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Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
271101	Compensations															
271102	Community support and general assistance															
10102	Puntland state house	17,997,432	1,325,148	1,203,675	1,493,736	1,158,026	1,873,622	1,041,951	1,750,851	1,567,392	1,597,406				13,011,807	4,985,625
225102	Conflict Resolution	240,000	23,445			51,300	30,500		8,825	45,560	18,500				178,130	61,870
226101	Other expenses	11,400,000	999,316	976,319	1,024,343	999,539	990,041	974,906	677,543	894,415	1,011,250				8,547,672	2,852,328
226103	Democratization	1,020,000							373,920	200,000	106,000				679,920	340,080
227101	Travel Domestic	600,000	60,000	20,239	78,980	8,150	132,621	22,450	23,185	53,500	48,864				447,989	152,011
227102	Travel abroad	600,000	59,600		100,000		136,200		52,513	51,000	50,296				449,609	150,391
227201	Hospitality	498,000	49,728	14,370	20,347	64,952	97,634	26,270	33,916	6,817	42,941				356,975	141,025
227202	Public events	240,000	5,916		48,560				53,000	52,000					159,476	80,524
227203	Political Affairs	417,432	45,943	41,000	45,260	14,350	65,000		1,298	62,500	36,000				311,351	106,081
271101	Compensations	1,320,000	60,000	37,000	30,000	10,000	360,000		241,000	32,000	174,460				944,460	375,540
271102	Community support and general assistance	240,000	18,000	700	32,199	5,672	41,500	3,000	4,200	5,000	62,980				173,251	66,749
271104	Support for the poor and orphans	1,422,000	3,200	114,047	114,047	4,063	20,126	15,325	281,451	164,600	46,115				762,974	659,026
271105	Women Support															
10201	Puntland House of Representatives	4,890,172	374,523	407,514	407,514	407,514	407,514	407,514	407,514	407,514	407,514				3,634,635	1,255,537
211101	Employee salaries	168,960	14,080	14,080	14,080	14,080	14,080	14,080	14,080	14,080	14,080				126,720	42,240
211102	Ministerial Salaries	1,561,776	130,148	130,148	130,148	130,148	130,148	130,148	130,148	130,148	130,148				1,171,332	390,444



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
211301	Employee allowances	238,596	16,597	19,883	19,883	19,883	19,883	19,883	19,883	19,883	19,883				175,661	62,935
211303	Parliament allowance	1,747,164	134,736	145,597	145,597	145,597	145,597	145,597	145,597	145,597	145,597				1,299,512	447,652
211306	Other allowances	890,320	55,349	74,193	74,193	74,193	74,193	74,193	74,193	74,193	74,193				648,893	241,427
211401	Arrears wages and salaries in cash															
221101	Electricity	19,800	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650				14,850	4,950
221102	Water	5,280	440	440	440	440	440	440	440	440	440				3,960	1,320
221103	Telecumincation	18,276	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523	1,523				13,707	4,569
221201	Vehicle rent	19,800	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650				14,850	4,950
221202	Office rent															
221301	Fuel	27,588	2,299	2,299	2,299	2,299	2,299	2,299	2,299	2,299	2,299				20,691	6,897
221302	Oil and lubricants	11,436	953	953	953	953	953	953	953	953	953				8,577	2,859
221401	Office maintenance	22,440	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870				16,830	5,610
221402	vehicle maintenance	10,800	900	900	900	900	900	900	900	900	900				8,100	2,700
221501	Stationery	38,760	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230				29,070	9,690
227101	Travel Domestic	27,000	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250				20,250	6,750
227102	Travel abroad	27,000	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250				20,250	6,750
227201	Hospitality	55,176	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598	4,598				41,382	13,794
227202	Public events															
227203	Political Affairs															
10301	Ministry of finance	8,933,082	865,767	837,764	796,989	1,009,845	960,444	609,240	777,797	715,895	730,614				7,304,355	1,628,727
211101	Employee salaries	1,591,092			129,383			129,503			500				259,385	1,331,707
211102	Ministerial Salaries	117,600	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800				88,200	29,400
211301	Employee allowances	1,560,000	130,679	128,791	129,429	128,448	131,629		133,420		131,629				914,025	645,975

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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227201	Hospitality															
271103	Honorary allowance															
282101	Transfers to government agencies															
282102	Transfers to the private agencies															
311101	Construction of buildings															
311201	Vehicle acquisition															
10302	100	24,175,241	1,112,481	1,375,935	1,419,673	1,413,770	2,285,533	984,751	1,610,495	1,359,051	1,649,683				13,211,369	10,963,872
224101	Bank charges	3,312,000														3,312,000
224102	Refunds	17,520	1,450		1,754		800	1,000	4,620	1,366	1,895				12,885	4,635
224103	Revenue Collection commissions	5,351,688	300,918	507,288	529,325	444,887	382,802	293,497	436,226	214,208	478,310				3,587,458	1,764,230
224201	Printing, binding, advertising and publications	660,000			6,720		268,280	3,675	19,252		112,000				409,927	250,073
224202	Tax expansion	600,000		4,366	26,268	22,772	173,784	33,314	9,755	82,072	74,218				426,549	173,451
225101	Health promotion	102,516			12,960						63,600				76,560	25,956
226101	Other expenses	348,000	16,536		55,819		51,700		72,272	20,570	18,320				235,217	112,783
226102	Arrears related operating expenses	1,603,992	8,920	50,397		12,957	100,000		296,875	68,500	3,425				541,074	1,062,918
227201	Hospitality	120,000					50,000		10,500						60,500	59,500
271103	Honorary allowance	510,000	18,959	40,169	40,169	18,959	40,169	18,959	23,510	18,959	18,959				238,812	271,188
282101	Transfers to government agencies	406,800	33,445	28,392	14,917	25,070	56,503	34,306	41,103	25,976	37,892				297,604	109,196
282102	Transfers to the private agencies															
291101	Contingency	702,197				61,480	200,000			200,800					462,280	239,917
311101	Construction of buildings	300,000	24,950	24,958	1,341				8,916		159,873				220,038	79,962
311102	Development of education and higher education	492,528	89,228		21,700		50,000		65,866		52,850				279,644	212,884



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
311104	Infrastructure Development (Roads)	7,200,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000				5,400,000	1,800,000
311105	Construction of Eldahir-Erigabo road	1,260,000		49,565	105,000	157,895	157,895								470,355	789,645
311107	Water wells development	168,000	2,475				50,000		20,000						72,475	95,525
311109	JPLG/SDM/LDF Project	240,000	1,600			1,600	1,600		1,600	26,600	1,600				34,600	205,400
311116	Agricultural Development	240,000		40,000			60,000								100,000	140,000
311117	Development of Religious Affairs	120,000			1,500										1,500	118,500
311201	Vehicle acquisition	420,000	14,000	30,800	2,200	68,150	42,000			100,000	26,741				283,891	136,109
311202	Boat acquisition															
10401	Ministry of Interior, Democratization and Federal Affairs	1,847,413	7,800	110,439	152,066	21,800	98,416	155,891	19,800	25,521	96,195				687,928	1,159,484
211101	Employee salaries	357,817			29,848			59,696							89,544	268,272
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances	308,604		26,023	26,023					1,500					53,546	255,058
211401	Arrears wages and salaries in cash															
221101	Electricity	6,000				500	500			1,000					2,000	4,000
221102	Water	2,400				200	200			400					800	1,600
221103	Telecumincation	3,600				300	300			600					1,200	2,400
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	12,000			1,000	1,000	1,000	1,000		1,000	1,000				6,000	6,000
221302	Oil and lubricants	6,000			500	500	500	500		500	500				3,000	3,000
221401	Office maintenance	6,000				500	500			1,000					2,000	4,000

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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221402	vehicle maintenance	6,000				500	500			1,000					2,000	4,000
221501	Stationery	12,000			779	1,000	1,000	779		1,221	779				5,558	6,442
225102	Conflict Resolution															
226101	Other expenses	114,000			9,500	9,500	9,500	9,500		9,500	9,500				57,000	57,000
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality	919,392		76,616	76,616		76,616	76,616	12,000		76,616				395,080	524,312
227202	Public events															
227203	Political Affairs															
263101	District Development															
263102	Regional Development															
271104	Support for the poor and orphans															
271105	Women Support															
311101	Construction of buildings															
311105	Construction of Eldahir-Erigabo road															
311109	JPLG/SDM/LDF Project															
10501	Ministry of Information, heritage , culture and tourism	500,160	16,637	24,803	39,596	14,548	38,274	34,586	29,857	25,370	7,534				231,205	268,955
211101	Employee salaries	180,516			14,793			29,586							44,379	136,137
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances	139,644	11,637	11,637	11,637		23,274		15,157	11,637					84,979	54,665

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Fiscal Period: 2025-09, Main Group: OrgSEC COA Code: , Sub Group: Object Type: Expense



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Expense Monthly Trend As of September, 2025

Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221101	Electricity		1,200			93	105		95	5		100				398	803
221102	Water																
221103	Telecumincation		2,964			167	327		167	80		247				988	1,976
221201	Vehicle rent		9,600			800			800	90		800				2,490	7,110
221202	Office rent																
221301	Fuel		7,962			664	664		664			664				2,656	5,306
221302	Oil and lubricants		7,962				664					664				1,328	6,634
221401	Office maintenance																
221402	vehicle maintenance		4,596			1,047	383		383			383				2,196	2,400
221501	Stationery		8,520				1,420		665	1,420		710				4,215	4,305
226101	Other expenses																
226102	Arrears related operating expenses																
227101	Travel Domestic		1,398			117	117		116			116				466	932
227102	Travel abroad		1,398			117	117		116			116				466	932
227201	Hospitality																
227202	Public events																
227203	Political Affairs																
10701	Auditor General		1,016,808	69,356	69,356	81,804	69,706	69,006	94,603	69,006	2,850	68,056				593,743	423,065
211101	Employee salaries		164,736	350	350	12,798	700		25,597							39,795	124,941
211301	Employee allowances		334,344	25,862	26,578	31,000	28,000	27,000	27,862	27,862	2,850	27,862				224,876	109,468
211306	Other allowances		308,592	25,716	25,000	20,578	23,578	24,578	23,716	23,716		22,766				189,648	118,944
211401	Arrears wages and salaries in cash																
221101	Electricity		5,280	440	440	440	440	440	440	440		440				3,520	1,760



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Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221102	Water		840	70	70	70	70	70	70	70		70				560	280
221103	Telecumincation		5,700	475	475	475	475	475	475	475		475				3,800	1,900
221201	Vehicle rent																
221202	Office rent																
221301	Fuel																
221302	Oil and lubricants																
221401	Office maintenance																
221402	vehicle maintenance																
221501	Stationery																
226101	Other expenses		197,316	16,443	16,443	16,443	16,443	16,443	16,443	16,443		16,443				131,544	65,772
226102	Arrears related operating expenses																
227101	Travel Domestic																
227102	Travel abroad																
227201	Hospitality																
227202	Public events																
227203	Political Affairs																
10801	Electoral Commission		746,364	55,547	55,547	59,697		55,547	8,300	55,547	55,547	2,650				348,382	397,982
211101	Employee salaries		49,800			4,150			8,300							12,450	37,350
211301	Employee allowances		236,400	17,200	17,200	17,200		17,200		17,200	17,200					103,200	133,200
211306	Other allowances		336,000	28,000	28,000	28,000		28,000		28,000	28,000	2,650				170,650	165,350
211401	Arrears wages and salaries in cash																
221101	Electricity		12,000	1,000	1,000	1,000		1,000		1,000	1,000					6,000	6,000
221102	Water		6,000	500	500	500		500		500	500					3,000	3,000



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221103	Telecumincation	6,000	500	500	500		500		500	500					3,000	3,000
221201	Vehicle rent	9,600	800	800	800		800		800	800					4,800	4,800
221202	Office rent	12,000	1,000	1,000	1,000		1,000		1,000	1,000					6,000	6,000
221301	Fuel	24,000	2,000	2,000	2,000		2,000		2,000	2,000					12,000	12,000
221302	Oil and lubricants	6,000	500	500	500		500		500	500					3,000	3,000
221401	Office maintenance	6,000	500	500	500		500		500	500					3,000	3,000
221402	vehicle maintenance	3,600	300	300	300		300		300	300					1,800	1,800
221501	Stationery	24,000	2,000	2,000	2,000		2,000		2,000	2,000					12,000	12,000
226101	Other expenses	14,964	1,247	1,247	1,247		1,247		1,247	1,247					7,482	7,482
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
10901	Puntland TV	679,320	40,060	40,060	51,420	45,210	50,060	17,950	45,210	40,060	49,150				379,180	300,140
211101	Employee salaries	78,600			6,550			13,100							19,650	58,950
211301	Employee allowances	276,720	23,060	23,060	23,020	23,060	23,060		23,060	23,060					161,380	115,340
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	6,600				550	550		550		1,100				2,750	3,850
221102	Water	6,600				550	550		550		1,100				2,750	3,850
221103	Telecumincation	24,000				2,000	2,000		2,000		4,000				10,000	14,000



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	24,000			2,000		2,000	2,000			2,000				8,000	16,000
221302	Oil and lubricants	6,600				550	550		550		1,100				2,750	3,850
221401	Office maintenance	14,400			1,200		1,200	1,200			1,200				4,800	9,600
221402	vehicle maintenance	9,600				800	800		800		1,600				4,000	5,600
221501	Stationery	8,400				700	700		700		1,400				3,500	4,900
226101	Other expenses	204,000	17,000	17,000	17,000	17,000	17,000		17,000	17,000	34,000				153,000	51,000
226102	Arrears related operating expenses															
227101	Travel Domestic	13,560			1,130		825	1,130			825				3,910	9,650
227102	Travel abroad	6,240			520		825	520			825				2,690	3,550
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
11001	Puntland tender board	118,200		4,561	8,111	1,135	1,136	12,799	4,561		5,699				38,002	80,198
211101	Employee salaries	42,600			3,550			7,100							10,650	31,950
211301	Employee allowances	7,200														7,200
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	1,200		100	100			100	100		100				500	700
221102	Water	600		50	50			50	50		50				250	350
221103	Telecumincation	1,200				100	100	100			100				400	800
221201	Vehicle rent	9,000		750	750			750	750		750				3,750	5,250



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221202	Office rent															
221301	Fuel	9,600		800	800			800	800		800				4,000	5,600
221302	Oil and lubricants	1,800				150	149	150			150				599	1,201
221401	Office maintenance	11,532		961	961			961	961		961				4,805	6,727
221402	vehicle maintenance															
221501	Stationery	10,668				885	887	888			888				3,548	7,120
226101	Other expenses	22,800		1,900	1,900			1,900	1,900		1,900				9,500	13,300
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
20101	Ministry of security and DDR	405,828	7,800	21,800	33,903	21,800	7,800	46,006	21,800	21,800	21,800				204,509	201,319
211101	Employee salaries	144,228			12,103			24,206							36,309	107,919
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	8,400		1,000	700			700	700	700	700				4,500	3,900
221102	Water	3,600		500	300			300	300	300	300				2,000	1,600
221103	Telecumincation	8,400		1,000	700			700	700	700	700				4,500	3,900



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent	18,000		2,000	1,500	2,500		1,500	1,500	1,500	1,500				12,000	6,000
221202	Office rent															
221301	Fuel	60,000		5,000	5,000	5,300		5,000	5,000	5,000	5,000				35,300	24,700
221302	Oil and lubricants	6,000		600	500			500	500	500	500				3,100	2,900
221401	Office maintenance	7,200		900	600			600	600	600	600				3,900	3,300
221402	vehicle maintenance	24,000		3,000	2,000	2,200		2,000	2,000	2,000	2,000				15,200	8,800
221501	Stationery	18,000			1,500	4,000		1,500	1,500	1,500	1,500				11,500	6,500
225601	Seciurity Supplies															
226101	Other expenses	14,400			1,200			1,200	1,200	1,200	1,200				6,000	8,400
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
311110	Security development															
20201	Ministry of justice	292,200	7,800	7,800	20,710	16,250	10,323	29,571	15,800	7,800	12,400				128,454	163,746
211101	Employee salaries	102,600			8,310			16,621							24,931	77,669
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															



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Expense Monthly Trend As of September, 2025

Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221101	Electricity		12,000				1,000	1,000		1,000		2,000				5,000	7,000
221102	Water		6,000				400	173		500		400				1,473	4,527
221103	Telecumincation		5,400				450	450		450		900				2,250	3,150
221201	Vehicle rent																
221202	Office rent		4,800				400	400		400		800				2,000	2,800
221301	Fuel		7,200			600	600		600	600						2,400	4,800
221302	Oil and lubricants																
221401	Office maintenance		6,600				1,100		550	550						2,200	4,400
221402	vehicle maintenance		6,000				500	500		500		500				2,000	4,000
221501	Stationery																
224201	Printing, binding, advertising and publications																
226101	Other expenses		48,000			4,000	4,000		4,000	4,000						16,000	32,000
226102	Arrears related operating expenses																
227101	Travel Domestic																
227102	Travel abroad																
271103	Honorary allowance																
271104	Support for the poor and orphans																
20301	solicitor general		144,972	9,598	9,594	12,080	9,598	9,600	14,561		9,600	9,600				84,230	60,742
211101	Employee salaries		29,772			2,480			4,961							7,441	22,331
211301	Employee allowances																
211306	Other allowances		33,600	2,800	2,800	2,800	2,800	2,800	2,800		2,800	2,800				22,400	11,200
211401	Arrears wages and salaries in cash																
221101	Electricity																



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221102	Water															
221103	Telecumincation	800	67	66	67	66	67	66		66	66				531	270
221201	Vehicle rent	12,000	1,000	999	1,000	1,000	1,000	1,000		1,000	1,000				7,999	4,001
221202	Office rent	12,000	1,000	999	1,000	1,000	1,000	1,000		1,000	1,000				7,999	4,001
221301	Fuel	20,000	1,667	1,666	1,667	1,667	1,666	1,667		1,667	1,667				13,333	6,667
221302	Oil and lubricants	7,204	600	600	600	600	601	600		600	600				4,801	2,403
221401	Office maintenance	2,000	167	166	167	167	166	167		167	167				1,333	667
221402	vehicle maintenance	2,000	167	166	166	166	167	167		167	167				1,333	668
221501	Stationery	24,000	2,000	2,000	2,000	2,000	2,000	2,000		2,000	2,000				16,000	8,000
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	1,000	83	83	83	83	84	83		83	83				665	336
227102	Travel abroad	596	50	49	50	50	49	50		50	50				397	199
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
20401	Puntland Human Rights Defender	147,744		3,916	5,380	6,422	3,233	14,676	2,878		9,656				46,161	101,583
211101	Employee salaries	64,560			5,380			10,760							16,140	48,420
211301	Employee allowances															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	1,500				83	107		107		195				492	1,008
221102	Water	1,500				6	11		5		13				35	1,465



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221103	Telecumincation	6,600				200	900		550		1,100				2,750	3,850
221201	Vehicle rent	9,000		750		750		750			750				3,000	6,000
221202	Office rent	9,000				750	750		750		1,500				3,750	5,250
221301	Fuel	10,400		867		867		867			867				3,468	6,932
221302	Oil and lubricants	4,000				333	333		333		666				1,665	2,335
221401	Office maintenance	6,800		567		567		567			567				2,268	4,532
221402	vehicle maintenance	4,000				333	333		333		666				1,665	2,335
221501	Stationery	9,600				800	800		800		1,600				4,000	5,600
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	10,784		899		899		899			899				3,596	7,188
227102	Travel abroad	10,000		833		833		833			833				3,332	6,668
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
20501	The Judiciary and the Supreme Court	1,481,124	75,741	82,551	121,079	82,791	82,751	156,507	2,450	82,751	82,751				769,372	711,752
211101	Employee salaries	488,112			38,328			73,756	2,450						114,534	373,578
211301	Employee allowances	408,000	34,000	34,000	34,000	34,000	34,000	34,000		34,000	34,000				272,000	136,000
211306	Other allowances	338,304	28,192	28,192	28,192	28,192	28,192	28,192		28,192	28,192				225,536	112,768
211401	Arrears wages and salaries in cash															
221101	Electricity	11,400	950	950	950	950	949	950		950	1,900				8,549	2,851
221102	Water	7,200	600	600	600	600	599	600		600	1,200				5,399	1,801
221103	Telecumincation	8,400	700	700	700	700	699	700		700	1,400				6,299	2,101



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Expense Monthly Trend As of September, 2025

Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent		48,000	4,000	4,000	4,000	4,000	4,000	4,000		4,000					28,000	20,000
221202	Office rent																
221301	Fuel		8,400	700	700	700	700	699	700		700					4,899	3,501
221302	Oil and lubricants		3,600	300	300	300	300	299	300		300					2,099	1,501
221401	Office maintenance		6,000	500	500	500		999	500		500					3,499	2,501
221402	vehicle maintenance																
221501	Stationery																
226101	Other expenses		106,440	1,860	8,870	8,870	9,210	12,315	12,095		12,095	14,500				79,815	26,625
226102	Arrears related operating expenses																
227101	Travel Domestic		16,068	1,339	1,139	1,339	1,539		714		714	1,559				8,343	7,725
227102	Travel abroad		13,200	1,100	1,100	1,100	1,100									4,400	8,800
227201	Hospitality		18,000	1,500	1,500	1,500	1,500									6,000	12,000
227202	Public events																
227203	Political Affairs																
20502	Office of the Attorney General		377,892	23,602	23,602	30,432	23,602	23,602	37,262		23,602	23,602				209,306	168,586
211101	Employee salaries		94,668			6,830			13,660							20,490	74,178
211301	Employee allowances																
211302	Ministerial allowance																
211306	Other allowances		241,932	20,161	20,161	20,161	20,161	20,161	20,161		20,161	20,161				161,288	80,644
211401	Arrears wages and salaries in cash																
221101	Electricity		6,000	500	500	500	500	500	500		500	500				4,000	2,000
221102	Water		1,800	150	150	150	150	150	150		150	150				1,200	600
221103	Telecumincation		1,800	150	150	150	150	150	150		150	150				1,200	600



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent															
221202	Office rent	3,600	300	300	300	300	300	300		300	300				2,400	1,200
221301	Fuel	9,600	800	800	800	800	800	800		800	800				6,400	3,200
221302	Oil and lubricants	1,800	150	150	150	150	150	150		150	150				1,200	600
221401	Office maintenance	3,600	300	300	300	300	300	300		300	300				2,400	1,200
221402	vehicle maintenance	1,800	150	150	150	150	150	150		150	150				1,200	600
221501	Stationery	11,292	941	941	941	941	941	941		941	941				7,528	3,764
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
20601	PISA	1,200,000	96,050	100,000	100,000	100,000	100,000	100,000		100,000	100,000				796,050	403,950
211101	Employee salaries	95,220	7,935	7,935	7,935	7,935	7,935	7,935		7,935	7,935				63,480	31,740
211201	Food and supplies															
211301	Employee allowances	72,732	6,061	6,061	6,061	6,061	6,061	6,061		6,061	6,061				48,488	24,244
211306	Other allowances	1,009,644	80,605	84,137	84,137	84,137	84,137	84,137		84,137	84,137				669,564	340,080
211401	Arrears wages and salaries in cash															
221101	Electricity	1,800	150	150	150	150	150	150		150	150				1,200	600
221102	Water	600	50	50	50	50	50	50		50	50				400	200
221103	Telecumincation	2,004	167	166	166	166	166	166		166	166				1,329	675



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	3,000	250	250	250	250	250	250		250	250				2,000	1,000
221302	Oil and lubricants	1,000	83	83	83	83	83	83		83	83				664	336
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery	4,000	333	333	333	333	333	333		333	333				2,664	1,336
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	5,000		832	417	417	417	417		417	417				3,334	1,666
227102	Travel abroad	5,000	416	3	418	418	418	418		418	418				2,927	2,073
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
20701	Police forces	9,585,248	780,140	459,839	652,256	164,480	978,100	376,253	461,739	692,788	109,870				4,675,465	4,909,783
211101	Employee salaries	5,494,604	452,168	341,734	345,334	124,230	669,070	132,278	345,334	456,013	13,550				2,879,711	2,614,893
211201	Food and supplies	1,593,804	132,817		132,817		132,825	132,825		138,825					670,109	923,695
211301	Employee allowances	443,580	36,100	17,100	24,100	38,150	19,200	28,750	10,600	36,150	2,000				212,150	231,430
211306	Other allowances	570,000	41,150	26,400	26,400	2,100	26,400	26,400	27,400	11,800					188,050	381,950
211401	Arrears wages and salaries in cash															
221101	Electricity	100,000	7,300	8,000	8,333		9,600		8,433		8,333				49,999	50,001
221102	Water	56,060	4,670	4,000	4,672		5,300		4,716		4,672				28,030	28,030
221103	Telecumincation	4,800	400	300	400		400		500		400				2,400	2,400



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Expense Monthly Trend As of September, 2025

Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent		84,000	7,000	6,000	7,000		7,900		7,100		9,000				44,000	40,000
221202	Office rent		60,600	5,000	5,000	5,050		5,050		5,150		5,050				30,300	30,300
221301	Fuel		70,000	5,830	5,500	5,833		6,000		6,000		5,833				34,996	35,004
221302	Oil and lubricants		16,400	1,360	1,300	1,367		1,367		1,439		1,367				8,200	8,200
221401	Office maintenance		60,000	5,000	5,000	5,000		5,000		5,000		5,000				30,000	30,000
221402	vehicle maintenance		56,400	4,700	4,500	4,700		4,800		8,600		4,700				32,000	24,400
221501	Stationery		66,804	5,567	5,500	5,567		5,567		5,634		5,567				33,402	33,402
224201	Printing, binding, advertising and publications		83,400	6,950	6,700	6,950		7,000		7,150		6,950				41,700	41,700
226101	Other expenses		672,000	56,000	10,505	56,000		56,000	56,000	4,801	50,000	24,715				314,021	357,979
226102	Arrears related operating expenses																
227101	Travel Domestic		100,000	8,128	8,000	8,333		8,800		8,405		8,333				49,999	50,001
227102	Travel abroad		17,600		1,400	1,467		2,021		2,445		1,467				8,800	8,800
227201	Hospitality		35,196		2,900	2,933		5,800		3,032		2,933				17,598	17,598
227202	Public events																
227203	Political Affairs																
20801	Court of armed forces		384,112	32,005	31,083	32,009	922	32,009	32,009	32,009	1,260	30,749				224,055	160,057
211101	Employee salaries																
211201	Food and supplies		11,064	922		922	922	922	922	922		922				6,454	4,610
211301	Employee allowances		325,920	27,160	27,160	27,160		27,160	27,160	27,160		27,160				190,120	135,800
211306	Other allowances																
211401	Arrears wages and salaries in cash																
221101	Electricity		7,608	633	633	634		1,000	634	634		634				4,802	2,806
221102	Water		2,000	166	166	167		300	167	167		167				1,300	700



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221103	Telecumincation	3,200	266	266	267		500	267	267		267				2,100	1,100
221201	Vehicle rent															
221202	Office rent	15,120	1,260	1,260	1,260		1,260	1,260	1,260	1,260					8,820	6,300
221301	Fuel	2,000	166	167	167		300	167	167		167				1,301	699
221302	Oil and lubricants	1,200	100	100	100		200	100	100		100				800	400
221401	Office maintenance	1,200	100	100	100		200	100	100		100				800	400
221402	vehicle maintenance	2,000	167	166	167		167	167	167		167				1,168	833
221501	Stationery	3,200	267	266	267			267	267		267				1,601	1,600
224201	Printing, binding, advertising and publications	3,200	266	267	266			267	267		267				1,600	1,600
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	2,000	167	166	166			167	167		167				1,000	1,001
227102	Travel abroad	1,200	100	100	100			100	100		100				600	600
227201	Hospitality	3,200	267	266	266			264	264		264				1,591	1,610
227202	Public events															
227203	Political Affairs															
20901	Darawish forces	30,375,964	2,427,976	2,276,203	2,043,861	2,755,472	2,551,904	2,258,597	853,932	3,927,297	1,679,638				20,774,881	9,601,083
211101	Employee salaries	16,963,384	1,322,127	1,383,901	1,405,498	1,441,687	1,414,966	1,401,923	211,894	2,364,862	911,131				11,857,989	5,105,395
211201	Food and supplies	5,275,356	428,458	341,536	21,006	635,815	536,386	362,542	443,303	384,218	548,318				3,701,582	1,573,774
211301	Employee allowances	2,002,488	166,623	103,981	171,514	149,387	132,192	123,521	37,750	377,538	47,195				1,309,701	692,787
211306	Other allowances	3,944,172	328,286	311,621	279,739	351,354	296,436	224,781	74,681	590,533	9,000				2,466,431	1,477,741
211401	Arrears wages and salaries in cash															



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Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221101	Electricity		165,396	13,780	13,000	13,783	14,560	13,000	14,570		16,000					98,693	66,703
221102	Water		165,396	13,780	4,500	23,000	13,850	12,840	14,720		22,471					105,161	60,235
221103	Telecumincation		75,516	6,290	6,000	4,145	6,566	5,000			12,277					40,278	35,238
221201	Vehicle rent		200,000	16,665	16,595	16,172	13,325	3,566		23,300	19,980	39,150				148,753	51,247
221202	Office rent		191,740	15,969	15,960	12,700	19,280			5,500	47,349	9,669				126,427	65,314
221301	Fuel		209,000	17,400	17,145	17,645	16,589	9,589	13,865	14,669	19,170	28,346				154,418	54,583
221302	Oil and lubricants		124,180	10,340	10,000	9,420	10,079	10,079	4,000		4,500	12,150				70,568	53,612
221401	Office maintenance		40,000	3,330	3,280	3,000	2,500				9,000					21,110	18,890
221402	vehicle maintenance		175,460	14,620	14,150	10,589	18,000	15,150	15,100	7,730	3,079	7,000				105,418	70,042
221501	Stationery		175,500	14,620	14,555	14,700	14,150	15,000	11,990	4,145	11,000	8,000				108,160	67,340
224201	Printing, binding, advertising and publications		391,740	32,640	15,079		39,425	75,655	23,145	30,960	28,755	33,840				279,499	112,241
225401	Police Force operations																
226101	Other expenses																
226102	Arrears related operating expenses																
227101	Travel Domestic		100,000	8,330		16,600	8,000	7,900	9,150		12,066	2,840				64,886	35,114
227102	Travel abroad		84,320	7,026		13,950	905	4,145	16,130		4,500					46,656	37,664
227201	Hospitality		92,316	7,692	4,900	10,400			23,160			23,000				69,152	23,164
227202	Public events																
227203	Political Affairs																
21001	Puntland Custodial corps		2,840,474	206,963	236,968	236,968	53,092	236,968	183,876	153,545	189,607	184,356				1,682,343	1,158,131
211101	Employee salaries		957,768	57,557	87,556	87,556		87,555	87,556	1,679	85,877	88,036				583,372	374,396
211201	Food and supplies		653,268	47,219	47,219	47,219		47,220	47,219		47,219	47,219				330,534	322,734
211301	Employee allowances		44,148	3,419	3,419	3,419		3,419	3,419		3,419	3,419				23,933	20,215



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
211306	Other allowances	637,106	53,092	53,092	53,092	53,092	53,092		106,184	53,092					424,736	212,370
211401	Arrears wages and salaries in cash															
221101	Electricity	4,668	388	388	391		389	776	390		390				3,112	1,557
221102	Water	60,000	5,000	5,000	5,000		332	14,600	5,068		3,000				38,000	22,001
221103	Telecumincation	3,984	331	332	333		663	330	335		332				2,656	1,329
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	238,824	19,901	19,902	19,903		18,404	25,000	36,200		10,000				149,310	89,515
221302	Oil and lubricants	14,400	1,200	1,200	1,200		1,200				3,000				7,800	6,601
221401	Office maintenance	10,224	851	853	852		1,303				2,000				5,858	4,366
221402	vehicle maintenance															
221501	Stationery	7,296	607	609	607		1,114				1,000				3,937	3,360
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	64,788	5,398	5,400	5,399		10,798	4,976	3,689		7,000				42,659	22,129
227102	Travel abroad															
227201	Hospitality	144,000	12,000	12,000	12,001		11,479				18,960				66,439	77,561
227202	Public events															
227203	Political Affairs															
30101	Ministry of Livestock	429,252	7,800	7,800	33,274	10,277	16,797	52,227	10,277	7,800	17,914				164,166	265,086
211101	Employee salaries	227,652			18,954			37,907							56,861	170,791
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															



Fiscal Period: 2025-09, Main Group: OrgSEC COA Code: , Sub Group: Object Type: Expense



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	4,680				390	390		390		780				1,950	2,730
221102	Water	1,152				143	49		96		192				480	672
221103	Telecumincation	1,920				160	160		160		320				800	1,120
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	18,000		1,500	1,500	1,500	1,500		1,500	1,500	3,000				12,000	6,000
221302	Oil and lubricants	6,000				500	500		500		1,000				2,500	3,500
221401	Office maintenance	2,400			200	200	200		200	200	400				1,400	1,000
221402	vehicle maintenance	2,400				200	200		200		400				1,000	1,400
221501	Stationery	1,200				100	100		100		200				500	700
226101	Other expenses	106,248		8,854	8,854	8,854	8,854		8,854	8,854	17,708				70,832	35,416
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
311105	Construction of Eldahir-Erigabo road															
30202	Puntland Highway Authority	667,440	31,620	31,620	13,530	40,620	39,252	27,060		31,620	8,600				223,923	443,517



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
211101	Employee salaries	180,000			13,530			27,060							40,590	139,410
211301	Employee allowances	379,440	31,620	31,620		31,620	31,620			31,620					158,100	221,340
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	3,000				250	250				250				750	2,250
221102	Water	3,000				250	70				250				570	2,430
221103	Telecumincation	6,000				500	80				500				1,080	4,920
221201	Vehicle rent	6,000				500									500	5,500
221202	Office rent															
221301	Fuel	12,000				1,000	1,600				1,600				4,200	7,800
221302	Oil and lubricants	12,000				1,000	819				1,000				2,819	9,181
221401	Office maintenance	12,000				1,000	500				500				2,000	10,000
221402	vehicle maintenance															
221501	Stationery	6,000				500	313				500				1,313	4,687
226101	Other expenses	36,000				3,000	3,000				3,000				9,000	27,000
226102	Arrears related operating expenses															
227101	Travel Domestic	12,000				1,000	1,000				1,000				3,000	9,000
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
311103	Construction of roads															
30301	Ministry of Ports and Maritime Transport	321,108	7,800	7,800	26,759	15,800	7,800	37,718	7,800	7,800	15,800				135,077	186,031



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
211101	Employee salaries	131,508			10,959			21,918							32,877	98,631
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	13,200			1,100	1,000		1,000			1,100				4,200	9,000
221102	Water	3,600			300						300				600	3,000
221103	Telecumincation	7,200			600	1,000		1,000			600				3,200	4,000
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	24,600			2,050	2,000		2,000			2,050				8,100	16,500
221302	Oil and lubricants	4,800			400						400				800	4,000
221401	Office maintenance	17,520			1,460	2,000		2,000			1,460				6,920	10,600
221402	vehicle maintenance	11,400			950						950				1,900	9,500
221501	Stationery	7,200			600	1,000		1,000			600				3,200	4,000
226101	Other expenses	6,480			540	1,000		1,000			540				3,080	3,400
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
30401	Ministry of Planning, Economic Development and International Cooperation	409,152	9,800	9,800	27,090	22,714	20,706	29,580	17,106	11,400	18,967				167,163	241,989
211101	Employee salaries	135,552			10,890			21,780							32,670	102,882
211102	Ministerial Salaries	117,600	9,800	9,800	9,800	9,800	7,800	7,800	7,800	7,800	7,800				78,200	39,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	14,400				1,114	1,106		1,106		2,367				5,693	8,707
221102	Water	3,600				300	300		300		600				1,500	2,100
221103	Telecumincation	6,000				500	500		500		1,000				2,500	3,500
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	30,000			2,500	2,500	2,500		2,500						10,000	20,000
221302	Oil and lubricants	3,200				800	800								1,600	1,600
221401	Office maintenance	4,000				1,000	1,000								2,000	2,000
221402	vehicle maintenance	5,200				1,300	1,300								2,600	2,600
221501	Stationery	6,000				1,500	1,500								3,000	3,000
226101	Other expenses	83,600			3,900	3,900	3,900		4,900	3,600	7,200				27,400	56,200
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227203	Political Affairs															
30501	Ministry of Commerce and Industry	258,180	5,000	10,960	13,415	12,695	12,501	22,630	12,998	5,000	14,841				110,041	148,139
211101	Employee salaries	102,180			8,415			16,830							25,245	76,935
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	2,700				225	225		225		415				1,090	1,610
221102	Water	1,740					286		143		286				716	1,024
221103	Telecumincation	2,640				220	220		220		440				1,100	1,540
221201	Vehicle rent															
221202	Office rent	9,600				800		800	800		800				3,200	6,400
221301	Fuel	13,920		1,160		1,160	1,160		1,160		1,160				5,800	8,120
221302	Oil and lubricants	3,600				300	300		300		600				1,500	2,100
221401	Office maintenance	1,920					320		160		160				640	1,280
221402	vehicle maintenance	6,600				550	550		550		1,100				2,750	3,850
221501	Stationery	5,280				440	440		440		880				2,200	3,080
226101	Other expenses	48,000		4,800		4,000	4,000		4,000		4,000				20,800	27,200
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227202	Public events															
227203	Political Affairs															
30502	Puntland Chamber of Commerce	222,336	10,528	16,528	10,528	22,528	10,528	1,000	16,528		2,000				90,168	132,168
211101	Employee salaries	66,336	5,528	5,528	5,528	5,528	5,528		5,528						33,168	33,168
211301	Employee allowances	60,000	5,000	5,000	5,000	5,000	5,000		5,000						30,000	30,000
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	6,000						500			1,000				1,500	4,500
221102	Water															
221103	Telecumincation	6,000						500			1,000				1,500	4,500
221201	Vehicle rent	12,000		1,000		2,000			1,000						4,000	8,000
221202	Office rent															
221301	Fuel	12,000		1,000		2,000			1,000						4,000	8,000
221302	Oil and lubricants															
221401	Office maintenance	12,000		1,000		2,000			1,000						4,000	8,000
221402	vehicle maintenance															
221501	Stationery	12,000														12,000
226101	Other expenses	24,000		2,000		4,000			2,000						8,000	16,000
226102	Arrears related operating expenses															
227101	Travel Domestic	12,000		1,000		2,000			1,000						4,000	8,000
227102	Travel abroad															
227201	Hospitality															
227202	Public events															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227203	Political Affairs															
30601	Ministry of Energy, Minerals and Water	283,764	7,800	13,380	21,920	9,420	15,700	23,480	15,420	7,800	17,420				132,340	151,424
211101	Employee salaries	94,164			7,840			15,680							23,520	70,644
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	9,600				800	800		800		1,600				4,000	5,600
221102	Water	600				50	50				100				200	400
221103	Telecumincation	2,760				230	230				460				920	1,840
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	3,600			300		300		300		300				1,200	2,400
221302	Oil and lubricants	1,680				140	140		140		280				700	980
221401	Office maintenance	4,800			400		400		400		400				1,600	3,200
221402	vehicle maintenance	3,600				200	200		200		500				1,100	2,500
221501	Stationery	2,400				200	200		200		400				1,000	1,400
226101	Other expenses	66,960		5,580	5,580		5,580		5,580		5,580				27,900	39,060
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227202	Public events															
227203	Political Affairs															
30602	Water Development Agency	332,200		8,860	26,793	4,140	5,360	39,366	15,060	8,860	3,500				111,939	220,261
211101	Employee salaries	218,200			17,933			35,866							53,799	164,401
211301	Employee allowances	42,000		3,500	3,500	3,500		3,500	3,500	3,500	3,500				24,500	17,500
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	6,000				200			560	300					1,060	4,940
221102	Water	13,200			460				2,200	1,100					3,760	9,440
221103	Telecumincation	6,000			1,500	440			1,000	60					3,000	3,000
221201	Vehicle rent	7,200		1,000	800		1,000		1,200	600					4,600	2,600
221202	Office rent	13,200		2,200	1,100				2,200	1,100					6,600	6,600
221301	Fuel	6,000		1,000	500		1,000		1,000	500					4,000	2,000
221302	Oil and lubricants															
221401	Office maintenance	6,000		660			1,839		1,000	500					3,999	2,001
221402	vehicle maintenance	2,400							400	200					600	1,800
221501	Stationery	6,000					521		1,000	500					2,021	3,979
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	6,000		500	1,000		1,000		1,000	500					4,000	2,000
227102	Travel abroad															
227201	Hospitality															
227202	Public events															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227203	Political Affairs															
311107	Water wells development															
30603	Electricity Development Agency	185,568			12,721	2,393	2,922	16,639	5,767	2,833	5,559				48,834	136,734
211101	Employee salaries	82,368			6,514			13,028							19,542	62,826
211301	Employee allowances															
211306	Other allowances	31,200			2,600				2,600						5,200	26,000
211401	Arrears wages and salaries in cash															
221101	Electricity	9,200			684	83	11		767		826				2,371	6,829
221102	Water	1,200			90	10	78		100		132				410	790
221103	Telecumincation	2,400				200		200	200		400				1,000	1,400
221201	Vehicle rent	4,800			400		400	400		400					1,600	3,200
221202	Office rent	21,200				1,767		245	1,767		3,534				7,313	13,887
221301	Fuel	12,000			1,000		1,000	1,000		1,000					4,000	8,000
221302	Oil and lubricants															
221401	Office maintenance	16,000			1,333		1,333	1,333		1,333					5,332	10,668
221402	vehicle maintenance															
221501	Stationery	4,000				333		333	333		666				1,665	2,335
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	1,200			100		100	100		100					400	800
227102	Travel abroad															
227201	Hospitality															
227202	Public events															

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Expense Monthly Trend As of September, 2025

[illegible]

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Expense Monthly Trend As of September, 2025

[illegible]



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227202	Public events															
227203	Political Affairs															
30801	Ministry of Civil Aviation and Airports	436,440	7,800	7,800	34,936	8,736	15,800	55,408	8,931	7,800	17,136				164,346	272,094
211101	Employee salaries	246,840			20,472			40,944							61,415	185,425
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	4,800					400		195		800				1,395	3,405
221102	Water															
221103	Telecumincation	3,960				330	330		330		660				1,650	2,310
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	31,968			2,664		2,664	2,664			2,664				10,656	21,312
221302	Oil and lubricants															
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery	7,272				606	606		606		1,212				3,030	4,242
226101	Other expenses	48,000			4,000		4,000	4,000			4,000				16,000	32,000
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
30901	Ministry of Fisheries and Marine Resources	395,004	7,800	7,800	32,418	7,800	17,800	47,036	7,800	7,800	17,800				154,054	240,950
211101	Employee salaries	181,404			14,618			29,236							43,854	137,550
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	12,000			1,000		1,000				1,000				3,000	9,000
221102	Water	2,400			300		200	200			200				900	1,500
221103	Telecumincation	7,200			1,000		600	600			600				2,800	4,400
221201	Vehicle rent	18,000			1,000		1,500	1,500			1,500				5,500	12,500
221202	Office rent	12,000			1,000		1,000	1,000			1,000				4,000	8,000
221301	Fuel	12,000			1,000		1,000	2,000			1,000				5,000	7,000
221302	Oil and lubricants	6,000			800		500	500			500				2,300	3,700
221401	Office maintenance	12,000			1,500		1,000	1,000			1,000				4,500	7,500
221402	vehicle maintenance	24,000			1,600		2,000	2,000			2,000				7,600	16,400
221501	Stationery	4,800					400	400			400				1,200	3,600
226101	Other expenses	9,600			800		800	800			800				3,200	6,400
226102	Arrears related operating expenses															
227101	Travel Domestic															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
31001	Puntland Diaspora affairs agency	55,200			800			1,600							2,400	52,800
211101	Employee salaries	9,600			800			1,600							2,400	7,200
211102	Ministerial Salaries															
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	3,000														3,000
221102	Water	3,000														3,000
221103	Telecumincation	4,200														4,200
221201	Vehicle rent	5,400														5,400
221202	Office rent															
221301	Fuel	8,000														8,000
221302	Oil and lubricants	4,000														4,000
221401	Office maintenance	6,000														6,000
221402	vehicle maintenance															
221501	Stationery	12,000														12,000
226101	Other expenses															
226102	Arrears related operating expenses															



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
31101	Ministry of Agriculture and Irrigation	291,948	7,800	7,800	15,300	9,500	15,000	16,800	10,592	7,800	17,782				108,374	183,574
211101	Employee salaries	102,348			1,500			3,000							4,500	97,848
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	6,000				500			992		991				2,483	3,517
221102	Water	2,400				200	200		200		400				1,000	1,400
221103	Telecumincation	4,800				400	400		400		800				2,000	2,800
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	24,000			2,000		2,000	2,000			2,000				8,000	16,000
221302	Oil and lubricants	7,200				600	600		600		1,200				3,000	4,200
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery	3,600							600		591				1,191	2,409
226101	Other expenses	48,000			4,000		4,000	4,000			4,000				16,000	32,000



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40101	Ministry of Health	1,276,356	7,800	33,657	91,863	21,800	21,800	175,926	21,800	21,800	7,800				404,246	872,110
211101	Employee salaries	1,014,756			84,063			168,126							252,189	762,567
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	36,000		6,000		3,550	3,000		3,000	4,450					20,000	16,000
221102	Water	6,600		550			550		2,000	550					3,650	2,950
221103	Telecumincation	17,400		2,900		1,450	1,450								5,800	11,600
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	10,884		1,814		907	907		907	907					5,442	5,442
221302	Oil and lubricants	3,600		300		300	300		300	300					1,500	2,100
221401	Office maintenance	8,316		693		693	693		693	693					3,465	4,851
221402	vehicle maintenance	3,600		300		300	300		300	300					1,500	2,100
221501	Stationery	3,600		300		300	300		300	300					1,500	2,100



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
225101	Health promotion															
226101	Other expenses	78,000		13,000		6,500	6,500		6,500	6,500					39,000	39,000
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40102	Puntland Forensic center	108,000			3,330	1,471	3,999	4,130	1,470		5,460				19,859	88,141
211101	Employee salaries	60,000			800			1,600							2,400	57,600
211102	Ministerial Salaries															
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	7,200				601	599		600		1,190				2,989	4,211
221102	Water	960				80	80		80		160				400	560
221103	Telecumincation	2,880				240	240		240		480				1,200	1,680
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	6,000			500		500	500			500				2,000	4,000
221302	Oil and lubricants															
221401	Office maintenance															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221402	vehicle maintenance															
221501	Stationery	6,600				550	550		550		1,100				2,750	3,850
225101	Health promotion															
226101	Other expenses	16,560			1,380		1,380	1,380			1,380				5,520	11,040
226102	Arrears related operating expenses															
227101	Travel Domestic	4,800			400		400	400			400				1,600	3,200
227102	Travel abroad															
227201	Hospitality	3,000			250		250	250			250				1,000	2,000
227202	Public events															
227203	Political Affairs															
40201	Ministry of Education and Higher Education	908,016	7,800	7,800	26,982	23,214	16,800	40,164	21,800	13,800	27,800				186,160	721,856
211101	Employee salaries	646,416			13,182			26,364							39,547	606,869
211102	Ministerial Salaries	93,600	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800				70,200	23,400
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	30,000				4,914	2,500		2,500		5,000				14,914	15,086
221102	Water	6,000				500	500		500		1,000				2,500	3,500
221103	Telecumincation	24,000				1,000	3,000		2,000		2,000				8,000	16,000
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	30,000			2,500	2,500		2,500	2,500	2,500	2,500				15,000	15,000



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221302	Oil and lubricants	12,000				1,000	1,000		1,000		2,000				5,000	7,000
221401	Office maintenance	12,000			1,000	1,000		1,000	1,000	1,000	1,000				6,000	6,000
221402	vehicle maintenance	12,000				1,000	1,000		1,000		2,000				5,000	7,000
221501	Stationery	12,000				1,000	1,000		1,000		2,000				5,000	7,000
226101	Other expenses	30,000			2,500	2,500		2,500	2,500	2,500	2,500				15,000	15,000
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
311102	Development of education and higher education															
40301	Ministry of Labour, Labor and Social Affairs	240,516	5,000	5,000	26,150	13,000	7,300	38,401	13,500	10,500	9,800				128,651	111,865
211101	Employee salaries	84,516			13,950			27,901	500						42,351	42,165
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	6,000				500	500		500		1,000				2,500	3,500
221102	Water	2,400				200			200		200				600	1,800
221103	Telecumincation	4,800				400	400		400		800				2,000	2,800
221201	Vehicle rent															



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221202	Office rent															
221301	Fuel	12,000			2,000	1,000		1,000	1,000	1,000					6,000	6,000
221302	Oil and lubricants	6,000				500	500		500		1,000				2,500	3,500
221401	Office maintenance	3,600			300	300		300	300	300					1,500	2,100
221402	vehicle maintenance	4,800				400	400		400		800				2,000	2,800
221501	Stationery	6,000			500	500	500		500		1,000				3,000	3,000
226101	Other expenses	50,400			4,400	4,200		4,200	4,200	4,200					21,200	29,200
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40302	Ministry of Youth and Sports	280,560	5,000	11,722	11,939	6,058	12,044	5,851	12,723	5,000	14,064				84,401	196,159
211101	Employee salaries	124,560														124,560
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	4,200		22		108	323		123		700				1,276	2,924
221102	Water	600				50	21	47			64				182	418
221103	Telecumincation	3,000				250		250	250		500				1,250	1,750



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent															
221202	Office rent															
221301	Fuel	12,000		1,000	1,000		1,000		1,000		1,000				5,000	7,000
221302	Oil and lubricants															
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery	7,800				650		554	650		1,099				2,953	4,847
226101	Other expenses	68,400		5,700	5,939		5,700		5,700		5,700				28,739	39,661
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40401	Ministry of Women and Family Affairs	304,716	5,000	5,000	21,690	5,760	13,000	33,790	8,410	5,000	16,410				114,060	190,656
211101	Employee salaries	148,716			12,100			24,200							36,300	112,416
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	14,760					1,230		1,230		2,460				4,920	9,840
221102	Water	9,600					800		800		1,600				3,200	6,400



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Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221103	Telecumincation	3,720				310	310		310		620				1,550	2,170
221201	Vehicle rent															
221202	Office rent	7,200					600		600		1,200				2,400	4,800
221301	Fuel	6,000			500		500	500			500				2,000	4,000
221302	Oil and lubricants															
221401	Office maintenance	1,080			90		90	90			90				360	720
221402	vehicle maintenance															
221501	Stationery	5,640				450	470		470		940				2,330	3,310
226101	Other expenses	48,000			4,000		4,000	4,000			4,000				16,000	32,000
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40501	Ministry of Humanitarian aid	208,800	5,000	9,320	9,400	13,000	9,320	16,680	12,176	5,723	15,880				96,499	112,301
211101	Employee salaries	52,800			4,400			8,800							13,200	39,600
211102	Ministerial Salaries	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				45,000	15,000
211301	Employee allowances															
211302	Ministerial allowance															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	3,600				300		300	272	27	600				1,499	2,101



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Expense Monthly Trend As of September, 2025

Code		Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221102	Water		960				80		80	4	76	160				400	560
221103	Telecumincation		8,400				700		700	80	620	1,400				3,500	4,900
221201	Vehicle rent		28,800		2,400		2,400	2,400		2,400		2,400				12,000	16,800
221202	Office rent		9,600				800		800	800		1,600				4,000	5,600
221301	Fuel		8,400		700		700	700		700		700				3,500	4,900
221302	Oil and lubricants		3,600				300		300	300		600				1,500	2,100
221401	Office maintenance		9,600				800	800		800		800				3,200	6,400
221402	vehicle maintenance		8,400		800		700			600		1,400				3,500	4,900
221501	Stationery		9,600				800		700	800		800				3,100	6,500
226101	Other expenses		5,040		420		420	420		420		420				2,100	2,940
226102	Arrears related operating expenses																
227101	Travel Domestic																
227102	Travel abroad																
227201	Hospitality																
227202	Public events																
227203	Political Affairs																
40601	Puntland Aids Commission		130,800			9,650	148	4,900	12,750	5,250		5,050				37,748	93,052
211101	Employee salaries		61,200			5,100			10,200							15,300	45,900
211301	Employee allowances		12,000														12,000
211306	Other allowances		12,000			2,000				4,000						6,000	6,000
211401	Arrears wages and salaries in cash																
221101	Electricity		360				28	30		30		60				148	212
221102	Water		240				20	20		20		40				100	140



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221103	Telecumincation															
221201	Vehicle rent	13,560			1,130		1,130	1,130			1,130				4,520	9,040
221202	Office rent	13,200					2,200		1,100		2,200				5,500	7,700
221301	Fuel	8,640			720		720	720			720				2,880	5,760
221302	Oil and lubricants															
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery	1,200				100	100		100		200				500	700
226101	Other expenses	8,400			700		700	700			700				2,800	5,600
226102	Arrears related operating expenses															
227101	Travel Domestic															
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40701	Social welfare agency	289,536		17,413	23,913	4,466	17,299	13,614	10,103	11,914	7,714				106,436	183,100
211101	Employee salaries	40,980			3,252			6,504							9,756	31,224
211301	Employee allowances															
211306	Other allowances	161,988		13,499	13,499		13,499		9,499	8,000					57,996	103,992
211401	Arrears wages and salaries in cash															
221101	Electricity	6,800			508	59	567	499	68		567				2,268	4,532
221102	Water	6,800			544	23	567	542	25		567				2,268	4,532
221103	Telecumincation	7,804			650		650	610	40		650				2,600	5,204



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221201	Vehicle rent	7,356			613		613	613			613				2,452	4,904
221202	Office rent															
221301	Fuel	4,800			400	150	550	400			400				1,900	2,900
221302	Oil and lubricants	1,800							150		150				300	1,500
221401	Office maintenance	4,800			400		400	400			400				1,600	3,200
221402	vehicle maintenance															
221501	Stationery	3,840				320	320		320		320				1,280	2,560
226101	Other expenses	40,968		3,914	3,914	3,914		3,914		3,914	3,914				23,484	17,484
226102	Arrears related operating expenses															
227101	Travel Domestic	1,600			133		133	133			133				532	1,068
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
40801	Puntland civil service commision	70,644			3,479	2,221	3,600	4,359	1,613		5,601				20,874	49,770
211101	Employee salaries	25,044			1,980			2,360							4,341	20,703
211301	Employee allowances															
211306	Other allowances															
211401	Arrears wages and salaries in cash															
221101	Electricity	804				67	67				134				268	536
221102	Water	804				67	67				134				268	536
221103	Telecumincation	1,596				54	134		80		268				536	1,060
221201	Vehicle rent	11,200			833		833	933			933				3,532	7,668



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
221202	Office rent	6,000				600	400		500		1,000				2,500	3,500
221301	Fuel	6,400			533		533	533			533				2,132	4,268
221302	Oil and lubricants	6,000				500	500		500		1,000				2,500	3,500
221401	Office maintenance	4,800				400	400	400			400				1,600	3,200
221402	vehicle maintenance	1,596				133	133		133		266				665	931
221501	Stationery	4,800				400	400		400		800				2,000	2,800
226101	Other expenses															
226102	Arrears related operating expenses															
227101	Travel Domestic	1,600			133		133	133			133				532	1,068
227102	Travel abroad															
227201	Hospitality															
227202	Public events															
227203	Political Affairs															
800101	JPLG/LDF PROJECT	2,000,000														2,000,000
211101	Employee salaries	2,000,000														2,000,000
990008	SOMALI URBAN RESILIENCE PROJECT II	8,204,821		447,238	580,129	6,163	1,763,353	45,454	777,337	1,052,167	44,404				4,716,245	3,488,576
211101	Employee salaries	456,240		36,525	73,050		36,525	36,810	36,810	36,960	36,960				293,640	162,600
221103	Telecumincation	14,700		585	585	1,968	585	585		585	585				5,478	9,223
221401	Office maintenance															
221402	vehicle maintenance	4,800														4,800
222102	Staff training (local)	6,000						3,190			1,650				4,840	1,160
222103	Staff training (foreign)	26,400				1,180		2,822							4,002	22,398



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
226101	Other expenses	51,672		2,131	2,309	54	2,288	2,047	13,444	2,413	1,813				26,500	25,172
227101	Travel Domestic	16,400														16,400
227102	Travel abroad	65,912			4,941		13,042		3,850	3,416	3,396				28,645	37,267
291101	Contingency	165,069														165,069
311101	Construction of buildings	370,342								5,650					5,650	364,692
311103	Construction of roads	6,879,286		407,997	499,244	2,961	1,710,913		723,232	1,003,143					4,347,490	2,531,796
311204	Purchase of Office Furniture and General Equipment	148,000														148,000
990011	RCRF III World Bank Project	3,663,675		9,919		275,207	242,631	398,654	132,069	317,836	159,045				1,535,361	2,128,314
211101	Employee salaries	1,627,260				177,555	207,387	49,868	92,438	137,658	105,878				770,784	856,476
221101	Electricity	355,000								155,511					155,511	199,489
221102	Water															
221103	Telecumincation															
221202	Office rent															
221302	Oil and lubricants															
221401	Office maintenance															
221402	vehicle maintenance															
221501	Stationery															
222102	Staff training (local)															
222103	Staff training (foreign)															
222202	Local workshops, Seminars, conferences, DSAs, Travels	1,150,000						295,500							295,500	854,500
223101	Individual consultants	336,655				79,320	33,915	36,375	27,542	16,800	27,903				221,856	114,799
224104	Project Operation cost	86,840		6,171		10,132	-1,331	3,016	6,518	5,217	16,848				46,572	40,268



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
225101	Health promotion	107,920		3,748		8,200	2,660	13,895	5,570	2,650	8,416				45,139	62,781
311204	Purchase of Office Furniture and General Equipment															
311303	purchase of office equipment and general equipment															
990012	Barwaaqo	4,732,592		84,581	175,795	125,323	132,951	89,380	271,956	275,795	293,497				1,449,279	3,283,313
211101	Employee salaries	299,400		22,040	45,580		22,540	22,540	22,540	25,160	25,160				185,560	113,840
222102	Staff training (local)	48,592														48,592
222103	Staff training (foreign)	126,318								8,439	891				9,330	116,988
222202	Local workshops, Seminars, conferences, DSAs, Travels	92,012			4,636		1,164		13,701	44,529	7,257				71,287	20,725
223101	Individual consultants	652,440		40,602	95,748		51,347	54,540	54,540	51,211	50,000				397,988	254,452
223102	Firms consultants	473,417				107,800			72,178	24,682					204,660	268,757
224104	Project Operation cost	238,260		18,699	21,839	17,523	15,075		35,938	24,050	19,831				152,955	85,305
225101	Health promotion	82,750														82,750
225102	Conflict Resolution	379,595														379,595
225503	Specialized material Service	85,000					2,034								2,034	82,966
226101	Other expenses	5,000														5,000
227101	Travel Domestic	80,784		3,240	7,992		3,564		3,186	9,612	3,672				31,266	49,518
271107	Livestovk development	248,983					12,228	12,300	55,524	31,786	12,300				124,139	124,844
271108	Nursery Infrastructure	14,106														14,106
291101	Contingency	27,353														27,353
311107	Water wells development	127,290														127,290
311108	Water dam construction	884,232														884,232
311111	Rehabilitations	142,065								56,326					56,326	85,739



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Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
311113	Agricultural development	297,062														297,062
311201	Vehicle acquisition	367,900									153,800				153,800	214,100
311303	purchase of office equipment and general equipment	60,033					25,000		14,348		20,587				59,934	99
990013	SERP	1,404,949														1,404,949
211101	Employee salaries	1,404,949														1,404,949
990014	Damal Caafimaad	820,000		34,668	57,240		41,162	16,890	39,116	22,950	22,950				234,976	585,024
211101	Employee salaries	449,533			52,900		35,520	16,890	27,950	22,950	22,950				179,160	270,373
222102	Staff training (local)	59,000		14,668											14,668	44,332
222103	Staff training (foreign)	10,000														10,000
222201	Study tours	21,666														21,666
224104	Project Operation cost	279,801		20,000	4,340		5,642		11,166						41,148	238,653
990015	Food Security	6,450,000		235,429			312,092		46,012	345,827	8,960				948,321	5,501,679
211101	Employee salaries	205,000							3,760	7,747	8,960				20,467	184,533
222202	Local workshops, Seminars, conferences, DSAs, Travels	120,000														120,000
223101	Individual consultants															
223102	Firms consultants	780,000														780,000
224104	Project Operation cost	1,440,000		235,429			312,092		42,252	338,081					927,854	512,146
225102	Conflict Resolution	105,000														105,000
227101	Travel Domestic															
271107	Livestovk development	360,000														360,000



Dowladda Puntland

Expense Monthly Trend As of September, 2025

Code	Description	Annual Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Balance
311101	Construction of buildings	550,000														550,000
311113	Agricultural development	1,680,000														1,680,000
311201	Vehicle acquisition	980,000														980,000
311204	Purchase of Office Furniture and General Equipment	170,000														170,000
311303	purchase of office equipment and general equipment	60,000														60,000
990016	Ground Water	800,000														800,000
211101	Employee salaries	800,000														800,000
990018	Covid 19 WB Project	127,570														127,570
211101	Employee salaries	40,770														40,770
224104	Project Operation cost	86,800														86,800
Grand Total		152,745,716	7,771,452	9,023,847	9,816,598	8,631,963	13,242,302	8,565,071	8,422,005	11,998,375	8,290,330				85,761,943	66,983,773