and Services compared with budget.

The ability to incur expenditure is limited to funds available from revenue collection and grants from donors. In the case of goods and services, SWSS spent a total of \$11,841,948, which represents 57 percent of the final budget. The variance distributed across the entities is mainly attributed to constraints in the actual available income.

	2025			2024
	Final Budget	Actual	Variance	Actual
	USD	USD	USD	USD
Internal Travel	1,559,633	1,113,640	(445,992)	764,533
External Travel	699,045	439,595	(259,450)	238,937
Local conference	1,178,417	828,057	(350,361)	927,765
Electricity	80,227	34,841	(45,386)	33,636
Water	36,248	10,651	(25,598)	15,171
Telephone fees	9,283	1,850	(7,433)	8,265
Internet fees	253,399	168,501	(84,899)	100,843
Satellite fees	84,000	53,000	(31,000)	35,000
G-suite fees	6,402	2,357	(4,045)	7,718
Diesel and oil	674,565	624,001	(50,565)	312,454
Stationary	443,206	302,692	(140,514)	215,374
Publications fees	1,001,939	983,147	(18,792)	398,664
Refreshment	923,180	815,048	(108,132)	499,690
Cleaning supplies	94,599	59,213	(35,386)	37,758
Medical supplies	615,375	573,583	(41,792)	536,876
Maintenance and repair of equipment and heavy machinerie	9,900	301	(9,599)	341,279
Maintenance and repairs of furniture and fittings	7,200	1,100	(6,100)	1,100
Maintenance and repairs of vehicles, boats and vessels	99,468	40,341	(59,128)	30,109
Maintenance and repairs of building	68,750	68,750	-	67,750
Wales, canals and dwellings maintenance	1,469,140	198,433	(1,270,707)	445,295
Office rent	116,519	72,639	(43,880)	50,800
Vehicle rent	1,273,638	795,913	(477,725)	684,324
Venue rent	104,532	90,638	(13,894)	39,000
Education Tuition Fee	1,166,556	277,402	(889,154)	190,118
Study tour	30,000		(30,000)	
Consulting and professional fees	2,645,530	2,266,677	(378,853)	1,631,079
Fees for service provided (non-consultant service)	5,211,717	1,940,501	(3,271,215)	807,314
Bank commissions	1,502	50	(1,452)	37
Bank charges	7,000	316	(6,684)	353
Refund	5,916	5,916	-	90,510
TV and Newspaper advertisement	154,571	72,796	(81,775)	
Holding account	511,066		(511,066)	
Contingency	352,285		(352,285)	-
	20,894,807	11,841,948	(9,052,860)	8,511,751

Note 15 Grants

Grant amounting to \$ 95,778 was budgeted for and the acquired amount was \$ 49,717.

This Amount Transferred to Wajid District in Somalia have primarily focused on famine prevention, health, nutrition, and community resilience projects, funded through World Bank for RCRFIII Project.

Note 16 Other Expense

A total of \$ 11,000 was budgeted for other insurances and (100%) was spent.

Note 17 Non-Financial Assets

Non-financial assets amounting to \$ 8,304,822 was budgeted for and the acquired amount was \$2,266,382. This relates to the purchase of office equipment and furniture, ICT equipment and non-residential buildings.

	2025			2024
	Final Budget	Actual	Variance	Actual
	USD	USD	USD	USD
Buildings other than dwellings	4,696,191	382,659	(4,313,532)	205,554
Wells and water holes	1,462,625	565,872	(896,754)	59,469
Cars	1,016,866	395,251	(621,615)	-
Information, computer, and telecommu	37,805	11,895	(25,910)	80,694
Machinery and equipment not elsewhe	674,137	515,652	(158,486)	70,363
Furniture and fixture	36,000	33,506	(2,494)	119,659
Tree, crop , and plant resources yieldi	7,635	7,635	-	-
Material and supplies	373,562	353,912	(19,650)	60,875
	8,304,822	2,266,382	(6,038,440)	596,614

22 Statement of Operations

The Statement of Operations report is prepared in accordance with the Government Finance Statistics Manual 2014 (GFSM 2014). Government Finance Statistics (GFS) is an accounting framework developed by the International Monetary Fund (IMF) to provide guidelines for the compilation of fiscal accounts. The GFS framework is designed to provide statistics that enable policymakers and analysts to study developments in the financial operations and financial position of government. It is also used to analyze the operations of a specific level of government, transactions between levels of government, and the public sector

The Statement of Operations produces summary information on the overall performance and financial position of the general government. This Statement is divided into three sections that present: revenue and expense transactions; transactions in non-financial assets; and transactions in financial assets and liabilities. This Statement is a voluntary disclosure and not a reporting requirement under the International Public Sector Accounting Standards, Financial Reporting under the Cash Basis of Accounting (2017), which is the standard adopted in preparing these financial statements.

22 Undrawn External Assistance

During the 2015 financial year, a new project called the Recurrent Cost and Reform Financing (RCRF II later changed to RCRFIII) was introduced. The project will run up to 31st December 2026 and is reviewable on a yearly basis. The RCRF III project is a multi-partner fund administered by the International Development Association (IDA). 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 and Interim and Emerging Administration.

As specified in a binding agreement Number TFA0534 Dated 07 November 2016 between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Southwest State of Somalia by virtue of a sub-agreement with FGS has a running project with IDA which will last to 31st December 2026. Undrawn External assistance in respect to the RCRF III project is contingent upon SWSS meeting the threshold conditional requirements of the project

The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31 December 2025 SWSS had received funds from the RCRFIII Project totaling \$1,808,214.

	2025
	USD
Beginning Balance	162,532
RCRFIII In Follow	1,808,214
RCRFIII Out Follow	1,589,440
Fends Held in the Project Account @31 December 2025	381,306