



Xafiiska Hantidhowrka Guud

Dowlad Goboleedka Galmudug ee
Soomaaliya

Warbixinta Sanadlaha ah ee 2017

Loo Soo Bandhigay Baarlamaanka
Marka ay Taariikhdu Ahayd 18^{ka} May
2019



Warqadda Faafinta

18^{ka} May 2019

Afhayeenka Baarlamaanka

Dowlad-goboleedka Galmudug ee Soomaaliya

Dhuusamareeb, Soomaaliya

Mudane,

Iyada oo la raacayo qaybta 32(3) ee Xeerka Maareynta Maaliyadda Maamulka (PFM) 2017 iyo qaybaha 30, 32 iyo 33 ee Xeerka Hantidhowrka ee 2018 ee Dowlad-goboleedka Galmudug ee Soomaaliya (GSS), waxaa sharaf ii ah in aan kuu soo gudbiyo Warbixinta Sanadlaha ah ee 2017 ee Xafiiska Hantidhowrka Guud (OAG) si loo horgeeyo Baarlamaanka Dowlad-goboleedka.

Warqaddan waxaa ku lifaaqan:

- Warbixinta Sanadlaha ah ee 2017 ee Xafiiska Hantidhowrka Guud (OAG).
- Bayaamada Maaliyadeed ee 2017 ee GSS iyo Ra'yiga Hantidhowrka ee la socda (Lifaaqa 1).
- Warqadda Maamulka ee Hantidhowrka ee 2017 oo ku jira waxyaabihii la ogaaday oo faahfaahsan iyo soo-jeedimada sii-wanaajinta iyo jawaabaha rasmiga ah ee ka yimid Wasaaradda Maaliyadda (Lifaaqa 2aad).
- Bayaamada Maaliyadeed ee 2016 ee GSS iyo Ra'yiga Hantidhowrka ee la socda (Lifaaqa 3).
- Warqadda Maamulka ee Hantidhowrka ee 2016 oo ku jira waxyaabihii la ogaaday oo faahfaahsan iyo soo-jeedimada sii-wanaajinta iyo jawaabaha rasmiga ah ee ka yimid Wasaaradda Maaliyadda (Lifaaqa 4aad).

Hantidhowrada sannad maaliyadeedka 2016 iyo 2017 waxaa sameeyay shirkad hantidhowr gaar loo leeyahay oo la shaqeynaysa shaqaalaha. Maadaama arrimaha baaritaanka ama hantidhowrka ee la tilmaamay intii lagu guda jiray hantidhowradan ay ahaayeen kuwo isku mid ah, waxaan go'aansadey in aan si wadajir ah warbixinnadan ugu soo bandhigo baarlamaanka. Warbixinta Sanadlaha ah ee 2017 ee Xafiiska Hantidhowrka Guud (OAG) waxaa ay soo koobaysaa waxa aan u arko in ay yihiin arrimaha muhiimka ah, iyada oo faahfaahin badan oo dheeraad ah oo la xiriira arrimahan ay ku qoran yihiin warbixinnada kala duwan ee ku lifaaqan.

Mahadsanid

Xaashi Cusmaan Maxamed

Hantidhowrka Guud

OG;

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2. Madaxa Xukuumadda Dowlad-goboleedka Galmudug ee Soomaaliya (GSS)
3. Wasiirka Maaliyadda Dowlad-goboleedka Galmudug ee Soomaaliya (GSS)



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1. Nuxurka Warbixinta oo Kooban

Nuxurkan Warbixinta ee Kooban wuxuu ka dhigan yahay guudmarka warbixinta sanadlaha ah.

1.1 Ku Saabsan Xafiiska Hantidhowrka Guud (OAG)

Qaybta 78 (b) ee Dastuurka Galmudug wuxuu dhigayaa in Xafiiska Hantidhowrka Guud uu yahay hay'ad madax-bannaan oo shaqadeeda ugu muhiimsan ay tahay in ay noqoto Hantidhowrka dibadda ee Dowlad-goboleedka. Qaybta 32(3 iyo 4) ee xeerka Maareynta Maaliyadda Maamulka (PFM) ee 2017 wuxuu dhigayaa in Hantidhowrka Guud (AG) uu dib-u-eego Xisaabta Kama Dambeysta ah ee Miisaaniyadda Mideysan ee uu soosaarey Wasiirka iyo in uu uso gudbiyo Baarlamaanka warbixin hantidhowr o la socoto Xisaabta Kama-dambeysta ah afar bilood ka-dib marka uu ka helo Xisaabta Kama-dambeysta ah ee aan la baarin Wasiirka Maliyada. Hantidhowrka Guud wa in uu ku faafiyo warbixintas Faafinta Rasmiga hal bil gudaheeda marka la dhammeeyo warbixintas, si lamid ah Baarlamaanka iyo dadweynaha wa in ay helan warbixintas hal bil gudaheeda marka la dhammeeyo warbixinta hantidhowr. Intaa waxaa dheer, Xeerka Hantidhowrka ee 2018 in uu uga baahan yahay Hantidhowrka Guud in uu ku daro warbixintiisa:

- ra'yigiisa kusaabsan runimadu(xaqiqanimadu) xisaabaadka dowladda dhammaan;
- Khaladaadka la ogaaday ee mugga lahaa iyo talobixintooda;
- nusqaamaha uu leeyahay nidaamka kantaroolka gudaha;
- faahfaahinnada diiwaannada aasaasiga ah ee aan la sameynin; iyo
- lacag kastoo la bixiyay iyada oo aan la eegin qiimaha ama waxtarkeeda.

Sida hay'adaha kale ee Dowladda ee GSS, Xafiiska Hantidhowrka Guud waxaa la dhisay dhawaan iyada oo caawimo laga helayo Waaxda Horumarinta Caalamiga ah ee Boqortooyada Ingiriiska “*United kingdom's Department for International Development (DFID)*” iyo Midowga Yurub “*European Union (EU)*”. Sidaa darteed, saraakiisha ama mas'uuliyiinta faro ku tiriska ah ee Xafiiska Hantidhowrka Guud wali malahan isku filnaasho ku filan oo ay ku sameeyaan hantidhowrka ama baaritaanka dawlada iyaga oo kaligood ah. Sidaa darteed, shirkadda hantidhowrka ee gaarka loo leeyahay, Baker Tilly Meralis (BTM), ayaa qandaraas lagula galay in ay baarto ama hantidhowr ku sameyso Bayaamada Maaliyadeed ee GSS Sannad maaliyadeedka 2016 iyo 2017 iyaga oo ka wakiil ah, oo caawinno ka helaya Xafiiska Hantidhowrka Guud (OAG). Wakiilashadan shirkadda hantidhowrka ee gaarka loo leeyahay ayaa waafaqsan qaybta 20(1) ee Xeerka Hantidhowrka ee 2018.

1.2 Ra'yiga Hantidhowrka

Ra'yiga guud ee hantidhowrka ee Bayaanka Maaliyadda Mideysan ee GSS ee 2017 wuxuu ahaa ra'yi hantidhowr **o dhaxdhaxad ah**. Bayaamada maaliyadeed waxaa loo arkay in ay badanaaba ay waafaqsanyihiin qodobbada Xeerka PFM ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public-Sector Accounting Standards (IPSAS)* – Warbixinta Maaliyadeed ee Ku Cad Xisaabaadka Kaashka Ku Saleysan. Ra'yiga Hantidhowrka dhammeystiran waxaa uu ku jiraa (Bayaamada Maaliyadeed) ee Lifaafa 1aad.

Si kastaba ha ahaatee, laba meelood, ayaa suurtagal ah sida loo soo bandhigay Bayaamada Maaliyadeed ee 2017 in aysan ka turjumeynin dhaqdhaqaaqa waxqabad ee dowladda. Kuwan waa. Kuwani waa:



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- Macaamulaad wadartoodu tahay \$377,909, oo u dhiganta 7% kharashaadka guud, ayaan lahayn caddeyn ku filan oo ku habboon. Caddeyntaas la'aanteed, suurtagal ma aha in la xaqiijiyo haddii ay dhaceen macaamulaadkan ama haddii si habboon loogu kala-soocay Bayaamada Maaliyadeed iyo in kale.
- Qiyaastii lacag \$1.2 milyan ah, oo ay soo dirtay Dowladda Federaalka ee Soomaaliya (DFS), ayaa waxaa laga xaqiijiyay Dowladda Federaalka in ay soo dirtay balse laga waayay Xisaabta Mideysan ee Khasnadda ee GSS sidoo kalena laguma darin Bayaamada Maaliyadeed. Waa suurtagal in lacagtan ay heshay, oo ay kharash gareysay GSS iyo in macaamulaadkan si khalad ah looga reebay Bayaamada Maaliyadeed. Waxaa intaa dheer, maadaama macaamulaadkaasi ay ka dhici karaan meel ka baxsan nidaamka kantaroolka gudaha ee caadiga ah, ayaa waxaa jirta halis ah in lacagtan aanan loo adeegsan ujeedooyinkii loogu talagalay ee uu ansixiyay Baarlamaanka.

1.3 Waxyaabihii La Ogaaday ee Ugu Muhiimsan

Kuwan soo socda waa waxyaabihii la ogaaday ee ugu waaweyn intii lagu guda jiray sameynta hantidhowrka 2017, ee lagu sheegay Warqadda Maamulka ee Kama Dambeysta ah, oo ay ku jiraan jawaabaha rasmiga ah ee laga helay Wasaaradda Maaliyadda, eeg Lifaaqa 2aad:

- *Waxaa suurtagal ah in dakhliga aan lagu soo bandhigin warbixinta maaliyadeed si dhameystiran.* Qadarka dakhliga ay GSS ku shaacisay Bayaamada Maaliyadeed in laga helay dowladda federaalka ee Soomaaliya (DFS) waa \$2,064,336 iyada oo qadarka lacagta DFS ay xaqiijisay in ay u soo dirtay GSS ay tahay \$3,300,000. Tani ayaa waxaa ay tilmaamaysaa in ay suurtagal tahay dakhliga in uu ka yar yahay intii la filayey \$1,235,664.
- *Liidashada xawilaadda lacagaha ka yimaada Dowladda Federaalka ee Soomaaliya.* Waxaan ogaanney xaalado dakhliga ka yimid Dowladda Federaalka ee Soomaaliya (DFS) uu qof shaqsi ah ku shubay Xisaabta Mideysan ee Waaxda Khasnadda ee GSS halkii loo soo marsiin lahaa xawilaadaha maaliyadda bankiyada u dhaxeeya ee elektarooniga ah. Isticmaalka nidaamyadan gacanta ah ayaa waxaa ay kordhinayaan halista macaamulada, GSS waxaa in ay ku adkeysato in dhammaan xawilaadaha mustaqbalka in laga dhigo xawilaad elektaroonig ah. Intaa waxaa dheer, in GSS ay xaqiijiso iswaafajinno joogta ah in la sameeyo oo u dhaxeeya lacagta ay soo dirtay DFS iyo lacagta ku soo dhacday Xisaabta Mideysan ee Khasnadda GSS. Wixii kala badnaansho ah waa in si buuxda loo baaro waqtiga loo baahan yahay.
- *Liidashada Kantaroolada Dakhli Ururinta.* Kuwan waxaa ka mid ah; kala-saarid la'aanta waajibaadka, nidaam dakhli ururin oo aan casri ahayn taas oo keeneysa in la kantarooli waayo, iswaafaqsanaan la'aanta u dhaxeysa xisaabaadka lagu diiwaangeliyay rasiidada, kuwa bankiga la dhigay iyo kuwa lagu diiwaangeliyay nidaamka maaliyadeed iyo buugaagta rasiidka oo aan amnigooda sugnayn. La'aanta koontaroolo ku haboon dakhli uruurinta dawlada waxay keeni kartaa in dakhli badan oo soo xaroon lahaay aan lasoo xaraynin ama isdabamarin lagu sameeyo.
- *Lacag-bixinno la sameeyey iyadoo loo haynin cadaymo ku filan.* Waxaa la ogaaday dhacdooyin ay ka mid tahay in lacag lasiiye mas'uuliyiin ka mid ah shaqaalaha dowladda hoose balse la xaqiijin waayay in ay gaartey ka-faa'iideystayaasha loogu talagalay. Waxaa jiray xaalado kale oo qarashaad cadaymo looga dhigay dokumentiyo wasaardada maaliyadda ay soo saartay kaligood, xaaladahan lacag-bixinnada ma lahayn dokumentiyo dhinac saddexaad ah sida qaansheegad, warqadaha guddoonka iwm. Halka ay jireen dokumentiyo dhinac saddexaad, kuwan waxaa inta badan loo



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qiimeeyay in aysan ku filnayn. Waxaan sidoo kale ogaaney in ay jirtay adeegsi xad-dhaaf ah ee habka lacag-bixinta kaashka, Qarashaad badan oo lagu bixiyey amniga oo gaaraya ilaa \$452,000 aya kaash ahaan loo bixiyay intii lagu bixin lahaa habka bankiyada ama nidaamka lacagaha telefoonka gacanta.

Khasnajiiga waa in uu xaqiijoyo in aan lacag la bixin iyada oo aan loo haynin cadaymo ku filan. Isticmaalka lacag-bixinnada kaashka ee xad-dhaafka ah waa in si degdeg ah wax looga qabto.

- *U hoggaansamid la'aanta habraacyada wax-soo-iibsiga ee lagu tartamo.* Marka la eego arrintan waxaan ogaaney xaalado habraacyada wax-soo-iibsiga ee lagu tartamo aan loo raacin sida looga baahan yahay xeer-hoosaadyada Wax-soo-iibsiga/PFM iyo buugga wax-soo-iibsiga ee GSS. Ka gaabinta in la raaco hannanka wax-soo-iibsiga ee habboon ayaa macnaheedu yahay in ay u badan tahay in qiimaha ugu sarreeya ee lacagta aan la gaarin iyo in la khasariyey kheyraadka dawladda ee xadidan.
- *In Goor Dambe La Soo Gudbiyay Bayaamada Maaliyadeed ee Sanadlaha ah si Hantidhowr Loogu Sameeyo.* Xeerka PFM ee 2017 wuxuu u baahan yahay in Wasiirka Maaliyadda uu u soo gudbiyo Hantidhowrka Guud Bayaamada Maaliyadeed ee Mideysan afar bilood ka-dib dhammaadka sannad maaliyadeedka (oo ah 30^{ka} bisha Abriil). Xeerkan lama raacin oo Bayaamada maaliyadeed ee qabyada ah lama soo gudbin ilaa Luulyo 2018 si hantidhowr loogu sameeyo. Mustaqbalka xafiiskan wuxuu kala shaqeyn doonaa Wasaaradda Maaliyadda xaqiijinta bayaaamada maaliyadeed ee qabyada ah, iyo warbixinnada hantidhowrka, in waqti hore loo soo saaro si waafaqsan sharciyada khuseeya.
- *Waxqabadka dakhliga.* Marka aannu isbarbardhigney dakhliga canshuurta dowladda ee 2016 iyo 2017, waxaan ogaaney dakhliga ilaha gaarka ah ee dowladda ee 2017 in uu hoos u dhac weyn ku yimid marka la isbarbardhigo sannadkii ka horreeyay. Dakhliga la ururiyey ee dowladda ee 2016 waxaa uu ahaa \$1,051,807 halka dakhliga la ururiyay 2017 uu ahaa \$339,929 taas oo keentay hoos u dhac dakhli gaaraya \$711,878 oo u dhigma hoos u dhac 68% ah. Hoos u dhacan baaxadda leh waa wax laga walaaco; GSS si ay dowlad ahaan u guulaysato waxaan u baahannahay in aan kordhino ilaha dakhliga noo gaarka ah, yareyno ku tiirsanaanteenna taageerada deeq-bixiyayaasha iyo in aan awoodno in aan maalgelinno mashaariic badan si aan u sii wanaajinno nolosha muwaadiniinteenna.
- *Hormarka laga gaaray Maareynta Maaliyadeed.* Inkasta oo ay weli jiraan arrimaha kor ku xusan waxaan ogaaney in xoogaa horumar ah laga gaaray maareynta maaliyadeed ee GSS sanadkii 2017 marka loo eego 2016. Kharashaadka la bixiyey ayada oo aan loo haynin cadaymo ku filan waxaa ay ahaayeen \$1,200,000 sanadkii 2016 iyada oo sanadkii 2017 kharashaadkan uu hoos u dhacay wuxuunna ahaa \$377,908; tani ayaa waxaa ay ka dhigan tahay horumar 69% ah in laga gaarey.

Qodob kastoo lagu xusay qoraalkan kooban waxaa si aad iyo aad u faahfaahsan loogu sharraxay qaybta ugu weyn warbixintan iyo Warqadaha Maamulka ee Kama-dambeysta ah ee 2017 iyo 2016 ee khuseeya ee ku jira Lifaagyada 2aad iyo 4aad.



2. Gogoldhig

Xafiiska Hantidhowrka Guud ee GSS waa Hay'adda Hantidhowrka Sare “*Supreme Audit Institution (SAI)*” ee dowlad-goboleedka. Waxaannu nahay Hantidhowrayaasha Dibadda ee xisaabaadka dowladda waxaanna shaqadeena tahay in aannu hubino in maaliyadaha dowladda loo adeegsaday si waafaqsan Xeerka PFM ee 2017.

2.1 Waajibaadka Qeybaha kala duwan ee Hantidhawrkan uu quseeyo

Xafiiska Hantidhowrka Guud

Qaybta 28(1) ee Xeerka Hantidhowrka 2018 wuxuu koobayaa mas'uuliyadda xafiiska hantidhowrka guud (OAG) si uu hantidhowr ugu sameeyo xisaabaadka dhammaan hay'adaha guud ee Dowlad-goboleedka Galmudug ee Soomaaliya (GSS). Qaybta 7(1) ee Xeerka Hantidhowrka 2018 wuxuu dhigayaa in Hantidhowrka Guud uu si madax-bannaan u adeegsado oo u guto shaqooyinkiisa, waajibaadkiisa iyo awoodahiisa. Madax-bannaanida Hantidhowrka Guud waa sifada aasaasiga ah ee Hay'adda Hantidhowrka Sare oo si fiican u shaqeynaysa oo u hawlgaleysa si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (*International Standards of Supreme Audit Institutions (ISSAIs)*).

Iyada oo la raacayo qodobbada qaybta 32(3) ee Xeerka PFM ee 2017 iyo qaybta 30(4) ee Xeerka Hantidhowrka ee 2018, Hantidhowrka Guud waa in uu u soo gudbiyo Baarlamaanka warbixinta Hantidhowrka ee Sanadlaha ah afar bilood gudahooda ka-dib marka uu Bayaamada Maaliyadeed uu ka helo Wasiirka Maaliyadda. Afhayeenka Barlamaanka waa in uu horgeeyo Golaha Shacabka Dowlad-goboleedka dhammaan warbixinnada hantidhowrka shan maalmood oo kuwa shaqada ah gudahooda ka-dib marka uu helo warbixinta sida ku cad qaybta 33(1) ee Xeerka Hantidhowrka 2018.

Wasaaradda Maaliyadda

Iyada oo la raacayo qaybta 32(1) iyo (2) ee Xeerka Maareynta Maaliyadda Maamulka (PFM) ee 2017, Wasiirka waa in uu diyaariyo Xisaabta Kama Dambeysta ah ee Aan Hantidhowrka Lagu Sameyn ee Miisaaniyadda Mideysan ka-dibna waa in uu u soo gudbiyo Hantidhowrka Guud kama dambeysta afar bilood ka-dib dhammaadka sannad maaliyadeedka. Xisaabta Kama Dambeysta ah ee Aan Hantidhowrka Lagu Sameyn ee Miisaaniyadda Mideysan waa in ay noqoto mid waafaqsan misaniyada uu Baarlamaanka ansixiyey.

Mas'uuliyadda diyaarinta bayaamada maaliyadeed waxaa iska leh Wasiirka Maaliyadda. Si loo xaqiijiyo madax-bannaanida Hantidhowrka, Hantidhowrka Guud door kuma laha diyaarinta bayaamadan maaliyadeed, ansixinta kharashaadka iyo bixintodaba.

Baker Tilly Meralis (BTM) – Shirkadda Hantidhowrka Gaarka Loo Leeyahay

Xafiis ahaan, weli ma lihin waayo-aragnimada loo baahan yahay oo aan kaligeenna hantidhowr buuxa ugu sameyn karno bayaanka maaliyadeed. Sidaa daraadeed waxaa lagama maarmaan noqotay in la soo shaqaaleeyo shirkad hantidhowr gaar loo leeyahay oo qabanaysa shaqada iyada oo ka wakiil ah Xafiiska Hantidhowrka Guud. Hantidhowrada 2016kii iyo 2017kii waxaa sameeyay BTM iyada oo la raacayo qaybta 20-23 ee Xeerka Hantidhowrka ee 2018.

Intii lagu guda jiray hawlahaan hantidhowrka shirkadda BTM ayaa waxaa ay sidoo kale gacan ka geysatay Kor u qaadida xirfada shaqaalaha Xafiiska Hantidhowrka Guud (OAG). Shaqaalaha Xafiiska Hantidhowrka



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guud waxaa la siiyay tababar shaqada gudaheeda ah waxaa ayna hoggaaminayeen shaqada hantidhowrka, iyaga oo ahaa xiriiriyeaasha u dhaxeeyay shirkadda BTM iyo Wasaaradda Maaliyadda. Waxaa la qorsheeyay in shirkadani gaarka loo leeyahay sidoo kale in loo adeegsan doono hantidhowrka 2018 balse ay shaqaalaha Xafiiska Hantidhowrka door kii hore kaweyn ay qadan doonan. Laga bilaabo hantidhowrka 2019 iyo wixii ka dambeeyaba waxaan la filayaa shaqaalaha Xafiiska Hantidhowrka Guud in ay awoodi doonaan sameynta hantidhowrka iyaga oo aan taageero uga baahan shirkad gaar loo leeyahay.

2.2 Fursadaha iyo Caqabadaha Xafiiska Hantidhowrka Guud ee GSS

Xafiiska Hantidhowrka Guud (OAG) waxaa uu leeyahay laba shaqaale oo uu soo shaqaaleysiiyay Guddiga Shaqaalaha Rayidka, Hantidhowrka Guud iyo ku-xigeenka Hantidhowrka Guud oo uu soo magacaabay Madaxweynaha waxaanna ansixiyay Baarlamaanka. Maaliyadaha laga helay deeq-bixiyayaasha kala ah DFID iyo Midowga Yurub ayaa gacan ka geystay dhismaha xafiiska, tusaale ahaan:

- Bixinta kombiyuutarro (laabtoobyo).
- Kireynta xafiiska.
- Si buuxda u qalabaynta xafiiska.
- Adeegyada Internet-ka.
- Dhismaha mareegtada xafiiska hantidhowrka guud (OAG website).
- Tababarka tiknoolajiyadda macluumaadka (IT) Aasaasiga ah.
- Iimaylo Rasmi ah.
- Iyo tababaro ku baxa hab siminaar ah, si toos ah iyo waliba kuwa qadka lagu qaato.

Caqabadaha haysta Xafiiska Hantidhowrka Guud waxaa ka mid ah oo aan ku koobneyn kuwan soo socda:

- Tirada shaqaalaha oo aad u yar
- La'aanta miisaaniyad lagu taageerayo hawlaha xafiiska.
- Waayo-aragnimada shaqaalaha hadda jira oo aad u yar.
- Niyadda ama mooraalka shaqaalaha oo hooseeya iyada oo sabab u ah mushaarka oo yar iyo mararka qaar mushaar la'aanta shaqaalaha sida Ku-xigeenka Hantidhowrka Guud.
- La'aanta gaadiidkii fududayn lahaa dhaqdhaqaaqa shaqaalaha.
- Awooda iyo waajibaadka Xafiiska Hantidhowrka Guud oo aan la fahamsaneyn

2.3 Habka Aannu u Qabano Hantidhowrka

Waxaan u qabaneynaa hantidhowrka si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hantidhowrka Sare (ISSAIs). Waxaan ka madax-bannaanahay GSS iyada oo la raacayo qodobbada ISSAI 30 oo la socda shuruudaha anshaxa ee la xiriira hantidhowrkeenna ee Bayaanka Maaliyadda mideysan ee Qabashada iyo Bixinta Lacagaha ee GSS, waxaannu u fulinay mas'uuliyadaheenna anshaxa si waafaqsan shuruudahan. Dhammaan shaqaalaha ayaa waxaa ay si sanadle ah u saxiixaan xeerka anshaxa si loo xaqiijiyo u hoggaansamidda.

2.4. Macnaha Ereyada Muhiimka ah

Ra'yiga Hantidhowrka

Kani waa go'aanka hantidhowrka ka qaatay bayaamada maaliyadeed ee uu diyaariyay maamulka. Ra'yiga hantidhowrka waa aragtida xirfadeysan ee uu bixiyo xisaabiye aqoon leh marka uu baaro diiwaanada Maaliyadeed ee sanadka dhamaadkiisa. Ra'yiga wuxuu sharxayaa hannanka la adeegsado intii lagu guda



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jiray hantidhowr sameynta, jaangooyada uu adeegsado hantidhowrka, iyo macluumaadka kale ee ku habboon.

Noocyada Ra'iyada Hantidhowrka

Ra'yiga ugu fiican — ra'yiga ugu fiican (ugu nadiifsan) ma laha cillado ku saabsan bayaamada maaliyadeed. Kani sidoo kale waxaa loo yaqaannaa ra'yi nadiif ah oo macnihiisu yahay in bayaamada maaliyadeed ay u muuqdaan in loo soo bandhigay si caddaalad ah.

Ra'yiga dhahdhaxad ka ah — tani macnaheedu waa in hantidhowrka uu ku qancin sida loo dhaqangaliyey qaar kamid ah jangooyinka calimiga ah oo u dagan xisabadka ama inu san awoodin in uu saadaliyo saameynta ay kuyeelankarto warbixinta maaliyadeed khaladaad mug leh oo dhaca. Sidoo kale caadi ahaan loo yaqaanno ra'yiga “marka laga reebo”.

Ra'yiga Afeefka (diidmada) — kani waa ra'yiga hantidhowrka ee hantidhowruhu uusan awoodin in uu sheego aragti diisa/aragti deeda ku aaddan in bayaamada maaliyadeed ay sax yihiin iyo in kale taas ay sabab u tahay xadidaadd baaxadd leh. Hantidhowrka ma awoodo in uu sheego ra'yi.

Ra'yiga ugu xun (Waxba sax ma aha) — kani waa nooc ka mid ah ra'yiga hantidhowrka oo sheegaya in bayaamada maaliyadeed aysan ka turjumeynin dhaqdhaqaaqa maaliyadeed ee dowladda iyo in aan loo hogaansamin shuruudka xisaabaadka ee khuseyso warbixinta maaliyadeed ee dowlada.

Bayaamada Maaliyadeed ee Mideysan

Kuwan waa bayaamada maaliyadeed ee waaxaha wasaaradaha iyo hay'adaha kala duwan ee dowlad-goboleedka ee loo soo bandhigay sida hal bayaan oo wadajir ah oo loogu talagalay muddo maaliyadeed cayiman.

Muhiim ah (mug leh)

Khaladaadka waxaa loo aqoonsadaa inay yihiin muhiim hadii ay kali ahaan ama iskudar ahaan ay saameyn ku yeelankaraan go' aamada maaliyadeed ay qaadanayaan isticmaalayaasha warbixinta maaliyadeed.

2.5 Mahadnaq

Waxaan fursaddan ugu faa'iideysanaynaa in aan ugu mahadnaqno wada-shaqeynta kal-iyo-laabta lahayd ee ay nala yeeshen mas'uuliyiinta Wasaaradda Maaliyadda ee uu hoggaaminayay Agaasimaha Guud.

Waxaan sidoo kale u mahadcelinaynaa la-hawlgalayaasheenna deeq-bixiyaasha ah oo si weyn dhaqaale ugu bixiyay dhismaha iyo horumarinta xafiiskeenna.

Ugu dambeyntii, waxaan u mahadcelinaynaa BTM-Shirkadda hantidhowrka gaarka loo leeyahay ee nagu caawisay dhammeynta geeddi-socodka hantidhowrka iyo dhinac kastoo kale oo si kastaba wax ugu biirriyay Warbixintan Hantidhowrka Sanadlaha, oo ah warbixinteenii ugu horreysay.



3. Waxyaabihii Hantidhowrka Lagu Ogaaday ee Ugu Waaweyn

3.1 Ra'yiga dhaxdhaxadka ah

Ra'yi ahaan, marka laga reebo saameynta arrimaha lagu qeexay qaybta warbixintenna ee Waxyaabaha Lagu Saleeyay Ra'yiga bayaamada maaliyadeed waxaa ay si macquul ah u soo bandhigayaan, marka la eego dhammaan waxyaabaha la taaban karo, booska dhaqaale ee Dowlad-goboleedka Galmudug ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2017 iyo waxqabadkeeda maaliyadeed ee muddada dhammaatey iyada oo la raacayo Xeerka PFM ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan.

Waxyaabaha Lagu Saleeyey Ra'yiga dhaxdhaxadka ah

Waxaa jiray laba sababood oo loo soo saaray ra'yiga hantidhowrka ee dhaxdhaxadka ah:

1. Hantidhowrkeenna wuxuu tilmaamay lacag-bixinno wadartoodu tahay USD 377,909 oo u dhiganta 7% guud ahaan lacag-bixinnada lagu sheegay Bayaanka Maaliyadda ee mideysan. lacag-bixinadaas malaha dukumintiyoo ku filan oo cadeynayo, sidaa daraaddeed waa waxyaabo la taaban karo marka la eego xaaladda hantidhowrkan.
2. Waxaan xaqiijin madax-bannaan ku sameyney maaliyadaha ay bixiso Dowladda Federaalka ee Soomaaliya, xaqiijinnada la helayna waxaa ay muujiyeen in uu ka yar yahay intii lagarabay dakhliga ku qoran ama ku cad Bayaanka Maaliyadda mideysan ee Qabashada iyo Bixinta Lacagaha. Haddii lacagaha la helay sida ay Dowladda Federaalka ee Soomaaliya xaqiijisay la soo bandhigi lahaa, dakhliga Xisaabta Mideysan ee Khasnadda (TSA) waxaa uu noqon lahaa USD 3,645,209 marka loo eego inta hadda uu yahay oo ah USD 2,409,545 taas oo micnaheedu yahay in 34% dakhliga uu ka yar yahay intii la rabay oo ah kala-duwanaa mug leh.

Waxaan ka codsaney Dowladda Federaalka ee Soomaaliya markii ay taariikhdu ahayd 14ka Agoosto 2018 in ay inna siiso macluumaad dheeraad ah sida nuqullada waraaqadaha caddeynaya lacagaha lagu shubay xisaabaadka Dowlad-goboleedka Galmudug ee Soomaaliya si loo cadeeyo xaqiijinta Dowladda Federaalka ee Soomaaliya. Ilaa hadda, macluumaadkan dheeraadka ah maan helin.

3.2 Lacag-qabashada (Receipts)

Waxaa suurtagal ah lacagaha ay heshay GSS in ay ka yar yihiin intii la rabay maadaama xaqiijinnada laga helay DFS ay muujinayaan in qadarka lagu soo hagaajiyay GSS Sannad Maaliyadeedkii dhammaaday 31^{ka} Disembar 2017 uu ahaa \$3,300,000 iyada oo qadarka lagu so bandhigay Bayaamada Maaliyadeed ay heshay GSS uu ahaa \$2,064,336 taas oo tilmaamaysa in ay suurtagal tahay dakhliga in uu ka yar yahay intii la rabay \$1,235,664.

Kala duwanaanta waa in la baaro oo lagu sameeyo wax-ka-beddel halka ay lagama maarmaan tahay, GSS waa in ay si joogto ah ugu hesho xisaabteeda DFS ka-dibna waa in la iswaafajiyo iyada oo loo eegayo diiwaannada GSS, habraacyada warbixinta maaliyadeed ee bilaha ah ama dhammaadka sannadka ee Wasaaradda Maaliyadda GSS waa in ay ka mid yihiin iswaafajinta buuxda ee maaliyadaha la helay marka loo eego ilaha maaliyadaha, qadarka bankiga lagu soo shubay iyo rasiidada xawilaadda ee cadeymaha ah.



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Waxaan ogaaney xaalado dakhliga ka yimid Dowladda Federaalka ee Soomaaliya (DFS) uu qof shaqsi ah ku shubay Xisaabta Mideysan ee Waaxda Khasnadda (TSA) ee GSS halkii loo soo marsiin lahaa xawilaadaha maaliyadda bankiyada u dhaxeeya ee elektarooniga ah. **Waxaan ku talinaynaa in, mustaqbalka, maaliyadaha oo dhan in lagu soo diro nidaamka xawilaadda maaliyadaha iyo in kaashka la ururiyo si degdeg ah isaga oo kaamil ah bankiga loogu shubo.**

Waxaannu baarney lacagaha la qabtay ee ku diiwaangashan Bayaamada Maaliyadeed waxaanna ogaaney liidashooyinkan soo socda:

- Nidaamka Dakhli ururinta ma aha mid casri ah
- Dakhliga la helay waxaa lagu diiwaangeliyay nidaamka FMIS iyada oo la adeegsanayo waraaqaha lacagta bankiga lagu shubay
- Kama jirin wax caddayn ah hannanka dakhli ururinta oo muujinaya kala-saaridda waajibaadka
- Waxaan ogaaney kaladuwnaasha u dhaxeysa lacagaha ku qoran rasiidyada dakhliga lugu qaado iyo lacagaha nidaamka FMISka lugu qoray ama lagu diwangaliyey.
- Waxaan ogaaney kala duwanaa u dhaxeysa dakhliga la helay ee la diiwaangeliyay, lacagta bankiga lagu shubay iyo tan kuqoran rasiidyada.
- Waxaan sidoo kale ogaaney in GSS ay haysatay buugaagta rasiidka oo rasiid kasta lagu muujiyey Lacag jaango'an oo gaaraysa USD 350. Canshuurta laga qaadi karo nooc ka mid ah gaadiidka oo gaar ah waxaa xisaab gacan ahaan looga jari karaa marka uu imaado lacagta Canshuurta Jidka. Marka aannu dib-u-eegnay xisaabinta lacagaha la qabtay, waxaan oggaaney in ay aad u kala duwanyihiin.

Waxaan ku talinaynaa talooyinkan soo socda:

- Canshuur ururiyayaasha waa in ay adeegsadaan lambarka tixraaca ee uu soo saaro nidaamka (system) ka dibna waa in lugu lifaaqo xirmada rasiidyada gaarka ah ee isku noqonaya qadarka guud ee lacagta bankiga lagu shubay maalintii
- Canshuurta la qaadey waa in si degdeg ah bankiga loo geeyo iyada oo kaamil ah
- Dakhliyada lagu diiwaangelinayo nidaamka FMIS waa in tixraac loo yeelo iyada oo la adeegsanayo tixraacyo la mid ah kuwa ka muuqda buugaagta rasiidka ee loo yeelay lambarrada taxanaha ah
- Waa in ay jirto kala-saaridda habboon ee waajibaadka si loo yareeyo halista isku-dhaca iswaafajinta, ururinta iyo banki ku shubidda lacagaha la helay

3.3 Kharashaadka

Waxaan ogaaney in ay jirto xaalad gunnooyin la siiyay shaqaalaha Dowladaha Hoose kuwaas oo aan faah faahsaneyn ama an laheyn caddeynta helitaanka gunnooyinka. Waxaa jiray xaalado kale oo qarashaad cadaymo looga dhigay dokumentiyo wasaardada maaliyadda ay soo saartay kaligood, xaaladahan lacag-bixinnada ma lahayn dokumentiyo dhinac saddexaad ah sida qaansheegad, warqadaha guddoonka iwm. Halka ay jireen dokumentiyo dhinac saddexaad, kuwan waxaa inta badan loo qiimeeyay in aysan ku filnayn.

Waxaan ku talinaynaa in maamulka uu xaqiijiyo in nidaamyada maamulka maaliyadda ee jira in la raaco sidaa awgeed wa in la diyaariyo lana diiwangaliyo dukumintiyo cadeyn u ah Kharash kasta oo labaxiyey.



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Waxaan sidoo kale ogaaney in si xad-dhaaf ah loo isticmaalo lacag-bixinnada kaashka ah. Tusaale ahaan, Wasaaradda Amniga Gudaha ayaa kaash ahaan ku bixisay USD 452,000 oo ah gunnooyinka ciidamada ammaanka. **Waxaan ku ku talinaynaa GSS in ay yareyso ku tiirsanaanteeda lacag-bixinnada kaashka ah. Waxaa ay taa ku gaari kartaa iyada oo xaddidaysa heerka lacag-bixinnada kaashka ah oo ku soo rogaysa xadad sare. Lacag-bixinnada nidaamka bankiyada iyo lacagaha la isugu kala xawilo telefoonnada oo laga heli karo Soomaaliya waa in loo adeegsado bixinta lacagaha ka-faa'iideystayaasha. Lacag-bixinta kaashka ah waa in laga dhigo inta ugu yar ama waa in keliya lagu adeegsado xaaladaha aan laga fursan karin.**

3.4 Wax-soo-iibsiga

Waxaan ogaanay xaalado aan loo hoggaansamin Hanaanka wax-soo-iibsiga ee lagu tartamo.

Si loo hubiyo in qiimaha lacagta la helo marka la bixinayo qandaraasyada, GSS waa in ay hubiso in hanaanka tartanka in la adeegsado marka la soo iibsanayo alaabooyin iyo adeegyo oo la helo dokumentiyo cadeynaya in hannaankan lo hogansamay. Tani keliya ma aha arrinta u hoggaansamid la'aanta sharciyada iyo xeer-hoosaadyada. Ka gaabinta in la gaaro qiimaha ugu sarreeya ee lacagta waxaa ay keenaysaa in la khasariyo kheyraadka dawladda ee xaddidan.

3.5 In Goor Dambe La Soo Gudbiyay Bayaamada Maaliyadeed ee Sanadlaha ah

Waxaan ogaaney in bayaamada maaliyadeed ee sannadlaha ah ee GSS ee la saxiixay in ay Wasaaradda Maaliyadda u gudbisey hantidhowrka marka ay taariikhdu ahayd 7da Luulyo 2018 iyada oo laga doonayey in ay u soo gudbiso kama dambays 30ka Abriil 2018. **Waxaan ku talinay in Wasaaradda Maaliyadda ay dejiso habab lagu hubinayo in diyaarinta bayaamada maaliyadeed lagu soo gebogebeeyo muddada waqtiga ee uu cayimey sharciga u khuseyo.**

3.6 Maareynta Hantida

Inkasta oo macluumaadka summadaha aqoonsiga gaarka ah ee hantida dowlad-goboleedka lagu diiwaangeliyay diiwaanka hantida, haddana laguma dhejinin wax calaamo ah oo lagu aqoonsan karo. Tani ayaa ka dhigtay wax aan macquul ahayn in hantida gaarka ah laga raadraaco diiwaanka hantida. Waa muhiim in Wasaaradda Maaliyadda ay si joogto ah u sameyso hawlaha xaqiijinta hantida si loo hubiyo hantida dawladda in si habboon loo adeegsado iyo in aan wax-isdabamarin ah lagu sameyn. Si taas loo gaaro, **waxaan ku talinaynaa in dhammaan hantida summado loo yeelo iyo in la sameeyo hawlo lagu xaqiijinayo oo dhab ah (diiwaanka hantida iyo hantida dhabta ah). Si loo bixiyo raadraac hantidhowr, hawshan waa in si rasmi ah loo diiwaangeliyo.**

3.7 Natijada Dhaqaale

Dakhliga ilaha gaarka ah ee dawladda ee 2017 hoos u dhac weyn ayaa ku yimid marka la barbardhigo 2016kii. Dakhliga la ururiyey ee dawladda ee 2016 waxaa uu ahaa \$1,051,807 halka dakhliga la ururiyay 2017 uu ahaa \$339,929 taas oo keentay hoos u dhac dakhli gaaraya \$711,878 oo u dhigma hoos u dhac 68% ah.

Miisaaniyadda 2017, ee uu ansixiyay Baarlamaanka, ayaa GSS waxaa ay ka dhigtay dakhligeeda gaarka ah ee miisaaniyadda ay dejisay qiyaastii \$2.4M; qiyaas ahaan toddoba jeer inta dhab ahaan la ururiyay. Iyada oo sabab u ah lacag ururintan aad iyo aadka ugu yar intii la filayey, la yaab ma laha in keliya ku dhowaad \$2.2M marka loo eego miisaaniyadda kharashka guud ee qiyaastii ah \$6M dhab ahaantii la kharash gareeyay.



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Ka gaabintan in si ku filan loo soo ururiyo dakhliga, waxaa ay keentay dhaqaale yari waxaa ayna saameysay qorsheyaasha kharashka, waxaa ayna khalkhal gelineysa sii jiritaanka dowlad-goboleedka. Haddii si kale loo dhigo, haddii ururinta dakhliga gaarka ah ee Dawlad Goboleedka aan kor loo qaadin sannadaha soo socda, waa ay adag tahay in la arko sida dowladda ay u sii wadan karto hawlaheeda shaqo.



Lifaaqa 1aad – Hantidhowrka Bayaamada Maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee Sannadkii Dhammaadey 31ka Disembar 2017

**DOWLAD-GOBOLEEDKA GALMUDUG EE SOOMAALIYA (GSS)
WARBIXIN MALIYADEEKA MIDAYSAN EE LABARAY
SANNADKII DHAMMAADEY 31^{KA} DISMEBAR 2017**

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i) BAYAANKA MAS'UULIYADDA MAAMULKA

Wareegtada Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) ee Dowlad-goboleedka Galmudug ee Soomaaliya waxaa ay Wasaaradda Maaliyadda ku waajibineysaa in ay diyaariso Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha ee sannad maaliyadeed kasta oo sawir dhab ah oo miisaaman ka bixinaya booska dhaqaale ee Dowlad-goboleedka dhammaadka sannad maaliyadeedka iyo dakhligooda dheeraadka ah ama dakhli yaraanshaha sannadkaas. Waxaa ay sidoo kale ku waajibineysaa Dowlad-goboleedka in ay hubiso joogteynta diiwaannada xisaabaadka ee habboon oo ku filan in ay muujiyaan oo ay sharraxaan tacaamulaadka (wax-isdhaafsiyada) Dowlad-goboleedka kuwaas oo si sax ah oo caqligal ah, shaaca uga qaadaya, booska dhaqaale ee Dowlad-goboleedka. Dowlad-goboleedka ayaa sidoo kale mas'uul ka ah ilaalinta hantida Dowladda, iyo in ay tallaabooyin caqligal ah u qaado ka hortagga iyo oggaanshaha khayaamada iyo wax-isdabamarinada kale.

Maamulka waxaa uu dhabarka u ridanayaa mas'uuliyadda diyaarinta iyo soo-bandhigidda Bayaamadan Maaliyadeed oo loo diyaarinayo si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (*International Public Sector Accounting Standards*) iyo sida ay waajibineyso Wareegtada Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) ee Dowlad-goboleedka Galmudug ee Soomaaliya. Maamulka ayaa sidoo kale dhabarka u ridanaya mas'uuliyadda:

- i) Nakh-shadeynta, hirgelinta iyo joogteynta kantaroollada gudaha ee u habboon diyaarinta iyo in Bayaamada Maaliyadeed ee Iskudhafan loo soo bandhigo si miisaaman;
- ii) Xulashada iyo adeegsiga siyaasado xisaabeedka hagaagsan; iyo
- iii) Sameynta qiyaaso xisaabeed iyo go'aamo caqligal ah oo xikmad ku dhisan.

Markii la qiimeeyay awoodda ay Dowladdu u leedahay in ay sii jirto, Maamulka kama war hayo wax hubaal la'aan la taaban karo ah oo la xiriira dhacdooyinka ama xaaladaha madmadowga gelin kara awoodda Dowladdu u leedahay in ay sii jirto.

Maamulku waxaa uu garwaaqsan yahay in hantidhowrka madaxa-bannaan ee Bayaamada Maaliyadeed ee Iskudhafan uusan ka cafinayn ma'suuliyadahooda.

Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ayaa ansixisey Febrayo 2019.

Omar Hassan GSS PS on behalf of the minister
Minister for Finance and Economic Development




Signature

ii) **WARBIXINTA HANTIDHOWRKA MADAXA-BANNAAN**

Ra'yiga Hantidhowrka

Waxaan hantidhowr ku sameyney bayaamada maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya kuwaas oo ka kooban Bayaanka Maaliyadaha Iskudhafan ee Qabashada iyo Bixinta Lacagaha, Bayaanka Maaliyadda Iskudhafan ee Isbarbardhigga Qaddarka Miisaaniyada Lasi Dejiyay iyo tan Rumoowday sannadkii dhammaadey 31kii Disembar 2017 iyo Qoraallada Bayaanada Maaliyadda oo ay ku jiraan Siyaasada Xisaabaadka Mugga Leh ee Kooban.

Ra'yi ahaan, marka laga reebo saameynta arrimaha lagu qeexay Waxyaabaha Lagu Saleeyay qaybta Ra'yiga ee warbixinteenna bayaanada maaliyadeed waxaa ay si caddaalad ah u soo bandhigayaan, marka la eego dhammaan waxyaabaha la taaban karo, booska dhaqaale ee Dowlad-goboleedka Galmudug ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2017 iyo waxqabadkeeda dhaqaale muddadii dhammaatey iyada oo la raacayo Wareegtada Maareynta Maaliyadda Maamulka/Dadweynaha ee 2016 iyo si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) – Warbixin Maaliyadeed Waafaqsan Xisaabaadka Kaashka Ku Saleysan.

Waxyaabaha Lagu Saleeyey Ra'yiga

- a) Hantidhowrkeenna wuxuu caddeeyay lacag-bixinno wadartoodu tahay USD 377,909 oo u dhiganta 7% guud ahaan lacag-bixinnada lagu sheegay Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha kaas oo aan laheyn caddeymo muujinaya in ay jiraan macaamulaadka oo sidaa daraaddeed ah waxyaabo la taaban karo marka la eego xaaladda hantidhowrkan.
- b) Waxaan xaqiijin madax-bannaan ku sameyney maaliyadaha ay bixiso Dowladda Federaalka ee Soomaaliya, xaqiijinnada la helayna waxaa ay muujiyeen in uu ka yar yahay intii la filayay dakhliga ku qoran ama ku cad Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha. Haddii lacagaha la helay sida ay Dowladda Federaalka ee Soomaaliya xaqiijisay la soo sheegi lahaa, dakhliga Xisaabta Mideysan ee Khasnadda (TSA) waxaa uu noqon lahaa USD 3,645,209 marka loo eego inta hadda uu yahay oo ah USD 2,409,545 taas oo micnaheedu yahay in 34% dakhliga uu ka yar yahay intii la filayay oo ah kala-duwanaa mug leh. Waxaan ka codsaney Dowladda Federaalka ee Soomaaliya markii ay taariikhdu ahayd 14ka Agoosto 2018 in ay inna siiso macluumaad dheeraad ah sida nuqullada waraaqadaha caddeynaya lacagaha lagu shubay xisaabaadka Dowlad-goboleedka Galmudug ee Soomaaliya si loo taageero xaqiijinta Dowladda Federaalka ee Soomaaliya. Hase yeeshee, Dowladda Federaalka ee Soomaaliya ma bixin macluumaadkan dheeraadka ah ee aan ka codsaney.

Waxaan hantidhowrkeenna u sameyney si waafaqsan Jaangooyooyinka Caalamiga ah ee Hantidhowrka *International Standards on Auditing (ISAs)*. Mas'uuliyadda ay ina saarayaan jaangooyooyinkaas ayaa sharraxaad dheeri ah lagu siiyey qaybta Mas'uuliyadaha Hantidhowrka ka saaran Hantidhowrka Bayaanka Maaliyadeed ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha ee warbixinteena.

Waan ka madax-bannaanahay Dowlad-goboleedka Galmudug ee Soomaaliya sida uu dhigayo Xeer-Anshaxeedka Xirfadlayaasha Xisaabiyayaasha ah uu u dhigey Guddiga Jaangooyooyinka Anshaxa Caalamiga ah ee *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code)*, oo la socda shuruudaha anshaxa u habboon hantidhowrkeenna ee Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha ee Soomaaliya, waxaana mas'uuliyadaheenna kale ee dhinaca anshaxa uga soo baxney si waafaqsan Xeerka IESBA. Waxaan aaminsannahay in caddeynta hantidhowr ee aan helnay ay dad ugu filan tahay ayna u habboon tahay in sal looga dhigo ra'yigeena.

Macluumaadka Kale

Maamulka ayaa ka mas'uul ah macluumaadka kale. Macluumaadka kale ayaa ka kooban macluumaadka ku jira Warbixinta Sannadlaha balse kuma jiraan Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha iyo warbixinta hantidhowraheenna.

Ra'yigeenna ku saabsan Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha kama hadlo macluumaadka kale mana bixiyo nooc kastoo go'aanka ballanqaad dad ku filan.

Marka la eego hantidhowrkeenna Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha, mas'uuliyadeenna waa in aannu akhrino macluumaadka kale, annaga oo sidaa wadna, ayaan haddana waxaan u fiirsanaa in macluumaadka kale uu yahay mid si la taaban karo uga duwan

Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha ama waxyaabaha aan ka ogaaney hantidhowrka, ama haddii kale u muuqda in uu khalad ku jiro. Haddii, iyada oo lagu saleynayo shaqada aannu ka qabanay macluumaadka kale, go'aan ku gaarno in macluumaadkan kale uu ku jiro khalad la taaban karo: waxaa nalaga doonayaa in aan ka warbixinno oo aan sheegno xaqiiqdaas. Ma hayno wax aan ka sheegno arrintan.

Arrimaha Hantidhowrka ee Muhiimka ah

Arrimaha hantidhowrka ee muhiimka ah markii aan ku salayno aragtideena iyo go'aan qadashadeena xirfadnimo waa kuwii noogu muhiimsanaa markaas sameenaynay hantidhowrka warbixinta Maaliyadeed ee midaysan iyo tan wasaaradaha ee muddadan. Arrimahan waxaa looga hadley guud ahaan nuxurka Hantidhowrkeenna Bayaamada Maaliyadeed ee Wasaaradaha & Kuwa Iskudhafan, sameynta ra'yigeenna, oo ma bixinin ra'yi gaar ah oo ku saabsan arrimahan.

Arrimaha Hantidhowrka ee Muhiimka ah	Sida hantidhowrkeenna uu wax uga qabtey arrimaha hantidhowrka ee muhiimka ah
<p>Dhammaystirnaanta dakhliga</p> <p>Waxaannu ogaaney in ay jiraan fursado dakhliga uu ku lumi karo iyo kuwo warbixinta maliyadeed ay khalad ku noqon karto.</p> <p>Dakhliga ka soo xarooda canshuuraha laga qaado isticmaalayaasha Jidka oo kaamil ah laguma shubin bankiga isla maalinta la ururiyey ama maalinta xigta waxaanna jirin oo meesha ka maqan ilaalin xooggan oo ka dhan ah in ay wax ka lumaan dakhliga la ururiyay.</p> <p>Ma jiran cadeymo kufilan o tusinayo qaabka kala saarida waajibadyada kuadan dakhli ururinta iyo iswaafajinta.</p> <p>Intii lagu guda jiray saddexdii bilood ee ugu dambeeyay sannadkii 2017, dakhliga canshuurta jidka la ururiyay muddadaasi lama diiwaangelin ama xataa bankiga laguma shubin iyada oo sabab u ah mad-madow iyo khilaafaad soo dhexgalay qabaa'ilada.</p> <p>Waxaannu ogaaney in maaliyadaha laga helay Dowladda Federaalka ee Soomaaliya (DFS) in ay shaqsiyaad bankiga ku shubeen intii la adeegsan lahaa xawilaadda maaliyadaha ee bankiyada. Waxaa jiray xaalado maaliyadaha FGS ka yimid aan si buuxda bankiga loogu shubin.</p>	<p>Waxaan wareysiyo la yeelanay maamulka mas'uulka ka ah diiwaangelinta dakhliga si aan u fahanno habraacyada loo adeegsadey dakhli ururinta.</p> <p>Waxaan sameynay baaritaan dhab ah si aan u xaqiijino in habraacyadu ay shaqeynayaan.</p> <p>Waxaan raadiney xaqiijin dibadda ah si aan u xaqiijino dakhliga ka yimid Dowladda Federaalka ee Soomaaliya (DFS) iyo deeq-bixiyeyaasha ka-dibna waxaan barbar dhigney xaqiijinnada laga helay bayaamada maaliyadeed.</p> <p>Waxaannu baarney rasiidyada ku diiwaangashan diiwaannada xisaabaadka ee bayaamada bankiga iyo buugaagta rasiidka si aan u xaqiijino saxnaanta rasiidka lagu diiwaangeliyay bayaamada maaliyadeed.</p> <p>Waxaan dib-u-eegnay bayaamada bankiga annaga oo ka raadinayna tilmaamayaasha rasiidyo aan la shaacin si aan u xaqiijino dhammeystirnaanta rasiidyada.</p> <p>Waxaa iyaga oo naamuunad ah baarney rasiidyada lagu sheegay bayaamada maaliyadeed annaga oo adeegsanayna dokumeentiyada taageeraya.</p> <p>Waxaannu su'aalo ka wayddiinay maamulka kala duwanaanshaha la tilmaamay ee rasiidyada waxaanna ay kaga soo warbixiyeen warqadda maamulka halkaas oo sharraxaadda ay ku bixiyeen ay ahaayeen mid aan dad ku filnayn.</p>

Mas'uuliyadaha Maamulka iyo kuwa ay mas'uuliyaddu ka saaran tahay maamulka Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha

Maaamulka ayaa ka mas'uul ah diyaarinta iyo si wanaagsan u soo bandhigidda Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha oo waafaqsan Wareegtada Maareynta Maaliyadda Maamulka ee 2016 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (IPSAS) - Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan iyo kantaroolka gudaha ee Guddiga Maamulka u arko in ay lagamamaarmaan u yihiin diyaarinta Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha oo aan lahayn khalad la taaban karo, khayaamo ama ilduuf mid uu ku yimaadaba.

Marka uu diyaarinayo Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha, Maamulka ayaa ka mas'uul ah u-kuurgelidda awoodda ay Dowlad-goboleedka GSS u leedahay in ay

sii jirto, sheegidda, sida ku habboon, arrimaha la xiriir in ay sii jirti iyo adeegsida xisaabaadka ku saleysan sii jiridda haddii Maamulka uu ku talo jiro lacagaynta ama iibinta hantida hay'adda mooyaane, ama in ay hawlahooda joojiyaan, ama aan lahayn wax kaloo dhab ah oo aan ahayn in uu sidaa sameeyo mooyaane.

Kuwa ay mas'uuliyaddu ka saaran tahay maamulka waxaa ay mas'uul ka yihiin kormeerka geeddi-socodka warbixinta maaliyadeed ee hay'adda.

Mas'uuliyadaha Hantidhowraha ee Hantidhowr-ku-sameynta Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha.

Ujeedooyinkeenu waa in aan helno ballanqaad caqligal ah oo ku saabsan Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha oo marka si guud loo eego aaney lahayn khalad, khayaanno iyo ilduuf mid uu ku yimaadaba, iyo in aan soo saarno warbixin hantidhowre oo aanu ku sheegeyno ra'yigeena. Ballanqaad caqligal ah waa ballanqaad heerkiisu sarreeyo, laakiin ma aha damaanadqaad sheegaya in hantidhowr loo sameeyey si waafaqsan Jaangooyooyinka Caalamiga ah ee Hantidhowrka (ISAs) uu mar walba soo helayo khaladaad marka uu jiroba. Khalad waxaa uu ku imaan karaa khayaanno ama ilduuf. Hawsha hantidhowrka mar walba waa ay ogaaneysaa khalad la taaban karo marka uu jiro. Khaladaadka waxaa ay ka dhalan karaan khayaanno ama ilduuf waxaana loo qaadanayaa in uu yahay mid la taaban karo haddii, mid ahaan ama wadar ahaanba, si caqligal ah loo filii karo in ay saameyn ku yeeshaan go'aanka la xiriira kheyraadka dhaqaale ee isticmaalayaashu ay qaateen marka lagu saleynayo Bayaanka Maaliyadeed ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha.

Iyada oo qayb ka ah hantidhowrka sida ay dhigayaan Jaangooyooyinka Caalamiga ah ee Hantidhowr-sameynta ee hantidhowrka (ISAs), waxaan qaadanaynaa fikir xirfadlenimo waxaana joogteynaa shaki guud ahaan inta uu socdo hantidhowrka. Waa in aan sidoo kale:

- Soo ogaanno oo aan u-kuurgalno halisaha khalad la taaban karo uu ugu jiri karo bayaamada maaliyadeed ee iskudhafan ee Dowlad-goboleedka, khayaano ama ilduuf midka uu doono ha ku yimaadee, in aan nakh-shadeyno oo aan sameyno habraacyada hantidhowrka oo wax ka qabanaya halisahan, oo aan u helno caddeyn dad ku filan oo u habboon si aan sal ugu yeelno ra'yigeenna. Halista ah in aan la soo ogaan khalad la taaban karo oo ku yimid khayaano ayaa ka badan tan midka ku yimid ilduufka, maaddaama khayaamadu ay ku lug lahaan karto mu'aamad, been-abuur, in si ku-talagal ah wax looga tago, maldahaad, ama in laga dul-boodo kontoroolkii gudaha hay'adda.
- Soo helno faham ku aaddan kantarool gudaha hay'adda ah oo u habboon hantidhowrka si aan u nakh-shadeyno habraacyo hantidhowr oo ku habboon xaaladaha jira, laakiin aanu hadafka laga leeyahay ahayn in la bixiyo ra'yi ku aaddan taabogalnimada kantaroolka gudaha ee hay'adda.
- Qiimeyno habboonaanshaha siyaasadaha xisaabaadka ee la adeegsadey iyo caqligalnimada qiyaasaha xisaabaadka iyo shaac-ka-qaadista la xiriirta ee ay sameeyeen xubnaha.
- Go'aan ka gaarno habboonaanshaha in uu maamulka isticmaalo waxyaalaha lagu saleeyo xisaabaadka ee ah in ay sii jiri doonaan oo ku saleysan caddeynta hantidhowrka/baaridda ee la helay, haddii aan la hubin waxyaabaha la taaban karo oo la xiriira dhacdooyin ama xaalado shaki mug leh gelin kara Mashruuca in uu awoodo in uu sii jiro mustaqbalka. Haddii aan go'aan ku gaarno in aan la hubin waxyaabaha la taaban karo, waxaa nalooga baahan yahay in aan ku muujino warbixinta hantidhowrkeenna shaac-ka-qaadista Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha ama, haddii shaac-ka-qaadistaasi aan ku filnayn, in aan wax-ka-beddelno ra'yigeenna. Go'aannadeenna waxaa ay ku saleysan yihiin caddeynta hantidhowrka la helay ilaa taariikhda warbixinta hantidhowrkeenna. Hase-yeeshee, dhacdooyinka ama xaaladaha mustaqbalka waxaa ay sababi karaan Mashruuca in uu sii socon waayo.
- Qiimeyno guud ahaan sida loo soo bandhigey, loo diyaariyey iyo waxa ku jira Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha, ee ay ka mid yihiin shaac-ka-qaadista, iyo in Bayaanka Maaliyadda ee Iskudhafan ee Qabashada iyo Bixinta Lacagaha uu tacaamulaadka iyo dhacdooyinka aasaaska u ah u muujiyo si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.

Kuwa maamulka loo xilsaaray waxaan kala xiriireynaa arrimo, ay ka mid yihiin, baaxadda iyo waqtiga loo qorsheeyey hantidhowrka iyo waxyaabihii muhiimka ahaa ee hantidhowrka lagu soo ogaadey, oo ay ka mid yihiin haddiiba ay jiraan nusqaamo mug leh oo la xiriira kantaroolka gudaha ee aan soo ogaanno inta uu socdo hantidhowrkeenna.

La-hawlgalaha ka mas'uulka ah natijada hantidhowrka ee warbixintan madaxa-bannaan ee hantidhowrka waa Xisaabiye Guud (CPA) John Mucheru P/No 1854.


Baker Tilly Merali's
Certified Public Accountants
P.O. Box 67486 – 00200, Nairobi

Date: *11 Feb*.....2019

**iii) BAYAAMADA MAALIYADEED EE WASAARADAHA & KUWA ISKUDHAFAN EE DOWLAD-
GOBOLEEDKA GALMUDUG EE SOOMAALIYA**



CONSOLIDATED &
MINISTERIAL
FINANCIAL
STATEMENTS OF THE
GALMUDUG STATE OF
SOMALIA (GSS)

For the Period Ended 31 December 2017

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

Prepared by the Ministry of Finance
Galmudug State of Somalia (GSS)

Statement of Certification - 2017 Financial Statements

The 2017 financial statements, together with the accompanying notes, have been prepared in accordance with the International Public Sector Accounting Standard, Financial Reporting under the Cash Basis of Accounting.

In the opinion of the Ministry of Finance and Economic Development, the financial statements of the Galmudug State of Somalia (GSS) as submitted for Audit in accordance with Section 30 of the Public Finance Management Decree 2016 are materially accurate and provide a true and fair view of the GSS's financial position for the year ended 31 December 2017.

For and on behalf of the Galmudug State of Somalia

Minister for Finance & Economic Development

01/07/2018

Date:



Galmudug State of Somalia
Consolidated Fund Statement of Receipts and Payments
Treasury Single Accounts
For the Period Ended 31 December 2017

	2017		2016		
	Notes	Controlled By TSA USD	Payments By Thirty party USD	Controlled By TSA USD	Payments By Third Party USD
Receipts / Inflows					
Taxes					
Taxes on goods and services					
Taxes on international trade and transactions		339,929		1,051,807	
Taxes	2	339,929		1,051,807	
Grants					
From international organizations	3	357,824	3,199,452	58,850	1,083,507
From other general government units	4	1,711,792		746,900	
Grants		2,069,616	3,199,452	805,750	1,083,507
Receipts / Inflows		2,409,545	3,199,452	1,857,557	1,083,507
Payments / Outflows					
Compensation of Employees					
Wages and Salaries		1,809,293		1,519,997	
Compensation of Employees	5	1,809,293		1,519,997	
Use of Goods and Services					
Travel & Conferences	6	7,020	2,386,986	6,540	
Operating Expenses	7	189,475	213,935	16,808	
Rent	8	3,098		32,884	
Other Operating Expenses		500	598,531		499,626
Use of Goods and Services		200,093	3,199,452	56,232	499,626
Grants					
Grants To Other General Government Units	9	31,559			
Grants		31,559			
Social Benefits					
Employer social benefits	10	29,200			
Social Benefits		29,200			
Other Expenses					
Miscellaneous other expense	11	134,100		272,604	
Other Expenses		134,100		272,604	
Nonfinancial assets					
Fixed Assets	12			7,872	583,881
Nonfinancial assets				7,872	583,881
Payments / Outflows		2,204,245	3,199,452	1,856,705	1,083,507
Increase Decrease in Cash		205,300		852	
Cash at Beginning of Year		3,066			
Cash at End of Year	1.4	208,366		3,066	

Galmudug State of Somalia

**Consolidated Fund Statement of comparison of Budget and Actual Amounts
For the Period Ended 31 December 2017**

Appropriation Budget on Cash Basis
(Classification of Payments By Economic Class)

	2017				2016			
	Original Estimate Appropriation	Final Estimate Appropriation	Controlled By TSA	Difference Between Final Budget & Actual	Controlled By TSA	Payment By Thirty Party	Controlled By TSA	Payment By Thirty Party
Notes	A	B	C	C-B	USD	USD	USD	USD
Receipts / Inflows								
Taxes & Other Revenue								
Taxes on income, profits, and capital gains	372,000	372,000		(372,000)				
Taxes on goods and services	59,020	59,020		(59,020)				
Taxes on international trade and transactions	2,000,000	2,000,000	339,929	(1,660,071)			1,051,807	
Taxes & Other Revenue	13	2,431,020	339,929	(2,091,091)			1,051,807	
Grants								
From international organizations	1,045,020	1,045,020	357,824	(687,196)			58,850	1,083,507
From other general government units	2,500,000	2,500,000	1,711,792	(788,208)			746,900	
Grants	14	3,545,020	2,069,616	(1,475,404)			805,750	1,083,507
Receipts / Inflows								
		5,976,040	2,409,545	(3,566,495)			1,857,557	1,083,507

Galmudug State of Somalia

Consolidated Fund Statement of comparison of Budget and Actual Amounts For the Period Ended 31 December 2017

Appropriation Budget on Cash Basis
(Classification of Payments By Economic Class)

	Notes	2017				2016								
		Original Estimate Appropriation	Final Estimate Appropriation	Controlled By TSA	Difference Between Final Budget & Actual C-B	Payment By Thirty Party	Controlled By TSA	Payment By Thirty Party						
									A	B	C	USD	USD	USD
Payments / Outflows														
Compensation of Employees														
Wages and Salaries	15	4,517,470	4,517,470	1,809,293	(2,708,177)		1,519,997							
Compensation of Employees		4,517,470	4,517,470	1,809,293	(2,708,177)		1,519,997							
Use of Goods and Services														
Travel & Conferences		92,000	92,000	7,020	(84,980)		6,540							
Operating Expenses		342,720	342,720	189,475	(153,245)		16,808							
Rent		123,800	123,800	3,098	(120,702)		32,884							
Other Operating Expenses		98,000	98,000	500	(97,500)								499,626	
Conflict Resolution Expenses		50,000	50,000		(50,000)									
RCRF Non Salary Recurrent Cost		48,000	48,000		(48,000)									
Use of Goods and Services	16	754,520	754,520	200,093	(554,427)		56,232						499,626	
Grants														
Grants To Other General Government Units	17	252,000	252,000	31,559	(220,441)									
Grants		252,000	252,000	31,559	(220,441)									
Social Benefits														
Employer social benefits	18	30,000	30,000	29,200	(800)									
Social Benefits		30,000	30,000	29,200	(800)									
Miscellaneous other expense														
Miscellaneous other expense	19	360,000	360,000	134,100	(225,900)									
Miscellaneous other expense		360,000	360,000	134,100	(225,900)									
Nonfinancial assets														
Fixed Assets	20	62,050	62,050	2,204,245	(62,050)								583,881	
Nonfinancial assets		62,050	62,050	2,204,245	(62,050)								583,881	
Payments / Outflows		5,976,040	5,976,040	2,204,245	(3,771,795)		1,856,705						1,083,507	

Galmudug State of Somalia
GFS Statement of Operation
Treasury Single Accounts
For the Period Ended 31 December 2017

	2017	2016
	USD	USD
Transactions Affecting Net Worth		
Revenue	2,409,545	2,941,064
Taxes	339,929	1,051,807
Taxes on goods and services	-	-
Taxes on international trade and transactions	339,929	1,051,807
Grants	2,069,616	1,889,257
From international organizations	357,824	1,142,357
From other general government units	1,711,792	746,900
Expense	2,204,245	2,348,459
Compensation of Employees	1,809,293	1,519,997
Wages and Salaries	1,809,293	1,519,997
Use of Goods and Services	200,093	555,858
Travel & Conferences	7,020	6,540
Operating Expenses	189,475	16,808
Rent	3,098	32,884
Other Operating Expenses	500	499,626
Grants	31,559	-
Grants To Other General Government Units	31,559	-
Social Benefits	29,200	-
Employer social benefits	29,200	-
Other Expenses	134,100	272,604
Miscellaneous other expense	134,100	272,604
Gross Operating Balance	205,300	592,605
Transactions In Non Financial Assets		
Net Worth and its Changes	-	591,753
Nonfinancial assets	-	591,753
Fixed Assets	-	591,753
Transactions in Financial Assets & Liabilities		
Change In Net Worth. Transactions (Assets)	205,300	3,066
Financial assets	205,300	3,066
Domestic	205,300	3,066
Liabilities	-	-
Liabilities	-	-
Net Worth Equity	-	(2,214)
Net Worth Equity	-	(2,214)
Overall Statistical Discrepancy	-	-

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation

The Galmudug State of Somalia (GSS) consolidated financial statements have been prepared in accordance with the *Public Financial Management Decree of 2016* and the International Public Sector Accounting Standard (IPSAS) - *Financial Reporting Under the Cash Basis of Accounting*. The notes to the financial statements form an **integral** part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The Financial statements are for the Galmudug State of Somalia (GSS). This is the Governments second year of operation and covers the period 1 January – 31 December 2017. The financial statements encompass the reporting entities as specified in the *GSS Appropriation Act No. 1 of 2017* and are comprised of:

- 1 Ministry of Interior & Local Government
- 2 Ministry of Justice & Judiciary
- 3 Ministry of Finance & Economic Development
- 4 Ministry of Internal Security
- 5 Ministry of Planning & International Cooperation
- 6 Ministry of Endowment & Religious Affairs
- 7 Ministry of Fisheries & Marine Resources
- 8 Ministry of Public Works & Rebuilding
- 9 Ministry of Commerce & Industry
- 10 Ministry of Information & Culture
- 11 Ministry of Aviation & Transport
- 12 Ministry of Education
- 13 Ministry of Post & Communication
- 14 Ministry of Livestock & Agriculture
- 15 Ministry of Environment & Forestry
- 16 Ministry of Health
- 17 Ministry of Women & Family Affairs
- 18 Ministry of Labour
- 19 Ministry of Youth & Sport
- 20 Ministry of Water & Electricity
- 21 Ministry of Constitution & Reconciliation
- 22 Ministry of Ports & Maritime Transport
- 23 Ministry of Diaspora & Investment
- 24 Ministry of the Disabled and Humanitarian Affairs

- 25 Presidency
- 26 Office of the Speaker and Parliament
- 27 Civil Service Commission

All ministries were created by **Presidential Decree** entitled *A Decree Establishing Ministries of Galmudug State of Somalia and Defining Roles and Functions of Ministries* dated on 28th December 2015 and a separate decree creating the Ministry of Finance entitled *A Decree for the Purposes of Establishing the Ministry of Finance of the Galmudug State and Other Related Matters* dated on 28th December 2015.

A separate decree on establishing the Civil Service Commission (CSC) and its purpose entitled *A Decree for establishing the Civil Service Commission of the Galmudug State of Somalia* dated 28th December, 2015 established the office of the Civil Service Commission. Companion Decrees also established the Civil Service and the Civil Service Salary structure. The inauguration of the GSS constitution automatically established the Galmudug Parliament. Their respective statements form part of the consolidated Financial statements as these entities were included as part of the *GSS Appropriation Act No.1 of 2017*.

The consolidated financial statements include all entities controlled during the year. None of the entities own another entity or a separate business unit.

1.3 Payments by Third Parties

The GSS has benefited from goods and services purchased by third parties on its behalf as a result of cash payments made by third parties during the period. See Note 3.

1.4 Treasury Single Account (TSA) & Project Account

A project account was opened under a written authorization of the Minister of Finance, as a sub-account of the TSA. As a condition to the World Bank funded Recurrent Cost and Reform Financing program (RCRF II) grant, the project account was solely opened for the operations of the RCRF II project and in such a manner as to avoid the grant funds commingling with other GSS operations. As at the end of the 2017 financial year, the balance of both accounts were as follows.

	2017	2016
	USD	USD
Treasury Single Accounts	174,605	3,066
Project Account	33,761	-
Total	208,366	3,066

1.5 Cash & Cash Equivalent

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

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

	2017	2016
	USD	USD
Cash On Hand and Balances with Banks	208,366	3,066
Total	<u>208,366</u>	<u>3,066</u>

Cash on Hand of \$174,605 is held in the treasury single account from GSS internally generated revenue and FGS while \$33,761 is held World Bank to the RCRFII project at end of 31 December 2017.

1.6 Reporting Currency

The reporting currency is the United States Dollar (USD)

1.7 Borrowings

In 2016 GSS the closing balance from the 2015 interest free loans totalling \$1,220,533 from the local businesses. These borrowings are held off-balance sheet in a separate manual ledger. The funds were utilized in establishing the GSS administration. Due to the budget constraints it was agreed that GSS repays the obligations in instalments dependent on the availability of funds. The table below provides a movement schedule of the obligation.

Total Closing Balance FY2016	1,220,533
FY2017 Repayment	<u>(134,100)</u>
Remaining Balance at the End 31 Dec-17	<u>1,086,433</u>

1.8 Undrawn External Assistance

In the 2016 financial year a new project called Recurrent Cost and Reform Financing (RCRF II) was introduced. The project will run for a period of five years (up to 20 June 2020) and is reviewable on an annual basis. The RCRF II 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 TFOA0534 Dated 29 June 2016 between the Federal Government of Somalia (FGS), acting on behalf of all other existing & emerging states, and the International Development Association (IDA), the Galmudug State by virtue of a sub-agreement with FGS has a running project with IDA which will last to 20 June 2020.

Undrawn External assistance in respect to the RCRF II project is contingent upon GSS meeting the threshold conditional requirements of the project. GSS has met the requirements and the project has an effective date of 1 July 2016. The RCRF II budget outlined in the Project Appraisal Document (PAD) does not identify the budgeted breakdown for GSS in particular, however there is a pooled budget to cover GSS, South West State and HirShabelle State over the five-year term as follows:

The grant amount is subject to annual review and approval by the IDA. For the fiscal year ending 31st December 2017, GSS had received funds from the RCRFII Project totalling \$352,544 against a budget of 1,001,380. The variance resulted from a number of Civil Servants not being recruited and not being able to access the non-salary recurrent cost component.

1.9 Reporting Amounts

The reporting amounts are in full value of USD, with rounding to the nearest dollar.

1.10 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.

The original budget was approved by the council of Ministers and signed by the President on the 20 December 2016. There was no supplementary budget during the period.

Movements across the budget line items in the final estimate appropriation are attributed to budget reallocations within the budget entities.

1.11 Authorization Date

The financial statements were authorized for issue on 31 May 2018 by Mr Said Siyad Shirwa.- Minister for Finance.

Note 2 Taxes on International Trade (Transit of Goods across State Borders)

In 2017 Galmudug State of Somalia imposed a Tax on goods in transit in place of taxes previously known as customs duties. In FY2017, Tax on goods in transit are the only taxes collected under this class. This tax is correctly classified a road user's tax as it is levied on gross vehicle weight, not on the quantity or value of goods being transported. The main road/highway connecting Galmudug to the port of Bosasso was the main source of these taxes. The amount of tax charged and collected depends on the registered gross weight of the vehicles using the road, not on the

quantity or value of the goods. A uniform rate of tax is applied. Following is a detailed breakdown of road taxes raised and their respective source of entry.

	2017	2016
	USD	USD
Tax on goods on Transit	<u>331,752</u>	<u>0</u>
Customs duties- Imported Goods	<u>8,177</u>	<u>1,051,807</u>
	<u>339,929</u>	<u>1,051,807</u>

Note 3 Grants from International Organizations

Treasury Single Account

During the 2017 financial year, grants totalling \$357,824 was received. A grant totalling \$352,544 was received from the RCRF II project, funded by the Somalia Multi-Partner Fund (SMPF) and administered by the World Bank. An additional grant from PREMIS was received to fund a revenue communication campaign in Adado and Galkio respectively.

3rd Party Grants from International Organization

3rd Party Grants refers to grants paid directly by donors to vendors on behalf of GSS for the benefit of specific Ministries or Agencies. GSS benefitted from 3rd party projects implemented by the PREMIS and SSF totalling \$3,199,452. The 3rd party payments contained both recurrent costs and capital expenses. GSS are able to report these 3rd Party-funded projects as financial information was provided to GSS by the donor in order to meet the reporting requirements of the IPSAS Cash-based reporting standard. There were other projects directly funded by donors, however insufficient information is available to GSS to allow recording on the face of the financial statements. Below is a summary breakdown of grants received and the entities that benefitted.

Ministry	Description of Grants	2017 USD	2016 USD
Ministry of Finance	Provision of Financial, Budgeting & PA System		583,881
	PFM/FMIS/Budget/RMS Training & Support		415,145
	Technical Assistant	166,508	
	Training	329,997	
	ICT Support	142,502	
		639,007	999,026
Office of the Speaker-Parliament	Training	15,400	
Civil Service Commission	Technical Assistant	41,627	
	Training	44,999	
	PA Support		84,481
		86,626	84,481
Ministry of Interior	Conflict resolution	2,279,743	
Ministry of Youth & Sport	Maintenance of building & repairs	71,433	
Ministry of Presidency	Conflict resolution	107,243	
Total		3,199,453	1,083,507

Note 4 Grants from Other Government Units

In 2017 the Federal Government of Somalia agreed to provide funding for the Galmudug Security Forces and associated running costs. Grants totalling \$1,711,792 were received from the Federal Government of Somalia during the period. \$1,000,000 was allocated to a military aid project from FGS while \$711,792 was allocated for Galmudug security forces, namely Darwish, NISA and Police forces.

Note 5 Wages and Salaries

Wages and salaries are a combination of all salaries, allowances and in-kind payments to staff. The staff include both the civil servants and political positions. A comprehensive summary breakdown of wages and salaries is provided below.

	2017	2016
	USD	USD
Permanent employees/Regular staff	318,783	64,363
Wage workers	1,400	38,250
Security Forces (Police, Intel Forces and Prison)	999,043	651,598
Salaries to Ministers and Statutory Appointments	12,682	65,000
Remuneration to Politicians	149,000	0
Transportation allowance	200	0
Other allowances	44,145	0
Regular Food Provision	248,750	700,786
Daily Meals	35,290	0
Total	<u>1,809,293</u>	<u>1,519,997</u>

GSS paid Permanent employees/Regular staff \$93,600 in arrears upon meeting the RCRF II project requirement criteria and being granted formal access from FY2016 and \$225,183 salaries related to 2017. Security forces were paid \$999,043 in total, \$520,000 of which consisted of a specific military aid project funded by FGS while \$479,043 was through regular funding.

Other allowances of \$44,145 was paid to tax collectors. Regular food provision are in-kind payments to the Military forces of Galmudug and comprises food and other related food supplies, whereas the daily meals relate to meals prepared for the staff at the State Ministry and amounted to \$35,290.

The following is a breakdown of wages and salaries for each reporting entity:

	Salaries to								
	Permanent	Security Forces	Ministers and	Remuneration			Regular		
	Employees/ Regular staff	Wage Workers	Forces Allowances	Statutory Appointment	to Politicians	Transportation Allowance	Other Allowances	Food Provision	Daily Meals
Ministry of Interior & Local Government	-	-	-	-	-	-	-	-	-
Ministry of Justice & Judiciary	-	-	-	-	-	-	-	-	-
Ministry of Finance & Economic Development	278,020	1,400	-	2,000	-	200	44,145	-	-
Ministry of Internal Security	-	-	999,043	-	-	-	-	248,750	-
Ministry of Planning & International Cooperation	-	-	-	-	-	-	-	-	-
Ministry of Endowment & Religious Affairs	-	-	-	-	-	-	-	-	-
Ministry of Fisheries & Marine Resources	-	-	-	-	-	-	-	-	-
Ministry of Public Works & Rebuilding	-	-	-	-	-	-	-	-	-
Ministry of Commerce & Industry	-	-	-	-	-	-	-	-	-
Ministry of Information & Culture	-	-	-	-	-	-	-	-	-
Ministry of Aviation & Transport	-	-	-	-	-	-	-	-	-
Ministry of Education	-	-	-	-	-	-	-	-	-
Ministry of Post & Communication	-	-	-	-	-	-	-	-	-
Ministry of Livestock & Agriculture	-	-	-	-	-	-	-	-	-
Ministry of Environment & Forestry	-	-	-	-	-	-	-	-	-
Ministry of Health	-	-	-	6,492	-	-	-	-	-
Ministry of Women & Family Affairs	-	-	-	-	-	-	-	-	-
Ministry of Labour	-	-	-	-	-	-	-	-	-
Ministry of Youth & Sport	-	-	-	-	-	-	-	-	-
Ministry of Water & Electricity	-	-	-	-	-	-	-	-	-
Ministry of Constitution & Reconciliation	-	-	-	-	-	-	-	-	-
Ministry of Ports & Maritime Transport	-	-	-	-	-	-	-	-	-
Ministry of Diaspora & Investment	-	-	-	-	-	-	-	-	-
Ministry of the Disabled and Humanitarian Affairs	-	-	-	-	-	-	-	-	-
Presidency	-	-	-	-	-	-	-	-	35,290
Office of the Speaker and Parliament	-	-	-	-	149,000	-	-	-	-
Civil Service Commission	40,763	-	-	4,190	-	-	-	-	-
Total	318,783	1,400	999,043	12,682	149,000	200	44,145	248,750	35,290

Note 6 Travel and Conferences

Travel and conferences amounting to \$7,020 comprise internal travel costs within the country, External travel and Local conferences within Galmudug state. The following provides a breakdown of the total Costs.

	2017	2016
	USD	USD
Internal Travel	3,540	4,780
External Travel	500	1,580
Local Conferences	2,980	180
	7,020	6,540

Note 7 Operating Expenses

Operating Costs are a combination of costs that are geared towards facilitating the running of the Ministry offices. Following is a detailed breakdown of the operating costs incurred by GSS.

	2017	2016
	USD	USD
Water	200	
Electricity	300	1,552
Mobile Phone Expenses	-	371
Internet	300	1,220
Diesel	150	2,574
Oil (machines)	-	150
Stationary	260	909
Gasoline	59,930	-
Books	-	222
Published fees	7,485	270
Meeting Supplies	400	500
Cleaning Supplies	400	-
Security Operational Allowances	70,000	2,000
Maintenance of equipment	50,050	100
Vehicle Hire/car rental	-	6,940
	189,475	16,808

Note 8 Rent

Rental expenses of \$3,098 for 2017 constitute Office Rents amounting to \$1,636 and other rentals of \$1,462. Comparatively, 2016 expenses constitute of Office Rents amounting to \$29,544 while other rental expenses occurred were \$3,340. See comparison below.

Entity	2017	2017
	USD	USD
Ministry of Interior & Local Government	300	
Ministry of Interior & Local Government		640
Ministry of Justice & Judiciary		3,076
Ministry of Finance & Economic Development		15,350
Ministry of Finance & Economic Development		2,000
Ministry of Internal security	236	
Ministry of Public Works& Rebuilding	300	
Ministry of Information & Culture		2,000
Ministry of Aviation & Transport	800	
Ministry of Health		300
Ministry of Constitution & Reconciliation	400	700
Office of the Presidency		580
Office of the Presidency	1,062	
Office of the Speaker and Parliament		1,000
Civil Service Commission		6,838
Civil Service Commission		400
	3,098	32,884

Note 9 Grants to Other General Government Units

The transfers made to lower levels of government during the reporting period totalled \$31,559. This transfer has benefited two districts, Adaado and Galkaio. The transfers to districts were allocated to running costs and sanitation.

Note 10 Social Benefits

In FY2017, 29,200 in Social benefits were paid to treat staff of GSS both locally and outside the county. Medical treatment is usually provided to the security personnel who are injured during service.

Note 11 Miscellaneous Other Expenses

Other Miscellaneous expenses totalling \$134,100 relate to repayment of GSS obligations (refer note 1.7) for previous debts and arrears owed by GSS at the time of state establishment.

Note 12 Non Financial Assets

Treasury Single Account

GSS had not incurred Non-Financial Asset costs during in FY17 in relation to Office equipment, and Furniture and Fixtures across all Ministries of GSS. A comprehensive breakdown of GSS Non-Financial asset costs for 2016 is detailed below.

	2017	2016
	USD	USD
Office Equipment	-	5,051
Office Furniture	-	2,821
	-	7,872

Note 13 Taxes

A total of \$ 2,431,020 in Revenue collections was estimated to be raised and received in FY2017, however an actual collection of \$339,929 was achieved. The shortfall was a result of not implementing some taxes estimated in the budget and the government not in control of key transit points for good in order to collect road user taxes. Following is a breakdown of taxes collected in FY2017.

Tax Type	Final Estimate	Actual Collections	Difference between Final Estimate and Actual
Tax on income, profits & Capital gains	372,000	-	(372,000)

Tax Type	Final Estimate	Actual Collections	Difference between Final Estimate and Actual
Custom duties-Imported goods	-	8,177	8,177
Tax on goods on transit	2,000,000	331,752	(1,668,248)
Tax on goods & Services	59,020	-	(59,020)
Total	2,431,020	339,929	(2,091,091)

Tax on Goods on Transit was estimated at \$2,000,000 and collections were \$331,752. This deficit was caused by droughts in Somalia in 2016 & 2017 and livestock export decreases due to the droughts and the number of trucks transiting roads declined.

Note 14 Grants

Total grants of \$2,069,616 were received against a budgeted sum of \$ 3,545,020. Grants from International organizations and other general government units were not received as per estimated in the budget. The following table presents a detailed breakdown of the grant variances.

Grant Type	Final Estimates	Actual Collections	Difference between Final Estimates and Actual
Grants from Federal Government of Somalia	2,500,000	1,711,792	(788,208)
Grants from international organisations	1,045,020	357,824	(687,196)
Total	3,545,020	2,069,616	(1,475,404)

The variance of \$1,475,404 is a result of not receiving the estimated budget amount \$687,196 from international organisation and \$ 788,208 from the federal government. With respect to grants from International Organisations, this variance resulted from RCRF II support not received as estimated because receiving RCRF II support depends on the number of civil servants recruited by GSS. Because GSS did not recruit civil servants at the pace they budgeted, grants from the RCRF II programme was significantly less than budgeted.

Note 15 Employee Compensation

A total of \$1,809,293 was spent on employee compensation against budget of \$4,517,470. Under spending of (\$2,708,177) was as a result of low revenue collected, thus not having the resources to pay budgeted employee compensation expenses and under recruitment of civil servants as discussed in the note above related to grants.

Note 16 Use of Good and Services

The ability to disburse in the Galmudug State of Somalia was limited to the revenue collections over a specified period of time. In the case of goods and services, GSS spent a total of \$200,093 which represents 27 percent of the final estimated budget. The variance is attributed to constraints in the actual available income.

Note 17 Grants to Other Governments

Grants to other governments units were \$31,559 during the reporting period. MOF and two districts (Adado and Galkio) entered into an informal agreement that the districts will deposit their locally-generated revenue from districts into the TSA and subsequently request payment of their operational costs through the established expenditure payment procedures of the Ministry of Finance.

Note 18 Employer Social Benefits

Medical treatment both within and outside the country is the prime social benefit that is currently provided to GSS staff. The GSS forces (police and NISA) are the major beneficiary of this benefit mainly due to the security risks to which they are exposed. The budgeted estimate for the period was \$30,000 and actual was \$29,200 so it has been met with 97 percent absorption rate. Nonetheless, benefits of such medical treatment naturally depend on demand, availability of resources and the number of incidents during a year.

Note 19 Miscellaneous Other Expenses

A total of \$360,000 was budgeted for Miscellaneous Other Expenses with actual expenditure of \$134,100 incurred. These expenses relate to the GSS obligation incurred during state formation process. Payments during this reporting period were contingent on the availability of funds.

Note 20 Non Financial Assets

Fixed assets budgeted during the year were not purchased due constraints in the actual available income.



Lifaaqa 2aad – Warqadda Maamulka ee Kama-dambeysta ah. Warbixinta Hantidhowrka Madax-bannaan ee Ku Saabsan Hantidhowrka Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee Sannadkii Dhammaadey 31ka Disembar 2017

WARQADDA MAAMULKA EE KAMA DAMBEYSTA AH

7^{DA} JANNAAYO 2019

WARBIXINTA HANTIDHOWRKA MADAXA-BANNAAN EE KU SAABSAN HANTIDHOWRKA

DOWLAD-GOBOLEEDKA GALMUDUG EE SOOMAALIYA (GSS)

SANNADKII DHAMMAADEY 31KA DISMEBAR 2017

TUSMO

EREYO LA SOO GAABIYAY	3
1. HORDHAC	5
2. QODOBBADA WARQADDA MAAMULKA	6
2.1 WAXYAABAHII LA SOO OGADEY OO KOOBAN	6
2.2 WAXYAABAHII LAGU OGADEY HANTIDHOWRKA IYO SOO-JEEDIMADA OO FAAHFAAHSAN	7
3. LA-SOCOSHADA WAXYAABIHII LAGU OGADEY HANTIDHOWRKII HORE	ERROR!

BOOKMARK NOT DEFINED.

EREYO LA SOO GAABIYAY

Erey la isku gaabiyay	Ereyga oo Dhammaystiran
ASI	Shirkadda Caalamiga ah ee Adam Smith International
CPO	Amarka Bixinta Lacagta La Ballanqaadey
FMIS	Nidaamka Maareynta Maaliyadda Maamulka/Dadweynaha
FMS	Dowlad-goboleedka Ka Tirsan Dowladda Federaalka
GFS	Tirakoobyada Maaliyadeed ee Dowladda
GSS	Dowlad-goboleedka Galmudug ee Soomaaliya
IGA	Maamulka Ku-meelgaarka ah ee Galmudug
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
MDA	Wasaaradaha, Waaxaha iyo Hay'adaha
MoF	Wasaaradda Maaliyadda ee Dowlad-goboleedka Galmudug ee Soomaaliya
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PV	Fawjar Lacag-bixineed
RCRF	Mashruuca Maalgelinta Kharashaadka Soo Noqnoqda iyo Dib-u-habeynta
REG	Xeer-nidaamiye
RMS	Nidaamka Maareynta Dakhliga
RV	Fawjarka Dakhliga
SSF	Sanduuqa Xasillinta Soomaaliya (Somali Stability Fund)
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
USD	Doolarka Mareykanka

Mudane Saciid Siyaad
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha,
Dowlad-goboleedka Galmudug ee Soomaaliya (GSS)
Dusmareeb

Mudane,

**ARRIMAHA SOO BAXAY INTII LAGU GUDO JIRAY HANTIDHOWRKA SANNADKII
DHAMMADEY 31KA DISMEBAR 2017**

Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha waxaa ay mas'uul ka tahay dejinta iyo dhowrista qaab-dhismeedka kantaroolka gudaha. Iyada oo gudaneysa waajibkan, ayaa waxaa loo baahan yahay in ay sameyso qiyaaso iyo go'aanno si loo qiimeeyo dheefaha iyo kharashaadka qaab-dhismeedka kantaroolka gudaha, siyaasadaha iyo habraacyada. Hadafka kantaroolka gudaha waa in ay wasaaradda ka hesho hubaal macquul ah, balse aan ahayn mid boqolkiiba boqol ah, in hantida laga ilaaliyay lumitaan iyo adeegsiga aan la ogolayn, iyo in mucaamalaadka loo fuliyo si waafaqsan ogolaanshaha Wasaaradda, loona diiwaangleyo si habboon oo saamaxaysa in bayaamada maaliyadeed loo diyaariyo qaab waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda, Warbixinnada Maaliyadeed ee Xisaabaadka ku Saleysan Kaashka iyo Qaybta 30aad ee Xeerka Maamulka Maaliyadda Dowladda (PFM) 2017.

Sababtoo ah xaddidaadaha uu iska wato qaab-dhismeedka kantaroolka kasta oo gudaha ah, khaladaad ama ilduuf ayaa dhici kara iyada oo aan la ogaanin.

Warbixinta halkan lagu soo gudbinayaa waxaa ay ku saleysan tahay xogta nala siiyay iyo indho-indhaynta aanu samaynay intii aanu ku guda jirnay hantidhowrka Maamul Goboleedka Galmudug ee Soomaaliya (GSS). Dib-u-eegista aan ku sameynay nidaamka kantaroolka gudaha ee GSS waxaa aanu u sameynay in uu naga caawiyo aragti ka dhiibashada bayaanada maaliyadeed ee muddadan oo si guud loo fiiriyey. Shaqadan mudnaan uma ahayn helista waxyaabaha lagu liito, ogaanshaha/qabashada khiyaamo ama khaladaad kale (marka laga reebo arrimahaas ee saamaynta ku yeelanaya gaarista aragtiyadeenna), sidaa daraaddeed waa in aan warbixintan loo adeegsan muujinta in aanay jirin daldallool kale ama dhinacyo kale oo u baahan fiiro. Arrimaha lagu soo qaadey waraaqdani waa kuwa aannu aragnay inta aanu ku gudo jirnay hantidhowrkan oo aanu qabno in loo baahan yahay in la idinku baraarujiyo. Lama soo koobi karo dhammaan arrimaha u baahan ufiirsashada ee ka soo baxay hantidhowrkan, sidaa daraaddeedna mas'uul kama noqon karno in aanu ka warbixinno dhammaan halisaha ku gedaaman hawlgalladiina, ama dhammaan daldaloollada kantaroolka gudaha. Warbixintan waxaa loo diyaariyey oo keli ah adeegsigiinna, waana in aan la soo xigan dhammaanteeda ama qayb ka mid ah iyada oo aan ogolaansho qoran marka hore nalaga helin. Wax mas'uuliyad ahi nagama saarna dhinac saddexaad, maadaama aan warbixintan loo diyaarin, looguna talogelin ujeedo kale.

Sidaas daraaddeed, farxad ayay noo tahay in aanu soo gudbinno warbixintan iyo talooyinka la soo jeediyay ee khuseeya kantaroolada gudaha, habraacyada xisaabaadka iyo arrimaha kale ee aanu aragnay intii aanu ku gudo jirnay hantidhowrkan.

Fursaddan waxaa aanu uga faa'idaysanaynaa in aan idinkaga mahad celino idinka iyo howlwadeennadiinna wada-shaqaynta aanu idinka helnay intii uu socday hantidhowrkani. Waxa aanu idiinka mahad celinaynaa haddii aad nala wadaagtaan aragtiyadiinna ku saabsan arrimaha aannu aragnay iyo talooyinka aanu ku soo gudbinay warqaddan maamulka oo ay la socdaan faahfaahinta wax ka bedellada la hirgelin doono ama la bilaabey ee khuseeya arrimaha aannu sheegnay.


CPA John Mucheru
Partner
Baker Tilly Merali's
Practising Certificate No. 1854

Date 11 Feb 2019

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1. HORDHAC

Waxa annu dhammeynay hantidhowrka Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee sannadkii dhammaadey 31ka dismebar. Waxaannu soo bandhignay arrimaha aanu aragnay muddadii ay socotay shaqadeenna hantidhowrka ee caadiga ahayd, iskuma aanan deyin in aanu soo bandhigno sii-wanaajinta la sameyn karo oo dhan oo qiimayn gaar ahi soo bandhigi karto.

1.1 Kala-soocidda mudnaanta

Waxyaabihii lagu ogaadey hantidhowrka waxaanu mudnaan u kala siinnay sida soo socota:

Mudnaanta 1^{aad} – Tallaabo sixid degdeg ah ayaa loo baahan yahay.

Waxaa maqan qaar ka mid ah kantaroolada gudaha ee muhiimka ah ama si joogto ah looma hoggaansamin. Liidasho aasaasi ah ama kala-dhinnaan ayuu leeyahay mid ka mid ah ama dhawr ka mid ah kantaroolada gudaha, taas oo keenaysa halis sare oo khatar mug leh ah, wax nidaamka ka baxsan, ama khiyaamo in ay ku timaaddo kharashaadka ama dakhliga lagu xusay Warbixinta Maaliyadeed ee Dowladda. Waxaa jira halis weyn in laga gaabiyo ka dhabaynta ujeeddooyinka kantaroolka ee Dowladda oo ku saabsan ku kalsoonaanta warbixinta maaliyadeed, hufnaanta iyo wax-ku-oolnimada hawlgallada iyo u hoggaansamidda sharciyada iyo xeer-nidaamiyayaasha la xiriira. Halisahani waxaa ay saameyn lid ah ku yeelan karaan warbixinta maaliyadeed ee Dowladda. Waa in si degdeg ah loo qaado tallaabo sixitaan ah.

Mudnaanta 2^{aad} - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.

Liidasho ama kala-dhinnaan ayuu leeyahay mid ka mid ah ama dhawr ka mid ah kantaroolada gudaha, kuwaas oo ayna lafjab ahayn ama aasaasi ahayn, xiriir la leh gaabis ku yimaada dhinacyo cayiman oo kantaroolada gudaha ah (sida maareynta kaashka iyo bankiga ama kantaroolka miisaaniyadda iyo kharashaadka). Arrintani waxaa ka dhalanaysa halista ah in uu dhaco gef, arrin nidaamka ka baxsan ama khiyaamo tii hore ka yar. Halistaas oo kale waxaa ay saameyn kartaa wax-ku-oolnimada ama taabogalimada kantaroolada gudaha iyo ujeeddooyinkii laga lahaa kantaroolka gudaha. Maamulka Hay'addu waa in uu xil iska saaro. Tallaabo cayiman oo degdeg ah waa in laga qaadaa.

Mudnaanta 3^{aad} - Waxaa fiican in la qaado tallaabo cayiman oo sixid ah.

Liidasho ama kala-dhinnaan ayuu leeyahay kantaroolka gudaha kaas oo aan gaar ahaantiisa saameyn weyn lahayn, balse Dowladda ayaa ka faa'ideysa sii wanaajinta kantaroolada gudaha iyo/ama marka Dowladdu ay ku gaarayso sii wanaajintaasi hufnaan iyo/ama wax-ku-oolnimo dheeraad ah. Waxaa suurtagal ah in ay ka jirto saameyn aan la doonaynin heerka geeddi-socodka, taas oo marka ay isbiirsadaan liidashooyinka kale, keeni karta arrimo walaac leh.

2. QODOBBADA WARQADDA MAAMULKA

2.1 WAXYAABAHII LA SOO OGAADEY OO KOOBAN

Tix.	Waxyaabahii la soo ogaadey oo kooban	Mudnaanta	Saameynta maaliyadeed
1.	Hoos-u-dhigidda lacagta soo gasha	1	1,235,664
2.	Sii wanaajinta habraacyada Iswaafajinta Bankiyada	1	-
3.	Liidashada dhigista bankiyada lacagaha ka yimaada Dowladda Federaalka ee Soomaaliya (DFS)	1	9,000
4.	Liidashada Kantaroolada Dakhli Ururinta	1	-
5.	Qarashaad la bixiyey iyadoo loo haynin cadaymo ku filan	1	377,909
6.	Isticmaalka xad-dhaafka ah ee lacag-bixinnada Kaashka ah	1	-
7.	Gaabis kajira hanaanka wax so iibsiga	1	-
8.	Hantidhowrka Guud in goor dambe loo soo bandhigey Bayaanada Maaliyadeed si uu u baaro.	1	-
9.	Liidashada maareynta hantida	2	-
10.	Liidashada maareynta diiwaannada hawl-wadeennada	3	-
11.	Isticmaalka buugaag, siyaasado iyo habraacyo iyo xeer-nidaamiyeyaal aan la ansixin	3	-
12.	Liidashada kale ee kantaroolka	3	-
13.	Ka-gaabinta in la hirgeliyo soo-jeedimada hantidhowrka ee sannadkii kan ka horreeyay	3	-

2.2 WAXYAABAHII LAGU OGAADEY HANTIDHOWRKA IYO SOO-JEEDIMADA OO FAAHFAAHSAN

Waxyaabihii la ogaadey Ir°: 1aad	Cinwaanka: Hoos-u-dhigidda lacagta soo gasha
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Shuruudaha:

Qodobka 5.1.4 ee xeer-nidaamiyaha 6aad ee PFM wuxuu sheegayaa in “Dhammaan lacagaha la qabtey iyo kuwa la bixiyayba waa in la geliyaa oo lagaga soo warbixiyaa nidaamka FMIS iyada oo la adeegsanayo shaxda qaab-dhismeedka xisaabaadka ee Istaatistikada/Tirakoobyada Maaliyadeed ee Dowladda (GFS) ee lagu tilmaamey Xeer-nidaamiyaha #2, Abuurista Qaab-dhismeedka Kala-soocidda Miisaaniyadda”.

Sharraxaadda waxyaabihii la ogaadey:

- a) Waxaan xaqiijinta dakhliga oo madax-bannaan la sameyney Dowladda Federaalka ee Soomaaliya (DFS). Xaqiijinnada la helay ayaa waxaa ay muujiyeen in uu ka yar yahay intii la filayay dakhliga ku qoran Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha oo ah sida soo socota:

Faahfaahinnada		Tixraaca Bayaamada Maaliyadeed	Bayaamada Maaliyadeed (qadar la mid ah sida ku cad xaqiijinnada bankiga)	Qadarka ay xaqiijisay FGS	Farqiga (hoos loo dhigay)
			(USD)	(USD)	(USD)
Deeqaha ka yimid Qaybaha Kale ee Dowladda Guud	Taageerada FGS u fidiso ciidamada ammaanka ee GSS	Qoraalka 4	1,711,792	2,000,000	288,208
Deeqaha ka yimid Uurrada Caalamiga ah	Mashruuca RCRF II	Qoraalka 3	352,544	1,300,000	947,456
Wadarta Guud					1,235,664

Haddii dhammaan lacagaha la helay sida ay Dowladda Federaalka ee Soomaaliya (FGS) xaqiijisay la soo sheegi lahaa, dakhliga Xisaabta Mideysan ee Khasnadda (TSA) waxaa uu noqon lahaa USD 3,645,209 marka loo eego inta hadda la qabtey oo ah USD 2,409,545 taas oo micnaheedu yahay in 34% dakhliga uu ka yar yahay intii la filayay oo ah kala-duwanaa mug leh.

Baarista faahfaahsan ee lagu sameeyay diiwaannada bilaha ah ee maaliyadaha la helay waxaa ay muujiyeen kala duwanaa u dhaxeysa maaliyadaha la diiwaangeliyay iyo xaqiijinnada la helay sida ku cad **Lifaaqa 1aad** ee warbixintan.

Marka ay taariikhdu ahayd 14ka Agoosto 2018 ayaa waxaan ka codsaney Dowladda Federaalka ee Soomaaliya in ay keento macluumaad dheeraad ah sida nuqullada waraaqadaha caddeynaya lacagaha lagu shubay xisaabaadka Dowlad-goboleedka Galmudug ee Soomaaliya. Hase-yeeshee, Dowladda Federaalka ee Soomaaliya ma keenin macluumaadkan dheeraadka ah ee aan ka codsaney.

- b) Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha ayaa tusinaya USD 339,929 in ay tahay ‘Canshuuraha Ganacsiga Caalamiga ah iyo Wax-isdhaafsiyada’ halka bayaamada bankiga ay muujiyeen qadar lacageed oo gaaraya USD 348,929 in ay heshey intii lagu guda jiray sannadkii 2017. Waxaan weli la iswaafajin lacag USD 9,000 oo soo gashey balse hoos loo dhigey.

Iyada oo lagu saleynayo waxyaabihii muuqdey ee qodobbada (a) iyo (b) ee kor ku xusan, lacagaha suurtagalka ah in la qabtey ee hoos looga dhigey ama ka yar intii la filayay waxaa ay guud ahaan gaarayaan ilaa USD 1,244,664.

Waxyaabihii la ogaadey Ir°: 1aad	Cinwaanka: Hoos-u-dhigidda lacagta soo gasha
<p>Waxyaabaha ka dhalan kara</p> <p>Bayaamada maaliyadeed waa kuwo aan sax ahayn iyada oo sabab u ah in lacagaha la qabtay ay ka yar intii la filayay.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>a) Waa in kala duwanaanta la baaro oo lagu sameeyo wax-ka-beddelka loo baahan yahay.</p> <p>b) GSS waa in ay si joogto ah uga hesho Dowladda Federaalka (FGS) bayaamada xisaabta ka-dibna waa in ay iswaafajiso iyada oo la eegaysa diiwaannada GSS.</p> <p>c) Caddaymaha maaliyadaha ay FGS ama dhinacyada kale ee dibadda ku shubeen xisaabaadka banki ee GSS waa in la siiyaa GSS iyada oo u haynaysa sida qayb ka mid ah dokumentiyada taageeraya dakhliga ahaan.</p> <p>d) Habraacyada ka-warbixinta maaliyadeed ee bilaha ah ama dhammaadka sannadka ee Wasaaradda Maaliyadda GSS waa in ay ka mid yihiin iswaafajinta buuxda ee maaliyadaha la helay marka loo eego ilaha maaliyadaha, qadarka bankiga lagu shubey iyo rasiidyada taageeraya.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin.</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Ma waafaqsanin iswaafajinta maaliyadaha la helay ee la xiriira xaqiijinta FGS. Waan ka warqabnaa warqadda xaqiijinta ee ka timid FGS in ay ku qoran tahay \$1.3m oo la xiriirta taageerada SURGE balse waxaa lagu muujiyey maaliyadda laga helo RCRF si loo go'aamiyo kala duwanaanta. Lacagta \$1m ee la helay bishii Nofeembar 2017 waxaa ay la xiriirtey Kaalmo Militeri iyada oo \$300,000 laga helay FGS oo ah maaliyadda laga helo SURGE oo lagu taageerayo horumarinta dhallinyarada. Lacag gaareysa \$150,000 ayaa lagu shubey Xisaabta Mideysan ee Waaxda Khasnadda (TSA) iyada oo \$150,000 si toos ah ay FGS u siisay shirkadda dhismaha. Waxaan idinka codsaneynaa in aad dib-u-eegtaan iswaafajintiinna bilaha Nofembar iyo Disembar si aad u muujisaan lacagaha RCRF ee la helay.</p> <p>Kala duwanaanta \$9,000 ee u dhaxeysa bayaamada bankiga iyo waxa lagu sheegay Bayaamada maaliyadeed ee Canshuuraha Ganacsiga Caalamiga ah iyo Wax-isdhaafsiga, waxaan dib-u-eegi doonaa xisaabaheenna dakhliga si aan u oggaano sababta keentay kala duwanaantan. Fadlan ogow, iswaafajinta bankiga in lagu diyaariyo sistemka FMIS waxaanna kala duwanaansho kasta la soo sheegi lahaa waqtiga iswaafajinta in uu yahay “shey iswaafaqaya”. Iswaafajinnada bankiga waa kuwii ugu dambeeyay mana jirto caddayn muujinaysa kala badnaanshaha dakhliga la sheegay marka loo eego waxa lagu shubey Xisaabta Mideysan ee Waaxda Khasnadda (TSA).</p> <p>Sidoo kale ogow in Xeer-nidaamiyayaasha aan la dhammeyn ilaa laga gaaro horaantii 2018 sidaa daraaddeed tixraacaaga Xeer-nidaamiyaha #3 iyo Xeer-nidaamiyaha #6 waa khalad.</p>	
<p>Qofka ka mas’uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	
<p>Faallooyinka dheeraadka ah ee Hantidhowraha:</p> <p>Marka aan helnay xaqiijinta ka timid FGS, waxaan la wadaagnay Agaasimaha Guud (DG) waxaanna xisaabiney kala duwanaanshaha u dhaxeeya diiwaannadooda maaliyadeed iyo qaddarada ay xaqiijisay FGS. Agaasimaha Guud ma bixin iswaafajinta kala duwanaanshaha. Intaa waxaa dheer, in FGS aysan sidoo kale nagu soo warcelin markii aan ka codsanay nuqullada waraaqadaha lacagaha lagu shubey bankiga iyo caddaymo muujinaya lacagta loo wareejiyay GSS. Sidaa daraaddeed, GSS waa in ay iswaafajin joogto ku sameyso dakhliga laga helay FGS si loo hubiyo tirooyinka ku qoran Bayaamada</p>	

Waxyaabihii la ogaadey Ir°: 1aad	Cinwaanka: Hoos-u-dhigidda lacagta soo gasha
<p>maaliyadeed ee Dowlad-goboleedka in ay yihiin kuwo sax ah ka hor inta aan loo soo bandhigin baarista/hantidhowrka dib-u-eegisyada kale.</p> <p>Waxaa intaa dheer, inkastoo xeer-nidaamiyeyaasha #3 iyo #6 ay ahaayeen qaab qabyo-qoraal ah, waxaa horay loogu adeegsaday hagidda hawlgallada waxaa ayna dhab ahaantii taageeraan habka ugu wanaagsan ee iswaafajinta joogtada ah ee dhammaan hababka dakhliga si loo hubiyo dhammeystirnaanta dakhliga.</p>	

Waxyaabihii la ogaadey Ir°: 2aad	Cinwaanka: Sii wanaajinta habraacyada Iswaafajinta Bankiyada
Shuruudaha: <p>Iyada oo la raacayo Xeerka PFM iyo gaar ahaan sida saxda ah ee ku cad Xeer-nidaamiyaha 5_Iswaafaqsanaanta Kaashka iyo Bankiyada, 3.1.1 wuxuu dhigayaa "Xisaabta Mideysan ee Waaxda Khasnadda iyo xisaab banki kasta oo kale oo ay yeelaneyso [Dowlad-goboleedka] waa in la is-waafajiyaa sida wanaagsanna waa in is-waafajintaa la sameeyaa maalin kasta ama ugu yaraan toddobaadkiiba mar 2 maalmood gudahood marka uu dhammaado toddobaadka ayna is-waafajintaas sameeyso Waaxda Khasnadda, Wasaaradda Maaliyadda iyada oo la adeegsanayo nidaamka maareynta maaliyadda maamulka (FMIS) ee [Dowlad-goboleedka]. '3.1.2. Is-waafajin kasta waa in uu eegaa uuna ansaxiyaa mid ka mid ah saxiixayaasha loo oggol yahay xisaabta bankiga ama sarkaal sare oo loo magacaabay ugu dambeyntiinna' "3.1.3. Is-waafajinta bankiga iyo dokumentiyada taageeraya waa in la hayaa si loogu adeegsado kantarool dhinaca maareynta ah iyo ahdaaf la xiriira hantidhowrka, waana in la fayl-gareeyaa iyaga oo fayl kombuyutar ah iyo iyaga oo daabacanba."</p> <p>Qodobka 8.1. ee Buugga Habraacyada Maareynta Xisaabaha Bankiga, wuxuu dhigayaa: "Bisha Disembar ee sanad walba, Unugga Maareynta Lacagta Caddaanka ah ayaa dib-u-eegis ku sameyn doona diiwaanka bankiga iyo dhammaan xisaabaha banki ee dowladda. Dib-u-eegista waxaa ay koobeysaa arrimahan muhiimka ah ee soo socda:....."Qaybta (e) waxaa ay dhigaysaa: "Codsii xaqiijin sanadle ah oo bankiyada looga codsanayo in ay xaqiijiyaan magaca iyo lambarka xisaabta ee dhammaan xisaabaha bankiga ee ku diiwaangashan magaca [Dowlad-goboleedka]"</p>	
Sharaxaadda waxyaabihii la ogaadey <p>a) Waxaan ogaanney in iswaafajinta banki ee toddobaadlaha ah ee loo baahan yahay in ay maamul ahaan tahay mid waqti badan qaadata oo laga yaabo in aanay si mug leh u kordhin awoodda kantaroolada marka loo eego iswaafajinta banki ee billaha ah.</p> <p>b) Iyada oo lagu saleynayo dib-u-eegisteenna iswaafajinta bankiga, waxaan ogaanney oo noo muuqdey waxyaabahan soo socda:</p> <p>i) Inkasta oo iswaafajinta bankiga bil kasta la diyaariyey, haddana ma cadda in uu ansixiyay sarkaal sare.</p> <p>ii) Iswaafajinta banki ee lagu bixiyay hantidhowrka ma muujin taariikhda diyaarinta iyo ansixinta.</p> <p>iii) Waaxda khasnadda ee Wasaaradda Maaliyadda ma helin codsiga xaqiijinta sannadlaha ee bankiyada si loo xaqiijiyo magaca iyo lambarada xisaabta ee dhammaan xisaabaadka banki in ay ku diiwaangashan yihiin magaca Wasaaradda Maaliyadda.</p>	
Waxyaabaha ka dhalan kara: <p>Iswaafajinta banki ee toddobaadlaha ah ee loo baahan yahay waxaa ay keenaysaa in culayska shaqada maamulka uu ku bato kooxda maaliyadda taas oo laga yaabo in aysan wax ku siyaadin faa'iidada deegaanka kantaroolka ee la-tacaamulka bankiga.</p> <p>In aannu jirin wax caddeynaya dib-u-eegista iyo ansixinta iswaafajinta banki ee sarkaal sare ayaa waxaa ay kordhinaysaa halista in lagu guuleysan waayo oggaanshaha la-tacaamulka khayaamada ah iyo khaladaadka bankiga.</p> <p>Looma hoggaansamin shuruudaha xaqiijinta faahfaahinnada xisaabta bankiga ee loo baahnaa taas oo kordhinaysa halista dib-u-dhaca aqoonsashada waxyaabaha aan caadiga ahayn ee xisaabaha bankiga.</p>	
Mudnaanta Soo-jeedinta: <p>Mudnaanta 2aad - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.</p>	
Soo-jeedimo: <p>Waxaan ku talinaynaa in:</p> <p>a) GSS ay ka fiirsato in ay dib-u-eegto oo ay naqtiimiso Buugga Habraacyada Deeqaha si ay u diyaariso iswaafajinta bankiga oo bille ah halkii midda toddobaadlaha.</p>	

Waxyaabihii la ogaadey Ir°: 2aad	Cinwaanka: Sii wanaajinta habraacyada Iswaafajinta Bankiyada
<p>b) In bayaamada iswaafajinta bankiga loo diyaariyo, loo eego oo loo ansixiyo si waafaqsan shuruudaha Xeerka PFM. Caddaynta dib-u-eegista iyo ansaxinta waa in lagu muujiyaa sida ay u muuqato iswaafajinta bankiga. Tani waxaa ka mid ah sheegidda taariikhda iyo jagooyinka dib-u-eegayaasha iyo ansixiyayaasha.</p> <p>c) GSS waa in ay xaqiijinnada faahfaahinta xisaabaha banki ugu darto sida qayb ka mid ah habraacyada dhammaadka sannadka oo waafaqsan buugaagta habraaca.</p>	
Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan diidnay soo-jeedinta (a) maadaama aannu diiradda saarno hirgelinta hab-dhaqanka ugu wanaagsan iyo kantaroolo fiican si aan u hubino in ay jiraan geeddi-socodyo joogto ah iyada oo aan la eegin tirada. Tirada la-tacaamulka oo yar awgood uma aragno in iswaafajinta toddobaadlaha ah ay culays ku hayso maamulka.</p> <p>Waxaa bishii Luulyo 2018 la qabtey tababar ku saabsan Maareynta Kaashka oo ku jiray geeddi-socodyada dib-u-eegista iswaafajinta bankiga gaar ahaan dib-u-eegista iyo gunaanadka qoraallada. Geeddi-socodkan waxaa la hirgeliyay sannad maaliyadeedka 2018.</p> <p>Xeer-nidaamiyaha #5 lama dhammeyn ilaa horaantii 2018, waxaanna la filayaa in uu dhaqangeliyo Wasiirka Maaliyadda ka hor dhammaadka sannad maaliyadeedka 2018. Sidaa daraaddeed, shuruudaha Xeer-nidaamiyahan ayaa la raaci doonaa laga bilaabo sannad maaliyadeedka 2018.</p>	
<p>Qofka ka mas’uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	
<p>Faallooyinka dheeraadka ah ee Hantidhowraha:</p> <p>Soo-jeedimada ku saabsan iswaafajinta bankiga ee bilaha ah beddelka iswaafajinta bankiga toddobaadlaha ah waxaa la soo jeediyay iyada oo la tixgelinayo kororka mustaqbalka ee tirada hawlaha GSS oo sidaa daraaddeed waxaa la tixgelin karaa in la qaato mustaqbalka. Iswaafajinta bankiga ee billaha ah sidoo kale waxaa ay waafaqsan tahay hab-dhaqanka ugu wanaagsan.</p> <p>Inkastoo xeer-nidaamiyaha #5 uu ahaa qaab qabyo-qoraal ah, waxaa horay loogu adeegsaday hagidda hawlgallada waxaa ayna dhab ahaantii taageeraan habka ugu wanaagsan ee iswaafajinta joogtada ah ee dhammaan hababka dakhliga si loo hubiyo dhammeystirnaanta dakhliga.</p>	

Waxyaabihii la ogaaday Ir°: 3aad	Cinwaanka: Liidashada dhigista bankiyada lacagaha ka yimaada Dowladda Federaalka ee Soomaaliya (DFS)
<p>Shuruudaha:</p> <p>Qodobka 6.3.1 ee xeer-nidaamiyaha 6aad ee PFM xisaabaad iyo warbixin wuxuu dhigayaa “Hay’adaha/Laamaha qaada dakhli waxaa looga baahan yahay in ay Wasiirka u soo gudbiyaan warbixin-bileed oo sheegeysa guud ahaan dakhliga la heley, iyada oo is-barbardhigeysa dakhli-ururinta iyo qiyaasaha, iyada oo ka soo warbixinaysa lacagta la ururiyey u egeysana qiyaasaha, iyada oo faahfaahin ka bixinaysa haddii ay jirto kala duwanaan 10% ama ka badan ah. Haddii kala duwanaanta ay ka hooseyso halkii la filayey in la ururiyo ilaa inta ka baxdey sanadka, faahfaahin la xiriirta in qiyaastii dakhliga ee la rabey la ururin doono iyo dib-ugu-noqosho lagu sameynayo odoroska dakhliga”.</p> <p>Intaa waxaa dheer, in hab-dhaqanka ugu wanaagsan uu u baahan yahay in dhammaan Lacagaha la qabtey la waafajiyo lacagaha run ahaantii loo helay oo ku soo dhacay xisaabaha bankiga. Maaliyadaha waa in lagu soo diro xawilaadaha maaliyadaha, kaash kastoo la ururiyeyna waa in si degdeg ah loogu shubaa bankiga isaga oo kaamil ah.</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <p>Waxaan ogaaney xaalado dakhliga ka yimid Dowladda Federaalka ee Soomaaliya (FGS) uu qof shaqsi ah ku shubay Xisaabta Mideysan ee Waaxda Khasnadda ee GSS halkii loo soo marsiin lahaa xawilaadaha bankiyada u dhaxeeya. Tusaalooyinka dhacdooyinkaas waxaa lagu faahfaahiyay Lifaaqa 2aad ee warbixintan.</p> <p>Lifaaqa 2aad, waxaan ku sheegnay faahfaahinnada xaalad la diiwaangeliyay in la helay lacag gaareysa USD 74,000 marka ay taariikhdu ahayn 23ka Sibtembar 2017 oo lambarkeeda tixraaca uu yahay 17/00000133 RV haddana qadarka lacagta lagu muujiyay xisaabta bankiga waxaa ay ahayd USD 65,000. Ma cadda sababta dakhli gaaraya USD 74,000 loogu muujiyey diiwaannada iyada oo bayaamada bankigana ay muujinayaan qadar intaa ka yar oo gaaraya USD 65,000. Tani waxaa ay keentay in dakhliga laga badiyey USD 9,000 intii la filayey kaas oo aan weli la iswaafajin.</p>	
<p>Waxyaabaha ka dhalan kara</p> <p>Waxaa jira halis sii kordheysa oo ah in maaliyadaha ay wax ka lumaan iyo isla-xisaabtamid aan dadka ku filnayn ee maaliyadaha la heley mar haddii lacago kaash ah loogu soo shubo xisaabta bankiga beddelkii maaliyadaha loogu soo xawili lahaa nidaamka bankiyada. Sababtoo ah maaliyadaha lagu soo shubey xisaabaha bankiga waxaa ay ka duwanaayeen kuwa ku xusan bayaamada maaliyadeed, tani ayaa waxaa ay muujineysaa in bayaamada maaliyadeed si buuxda looga soo qaadan diiwaannada maaliyadeed.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Kala duwanaanta la aqoonsadey waa in la iswaafajiyo oo sixitaannada loo sameeyo hadba sida loogu baahdo. Bayaamada maaliyadeed waa in laga soo qaato diiwaannada xisaabaadka aasaasiga ah. Lacagaha ay hesho waa in la iswaafajiyo maaliyadaha ay run ahaan u heshay, dhammaan maaliyadaha waa in la soo diro iyaga oo loo soo marsiinayo nidaamka xawilaadaha maaliyadda ee bankiyada kaashka la ururiyeyna waa in si degdeg ah bankiga loogu shubaa isaga oo kaamil ah.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan dib-u-eegi doonaa kala duwanaanta \$9,000 maadaama ay suurtagal tahay in lagu wareejiyay diiwaan xisaabeed khalad ah waxaa ayna la xiriirtaa in dakhliga uu ka yar yahay intii la filayey ee waafaqsan waxyaabihii 1aad ee lagu ogaadey waraaqdan maamulka.</p>	

Waxaan dib-u-eegi doonaa geeddi-socodyada si aan u hubino in geeddi-socodka wareejinta lacagaha uu yareeyo baahida loo qabo in lacagaha gacanta lagu wareejiyo.

Qofka ka mas'uulka ah iyo taariikhda:

Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)

Waxyaabihii la ogaaday Ir°: 4aad	Cinwaanka: Liidashada Kantaroolada Dakhli Ururinta
<p>Shuruudaha:</p> <p>Shuruudaha ugu muhiimsan ee hubinta faylal maaliyadeed sax ah oo dhammaystiran waa siyaasado iyo habraacyo kantarool maaliyadeed oo wax-ku-ool ah. Kantarool maaliyadeed oo muhiim ah waa hubinta in dhammaan dakhliga la ururiyey in si degdeg ah bankiga loogu shubo isaga oo kaamil ah kharashaadkana waa in si toos ah looga bixiyo bankiga iyada oo la adeegsanayo jeegag ama waxyaabaha kale ee bankiyada lagu adeegsado.</p> <p>Sidoo kale, Buugga Habraacyada Dakhliga/Kharashaadka iyo Maareynta Maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya waxaa uu dhigayaa qaybaha kooban ee Geeddi-socodka Dakhliga “Ururinta dakhliga iyada oo la raacayo wareegtada/sharciga dakhliga ayaa waxaa sameeya canshuur qaadayaal/ururiyeyaal ay dowladdu shaqaaleyso ama wakiilo idman oo ay dowladda u wakiilatay, ama canshuur-bixiyaha ayaa si toos ah ugu shubi karo xisaabta bankiga ee TSA ama daaqadda lacagta lagu qaado ee Wasaaradda Maaliyadda.</p> <p>Canshuur ururinta ee ururiyeyasha ama wakiilada waxaa had iyo jeer taageera bixinta rasiid dakhli la oggol yahay, oo tiro ahaan la kantaroolo. Canshuur ururiyeyasha waa in ay ku shubaan lacagta bankiga.</p> <p>Dakhliga waxaa lagu diiwaangeliyaa nidaamka FMIS iyadoo la adeegsanayo summadaha dakhliga ee ku habboon”</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <p>Waxaannu dhab ahaan ogaannay, saraakiisha waaxda dakhliga ee Wasaaradda Maaliyadda in ay raacaan habraacan soo socda marka ay ururinayaan oo ay diiwaangelinayaan dakhliga, inkastoo nidaamku uusan jirin sannadkii 2017 oo dhan.</p> <ol style="list-style-type: none">Wakiillada canshuur ururinta waxaa ay buugaagta rasiidka ka soo qaataan Xafiiska Dakhliga ee ku dhex yaalla gudaha dhismaha Wasaaradda Maaliyadda subaxdii waxaa ayna ku soo celiyaan fiidkii buugaagta iyo kaashkii la qabtay ama ay heleen. Canshuur ururinta inteeda badan waxaa lagu sameeyaa Summadda Xaqiijinta Elektarooniga ah oo ah nidaamka xawilaadda lacagaha ee telefoonka sidaa daraaddeed lacagaha waxaa lagu hayaa telefoonka (<i>sim card</i>) saraakiisha canshuurta qaadaya. Canshuurta kaashka ah ee la ururiyey waxaa lagu wareejiyaa waaxda dakhliga oo bankiga ku shubaysa.Sarkaalka ururinta ee jooga waaxda dakhliga wuxuu iswaafajiyaa kaashka la helay iyo qadarka lagu diiwaangeliyay buugaagta rasiidka.Kaashka la ururiryo ee maalinlaha ah ayaa waxaa maalinta shaqo ee xigta bankiga ku shuba isla sarkaalka iswaafajiyay buugaagta rasiidka. Kaashka waxaa lagu shubaa Xisaabta Mideysan ee Waaxda Khasnadda oo ka furan Bankiga <i>Salaam Somali Bank</i>. GSS hadda la joogo ma laha Banki Dhexe oo sidaa daraaddeed Dowladda waxaa ay adeegsataa Bankiga Salaam, oo ah banki ganacsi.Sarkaalka ururinta waxaa uu adeegsadaa waraaqaha lacagaha bankiga lagu shubay beddelkii buugaagta rasiidka si uu nidaamka RMS ugu diiwaangeliyo noocyada kala duwan ee canshuuraha.Nidaamka RMS ayaa waxaa laga soo saaraa Fawjarka lacagaha la helay kaas oo ay kooxda maaliyadda u adeegsato in ay ku sameeyso diiwaannada nidaamka FMIS. <p>Waxaan dib-u-eegnay dakhliga la helay ee lagu diiwaangeliyay Bayaamada Maaliyadeed waxaanna ogaanney liidashadan soo socota:</p> <ol style="list-style-type: none">Dakhli ururinta waa nidaam gacanta lagu sameeyo oo baraha dakhli ururinta ma laha nidaam otomaatik ah.Dakhliga la helay waxaa lagu diiwaangeliyay nidaamka FMIS iyada oo la adeegsanayo waraaqaha lacagta bankiga lagu shubay oo aan lahayn lambarada tixraaca habboon ee diiwaannada dakhliga ee qadarrada lagu tilmaamay kooxda rasiidyada ee loogu talagalay fududeynta dokumentiyada iyo diiwaannada kale ee la baaro xilliga hantidhowrka la sameynayo.	

Waxyaabihii la ogaaday Ir°: 4aad	Cinwaanka: Liidashada Kantaroolada Dakhli Ururinta
<p>c) Kama jirin wax caddayn ah hannanka dakhli ururinta oo muujinaya kala-saaridda waajibaadka maadaama aanay jirin diyaariye, dib-u-eege iyo ansixiye lagu sheegay xaashida iswaafajinta dakhliga.</p> <p>d) Waxaan ogaaney in aysan isku mid ahayn waxa ku qoran rasiidka dakhliga iyo qadarka guud ee rasiidyada. Sida lagu faahfaahiyay Lifaaqa 3A.</p> <p>e) Waxaan ogaaney kala duwanaan u dhaxeysa dakhliga ay heshay ee la diiwaangeliyay, lacagta bankiga lagu shubay iyo wadarta guud ee dakhliga ay heshay sida lagu faahfaahiyay Lifaaqa 3B.</p> <p>f) Waxaan sidoo kale ogaaney in GSS ay haysatay buugaagta rasiidka oo rasiid kasta lagu muujiyey Lacag jaango'an oo gaaraysa USD 350. Canshuurta laga qaadi karo nooc ka mid ah gaadiidka oo gaar ah waxaa xisaab gacan ahaan looga jari karaa marka uu imaado lacagta Canshuurta Jid marka ee la filayo. Marka aannu dib-u-eegnay xisaabinta lacagaha la qabtey, waxaan oggaaney in ay aad u kala badan yihiin, waxaan tusaalooyin dhawr ah ku bayaaminay Lifaaqa 3C.</p>	
<p>Waxyaabaha ka dhalan kara</p> <p>Liidashada habraacyada dakhli ururinta waxa ay keeni kartaa in ay lacag lunta, xisaab celin qaldan iyo sidoo kale warbixin maaliyadeed aan sax ahayn.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Tallaabooyin waa in la isla meel dhigaa si loo sii wanaajiyo kala-saaridda waajibaadka dakhli ururinta. Nusqaamaha ama daldaloolada ka jira dakhli ururinta waa in dib loo eego oo kantaroolada la xoojiyo iyada oo lagu darayo habraacyadan soo socda:</p> <p>a) Canshuur ururiyayaasha waa in ay adeegsadaan lambarka tixraaca ee uu soo saaro nidaamka (system) ka dibna waa in ay ku daraan kooxda rasiidyada gaarka ah ee isku noqonaya qadarka guud ee lacagta bankiga lagu shubey maalintii. Fawjarrada rasiidka loo yeelay lambarrada taxanaha ah ee loogu talagalay dakhli ururinta ka sokow, buugaagtan rasiidka waa in la soo saaro iyaga oo raacaya tiro xisaabeed isku xigxigta si loo sii wanaajiyo la-xisaabtamka.</p> <p>b) Canshuurta la qaadey waa in si degdeg ah bankiga loo geeyo iyada oo kaamil ah</p> <p>c) Sarkaal aan ku lugta lahayn dakhli ururinta waa in uu si joogto ah oo maalinle ama toddobaadle ah u sameeyaa iswaafajinta dakhliga la ururiyay iyo lacagaha bankiga la geeyay. Iswaafajinta waa in ay dib-u-eegaan saraakiil sarsare.</p> <p>d) Dakhliyada lagu diiwaangelinayo nidaamka FMIS waa in tixraac loo yeelo iyada oo la adeegsanayo tixraacyo la mid ah kuwa ka muuqda buugaagta rasiidka ee loo yeelay lambarrada taxanaha ah.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan waafaqsanahay soo-jeedimada la soo jeediyay, Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha ayaa kala shaqeyn doonta Hantidhowrka Gudaha dib-u-eegista geeddi-socodyada hadda jira iyo hirgelinta kantaroollo adag oo loogu talagalay geeddi-socodka dakhli ururinta.</p>	
<p>Qofka ka mas'uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	

Waxyaabihii la ogaaday Ir°: 5aad	Cinwaanka: Qarashaad la bixiyey iyadoo loo haynin cadaymo ku filan
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Shuruudaha:

Iyada oo la tixraacayo Habraacyada maareynta maaliyadeed ee GSS, Faqradiisa Caddaynta lacag-bixinta waxaa ay dhigaysaa “Caddaynta Lacag-bixinta waxaa ay dhacdaa marka la helo alaabooyinka ama adeegyada. Qof karti iyo aqoon u leh (kani inta badan waa qofka asal ahaan aqoonsanaya shuruudaha Oggolaanshaha Ballanqaadka) waa in uu marka koowaad xaqiijiyo in adeegga loo qabtay ama alaabooyinka loo keenay si waafaqsan Dalabka libsiga. Qofkan waa in uu buuxiyo qaybta Warbixinta Guddoonka alaabooyinka ee Dalabka libsiga”.

Sharraxaadda waxyaabihii la ogaadey:

- a) Waxaan ogaanney in ay jirto xaalad gunnooyin la siiyay shaqaalaha Wasaaradda Arrimaha Gudaha iyo Dowladaha Hoose aysan taageerin kala-dhigdhigis faahfaahsan ama caddeynta helitaanka gunnooyinka:

Taariikh	Tixraac	Qadarka oo USD ah
3.4.2017	17/00000091 PV	3,700
Wadarta guud		3,700

- b) Intii lagu guda jiray sannad maaliyadeedkii dhammaadey 31ka Disembar 2017, Dowlad-goboleedka Galmudug ee Soomaaliya waxaa ay mushaar ahaan u siisay USD 14,400 Xoghayaha Joogtada ah (PS), ee Wasaaradda Maaliyadda. Hase-yeeshe, waxaan ogaanney shaqaalaha in uu xilka iska casilay bishii Oktoobar 2016 waxaanna la bixiyay warqadda oggolaanshaha oo lagu oggolaadey in uu xilka isaga tago oo ku taariikhaysan bishii Nofeembar 2016. Waxaa naloo sheegay in shaqaalaha uu ku-sime ahaan ku shaqeynayay sannadkii 2017. Hase-yeeshee, ma jirin wax caddayn ah oo muujinaya in uu u shaqeeyay GSS sannadkii 2017.
- c) Waxaan ogaanney in lacag-bixinnada inta badan ay taageeraan dokumentiyo laga soo saaray nidaamka FMIS iyo in aanay taageerin dokumentiyada dhinac-saddexaad oo dibadda ka ah sida hoos lagu faahfaahiyay. Halka dokumentiyada dhinac saddexaad lagu bixiyay, waxaa dokumentiyada ku qornaa faahfaahinno aan dad ku filnayn.

Qaybta lacag-bixinnada	Faahfaahinta
Isticmaalka alaabta iyo adeegyada	<p>Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha waxaa uu muujinayaa lacag-bixinno guud ahaan gaaraya USD 169,950 oo la xiriira isticmaalka alaabta iyo adeegyada ee waxyaabo kala duwan oo aan si ku filan loo taageerin oo ah sida hoos ku faahfaahsan:</p> <ul style="list-style-type: none"> ▪ Lacag gaareysa USD 7,020 ayaa ku baxay Safarrada iyo shirarka. Hase-yeeshee, lama bixin wax caddayn dibadeed ah oo muujinaya in shaqaalaha uu safray. Ma jirin qaansheegad ama rasiid laga helay shirkadaha socdaalka, ma jirin warbixin la diyaariyay safarka ka dib oo loogu talagalay dib-u-eegista hantidhowrka. Ka eeg Lifaafa 4aad wixii faahfaahin ah. ▪ Kharashaadka hawlaha la xiriira oo gaaraya USD 162,930 ayaa ku baxay gunnooyinka amniga ee militeriga, shidaalka amniga, dayactirka iyo qalabka. Hase-yeeshee, lacag-bixinnada ma taageerin dokumentiyada muhiimka ah sida foomka sheegashada isticmaalka shidaalka, tigidada shaqada, xaashida diiwaannada iyo diiwaanka shidaalka la adeegsaday. Ma jirin caddayn muujinaysa in gunnada amniga la bixiyay sida xaashida lacag-bixinta oo loo saxiixay in ay caddayn u noqoto lacag-bixinta. Eeg Lifaafa 5aad.

Waxyaabihii la ogaaday Ir°: 5aad		Cinwaanka: Qarashaad la bixiyey iyadoo loo haynin cadaymo ku filan
	<ul style="list-style-type: none"> ▪ Waxaan sidoo kale ogaanney qaansheegyada kuwa wax laga iibsado in aysan lahayn sharraxaadda faahfaahsan ee alaabta ay keeneen, tirada, qiimaha guud ahaanna sahayda ay keeneen lama socon waraaqaha guddoonka alaabta ama alaabta la helay oo caddeynaya in la helay. 	
Deeqaha	GSS ayaa waxaa ay bixisay lacag gaareysa USD 31,559 oo ku baxay shaqaalaha muruqmaalka ama xoogsatada ah ee ka shaqeeya Wasaaradda Arrimaha Gudaha iyo Dowladaha Hoose. Hase-yeeshee, kharajka ma taageerin xaashiyada lacag-bixinta ee ay saxiixaan ka-faa'iideystayaasha. Wasaaradda Arrimaha Gudaha iyo Dowladaha hoose ma bixin diiwaan xaqiijinaya imaanshaha maalinlaha ah ee shaqaalaha xoogsatada ah. Sidaa daraaddeed, waxaa adkaa in la xaqiijiyo haddii lacag-bixintu ay heleen ka-faa'iideystayaasha. Eeg Lifaaqa 6aad.	
Dheefaha/Faa'iidooyinka Bulshada	GSS ayaa waxaa ay bixisay lacag gaareysa 29,200 marka la eego adeegyada ammaanka, daaweynta caafimaad ee la bixiyay balse aan lahayn dokumenti taageeraya oo loogu talagalay dib-u-eegista hantidhowrka. Eeg Lifaaqa 7aad.	
Kharashaadka Kale	GSS ayaa waxaa ay bixisay lacag gaareysa USD 129,100 oo lagu bixiyay waajibaadyada (deymaha) dowlad dhisidda ee IGA. Hase-yeeshee, liidashooyinkan soo socda ayaa la ogaadey: <ul style="list-style-type: none"> ▪ In fawjarrada lacag-bixinta iyo amarka bixinta lacagta la ballanqaadey aannu lahayn tafaasiil ama sharraxaad. ▪ In Qaansheegu aannu lahayn tirada iyo qiimaha halkii shey, sharraxaadda qaansheega waxaa ay ahayd waajibaadka IGA-ga, sidaa daraaddeed ayaa waxaan xaqiijin kari wayney waxa ay ahaayeen faahfaahinnada waajibaadka. Eeg Lifaaqa 8aad. 	
<p>Waxyaabaha ka dhalan kara:</p> <p>Yaraanta caddaymaha in ay qabsoomeen mucaamalaadka ayaa waxaa ay dhimaysaa ku kalsoonaanta lagu qabo bayaamada maaliyadeed, maadaama mucaamalaadka loo xaqiijin kariin si ku filan.</p> <p>Tani waxaa ay adkaynaysaa in la go'aamiyay macquulnimada qiimayaasha qaansheega iyo saxnaanta xisaabta qaansheegyada maadaama tirada iyo qiimayaasha alaabta aan lagu sheegin qaansheega.</p> <p>Lacagta USD 14,400 ah ee looga hadley qaybta (b) ee waxyaabihii la ogaadey waa in dib looga soo celiyo lacag-bixinnada GSS ka-dibna waa in lagu celiyaa mashruuca RCRF II. Waxaa loo baahan yahay in la xoojiyo kantaroolada si loo hubiyo in kharashaadka baxay oo keliya in lagu diiwaangeliyo warbixinnada maaliyadeed.</p>		
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>		
<p>Soo-jeedimo:</p> <p>a) Waxaan ku talinaynaa in maamulka uu xaqiijiyo in nidaamyada maamulka maaliyadda ee jira in la raaco sidaa awgeed ayaa waxaa la diyaarin karaa oo la jooqteyn karaa diiwaannada xisaabaadka ee habboon si loo taageero dhammaan kharashaadka ku baxay hirgelinta barnaamijka.</p> <p>b) GSS waa in ay jadwal u sameyso dokumentiyada la filayo in la helo ee loogu talagalay qaybaha kala duwan ee mucaamalaadka.</p>		

Waxyaabihii la ogaaday Ir°: 5aad	Cinwaanka: Qarashaad la bixiyey iyadoo loo haynin cadaamo ku filan
<p>c) Dokumentiyada asalka iyo caddeymaha kale ee taageeraya dhammaan mucaamalaadka waa in loo hayo dib-u-eegista mustaqbal.</p> <p>d) Waxaan ku talinay sahaydu in ay leedahay tiro iyo qiimaha shey kasta taas oo laga hubin karo in uu macquul yahay.</p>	
Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay balse qaybta B ee waxyaabihii la ogaadey ma waafaqsanin	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan waafaqsanahay soo-jeedimada. Lacagta USD 14,400 ee qaybta (b) ee waxyaabihii la ogaadey waa la sheegay waana khalad laba sababood dartood:</p> <ol style="list-style-type: none"> 1. Ka-dib marka uu iscasilay Xoghayaha Joogtada ah (PS) Wasiirka ayaa si rasmi ah uga codsaday in uu ku-sime ahaan ku sii shaqeeyo ilaa laga shaqaaleysiinayo Xoghayaha Joogtada ah ee cusub, iyada oo la raacayo Xeerka Shaqaalaha Rayidka ah, shaqaalaha la shaqaaleysiiyay isaga oo soo marey nidaamka shaqo-qorista ee lagu tartamo ee haya jago ku-sime ah waxaa uu qaadanayaa gunnooyinka jagadaas. Taasi ayaa ah sababta mushaaraadka loo siiyay. 2. Eedaynta (in aysan jirin caddeyn muujinaysa in uu u shaqeeyay GSS sannadkii 2017) ma waafaqsanin, ma jiraan xeerar dhigaya in la caddeeyo in uu shaqeeyay iyo in kale sababtoo ah Agaasimayaasha Guud (DGs) looma baahna in ay saxiixaan waraaqda imaanshaha sida ku cad xeerka shaqaalaha rayidka ah. <p>Waxda Khasnadda oo kaashaneysa Waxda Hantidhowrka Gudaha ayaa dib-u-eegi doonta dokumentiyada la joogteeyo si loo taageero lacag-bixinnada oo loo hubiyo in ay jiraan hannaano dokumentiyadan loogu keydiyo qaab ay fududahay in la adeegsado.</p> <p>Waxaan kala tashan doonaa kuwa wax laga soo iibsado si aan u go'aamino haddii ay ku dari karaan tirada iyo qiimaha shey kasta qaansheegyadooda.</p>	
<p>Qofka ka mas'ulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	
<p>Faallooyinka dheeraadka ah ee Hantidhowraha:</p> <p>Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha ee GSS nama siinin wax dokumentiyo ah oo muujinaya shuruudaha lagu shaqaaleysiiyay Xoghaya Joogtada ah ee xilka ka tagey in uu ku-sime sii ahaado sidoo kale nama siinin diiwaanka shaqadiisa intii lagu guda jiray sannadkii 2017 si aan dib-u-eegis ugu sameyno.</p>	

Waxyaabihii la ogaaday Ir°: 6aad	Cinwaanka: Isticmaalka xad-dhaafka ah ee lacag-bixinnada Kaashka ah
Shuruudaha:	
<p>Tallaabo wax-ku-ool ah oo lagu gaarayo faylal maaliyadeed sax ah waa yareynta ku tiirsanaanta lacag-bixinnada kaashka ah, haddii ay suurtagal tahay. Sababtoo ah kaashka waxaa lala xiriiriyaa halis heer sare ah iyo khalad marka loo eego hababka kale ee lacag-bixinta. Halisahan waxaa ka mid ah waxqabadyada khayaamada la xiriira iyo suurtagalnimada in shaqsiyaad ay lacago wax-isdabamarin ku sameeyaan.</p> <p>Sidoo kale, Buugga Habraacyada Dakhliga/Kharashka iyo Maareynta Maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya wuxuu ku sheegayaa qaybta Faahfaahinta geeddi-socodka Kharashaadka “Lacag-bixinta kuwa alaabta iyo adeegyada laga soo iibsado waxaa lagu bixin karaa jeeg ama haddii la yeeli karo waa in lacagaha lagu xawilo xisaabta kuwa wax laga soo iibsado”.</p>	
Sharraxaadda waxyaabihii la ogaadey:	
<p>Waxaan ogaanney in si xad-dhaaf ah loo isticmaalo lacag-bixinnada kaashka ah. Tusaale ahaan, USD 31,559 (eeg Lifaafa 6aad) ayaa lagu bixiyay gunnooyinka shaqaalaha xoogsatada ah ee Wasaaradda Arrimaha Gudaha iyo Dowladaha Hoose sidoo kale Wasaaradda Amniga Gudaha ayaa kaash ahaan ku bixisay USD 452,000 (eeg Lifaafa 8aad (b)) oo ah gunnooyinka ciidamada ammaanka.</p>	
Waxyaabaha ka dhalan kara:	
<p>Lacag-bixinnada kaashka ee muga leh waxaa ay kordhiyaan halista in maaliyadaha ay wax ka lumaan iyo in lacag la lunsado.</p>	
<p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
Soo-jeedimo:	
<p>GSS waa in ay yareyso ku tiirsanaanteeda lacag-bixinnada kaashka ah. Waxaa ay taa ku gaari kartaa iyada oo xaddidaysa heerka lacag-bixinnada kaashka ah oona ku soo rogaysa xadidaad sare. Lacag-bixinnada nidaamka bankiyada iyo lacagaha la isugu kala xawilo telefoonnada oo laga heli karo Soomaaliya waa in loo adeegsado bixinta lacagaha ka-faa'iideystayaasha. Lacag-bixinta kaashka ah waa in laga dhigo inta ugu yar ama waa in keliya lagu adeegsado xaaladaha aan laga fursan karin.</p>	
Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay	
Faallooyinkii ay ka bixisey GSS:	
<p>Waxaan waafaqsanahay soo-jeedimada iyo sida qayb ka mid ah geeddi-socodyada dib-u-eegista lacag-bixinta ahaan, waxaan dib-u-eegi doonaa habka lacag-bixinnada jira si loo hubiyo in la baabi'iyayo lacag-bixinnada kaashka ah iyada oo la raacayo shuruudaha lacag-bixinta ee GSS. GSS waxaa ay codsatey in dib-u-eegis lagu sameeyo Waaxaha Amniga oo sidaa darteed ilaa laga helayo natiijada dib-u-eegista oo laga qaadayo tallaabooyinkii ka soo baxa, ayaa waxaa lagama maarmaan ah in la sii wado lacag-bixinta iyada oo la adeegsanayo geeddi-socodka saraakiisha ay ku bixiyaan mushaaraadka.</p>	
Qofka ka mas'uulka ah iyo taariikhda:	
<p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	

Waxyaabihii la ogaaday Ir °: 7aad	Cinwaanka: Gaabis kajira hanaanka wax so iibsiga
<p>Shuruudaha:</p> <p>Qodobka 4aad ee xeerka PFM ee xeer-nidaamiyaha siyaasadda wax-soo-iibsiga waxaa uu u bixiyaa dhabbetusayaasha wax-soo-iibsiga alaabada iyo adeegyada sida soo socota;</p> <p>a) Ka Helidda Hal Meel oo Keliya; tani waa in la sameeyo marka ay jiraan xaaladahan soo socda;</p> <ul style="list-style-type: none"> • Marka uu jiro qandaraas alaabooyin, shaqooyin ama adeegyo aan la talin ahayn, oo loo bixiya si waafaqsan habraacyo ay aqbali karto GSS. • Caadi ka dhigidda qalab ama qaybo dayactir si ay ula jaanqaadaan qalabka la hayo. • Marka qalabka loo baahan yahay uu yahay mid laga leeyahay oo laga heli karo keliya hal meel. • Xaalado gaar ah, sida iyada oo laga jawaabcelinaya musiibooyin dabiici ah. • Marka qiimaha qandaraaska uu yahay kun doolar oo Doolarka Mareykanka ah (US \$1,000) ama ka yar. <p>b) Habka adeegashada – iibsiga ka yar USD 10,000; wuxuu u baahan yahay ugu yaraan saddex qiimo-sheeg iyo in la falanqeeyo qiimaha.</p> <p>c) Geeddi-socodka wax-soo-iibsiga lagu tartamo oo ku lug leh qandaraas bixin guud ayaa loo sameyn doonaa iibsiyada ka badan USD 10,000.</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <p>Hase-yeeshee, waxaan ogaaney xaalado caddeynta u hoggaansamidda habraacyada wax-soo-iibsiga lagu tartamo aan la raacin sida <i>lagu muujiyay Lifaqa 10aad</i>.</p> <p>Intaa waxaa dheer, in siyaasadda wax-soo-iibsiga aysan lahayn dhabbetusayaal ku saabsan cidda ka mid noqonaysa iyo tirada xubnaha ka mid noqonaya guddiga wax-soo-iibsiga.</p>	
<p>Waxyaabaha ka dhalan kara:</p> <p>In aannu la adeegsan habraacyada wax-soo-iibsiga ee lagu tartamo ayaa halis ku haya GSS in aysan ka faa'iidin qiimaha ugu wanaagsan ee lacagta.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Si loo hubiyo in qiimaha lacagta la helo marka la bixinayo qandaraasyada, GSS waa in ay hubiso in qabka tartanka ah la adeegsado marka la soo iibsanayo alaabooyin iyo adeegyo oona loo helo dokumentiyo cadeynaya si loo muujiyo habraacyadaas iyo go'aamada wax-soo-iibsiga ee la gaarey.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waaxda khasnadda waxaa ay la shaqeyn doontaa Waaxda Wax-soo-iibsiga iyo Waaxda Hantidhowrka Gudaha si dib-u-eegis loogu sameeyo geeddi-socodyada wax-soo-iibsiga oo loo hubiyo in dhammaan shaqaalaha ku lugta leh geeddi-socodka wax-soo-iibsiga in ay ka warqabaan habraacyada iyo siyaasadaha wax-soo-iibsiga loo baahan yahay marka la sameynayo wax-soo-iibsiga dowladda. Sidoo kale, iyada oo kaalmo laga helayo PREMIS, aqoon-isweydaarsiyo ku saabsan wax-soo-iibsiga dowladda ayaa la qaban doonaa.</p>	
<p>Qofka ka mas'uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	

Waxyaabihii la ogaaday Ir. °:8aad	Cinwaanka: Hantidhowrka Guud oo goor dambe loo soo bandhigey Bayaamada Maaliyadeed si uu u baaro
<p>Shuruudaha:</p> <p>Qaybta 32aad ee Xeerka PFM ee 2017,(1) wuxuu dhigayaa," Wasiirka waa in uu diyaariyo Xisaabta Miisaaniyadda Iskudhafan ee Kama-dambeysta ah ee aan hantidhowrka lagu sameyn oo uu u gudbiyo Hantidhowrka Guud kama dambeys afar (4) bilood ka-dib dhammaadka sannad maaliyadeedka."</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <p>Waxaan ogaanney in bayaamada maaliyadeed ee sannadlaha ah ee GSS ee la saxiixay in ay Wasaaradda Maaliyadda u gudbisey hantidhowrka guud marka ay taariikhdu ahayd 7da Luulyo 2018 iyada oo laga doonayey in ay u soo gudbiso kama dambeys 30ka Abriil 2018.</p>	
<p>Waxyaabaha ka dhalan kara</p> <p>Waxaa jiray u hoggaansamid la'aanta Xeerka PFM taas oo dib-u-dhac u keentay go'aan qaadashada degdega ee lagu saleeyo bayaamada maaliyadeed.</p> <p>Waxaa intaa dheer, in dib-u-dhaca uu sidoo kale keeni doono dib-u-dhacyo ku yimaada Hantidhowr ku sameynta bayaamada maaliyadeed iyo xilliga warbixinta Hantidhowrka lagu faafinayo Wargeyska rasmiga ah.</p>	
<p>Mudnaanta Soo-jeedinta:</p> <p>Mudnaanta 1aad – Tallaabo sixid degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Wasaaradda Maaliyadda waa in ay dejisaa habab lagu hubinayo in diyaarinta bayaamada maaliyadeed lagu soo gebogebeeyo muddada waqtiga ee uu cayimey sharciga u habboon.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan waafaqsanahay soo-jeedimada waxaanna sii wanaajin doonaa sannad maaliyadeedka 2018, ka-dib tababarka ay PREMIS qorsheynayso in ay noo qabato Disembar 2018, waxaan ku talo jirnaa in aan u diyaarinno bayaankeenna maaliyadeed ee qabyo-qoraalka ah aqoon-isweydaarsiga Dib-u-eegista Bayaanka Maaliyadeed ee IPSAS ee u qorsheysan PREMIS in ay ku qabato bisha Maarso 2019 magaalada Nayroobi.</p>	
<p>Qofka ka mas'uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	

Waxyaabihii la ogaaday Ir. °:9	Cinwaanka: Liidashada maareynta hantida
<p>Shuruudaha:</p> <p>Qodobka 3.2 ee mas'uuliyadda waafaqsan xeer-nidaamiyaha 9aad ee Xeerka PFM wuxuu dhigayaa "Agaasimaha Guud (ama cidda u dhiganta) waxaa uu cid u wakiilan karaa waajibaadyada isuduwidada soo-tirinta hantida la taaban karo, sidoo kale hubinta soo-iibsashada/helidda, wareejinta, iyo ka-takhalusidda hantida raasamaalka ah u wakiilan karaa cid gelisa Diiwaanka Dhexe ee Hantida."</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <ul style="list-style-type: none"> • Waxaan ogaanney in diiwaanka hantida uu muujinayo summaddo aqoonsi iyo sharraxaad balse hantida laguma dhejinin wax calaamo ah oo lagu aqoonsan karo taas oo adkeysay hawlaha xaqiijinta/hubsashada dhabta ah ee hantida. • Ma jiraan wax caddeymo ah oo muujinaya in xaqiijin/hubsasho dhab ah lagu sameeyay hantida. 	
<p>Waxyaabaha ka dhalan kara:</p> <ul style="list-style-type: none"> • Liidashooyinka la sheegay waxaa ay yareeyaan awoodda lagu sameynayo shaqooyinka kantaroolka qaarkood, waxaa ka mid ah la-xisaabtanka haddii ay dhacdo xatooyo ama lunsasho. 	
<p>Mudnaanta Soo-jeedinta:</p> <p>Mudnaanta 2aad - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <ul style="list-style-type: none"> • Hubi in qiimaha hantida lagu diiwaangeliyo Bayaamada Maaliyadeed iyada oo la raacayo diiwaanka hantida maguurtada ah ee sannadka soo iibsiga. Waxaa lagama maarmaan ah in la iswaafajiyo diiwaanka hantida maguurtada ah iyo Bayaamada Maaliyadeed. • Hubi in diiwaanka hantida la joogteeyo iyada oo lagu qorayo dhammaan macluumaadka muhiimka ah sida qiimaha hantida si loo hubiyo kantarool taabagal ah iyo la-socoshada hantida. 	
<p>Waafaqsanahay/Ma Waafaqsanin: Waafaqsanahay laga soo bilaabo Sannad maaliyadeedka 2018</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Cutubka Maareynta Hantida waxaa la dhaqangeliyay dabayaaqadii sannad maaliyadeedka 2017 (Nofembar). Xeer-nidaamiyaha #9 waxaa la dhammeeyay horaantii 2018, sidaa daraaddeed waxaan waafaqsanahay soo-jeedimadiina laga bilaabo sannad maaliyadeedkii 2018 balse idin kuma raacsanin sannad maaliyadeedka 2017.</p>	
<p>Qofka ka mas'uulka ah iyo taariikhda:</p> <p>Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)</p>	

Waxyaabihii la ogaaday Ir °:10aad	Cinwaanka: Liidashada maareynta hawlwadeennada
<p>Shuruudaha</p> <p>Hab-dhaqanka Shaqaalaha ee ugu wanaagsan waxaa uu u baahan yahay in macluumaadkan soo socda lagu hayo faylka hawlwadeennada rasmiga ah ee shaqaale kasta: Arjiga, Warqadda taariikhda waxbarashada iyo waxqabadka ee qofka, Arjiga xulashada ka hor, Foomka warbixinta wareysiga shaqada, Xaqiijinta taariikhda shaqada, Xaqiijinta kale ee asalka, Foomka Xiriirka Xaalaha Degdegga ah, Codsiga fasaxa aan caafimaadka ahayn iyo oggolaanshaha/diidmada fasaxa iyo Warqadda shaqo bixinta ugu yaraan.</p> <p>Sharraxaadda waxyaabihii la ogaadey</p> <p>Dib-u-eegista feylasha hawlwadeennada ayaa si kastaba ha ahaatee shaaca ka qaaday in ay maqan yihiin ama aan lahayn Qiimeynta waxqabadka, Tababarka xil-la-wareegidda iyo faahfaahinnada fasaxa ee Shaqaalaha Joogtada ah.</p> <p>Waxaan helin diiwaannada waqtiga ee shaqaalaha sida xaashiyada waqtiga ama diiwaanno kale oo loogu talagalay shaqaalaha rayidka ah sida caddeynta joogitaanka joogtada ah ee shaqaalaha goobahooda shaqada ee Wasaaradaha oo dhan iyo hay'adaha dowladda.</p>	
<p>Waxyaabaha ka dhalan kara</p> <p>Diiwaannada hawlwadeennada ee aan dhammeystirnayn ayaa caqabad ku noqon kara tixraaca habboon ee diiwaannada, taas oo keentay caddeyn la'aanta xogta muhiimka ah ee ku saabsan shaqaalaha.</p>	
<p>Mudnaanta Soo-jeedinta:</p> <p>Mudnaanta 2aad - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Guddiga Shaqaalaha Rayidka ah ee GSS oo kaashanaya Wasaaradda Maaliyadda waa in ay ku dadaalaan hubinta in diiwaannada hawlwadeennada oo dhammeystiran laga hayo xubnaha shaqaalaha joogtada ah iyo in kuwan si joogto ah loo joogteeyo.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin.</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Weli lama hirgelin qiimeynta lagu sameeyo shaqaalaha sidaa daraaddeed ma jiraan diiwaannada qiimeynta shaqaalaha. Hase-yeeshee, waxaa jira diiwaannada shaqaalaha oo dhan oo ay ka mid yihiin xaashiyada imaanshaha ee loogu talagalay ilaalinta waqtiga / fasaxa iwm.</p>	
<p>Qofka ka mas'uulka ah iyo taariikhda:</p> <p>Guddoomiyaha Guddiga Shaqaalaha Rayidka ah</p>	
<p>Faallooyinka dheeraadka ah ee Hantidhowraha:</p> <p>Diiwaannada hawlwadeennada sida xaashida imaanshaha ee la saxiixo si loogu diiwaangeliyo waqtiga uu shaqaalaha ku qaatey gudashada waajibaadkiisa shaqo lama bixin intii lagu guda jiray taariikhaha shaqada gudaha ee hantidhowrka. Guddiga Shaqaalaha Rayidka ah waa in uu tixgeliyo maalgelinta nidaamka biometric-ka ah ee diiwaangeliya saacadaha shaqada ee shaqaalaha kaas oo ay sahlan tahay in dib loo helo taariikhdaas.</p>	

Waxyaabihii la ogaaday Ir °:11aad	Cinwaanka: Isticmaalka buugaag, siyaasado iyo habraacyo iyo xeer-nidaamiyayaal aan la ansixin
<p>Shuruudaha:</p> <p>Madaxa 1aad, Qaybta 1aad ee Xeerka PFM (2) wuxuu dhigayaa, “Xeerkan ayaa hagaya dhammaan arrimaha la xiriira maamulka maaliyadaha dowladda ee Dowlad-goboleedka Galmudug ee Soomaaliya. Waxaa uu dejinayaa habraacyada aasaasiga ah ee diyaarinta, qaadashada, fulinta iyo xisaabaadka kama dambeysta ah ee Miisaaniyadda Iskudhafan ee Dowlad-goboleedka Galmudug ee Soomaaliya iyo arrimaha la xiriira oo ay ku jiraan kantaroolka gudaha, xisaabinta iyo baaridda maaliyadaha dowladda. Xeerkan waa in wax lagu kordhiyo iyada oo la suurtagelinaya xeer-nidaamiyada ay dhiirrigeliso Wasaaradda Maaliyadda in ay sii qeexaan habraacyada meelo kastoo la xusay, oo laga yaabo in wax laga beddelo hadba markii loo baahdo. Baarlamaanka iyaga oo gudanaya mas’uuliyadahooda la-socodka iyo dib-u-eegista, waa in ay hubiyaan in dhammaan xeer-nidaamiyayaasha la soo saaro iyada oo la raacayo Xeerkan in ay waafaqsan yihiin Xeerkan.”</p> <p>Sharraxaadda waxyaabihii la ogaadey:</p> <p>Waxaan ogaaney dhammaan xeer-nidaamiyayaasha la dejiyay ee hagaya ka-faa’iidaysadka khayraadka dowladda in ay ahaayeen qaab qabyo-qoraal ah oo ma jirin caddeyn muujinaysa in Wasaaradda Maaliyadda ay dhaqangelisay. Tusaale ahaan:</p> <ul style="list-style-type: none"> • Reg_1_Establishing the Organizational Structure with MoF_GENERIC_v1 • Reg_2_Establishing Budget Classification Structure for Budgeting and Budget Execution_GENERIC_v1 • Reg_3_Establishing Year End Budget Procedures_GENERIC_v3 • Reg_5_Cash Management Banking Arrangements_GENERIC-v4 final • Reg_6_Accounting and Reporting_GENERIC_v2 • Reg_9_Capital Asset Policy_GENERIC_v4 among the others. 	
<p>Waxyaabaha ka dhalan kara</p> <p>Xeer-nidaamiyayaasha la dejiyay ma haystaan ansixin ku filan oo yareynaysa wax-ku-oolnimada adeegsigooda.</p>	
<p>Mudnaanta Soo-jeedinta:</p> <p>Mudnaanta 2aad - Tallaabo cayiman oo degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Dowladda iyada oo u mareysa wasaaradda maaliyadda waa in ay hubiso in loo hoggaansamo qodobbada Xeerka PFM ee 2017 si loo ansixiyo dhammaan xeer-nidaamiyada iyo habraacyada hawlgalka caadiga ah.</p>	
<p>Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay</p>	
<p>Faallooyinkii ay ka bixisey GSS:</p> <p>Waxaan waafaqsanahay soo-jeedimada. Xeer-nidaamiyayaasha waa la dhammeeyay waxaanna loo gudbiyey Wasaaradda Maaliyadda & Horumarinta Dhaqaalaha horaantii 2018 iyada oo ujeeddada laga leeyahay ay tahay in loo gudbiyo Baarlamaanka Nofembar 2018.</p>	
<p>Qofka ka mas’uulka ah iyo taariikhda:</p> <p>Wasiirka Maaliyadda & Horumarinta Dhaqaalaha</p>	

Waxyaabihii la ogaaday Ir °:12	Cinwaanka: Liidashada kale ee kantaroolka
Waxaan ogaanney liidashooyinka kale ee kantaroolka ee soo socda:	
Shuruudaha	Sharraxaadda waxyaabihii la ogaadey
<p>Sida ku cad Buugga Habraacyada Dakhliga / Kharashaadka iyo Maareynta Maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya qaybta Oggolaanshaha Ballanqaadka iyo gaar ahaan Lifaaqa A Tilmaamka foomamka khasnadda gaar ahaan Foomka 2aad: Amarka Bixinta Lacagta La Ballanqaadey (<i>Commitment and Payment Order (CPO)</i>) Tilmaamaha faahfaahsan waxaa ay dhigayaan in:</p> <ul style="list-style-type: none"> • Qaybtan koowaad ee foomka CPO ay tahay in ay buuxiso Wasaaradda kharashka bixinaysa • Sarkaalka Codsanaya ee Wasaaradda waa in uu saxiixo si uu u xaqiijiyo in Ballanqaadka loo baahan yahay si loo daboolo baahiyada Wasaaradda. • Sarkaalka Ansixinaya ee Wasaaradda (inta badan madaxa Wasaaradda) waa in uu saxiixo marka naftiisa/nafteeda ay ku qancaan in: • Soo-jeedintu ay waafaqsan tahay siyaasadaha IGA; iyo • Kharashka la soo-jeediyay si hufan oo taabagal ah loogu bixin doono lacagaha dowladda ee laga heli karo Miisaaniyadda Iskudhafan ee IGA ee loogu talagalay barnaamijyada hirgelinaya siyaasadahas. • Xisaabta Qoondeynta ee Miisaaniyadda Iskudhafan ee IGA in la qoondeeyay, iyada oo kharashka meel la saari karo. 	<p>Waxaan ogaanney in ay jiraan xaalado qaybaha Amarka Bixinta Lacagta La Ballanqaadey (CPO) ee loogu talagalay waxaa diyaariyey iyo waxaa ansixiyay aysan saxiixin shaqaalaha kala duwan ee awoodda u leh.</p> <p>Amarka CPOs sidoo kale ma laha sharraxaadda kharashka ay tahay in la bixiyo.</p>
<p>Hab-dhaqanka xisaabaadka wanaagsan waxaa uu u baahan yahay in marka mucaamalaad lagu diiwaangeliyo nidaamka xisaabaadka oo lacag-bixinnadana la dhaqangeliyo, dokumentiyada taageerada ayaa waajib ah in lagu shaabadeeyo “LA BIXIYEY” AMA “LA DIIWAANGELIYEY”. Tani waxaa ay ka dhigeysaa lacag-bixinta in la buriyo waxaa ayna gacan ka geysanaysaa in laga fogaado badinta lacag-bixinnada, sidaa ayaa inta badan dhacda haddii hay’adda ay maamulayso in ka badan hal mashruuc oo ilo dhaqaale oo kala duwan .</p>	<p>Waxaan ogaanney in dhammaan dokumentiyada taageeraya kharashka aan lagu shaabadeyn “LA BIXIYEY” AMA “LA DIIWAANGELIYEY” si loo buriyo dokumentiyada taageerada marka lacag-bixinnada la sameeyo.</p>
<p>Waxyaabaha ka dhalan kara:</p>	
<p>Liidashooyinka kantaroolka ayaa waxaa ay yareeyaan taabogalnimada kantaroollada taas oo kordhisa in la ogaan waayo halista khaladaadka iyo sharci jebinta.</p>	

Waxyaabihii la ogaaday Ir °:12	Cinwaanka: Liidashada kale ee kantaroolka
Mudnaanta Soo-jeedinta: Mudnaanta 2aad - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.	
Soo-jeedimo: Waxaan ku talineynaa in la raaco dhabbetusayaasha lacag-bixinta ka hor inta aan la siin wax lacago ah kuwa laga soo iibsado alaabooyinka iyo adeegyada. Marka la eego dokumentiyada dhinac saddexaad, marka mucaamalaadka lagu diiwaangeliyo nidaamka xisaabaadka oo lacag-bixinnada la dhaqangeliyo, dokumentiyada taageerada ayaa waajib ah in lagu shaabadeeyo “LA BIXIYEY” AMA “LA DIIWAANGELIYEY”. Geeddi-socodkan burinta ee lacag-bixinnada waxaa ay gacan ka geystaan in laga fogaado badinta mucaamalaadka ee loo sameeyay si ula-kac ah ama il-duuf mid uu ku yimaadaba.	
Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay.	
Faallooyinkii ay ka bixisey GSS: Waxaan waagaqsanahay soo-jeedimada iyo sida lagu sheegay waxyaabihii la ogaadey ee 6 & 7 waxaan kala shaqeyn doonaa Waaxda Hantidhowrka Gudaha in aan dib-u-eegno geeddi-socodyada hadda jira iyo hubinta geeddi-socodyada in ay waafaqsan yihiin siyaasadaha iyo habraacyada wax-soo-iibsiga ee GSS.	
Qofka ka mas’uulka ah iyo taariikhda: Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)	

Waxyaabihii la ogaaday Ir °:13	Cinwaanka: Ka-gaabinta in la hirgeliyo soo-jeedimada hantidhowrka ee sannadkii kan ka horreeyay
Shuruudaha: Hab-dhaqanka ugu wanaagsan waxaa uu u baahan yahay in marka hantidhowrka la soo gebogebeeyo, in maamulka Hay'adda uu qaado mas'uuliyadda lagu sii wanaajinayo nidaamka hantidhowrka gudaha oo markaa ka hortagaya dhacdooyinka la mid ah in ay dhacaan mustaqbalka.	
Sharraxaadda waxyaabihii la ogaadey: Waxaan ogaanney in aan la hirgelin ama la fulin qaar ka mid ah soo-jeedimadii hantidhowrka sannadkii dhammaadey 31ka Disembar ee 2016. Hantidhowrka 2016 waxaa la soo gebogebeeyey markii Hantidhowrka 2017 la oggolaadey in la soo saaro. Eeg "La-socoshada soo-jeedimadii ka hor muddada hantidhowrka" ee ku qoran Qaybta 3.0.	
Waxyaabaha ka dhalan kara: GSS kama faa'iidayso soo-jeedimadii hantidhowrka.	
Mudnaanta Soo-jeedinta: Mudnaanta 2aad - Tallaabo cayiman oo degdeg ayaa loo baahan yahay.	
Soo-jeedin: Waxaan ku talineynaa in GSS iyo gaar haan Wasaaradda Maaliyadda (MoF) ay hubiso in dhammaan liidashooyinka lagu sheegay hantidhowrka in wax laga qabto iyada oo lagu saleynayo soo-jeedimada la soo jeediyay ama tallaabooyinka kale ee kantaroolka si lagu qanci karo wax uga qabanaya liidashada.	
Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay sannad maaliyadeedka 2018	
Faallooyinkii ay ka bixisey GSS: Waxaan qiraynaa soo-jeedimadii hantidhowrka sannadkan kii ka horreeyay waxaanna oggolahay in loo baahan yahay soo-jeedimadan in la hirgeliyo. Hase-yeeshee, maadaama hantidhowrkii 2016 la soo gebogebeeyay sannad maaliyadeedkii 2018 soo-jeedimadan waxaa la qaadan doonaa oo la hirgelin doonaa sannad maaliyadeedka 2018.	
Qofka ka mas'uulka ah iyo taariikhda: Agaasimaha Guud (DG), Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha (MoFED)	



Lifaaqa 3aad – Hantidhowrka Bayaamada Maaliyadeed ee Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee Sannadkii Dhammaadey 31ka Disembar 2016



BAYAANNADA
MAALIYADEED EE
MIDAYSAN EE
WASAARADAHA
MAAMULKA KU-
MEELGAARKA AH EE
GALMUDUG EE
SOOMAALIYA

Ee Sagaalkii Bilood ee Ku Dhammaaday 31
Diiseembar 2016

*Waxaa loo diyaariyay si waafaqsan Halbega
Caalamiga ah ee Xisaabaadka Dowladda
(IPASS) – Warbixinta Maaliyadd Xisaabaadka
ku Salaysan Kaashka*

**Waxaa diyaarisay Wasaaradda
Maaliyadda**

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**Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA
LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.**

1.0 BAYAANKA MASUULIYADDA MAAMULKA

Dikreetada Maamulka Maaliyadda Dawladda ee Maamul Goboleedka Galmudug ee Soomaaliya waxa ay Wasaaradda Maaliyadda faraysaa inay diyaariso Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta ee sannad maaliyadeed kasta, taas oo muuqaal run ah oo caddaalad ah ka bixinaysa xaaladda maaliyadeed ee Maamul Goboleedka dhammaadka sannad maaliyadeed kasta, iyo isdhinka ama haraaga sannadkaas. Sidoo kale waxay Dawladda faraysaa inay hubiso in Dawladdu hayso diiwaanno xisaabaad oo munaasib ah oo ku filan muujinta iyo sharraxaadda mucaamalaadka iyo shaacinta Dawladda iyo, iyada oo si macquul ah u saxan muujinaysa, xaaladda maaliyadeed ee Dawladda. Dawladdu sidoo kale waxay masuul ka tahay ilaalinta hantida Dawladda, iyo inay tallaabooyin macquul ah ka qaaddo ka hortagga iyo ogaanshaha khiyaamada iyo wax is-daba marinta kale.

Maamulku waxa uu qaaday masuuliyadda diyaarinta iyo soo bandhigista Bayaannadan Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta si waafaqsan Halbeegga Caalamiga ah ee Warbixinta Maaliyadeed iyo qaabka ay dhigayso Dikreetada Maamulka Maaliyadda Dawladda ee Maamul Goboleedka Galmudug ee Soomaaliya. Maamulku sidoo kale waxa uu qaadayaa masuuliyadda:

- i) Naqshadaynta, hirgelinta iyo dhowrista xakameeyayaasha gudaha ee khuseeya diyaarinta iyo soo-bandhigista caddaaladda ah ee Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta;
- ii) Doorashada iyo dhaqangelinta siyaasadaha xisaabaadka ee munaasibka ah;
- iii) Samaynta hilaadaha iyo go'aannada xisaabaadka oo macquul ah marka la eego duruufka.

Markii aanu qiimaynay awoodda sii shaqaynta Dawladda, Maamulku ma oga shaki dhab ah oo la xiriira dhacdooyin ama xaalado shaki gelin kara awoodda Dawladda ee sii shaqaynta.

Maamulku waxa uu garwaqsan yahay inaan hantidhowrka madaxabannaan ee Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixintu aanu ka cafinaynin masuuliyadkooda.

Dawladda Galmudug (GSS) ayaa ansixisay

behalf of MAF *gMhuse*2018.

2.0 WARBIXINTA HANTIDHOWRAHA MADAXABANNAAN

Aragti Aqoon Ku Salaysan

Waxaanu hantidhowr (baaritaan) ku samaynay bayaannada maaliyadeed ee Maamulka Ku-meelgaarka ah ee Galmudug ee Soomaaliya oo ka kooban Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta, Bayaanka Midaysan ee Isbarbardhigga Miisaaniyadda iyo Xaddiyada Dhabta ah ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016 iyo faahfaahimaha ku Saabsan Bayaannada Maaliyadeed oo ay ku jirto soo koobista siyaasadaha waaweyn {ee xisaabaadka}.

Aragtidayadu, marka laga yimaaddo saamaynta arrimaha lagu tilmaamay qaybta Aasaaska Aragtida ku Salaysan Aqoonta ee warbixintan, waxay tahay in bayaannada maaliyadeed ay si caddaalad ah u soo bandhigayaan, dhan kasta marka laga eego, xaaladda maaliyadeed ee Maamulka Ku-meelgaarka ah ee Galmudug, Soomaaliya ilaa 31 Diiseembar 2016, iyo waxqabadka maaliyadeed ee muddadii dhammaatay hab waafaqsan Dikreetada Maamulka Maaliyadda Dowladda ee 2016 iyo Halbeegga Caalamiga ah ee Xisaabaadka Dowladda (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka ku Salaysan Kaashka.

Aasaaska aragtida aqoonta ku salaysan

Waxaanu aqoonsannay kharash aan si ku filan dokumenti loogu taageerin oo dhan USD 1,308,899 oo faahfaahintooda lagu qoray warqad maamul oo goonni ah. Kharashaadkaas sida ku filan aan loo taageerin waxay ka dhigan yihiin 45% wadarta kharashaadka laga warbixiyay, sidaas darteedna hantidhowrkan waxaa loogu aqoonsaday mid laxaad leh.

Hantidhowrkayaga waxaanu u samaynay hab waafaqsan Halbeegyada Caalamiga ah ee Hantidhowrka (ISAs). Masuuliyadkayaga waxaa lagu sii faahfaahiyay qaybta warbixintayada ee Masuuliyadka Hantidhowraha ee Hantidhowrka Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta.

Waannu ka madax bannaannahay Maamulka Ku-meelgaarka ah ee Galmudug ee Soomaaliya si waafaqsan **International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants** (Xeerka IESBA) iyo shuruudaha anshax ee khuseeya hantidhowrkayaga Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixinta ee Kenya. Waxaanu masuuliyadkayaga akhlaaqiga ah ugudannay si waafaqsan shuraadahaas iyo Xeerka IESBA. Waxaanu aaminsannahay in caddaymaha hantidhowrkayagu ku filan yihiin, kuna habboon yihiin inay aasaas u noqdaana aragtidayada.

Xog Kale

Maamulka ayaa masuulka ah xogta kale. Xogta kale waxay ka kooban tahay xogta ku jirta Warbixinta Sannadlaha ah, balse kuma jirto Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta iyo, sidaas awgeedna kuma jirto warbixintadayada.

Aragtidayada ku saabsan Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixintu ma koobsanayso xogtaas kale, sidaas darteedna kama bixinayno wax natiijo damaanad ah.

Masuuliyaddayada ku aaddan hantidhowrka Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixintu waa inaanu akhrinno xogtaas kale iyo, inaanu eegno in xogtaas kale ay waafaqsan tahay Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta ama waxaanu ku ogaannay hantidhowrkayaga, ama inay u muuqato in si khaldan loo dhigay/laga been-sheegay. Haddii ay hawsha aanu ka qabannay xogta kale nooga soo baxdo in si khaldan loo dhigay/sheegay, masuuliyaddayadu waa inaanu xaqiiqadaas sheegno. Wax aanu arrintaas ka sheegno ma hayno.

Arrimaha Hantidhowrka ah ee Muhiimka ah

Masuuliyadka Maamulka iyo dhinacyada loo xilsaaray maamulka Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta

Maamulka ayaa ka masuul ah diyaarinta iyo soo bandhigista caddaaladda ah ee Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta si waafaqsan Dikreetada Maamulka Maaliyadda Dowladda ee 2016 iyo Halbeegga Caalamiga ah ee Xisaabaadka Dowladda (IPSAS) – Warbixinnada Maaliyadeed ee Xisaabaadka ku Salaysan Kaashka iyo xakameeyayaasha gudaha sida Guddida Maamulka ee loogu baahdo diyaarinta Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta oo ka madhan ka beensheegid ku salaysan khiyaamo ama gef.

Marka la diyaarinaayo Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta, Maamulku waxa uu masuul ka yahay qiimaynta awoodda GSS ee sii shaqaynta, awoodda GSS ay kusii shaqayn karto, iyadoo shaacinaya, sida munaasibka ah, arrimaha la xiriira sii-shaqaynta Dowladda, iyo adeegsiga xisaabaadka ku salaysan sii-shaqaynta haddii aan Maamulku damacsanayn xirista hay'adda, ama inay joojiyaan hawlgalkeeda, ama ayna si kale u furnayn oo aan ka ahayn inay xiraan hay'adda.

Dadka u xilsaaran maamulka ayaa masuul ka ah kormeerka hannaanka warbixinta maaliyadeed ee ururka.

Masuuliyadka hantidhowraha ee Hantidhowrka Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixinta.

Ujeedooyinkayagu waa inaanu helno hubitaan macquul ah oo ku aaddan in Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta ay ka maran yihiin ka been-sheegid, ha noqoto mid ka timiid khiyaamo ama gef, iyo inaanu soo saarno warbixin hantidhowr oo soo bandhigaysa aragtidayada. Hubaal macquul ahi waa hubaal sarraysa, balse ma dammaanad qaadayso in hantidhowr loo sameeyay si waafaqsan ISAs mar walba uu soo saari doono ka been-sheegid laxaad leh haddii ay jirto. Ka been-sheegidda waxaa keeni kara khiyaamo ama gef, waxaana loo aqoonsadaa inay tahay mid laxaad leh haddii, keligeed ama arrimaha kale is-biirsadaan, la filan karo inay saamaynayso go'aannada dhaqaale ee lagu saleeyo Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixinta.

Hantidhowrkan waafaqsan Halbeegyada Caalamiga ah ee Hantidhowrka, waxaanu adeegsannay xukunkayaga xirfadeed, waxaan mar walba ku dhaqmaynay shaki xirfadeed inta uu socday hantidhowrku. Sidoo kale waxaanu:

- Aqoonsanno oo qiimaynnoo halisaha ka been-sheegidda Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixinta, ha noqdo mid khiyaamo ama mid gef; naqshadayno oo samayno habraacyo ka falcelinaaya halisahaas; iyo inaanu helno caddaymo hantidhowr oo nagu filan oo munaasib ah si aanu aasaas ugu dhigno aragtida hantidhowraha. Halista in la ogaan waayo been-sheegid ka dhalatay khiyaamo ayaa ka badan ta ah in la qaban waayo mid ka dhalatay gef, maadaama khiyaamada ay qayb ka noqon karto shuraako dembi, foojari, ka tegis ula kac ah, qaab kale u dhigid, ama ka tallaabsiga xakameeyayaasha gudaha.
- Fahanno xakameeyayaasha gudaha ee khuseeya hantidhowrka si aanu u naqshadayno habraacyo hantidhowr oo ku habboon duruufta, iyadoo ayna ujeeddadu ahayn aragti in laga bixiyo wax ku oolnimada xakameeyaha gudaha ee hay'adda.
- Qiimayno habboonaanta siyaasadaha xisaabaadka ee la adeegsaday iyo macquulnimada hilaadinaha iyo shaacinta la xiriira ee ay sameeyeen xubnuhu.
- Natiijo ka gaarno habboonaanta adeegsiga maamulka ee xisaabaadka ku salaysan sii-shaqaynta Dowladda, iyo iyadoo laga shidaal qaadanayo caddaymaha hantidhowrkan kasoo baxay, inuu jiro shaki laxaad leh oo ku aaddan dhacdooyinka iyo duruufta ku gedaaman Dowladda oo shaki gelin

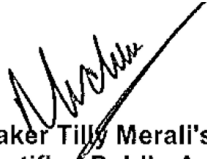
Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA
LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

kara sii-shaqaynta mashruuca. Haddii ay noo soo baxdo in shaki laxaad lihi jiro, waxaa nala gudboon inaanu shakigaas ku caddayno warbixintayada.

- Haddii ay noo soo baxdo inuu jiro shaki laxaad lihi, waxaana nala gudboon inaanu ku darno warbixintayada shaacinnada la xiriira ee Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta, ama haddii aan shaacintaasi ku filnayn, inaanu wax ka bedelno aragtidayada. Natiijada aanu gaarnay waxay ku salaysan tahay caddaymaha hantidhowrka ee aanu helnay ilaa laga soo gaarayay taariikhda warbixinta hantidhowrku soo baxday. Haseyeeshee, dhacdooyin mustaqbalka ah ama duruufo ayaa sababi kara in mashruucu sii shaqayn waayo.
- Qiimayno soo-gudbinta guud, qaab-dhismeedka iyo muxawaha Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixinta, oo ay ku jirto shaacinnada, iyo in Bayaanka Midaysan ee Lacagta, Lacag-qabashada iyo Lacag-bixintu ka turjumayo mucaamalaadka iyo dhacdooyinka uu ku salaysan yahay, hab waafaqsan soo-bandhigista caddaaladda ah.

Waxaanu la socodsiiyaynaa dadka u xilsaaran arrimaha ay kamid yihiin heerka uu gaarsiisan yahay iyo wakhtiga hantidhowrka la qorsheeyay, iyo natiijooyinka muhiimka ah ee hantidhowrka oo ay kamid yihiin gaabisyada waaweyn ee xakameeyaha gudaha ee aanu aqoonsanno inta aanu wadno hantidhowrka.

Cidda bahwadaagta uga masuul ahayd hawshan ay ka dhalatay warbixintan hantidhawreedkan madaxa banaani waa CPA John Mucheru P/No 1854


Baker Tilly Merali's
Certified Public Accountants
P.O. Box 67486 – 00200, Nairobi

Date: *05 Nov*.....2018

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA
LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

3.0 BAYAANKA MIDAYSAN EE LACAGTA EE LACAG-QABASHADA IYO LACAG-BIXINTA

Maamulka Ku-meelgaarka ah ee Galmudug, Soomaaliya
Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta
Xisaabta Midaysan ee Khasnadda
Ee Sagaalka Bilood ee Ku Dhammaaday 31 Diiseembar, 2016

	2016		2015	
	Ay Maamusho TSA USD	Lacag- Bixinta Dhinacyada Saddexaad USD	Ay Maamusho TSA USD	Lacag-bixinta Dhinacyada Saddexaad USD
Faahfaahin (notes)				
Lacag-qabasho/soo xaroonaysa				
Canshuuro				
Canshuuraha badeecadaha iyo adeegyada				
Canshuurta ganacsiga caalamiga ah iyo mucaamalaadka	4	1,051,807		
Canshuuro		1,051,87		
Deeqo				

**Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.**

Ka imanaya ururrada caalamiga ah	7	58,850	1,083,507
Ka imanaya unugyada guud ee dowladda	8	746,900	
Deeqo		805,750	1,083,507
<i>Lacag-qabasho/soo xaroonaya</i>		<u>1,857,557</u>	<u>1,083,507</u>
Lacag-bixin/baxaysa			
Magdhowga Shaqaalaha			
Mushaharka Shaqaalaha	12	1,519,997	
Magdhowga Shaqaalaha		1,519,997	
Adeegsiga Badeecadaha iyo Adeegyada			
Safar iyo Shirar	13	6,540	
Kharashka Howlgalka	14	16,808	
Kiro	15	32,884	
Kharashka kale ee howlgalka			499,626
Adeegsiga badeecadaha iyo adeegyada		56,232	499,626
Kharash Kale			
Kharash googoos ah	18	272,604	
Kharash Kale		272,604	
Hantida aan Maaliyadda ahayn	19		
Hantida Ma-guurtada ah		7,872	583,881
Hantida aan Maaliyadda ahayn		7,872	583,881
<i>Lacag-bixinta/baxaysa</i>		<u>1,856,705</u>	<u>1,083,507</u>
Korodhka/hoos u dhaca Kaashka		852	
Kaashka Sannadka Bilowgiisa		2,214	
Kaashka Sannadka Dhammaadkiisa		3,066	

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

4.0 BAYAANKA MIDAYSAN EE LACAGTA EE ISBARBARDHIGGA MIISAANIYADDA IYO XADDIYADA DHABTA AH

Maamulka Ku-meelgaarka ah ee Galmudug, Soomaaliya
 Bayaanka Midaysan ee Lacagta ee Isbarbardhigga Miisaaniyadda iyo Xaddiyadda Dhabta ah
 Ee Ku Dhammaanaya 31kii Diiseembar 2016

Miisaaniyadda Qoondaynta ee Ku Salaysan Kaashka
 (Lacagta loo Kala Qaadayo Dabaqadda Dhaqaale)

	2016					Lacag- Bixinta Dhinacyad a 3aad	2015	
	Qoondada Odoroska Asalka ah	Qoondada Odoroska Kama- dambaysta ah	Ay Maamush o TSA	Farqiga Miisaaniyadda Kama- dambaysta ah & ta dhabta ah	Odoroska Kaalmada Dhinacyad a 3aad		Ay Maamush o TSA	Odoroska Kaalmada Dhinacyad a 3aad
Faahfaahinta (notes)	A USD	B USD	C USD	C-B USD	USD	USD	USD	USD
Lacag-qabasho/Soo Xaroonaysa Canshuuro Canshuurta Mushaharka & Shaqaalaha	20	182,856	182,856	(182,856)				

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

Canshuurta Adeegyada & Badeecadaha		583,300	583,300		(583,300)		
Canshuuraha Ganacsiga Caalamiga ah iyo mucaamalaadka		860,000	860,000	1,051,807	191,807		
Canshuuro Kale		20,000			(20,000)		
Canshuuro Deeqo	21	1,646,156	1,646,156	1,051,807	(594,349)		
Laga helayo Ururrada Caalamiga		635,050	752,250	58,850	(693,400)	1,083,507	1,083,507
Laga helayo Unugyada kale ee Dowladda		1,050,000	1,050,000	746,900	(303,100)		
Deeqo Dakhli Kale	22	1,685,050	1,802,250	805,750	(996,500)	1,083,507	1,083,507
Iibka Badeecadaha & Adeegyada		80,000	80,000		(80,000)		
Dakhli Kale		80,000	80,000		(80,000)		
Lacag-qabasho/Soo xaroonaysa		3,411,206	3,528,406	1,857,557	(1,670,849)	1,083,507	1,083,507

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

	Faahfaahinta (notes)	2016				2015			
		Qoondaynta Odoroska ee asalka ah	Qoondaynta Odoroska kama dambaynta ah	Ay maamusho TSA	Farqiga Miisaaniyadda kama dambaysta ah & ta dhabta ah	Odoroska Kaalmada Dhinacyada 3aad	Lacag- bixinta Dhinacyada 3aad	Ay Maamusho TSA	Odoroska Kaalmada Dhinacyada 3aad
		A USD	B USD	C USD	C-B USD	USD	USD	USD	USD
Lacag- bixin/Baxaysa Magdhowga Shaqaalaha Mushaharro	12	4,077,120	4,168,620	1,519,997	(2,648,623)				
Magdhowga Shaqaalaha Adeegsiga Badeecadaha iyo Adeegyada Safar & Shirar	13	55,100	55,100	6,540	(48,560)				
Kharashaadka Howlgalka	14	329,900	334,000	16,808	(317,192)				
Kiro	15	135,000	135,000	32,884	(102,116)				
Kharashaadka kale ee Howlgalka		2,000	6,000		(6,000)	499,626	499,626		

Maamulka Ku-Meelgaarka ah ee Galmudug (IGA) ee Soomaaliya
BAYAANKA MIDAYSAN EE LACAG QABASHADA IYO LACAG BIXINTA EE HANTIDHOWRKA LAGU SAMEEYAY
Ee sagaalkii bilood ee ku dhammaaday 31 Diiseembar 2016.

Kharashaadka RCRF ee aan mushaharka ahayn ee soo noqnoqda Adeegsiga Badeecadaha iyo Adeegyada Kharashaad Kale		2,000		(2,000)		
Kharashaad Googoos ah Kharashaad Kale	18	522,000	532,700	56,232	(476,468)	499,626
Hantida aan Maaliyadd ahayn	19	690,444	690,444	272,604	(417,840)	499,626
Hantida Ma guurtada ah		690,444	690,444	272,604	(417,840)	
Hantida aan Maaliyadda ahayn		123,500	138,500	7,872	(130,628)	583,881
Lacag-bixin/baxays		123,500	138,500	7,872	(130,628)	583,881
Korodhka/hoosu dhaca Kaashka		5,413,064	5,530,264	1,856,705	(3,673,669)	1,083,507
		(2,001,858)	(2,001,858)	852	2,002,711	

5.0 FAAHFAAHINTA BAYAANKA MIDAYSAN EE LACAGTA EE LACAG-QABASHADA IYO LACAG-BIXINTA

Faahfaahinta 1aad: Soo-koobista Siyaasadaha Xisaabaadka ee Muhiimka Ah

1.1 Aasaaska Diyaarinta

Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta ee Maamulka Ku-meelgaarka ah ee Galmudug waxaa loo diyaaray si waafaqsan Dikreetada Maamulka Maaliyadda Dowladda ee 2016 iyo Halbeegga Caalamiga ah ee Xisaabaadka Dowladda (IPSAS) – Warbixinta Maaliyadeed ee Xisaabaadka ku Salaysan Kaashka. Fiiooyinka Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta waxay door muhiim ah ku leeyihiin fahanka bayaanka waana in lala akhriya bayaannada.

Siyaasadahan soo socda ayaa si joogto ah loo dhaqangeliyay muddada hawshani socotay oo dhan.

1.2 Hay'adda Warbixinaysa

Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta waxaa iska leh Maamulka Ku-meelgaarka ah ee Galmudug, Soomaaliya (IGA). Waa sannadkii koowaad ee dawladdu shaqaynaysay, waxaanu daboolayaa muddada u dhaxaysay 1da Abriil ilaa 31 Diiseembar 2016. Bayaanka Midaysan ee Lacagta ee Lacag-bixinta iyo Lacag-qabashadu waxa uu ka koobsanayaa hay'adaha warbixinaaya ee lagu xusay Xeer Lr. 1 Xeerka Qoondaynta IGA 2016, oo ka kooban:

1	Wasaaradda Arrimaha Gudaha & Dowladaha Hoose
2	Wasaaradda Caddaaladda & Garsoorka
3	Wasaaradda Maaliyadda & Horumarka Dhaqaalaha
4	Wasaaradda Amniga Gudaha
5	Wasaaradda Qorshaynta & Iskaashiga Caalamiga ah
6	Wasaaradda Diinta & Awqaafta
7	Wasaaradda Kalluumaysiga & Khayraadka Badda
8	Wasaaradda Hawlaha Guud & Dib U Dhiska
9	Wasaaradda Ganacsiga
10	Wasaaradda Warfaafinta & Dhaqanka
11	Wasaaradda Hawada iyo Gaadiidka
12	Wasaaradda Waxbarashada
13	Wasaaradda Boostada iyo Isgaarsiinta
14	Wasaaradda Xoolaha iyo Beeraha
15	Wasaaradda Deegaanka & Kaymaha
16	Wasaaradda Caafimaadka
17	Wasaaradda Haweenka & Arrimaha Qoyska
18	Wasaaradda Shaqada

19	Wasaaradda Dhalinyarada & Ciyaaraha
20	Wasaaradda Biyaha & Korontada/Dabka
21	Wasaaradda Dastuurka & Dib u Heshiisiinta
22	Wasaaradda Dekedaha & Gaadiidka Badda
23	Wasaaradda Qurbojoogta & Maalgashiga
24	Wasaaradda Dadka Laxaadka La' & Arrimaha Aadanaha
25	Madaxtooyada
26	Xafiiska Guddoomiyaha Baarlamaanka iyo Baarlamaanka
27	Guddida Shaqaalaha Dowladda

Wasaaradaha dhammaantood waxaa lagu abuuray **Dikreeto Madaxweyne** oo cinwaankeedu ahaa “Dikreeto Abuuraysa Wasaaradaha Maamulka ku Meelgaarka ah ee Galmudug oo Qeexaysa Doorarka iyo Shaqooyinka Wasaaradaha” oo taariikhdeedu ahayd 28kii Diiseembar 2015, iyo dikreeto goonni ah oo abuuraysay Wasaaradda Maaliyadda oo cinwaankeedu ahaa, “ Dikreeto Ujeeddadeedu Tahay Abuurista Wasaaradda Maaliyadda ee Maamul Ku-meelgaarka ah ee Galmudug” oo taariikhdeedu ahayd 28kii Diiseembar 2015.

Dikreeto goonni ah oo ku saabsanayd yagleelista Guddida Shaqaalaha Dowladda CSC oo cinwaankeedu ahaa, “Dikreeto ku Saabsan Yagleelista Guddida Shaqaalaha Dowladda ee Maamulka Kumeelgaarka ah ee Galmudug” oo taariikhdeedu ahayd 28kii Diiseembar 2015 ayaa aasaastay xafiiska Guddida Shaqaalaha Dowladda. Dikreetooyin la socday ayaa sidoo kale aasaasay Shaqaalaha Dowladda iyo Qaabdhismeedka Shaqaalaha Dowladda. Ansixinta iyo dhaqangalka dastuurka IGA ayaa si toos ah u aasaasay Baarlamaanka Galmudug. Bayaannadoodu waxay qayb ka yihiin Bayaanka Midaysan ee Lacagta ee Lacag-bixinta iyo Lacag-qabashada maadaama labadan hay'adood ay qayb ka ahaayeen Xeer Lr. 1 ee Qoondaynta IGA ee 2016.

Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta waxaa ku jira dhammaan hay'adaha la maamulayay sannadkaas. Hay'adahan mid koodna ma laha hay'ad kale ama unug ganacsi oo goonni u ah.

1.3 Lacag-bixinta Dhinacyada Saddexaad

IGA waxay ka faa'idday badeecado iyo adeegyo ay iibsadeen dhinacyo saddexaad iyagoo wakiil ka ah IGA oo ku baxay lacag-bixin kaash ah oo ay sameeyeen dhinacyo saddexaad muddadaas. Hoos ka eeg faahfaahinta;

Hay'adda	Tilmaamta Kharashaadka Kale ee Hawlgalka	2016	2015
		Xaddiga oo USD	Xaddiga oo USD
Wasaaradda Maaliyadda	libsiga nidaamyo Maaliyadeed, Miisaaniyadeed iyo PA	583,881	-
	PFM/FMIS/Miisaaniyad/ Tabobar iyo Taageero RMS	415,145	-
Guddida Shaqaala Dowladda	Taageero PA	84,481	

1.4 Xisaabta Midaysan ee Khasnadda (TSA) & Xisaabta Mashruuca

Waxaa ogolaansho qoran oo laga helay Wasaaradda Maaliyadda lagu furay xisaabta u gaarka ah mashruuca. Iyadoo shardi aasaasi ah u ahayd deeqda Bankiga Adduunka ee maalgelinta barnaamijka Maalgelinta Kharashaadka soo Noqnoqda iyo Dib u Dib u Habaynta (RCPF II), xisaabta mashruuca waxaa loo furay oo keli ah shaqada mashruuca RCRF II, iyo hab la iskaga ilaalinayo in lacagta deeqdu ku milanto shaqooyinka kale ee IGA. Si kasta ha noqotee, TSA ayaa weli ah xisaabta aasaasiga ah ee IGA. Dhammaadkii sannad maaliyadeedkii 2016, haraaga labada xisaaboodba waxay ahayd sidan:

	2016	2015
	USD	USD
Xisaabta Midaysan ee Khasnadda	3,066	-
Xisaabta Mashruuca	-	-
Wadarta	<u>3,066</u>	<u>-</u>

1.5 Kaashka iyo Lacagta Kaashka u Dhiganta

Kaashka iyo Lacagta Kaashka u Dhiganta waxaa looga jeedaa lacagta waraaqaha ah iyo qadaadiicda ku jirta dhigaal banki ama hay'ad maaliyadeed. Kaashka waxaa loo aqoonsadaa xaddigiisa magaca ahaan. Dulsaarka waxaa lagu darayaa dakhliga marka la helo/qabto/qaato.

Kaashka lagu daray bayaanka qabashada iyo bixinta kaashku waxa uu ka kooban yahay xaddiyadan soo socda:

	2016	2015
	USD	USD
Kaashka Gacanta ku Jira iyo Haraaga Bankiga	3,066	-

Kaashka gacanta lagu hayo oo ah USD 3,066 waxay ku jirtaa xisaabta midaysan ee khasnadda, waxayna ka timid dakhli gudaha IGA laga sameeyay. Bankiga Adduunku lacag umuu xawilin xisaabta mashruuca RCRFII muddadan.

1.6 Lacagta Warbixinta

Lacagta warbixintu waa Doollarka Maraykanka (USD \$)

1.7 Amaaho

Sannadkii 2015, IGA waxay daymo aan dulsaar lahayn oo dhan \$1,493,137 ka qaadatay ganacsatada deegaanka. Lacagtan waxaa loo adeegsaday aasaaska maamulka IGA. Iyadoo la tixgelinayo culayska miisaaniyadeed, waxaa lagu heshiiyay in IGA ay deymaha u bixiso qayb-qayb, taas oo ku xiran marba sida ay lacag u hesho. Jaantuska hoose waxa uu muujinayaa jadwalka dhaqdhaqaaqa deymahaas. (Eeg Fiirada 18)

Wadarta Lacagaha La Qabtay	1,493,137
Dib-u-bixinta SM 2015	(272,604)
Haraagga	<u>1,220,533</u>

1.8 Kaalmo Dibadeed oo aan Lala Bixin

Sannad maaliyadeedkii 2016 waxaa la bilaabay mashruuc cusub oo la yiraahdo Maalgelinta Kharashaadka Soo Noqnoqda iyo Dib u Habaynta (RCRF II). Mashruucani waxa uu soconayaa muddo shan sannadood ah (ilaa 20ka Juun 2020), waxaana loo cusboonaysiinayaa hab sannadle ah. Mashruuca RCRF II waa maalgelin dhincayo badan wadaan oo uu maaraynayo Ururka Caalamiga ah

ee Horumarka (IDA). Hadafka mashruucu waa inuu cidda helaysa ka taageero diyaarinta hannaan mashahar bixineed leh iskuhalayn iyo waaritaan, iyo inuu aasaas u sameeyo hirgelinta waxtarka leh ee miisaaniyadda iyo nidaamyada lacag bixinta ee qaybaha aan amniga ahayn ee Dowladda Federaalka, Maamul Goboleedyada Federaalka ee u Qalma iyo Maamullada Ku-meelgaarka ah iyo Kuwa Dhismaaya.

Sida lagu caddeeyay heshiiska xarigga ah ee Lambar TFOA0534 ee taariikhdiisu ahayd 29 Juune 2016, oo ay galeen Dowladda Federaalka ee Soomaaliya (FGS) oo metelaysa dhammaan maamul goboleedyada jira iyo kuwa dhismaaya, iyo Ururka Caalamiga ah ee Horumarka (IDA), Maamulka Kumeelgaarka ah ee Galmudug, isagoo kaduulaya heshiis-hoosaad ay la gashay FGS, waxaa IDA kala dhexeeya Barnaamij soconaaya oo ku eeg 20ka Juun 2020.

Kaalmada Dibadda ee aan Lala Bixin ee ku saabsan RCRF II waxay ku xiran tahay in IGA ay buuxiso shuruudaha mashruuca. IGA way buuxisay shuruudahaas, mashruucuna waxa uu leeyahay taariikh hawlgal oo ah 1da Julaay 2016. Miisaaniyadda RCRF II ee lagu soo gudbiyay Dokumentiga Qiimaynta Mashruuca (PAD) si gaar ah uma tilmaamayo miisaaniyadda loo qoondeeyay IGA, haseyeeshee waxaa jira miisaaniyad isa-saaran oo daboolaysa IGA, Maamulka Ku-meelgaarka ah ee Koonfur Galbeed iyo Hirshabeelo ee muddada shan sannadood ah, oo u dhigan sidan:

	2015	2016	2017	2018	2019	2020	Wadarta
Xaddiga Miisaaniyadda (USD)	1,350,000	1,400,000	1,050,000	2,350,000	3,150,000	100,000	9,400,000

Xaddiga deeqdu waxay hoos imanaysaa qiimayn iyo ansixin sannadle ah oo ay samaynayso IDA. IGA waxa lacag ah kama helin mashruuca RCRFII ilaa 31 Diiseembar 2016, in kasta oo la ansixiyay mashruucu inuu bilaabmo 1 Luuliyo 2016. Sababtu waa xilliga dambe ee la ansixiyay IGA ee 2016, in kasta oo xilliga bilowga dib loogu dhigay 1da Luuliyo 2016, iyo culays ku yimi qulqulka lacagta mashruuca markii la ansixiyay IGA. Mashruucu lacagtii ugu horraysay waxa uu bixiyay horraantii 2017, balse lacag-bixinta mushaharka waxaa laga bilaabay deymihii 1da Luuliyo 2016.

1.9 Qaddarka (xaddiga) Laga-warbixinayo

Xaddiyada lacagta ee laga warbixinayo qiimaheedu USD, iyada oo loo soo gaabinayo doolarka ugu dhoow.

1.10 Miisaaniyadda Asalka ah iyo Ta la Ansixiyay iyo Isbarbardhigga Xaddiga Dhabta ah iyo Miisaaniyadda

Miisaaniyadda la ansixiyaya waxaa lagu diyaariyay isla aasaaska (ku salaysan kaashka) iyo aasaaska kala-qaybin oo lamid ah ka Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta. Waxay ka kooban tahay isla hay'adaha Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta.

Miisaaniyadda asalka ahayd waxaa ansixiyay golaha wasiiradda, waxaana madaxweynuhu saxeexay 26kii Abriil 2016. May jirin miisaaniyad kab ahi muddadan.

Dhaqdhaqaaqa qodobada miisaaniyadda ee hilaadinta kama dambaysta ah ee qoondaynta waxaa loo tiiriyay iskubedello miisaaniyadda qodobadeeda dhexdooda ah.

1.11 Mucaamalaadka/dhaqdhaqaaqada Maaliyadeed ee SM 2016

Wadarta dhaqdhaqaaqada maaliyadeed ee IGA ee 2016 waxay ahayd 1,856,557 oo dhammaan ku saabsan 2016.

1.12 Taariikhda Ogolaanshaha

Bayaanka Midaysan ee Lacagta ee Lacag-qabashada iyo Lacag-bixinta waxaa la ogoladay in la soo saaro 30kii Juun 2017, waxaana ogolaaday Md. Axmed Maxamed Faarax, Ag. Wasiirka Maaliyadda.

Faahfaahinta 2aad: Canshuurta macaashka dakhliga iyo faa'iidada

Wax lacag ah lagama ururin qaybta dakhliga macaashka iyo faa'iidada raasamaalka.

Faahfaahinta 3aad: Canshuurta Badeecadaha iyo Adeegyada

Waa canshuuro israacsan oo la saaro adeegsiga adeegyada ay bixiso IGA, sidoo kale waxba laguma ururin canshuurta noocan.

Faahfaahinta 4aad: Canshuurta Ganacsiga Caalamiga ah

Canshuurta Ganacsiga Caalamiga ahi waxay koobsanaysaa dhammaan canshuuraha lagu soo rogo badeecadaha iyo adeegyada laga soo dejiyo ama laga dhoofiyo Maamul Goboleedka Galmudug ee Soomaaliya. IGA waxay 2016 soo rogty canshuurta waddada oo gelaysa halkii kastamyada. SM2016, canshuurta waddada ee saaran waxyaabaha lasoo dejiyo ayaa ahayd canshuurta keliya ee noocan ee la ururiyay. Waddada weeyn ee Galmudug ku xirta Dekedda Boosaaso ayaa ahayd isha ugu weyn ee ganacsiga caalamiga ah. Qiimaha canshuurta waddadu wuu isbedbedlaa isagoo ku xiran xaddiga alaabta lasoo dejiyo. Waxaa soo socda kala gurka canshuurta waddada ee la ururiyay iyo ilaha ay kasoo xarodeen.

	2016	2015
	USD	USD
Canshuurta Waddada – Badeecadaha La soo Dejiyo	1,051,807	-
	1,051,807	-

Faahfaahinta 5aad: Canshuuro Kale

Canshuur kale laguma qaadin cinwaanka canshuuro kale muddadan.

Faahfaahinta 6aad: Deeqaha Dowladaha Shisheeye

Muddadan IGA wax deeq ah kamay helin dowlado shisheeye.

Faahfaahinta 7aad: Deeqaha Ururrada Caalamiga ah

Xisaabta Midaysan ee Khasnadda

Muddadii sannad maaliyadka 2016, waxaa Somali Stability Fund laga helay deeq dhan \$58,850. Ujeeddada deeqdani waxay ahayd Wasaaradda Maaliyadda iyo Guddida Shaqaalaha Dowladda in laga taageero aasaaska iyo ka shaqaysiinta nidaamka PFM iyo hannaanka shaqaalaysiinta buuxinaya shuruudaha taageerada maalgelinta ee RCRF II. Qaddarkan lacagta ah waxaa lagu bixiyay mushaharka shaqaalaha dowladda saddex (3) bilood, xaddi yarna waxaa lagu bixiyay kharashaadka aasaasiga ah ee la xiriira ka shaqaysiinta PFM.

Heshiis deeqeed cusub ayay wada saxeexeen IGA iyo Dowladda Federaalka Soomaaliya kaas oo socon doona ilaa sannadka 2020. Deeqdan waxaa laga maalgeliyaa sanduuq deeq-bixiyaal badan, oo uu maamulo Bankiga Caalamku, waxaana loo cusboonaysiinayaa hab sanadle ah. Sanadkii 2016 Bankiga Adduunka iyo FGS waxay ansixiyeen qayb ahaan qulqul kaash sanadle oo dhammayd \$117,260, balse lala bixin sababtoo ah xilli dambe ayaa la ansixiyay, iyo qulqulka kaashka ee mashruuca oo dhibaato ka jirtay markii la ansixiyay IGA.

Deeqaha Dhinacyada Saddexaad ee Ururrada Caalamiga ah

Deeqaha dhinacyada saddexaad waxaa looga jeedaa deeqaha ay qaadhaan-bixiyeyaashu toos u siiyaan dhinacyada wax laga iibsano iyagoo wakiil ka ah IGA si ay Wasaarado gaar ahi uga faa'idaan. IGA waxay ka faa'idday mashruucyo ay fulisay SSF oo dhan \$1,083,507. Lacag-bixinta dhinacyada saddexaad waxay koobsanaysaa kharashaad soo noqnoqda iyo kharashaadka raasamaalka (Fadlan eeg Fiiirada 15aad & 19aad). Hoos waxaa ku qoran kala gurka deeqaha la helay iyo hay'adaha ka faa'iiday.

2016	2015
Amount	Amount
USD\$	USD\$

Hay'adda	Tilmaamta	
Wasaaradda	Software	583,881
Maaliyadda	Tabobar & Horumarin	415,145
Civil service commission	Software Tabobar & Horumarin	57,579 26,902
Wadar		1,083,507

Faahfaahinta 8aad: Deeqaha Unugyada Kale ee Dowladda

Dowladda Federaalka ee Soomaaliya waxay 2016 ogolaatay inay maalgeliso Ciidamada Amniga ee Galmudug. Muddadan waxaa Dowladda Federaalka Soomaaliya laga helay lacag dhan \$746,900.

Faahfaahinta 9aad: Dakhliga Milkiyada

Dakhliga milkiyaddu waxa uu la xiriiraa dakhliga kirada ee laga ururiyo dhismayaasha dawladdu ay leedahay. Dakhli lagama samaynin milkiyadda muddadan.

Faahfaahinta 10aad: Iibka Badeecaha iyo Adeegyada

Iibka badeecadaha iyo adeegyadu waxay ka kooban yihiin dakhliyada laga sameeyo bixinta IGA ee dokumentiyada sharciga ah ee loo baahan yahay. Dakhli lagama samaynin muddadan iibka badeecadaha iyo adeegyada.

Faahfaahinta 11aad: Ganaaxyada, Ciqaabaha iyo La-wareegista

Muddadan dakhli lagama helin ganaacyo, ciqaabo iyo la-wareegis.

Faahfaahinta 12aad: Mushaharro

Mushaharradu waxay isugu jiraan dhammaan mushaharrada, gunnooyinka iyo lacag-bixinta noociga (raashin iyo saad) ah ee la siiyo hawladeennada. Hawlwadeennada waxaa ku jira shaqaalaha dowladda iyo kuwa haya jagooyinka siyaasaded. Hoos waxaa lagu soo bandhigay kala qaadista faahfaahsan ee mushaharrada.

	2016	2015	IGA waxay
	USD	USD	
Shaqaalaha Joogtada ah/Howlwadeenadda Caadiga ah	64,363	-	
Shaqaalaha joogtada aan ahayn lacagtooda maalinlaha ah	38,250	-	
Ciidamada Ammaanka (Booliska, nabad-sugidda iyo ciidamada jeelka)	651,598	-	
Mushaharka wasiirrada iyo dadka la magacaabo	65,000	-	
Cunto Bixinta Caadiga ah	700,786	-	
Wadar	1,519,997	-	

bilowday bixinta mushaharaadka SM2016 kadib markii ay dhaqan gashay Dikreetada Mushaharka Shaqaalaha Dowladda. Cunto bixinta joogtada ahi waa lacag-bixin nooci ah oo la siiyo ciidamada militariga ee Galmudug oo kabaxa cuntada iyo saadka kale ee la xiriira, halka cuntooyinka maalinlaha ahi (daily meals) ku saabsan yihiin cuntooyinka Wasaaradda Dowladda loogu diyaariyo hawlwadeennada.

	Shaqaalaha Joogtada ah/Hawlwadeennada Caadiga ah	Shaqaalaha Maalinlaha Qaata	Mushaharka Siyaasiyiinta	Gunnada Ciidamada Ammaanka	Cunto Bixinta Caadiga ah
Wasaaradda Arrimaha Gudaha & Dowladaha Hoose	-	-	-	-	-
Wasaaradda Garsoorka & Caddaaladda	-	-	-	-	-
Wasaaradda Maaliyadda & Horumarka Dhaqaalaha	51,183	38,250	-	-	-
Wasaaradda Amniga Gudaha	-	-	-	651,598	700,786
Wasaaradda Qorshaynta & Iskaashiga Caalamiga ah	-	-	-	-	-
Wasaaradda Awqafta &	-	-	-	-	-

Arrimaha					
Diinta					
Wasaaradda	-	-	-	-	-
Kalluumaysiga & Khayraadka Badda					
Wasaaradda Hawlaha Guud & Dibu	-	-	-	-	-
Dhiska					
Wasaaradda Ganacsiga & Warshadaha	-	-	-	-	-
Wasaaradda Warfaafinta & Dhaqanka	-	-	-	-	-
Wasaaradda Duulista & Gaadiidka	-	-	-	-	-
Wasaaradda Waxbarashada	-	-	-	-	-
Wasaaradda Boostada & Isgaarsiinta	-	-	-	-	-
Wasaaradda Xoolaha & Beeraha	-	-	-	-	-
Wasaaradda Deegaanka & Kaynta	-	-	-	-	-
Wasaaradda Caafimaadka	-	-	-	-	-
Wasaaradda Haweenka & Arrimaha Qoyska	-	-	-	-	-
Wasaaradda Shaqada	-	-	-	-	-
Wasaaradda Ciyaaraha & Dhallinyarada	-	-	-	-	-
Wasaaradda Biyaha & Korontada	-	-	-	-	-
Wasaaradda Dastuurka & Dib-u-					
Heshiisiinta					
Wasaaradda Dekadaha &	-	-	-	-	-

Gaadiidka					
Badda					
Wasaaradda	-	-	-	-	-
Qurbojoogta & Maalgashiga					
Wasaaradda	-	-	-	-	-
Dadka					
Laxaadka La’ & Arrimaha					
Insaaniyadda					
Madaxtooyada	2,080	-	-	-	-
Xafiiska	-	-	53,000	-	-
Guddoomiyaha					
Baarlamaanka					
Guddida	11,100	-	12,000	-	-
Shaqaalaha					
Dowladda					
	<u>64,363</u>	<u>38,250</u>	<u>65,000</u>	<u>651,598</u>	<u>700,786</u>

Faahfaahinta 13: Safar iyo Shirar

Xaddiga safarrada iyo shirarka, oo ka kooban safarro dalka gudahiisa ah iyo safarro dalka dibaddiisa ah iyo shirar Maamul Goboleedka Galmudug dhexdeeda ka qabsoomay, waxay dhan yihiin \$6,540.

	2016	2015
	USD	USD
Safar Gudaha ah	4,780	-
Safar Dibadda ah	1,580	-
Shirar Gudaha ah	180	-
	6540	-

Faahfaahinta 14aad: Kharashaadka Howlgalka

Kharashaadka Howlgalku waxay isugu jiraan kharashaadka la xiriira ka shaqaysiinta xafiisyada wasaaradda. Hoos waxaa ku qoran kala gurista faahfaahsan ee kharashaadka howlgalka ee ku kacay IGA SM 2016.

Fiirada 15aad:Kiro

	2016	2015
	USD	USD
Koronta	1,552	-
Kharashaadka Moobilka	371	-
Gacanta		
Internet	1,220	-
Shidaal (naafto)	2,574	-
Saliid (mishiinno)	150	-
Agab Xafiis	909	-
Buugaag	222	-
Daabacaad	270	-
Saadka Shirka	500	-
Gunnada Ammaanka Howlgalka	2.000	-
Dayactirka Qalabka	100	-
Kiro Gaadiid	6,940	-
	16,808	-

Kharashaadka kiradu waxay ka kooban yihiin Kirooyin Xafiis oo dhan \$29,544 iyo kirooyin kale oo dhan \$3,340.

Lacag-Bixinta Dhinacyada Saddexaad

Muddadan IGA waxay taageero ka heshay Ururro Caalami ah, taageeradan oo soo martay dhinacyo saddexaad. SSF waxay IGA ka taageertay aasaaska Wasaaradda Maaliyadda iyo Guddida Shaqaalaha Dowladda, shaqaalaysiinta Shaqaalaha Dowladda ee muhiimka ah ee labada hay'adoodba, bixinta laabtooby ay adeegsadaan Wasaaradda Maaliyadda iyo CSC iyo mashruucyo kale oo horumarineed.

Hoos waxaa ka muuqda faahfaahinta qodobadda taageerada iyo tilmaanta kharashaadka howlgalka ee dhinacyada saddexaad ee kale.

		2016	2015
Hay'adda	Tilmaanta Kharashaadka kale ee Hawlgalka	Xaddiga oo USD	Xaddiga oo USD
Wasaaradda Maaliyadda	Bixinta nidaamka Maaliyadda, Miisaaniyadda iyo PA	583,881	-
	PFM/FMIS/Miisaaniyadda/ Tabobar iyo Taageero RMS	415,145	-
Guddida Shaqaalaha Dowladda	Taageero PA	84,481	-

Faahfaahinta 16aad: Deeqaha la siiyo unugyada guud ee dowladda

Lacag looma xawilin heerarka hoose ee dowladda IGA muddada warbixintan.

Faahfaahinta 17aad: Daryeelka Bulshada

Kharashaadka daryeelka bulshadu waxay ka kooban yihiin daaweynta caafimaad ee shaqaalaha IGA, dalka gudhiisa iyo dibaddiisa, oo ayna ku bixin wax lacag ahi. Daryeelka caafimaad waxaa inta badan la siiyaa hawlwadeennada amniga ee ku dhaawacma shaqadooda.

Faahfaahinta 18aad:Kharashaad Goosgoos ah

Kharashaad goosgoos ah oo dhan \$272,604 ayaa ku baxay bixinta deymo lagu lahaa IGA ilaa dhiskeedi (tixraax fiirada 1.7).

Faahfaahinta19aad: Hantida aan Lacagta Ahayn

Xisaabta Midaysan ee Khasnadda

Hantida aan maaliyadda ahayn oo dhan \$7,872 waxay ka kooban tahay kharashaad la xiriira qalabka xafiisyada, iyo qalabka dhismayaasha oo u qaybsan Wasaaradaha.

Waxaa hoos ku cad hantida aan maaliyadda ahayn ee IGA oo la kala qaadqaaday.

	2016	2015
	USD	USD
Qalab Xafiis	5,051	-
Qalab Xafiis (Furniture)	2,821	-
	7,872	-

Lacag-bixinnada Dhinacyada Saddexaad

Hantida aan lacagta cadaanka ah ahayn ee ay bixisay Sanduuqa Xasilinta Soomaaliya (Somalia Stability Fund) ee ay wakiilka kaga ahayd IGA waxay dhammayd \$641,460 oo u qaybsanayd Wasaaradda Maaliyadda iyo Guddida Shaqaalaha Dowladda. Waxaa soo socda faahfaahinta lacag bixinnada dhinacyada saddexaad ee muddada warbixinta ee SM2016.

Hay'adda Miisaaniyadda	Lacag-bixinta dhinacyada saddexaad	Fiirooyin
	USD	
Wasaaradda Maaliyadda	583,881	Kombiyuutarro & software, Dikreeto Wasaaradeed/ qaabdhismeed hay'adeed & Kaalmaha/Shaqaalaysiinta Hawlwadeenada iyo dib u qaabaynta dekedda.
Wadar	583,881	

Faahfaahinta 20aad: Canshuuraha & Dakhliga Kale

Waxaa la qiimeeyay in sannad maaliyadeedka 2016 la ururin doono canshuur dhan \$ 3,528,406. Haseyeeshee, waa hirgashay ururin dhan \$ 1,857,557. Isdhinku waxa uu ka yimi inaan la ururin canshuuro lagusii odorosaymiisaaniyadda. Canshuuraha ay kamid yihiin kuwa mushaharka, shidaalka, dabka/korontada, milkiyadda, diiwaangelinta NGO-yada waddaniga ah iyo kuwa caalamiga ah, rukhsadaha ganacsiga, lacagaha xoolaha, kalluumaysiga, ku xirashada dekedda, soo cagadhigashada diyaaradaha, cashuurta waddo marista gaadiidka waaweyn iyo land cruiser, canshuuraha kastamada – sigaarka, canshuuraha dowladaha hoose iyo ogolaanshaha shaqooyinka oo aan la hirgelin. Hoos waxa ka muuqda faahfaahinta canshuuraha la ururiyay SM2016.

Nooca Canshuurta	Miisaaniyadda kama dambaysta ah ee la Odorosay	Xaddiga Dhabta ah ee La Ururiyay	Farqiga Missaaniyadda kama dambaysta ah iyo ta Dhabta ah
Canshuurta Mushaharka-Dowladda	167,856	-	(167,856)
Canshuurta Mushaharka-Dowladda aan ahayn	15,000	-	(15,000)
Canshuurta Shidaalka	10,000	-	(10,000)
Canshuurta Dabka	10,000	-	(10,000)
Canshuurta Milkiyadda	165,000	-	(165,000)
Rukhsadda Wadista Gaadiidka	28,800	-	(28,800)
Rukhsadaha Ganacsiga	35,000	-	(35,000)
Rukhsadaha Ogolaanshaha Shaqada	16,000	-	(16,000)
Diiwaangelinta NGO-yada waddaniga ah	1,500	-	(1,500)
Lacagta Xoolaha nool	100,000	-	(100,000)

Lacagta Kalluumaysiga	5,000	-	(5,000)
Lacagta kusoo xirashada Dekedda	10,000	-	(10,000)
Lacagta cago-dhigashada garoonka	90,000	-	(90,000)
Lacagta musaafiriinta	50,000	-	(50,000)
Canshuurta Waddada - gaadiidka waaweyn	20,000	-	(20,000)
Canshuurta Waddada- Sedan	6,000	-	(6,000)
Canshuurta Waddada-land Cruiser	16,000	-	(16,000)
Diwaangleinta NGO-yada caalamiga ah	20,000	-	(20,000)
Kastamka-badeecadaha lasoo dejiyo	500,000	1,051,807	551,807
Kastamka-Sigaarka	360,000	-	(360,000)
Dakhli ururinta dowladaha hoose	20,000	-	(20,000)
Deeqaha Dowladda Federaalka Soomaaliya	1,050,000	746,900	(303,100)
Deeqaha Ururrada Caalamiga ah	202,250	58,850	(143,400)
Wadar	2,898,406	1,857,557	(1,040,849)

Faahfaahinta 21aad:Deeqaha

Deeqaha la helay wadartoodu waxay dhammayd \$805,750, halka xaddiga miisaaniyadda ku jiray ahaa \$ 1,600,000. Deeqaha ka imanaya ururrada caalamiga ah iyo unugyada kale ee dowladda looma helin sidii loogu odorosay miisaaniyadda. Jaantuska soo socda ayaa kala guraya farqiga deeqaha.

Tilmaam	Odoroska Miisaaniyadda ee Kama-dambaysta ah	Lacag-ururinta Dhabta ah	Farqiga Miisaaniyadda kama-dambaysta ah iyo ta dhabta ah
Deeqaha Ururrada Caalamiga ah	550,000	58,850	(491,150)
Deeqaha Unugyada kale ee Dowladda	1,050,000	746,900	(303,100)
Wadarta	1.600,000	805,750	(794,250)

Farqiga \$794,250 waxa uu ka dhashay inaan la helin miisaaniyaddii la odorosay oo ahayd \$491,150 kana iman lahayd ururrada calamiga ah iyo \$ 303,100 ka iman lahayd dowladda federaalka.

Deeqda keliya ee sannadkii 2016 laga helay deeqaha ururada caalamig ah waxay ahayd deeqda Sanduuqqa Xasiloonnida Soomaaliya (Somali Stability Fund). Sidaas si lamid ah lacagtii laga filayay Dowladda Federaalka ee Soomaaliya iyo ururrada caalamiga ah oo dhammayd of \$1,600,000 waxaa laga helay muddada warbixinta \$805,750 oo keliya.

Fiirada 22aad: Dakhli Kale

Wax dakhli ah laguma ururin qodobka dakhliyada kale sababtoo ah qodobada ay kamid yihiin, awood la'aan, caqabadaha amniga iyo wacyiga canshuur bixiyaha ee canshuurahan.

Faahfaahinta 23aad: Magdhowga/Mushaharka Shaqaalaha

Guud ahaan \$1,519,997 ayaa lagu bixiyay magdhowga shaqaalaha oo kamid ah \$4,168,620 ee miisaaniyadda loogu talagalay. Yaraanta lacagta la bixiyay (ka hoosaysa \$2,648, 623 xaddiga miisaaniyadda) waxay ka dhalatay yaraanta dakhliga la ururiyay.

Dhammaadkii sannad maaliyadeedkii 2016, IGA waxaa lagu lahaa deymo gaaraya \$93,660 oo ah mushaharaadkii shaqaalaha Dowladda sababtoo ah dib u dhacyo aan la filanaynin oo ku yimi helitaanka maalgelinta RCRF. Daymahaasi kuma jiraan bayaanka Lacag-qabashada iyo Lacag-bixinta maadaama diiwaannada iyo warbixinnada IGA ay raacaan qaabka xisaabaadka ee ku salaysan kaashka. Sidaas darteed kharashaadka oo keliya ayaa la diiwaangeliyaa, waxaana la aqoonsadaa marka la bixiyo lacagta. Deymahan waxaa la bixiyay 2017, waxaana la xisaabinayaa qoondaynta caadiga ah ee 2017 ee mushaharka joogtada ah.

Faahfaahinta 24aad: Adeegisga Badeecadaha iyo Adeegyada

Awoodda shaqaynta ee Maamulka Kumeelgaarka ah ee Galmudug way yarayd sababtoo ah dakhli ururinta muddadan oo liidatay. Marka la eego badeecadaha iyo adeegyada, IGA waxay bixisay/adeegsatay \$56,232 oo ka dhigan 10.6% odoroska miisaaniyadda kama dambaysta ah. Farqiga waxaa loo tiirinayaa yaraanta dakhliga la hayo ee dhabta ah.

Faahfaahinta 25aad: Deeqaha la Siiyo Unugyada Dowladda ee Kale

Wax deeqo ah lama siin unugyada kale ee dawladda , sababtoo ah lacagta oo yarayd muddada warbixinta.

Faahfaahinta 26aad: Googoos iyo Kharashaad Kale

Waxaa miisaaniyadda lagu daray \$690,444 oo loogu talagalay googooska – kharashaad kale oo kharashka dhabta ahi yahay \$272,604 oo ku baxay deymo IGA gashay intii lagu jiray hannaanka dhismaha. Lacag-bixinta muddada sannadkani waxay ku xirnayd helitaanka lacagaha.

Faahfaahinta 27aad Hantida aan Lacagta Ahayn

Qaar kamid ah hantida miisaaniyadda sannadka lagu daray lama iibsano sababtoo ah caqabado la xiriira dakhliga dhabta ah ee la hayay.



Lifaaqa 4aad – Warqadda Maamulka ee Kama-dambeysta ah. Warbixinta Hantidhowrka Madax-bannaan ee Ku Saabsan Hantidhowrka Dowlad-goboleedka Galmudug ee Soomaaliya (GSS) ee Sannadkii Dhammaadey 31ka Disembar 2016



Maamul Goboleedka Galmudug ee Soomaaliya (GSS)

WARAAQDA MAAMULKA EE KAMA DAMBAYSTA AH

EE MUDDADII U DHAXAYSAY 1^{dii} ABRIL ILAA 31^{kii} DIISEEMBAR 2016

JAANTUSKA TUSMADA	
PAGEEREYADA LASOO GAABIYAY	3
NATIIJOOYINKA OO KOOBAN.....	5
LIFAAQYO.....	ERROR! BOOKMARK NOT DEFINED.
LIFAAQA 1^{AAD}: DOKUMENTIYADA KAABAYA OO YAR	ERROR! BOOKMARK NOT DEFINED.
LIFAAQA 2^{AAD}: TUSAALAYAAL MUUJINAYAA INAANAY JIRIN WAX CADDAYNAAYA WAX IIBSII TARTAN LOO GALAY	ERROR! BOOKMARK NOT DEFINED.
LIFAAQA 3^{AAD}: TUSAALAYAAL MUUJINAYA ADEEGSIGA XAD-DHAAFKA AH EE KAASHKA.....	ERROR! BOOKMARK NOT DEFINED.

EREYADA LASOO GAABIYAY

EREYGA	WEEDHA OO DHAMMAYSTIRAN
GSS	Maamul Goboleedka Galmudug ee Soomaaliya
MoF	Wasaaradda Maaliyadda ee Maamul Goboleedka Galmudug ee Soomaaliya
TSA	Xisaabta Keliya ee Khasnadda
IGA	Maamulka Ku-meelgaarka ah ee Galmudug
FMIS	Nidaamka Maaraynta Xogta Maaliyadda
FMS	Gobol ka tirsan Federaalka
CPO	Ballanqaad iyo Amar Lacag Bxineed
MDA	Wasaaradaha, Waaxaha iyo Hay'adaha
SSF	Somalia Stability Fund

16 Maarso 2018

Mr. Saciid Sayid Shirwac
Wasiirka Maaliyadda
Maamul Goboleedka Galmudug ee Soomaaliya
Cadaado, Galmudug

Mudane,

Ku saabsan: WARAAQDA MAAMULKA EE SAGAALKII BILOOD EE KU EKAA 31KA DISEEMBAR 2016

Waxaanu hantidhowr ku samaynay Bayaannada Maaliyadda ee Maamul Goboleedka Galmudug ee Soomaaliya (GSS) ee muddadii u dhaxaysay 1^{da} Abril 2016 ilaa 31^{ka} Diseembar 2016 si waafaqsan Jaangooyada (halbeegyada) Caalamiga ah ee Hantidhowrka (ISA). Halbeegyadan waxaa shardi u ahaa inaanu u qorshayno una samayno hantidhowrka si macquul ah oo lagu hubin karo in bayaannada maaliyaddu ka madhan yihiin beensheegis, balse shardi umay ahayn in ay ujeeddadu noqoto in aragti laga dhiibto wax-ku-oolnimada/waxtarka xakameeyayaasha gudaha ee hay'adda.

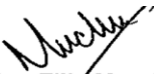
Maamulka GSS ayaa ka masuul ah yagleelidda iyo dhawrista qaab-dhismeedka xakameeyayaasha gudaha. Masuuliyaddan si ay u gutaan, waxaa Maamulka looga baahan yahay inay sameeyaan hilaadin iyo go'aan qaadashooyin la xiriira qiimaynta faa'idada laga filayo iyo kharashaadka la xiriira qaab-dhismeedka siyaasadaha iyo habraacyada xakameeyaha gudaha. Hadafka qaab-dhismeedka xakameeyaha guduhu waa in Maamulku helo hubaal macquul ah, balse maaha mid dhammaystiran, in hantidu ka badqabto lumitaan ka dhasha adeegsi ama qaybin aan la ogolaan, iyo in dhaq-dhaqaaqyada/mucaamalaadka loo fuliyo hab waafaqsan ogolaanshaha Maamulka iyo in loo diiwaangeliyo si habboon oo saamaxaysa in bayaannada maaliyadda loo diyaariyo qaab waafaqsan Halbeegyada Caalamiga ah ee Warbixinnada Maaliyadda.

Warbixinta lagu soo gudbinayo hoos waxay ku dhisan tahay xog nala siiyay iyo indho-indhayn la sameeyay intaanu ku gudajirnay booqashadayadii dhismayaashiinna. Waxaa xusid mudan inaan xisaabaadka iyo hantidhowrka marna laga gaadhin dhammaystir buuxa, iyo inaanay taasi lama-huraan ahayn. Sababtaas awgeed, hantidhowrkani waxa uu ku dhisan yahay muunad baadhitaan oo looga maarmi waayay in aanu ku gaadhno gunaanad macquul ah oo aanu ku dhisanay aragtidayada.

Waxaanu aragnay nidaamka xakameeyaha gudaha ee imminka jira in loo raaco si wax ka dhiman yihiin, taas oo lagu caddeeyay warbixintan. Haseyeeshee, iyada oo taasi jirto waxaa noo suurtoogashay inaanu helno xog nagu filan si aanu gunaanad macquul ah uga gaafno xaaladda diiwaannada hay'adda iyo in xogtaas lagu kalsoonaan karo. Si waafaqsan dhaqanka caadiga ah ee shirkaddayada, waxaanu idinku baraarujinaynaa arrimo gaar ah oo noo soo baxay intaanu ku gudojirnay hantidhowrkan.

Sidaas awgeed, waxaanu ku faraxsannahay inaanu idiin soo gudbinno warbixintan iyo soojeedimaheeda ku saabsan xakameeyayaasha gudaha, habraacyada xisaabaadka iyo arrimo kale oo noo soo baxay intaanu ku jirnay hantidhowrkan.

Nabad gelyo,


Baker Tilly Merali's
Date: 16 Mar 2018

NATIJOOYINKA OO KOOBAN

Natiijooyinka hantidhowrka waxaanu mudnaan u kala siinnay sida soo socota:

Heerarka mudnaanta ee tartiibta soo-jeedimaha

Mudnaanta 1^{aad} – tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay. Waxaa maqan qaar kamid ah xakameeyayaasha gudaha ee muhiimka ah ama si joogto ah looguma hoggaansamo. Liidasho aasaasi ah ama kala-dhinnaan ayuu leeyahay mid kamid ah xakameeyayaasha guduhu ama dhawr kamid ah xakameeyayaashu, taas oo keenaysa halis sare oo khalad maaddi ah, wax nidaamka ka baxsan, ama qalinshubasho inay ku timaaddo kharashaadka ama dakhliga lagu xusay Warbixinta maaliyadda ee Mashruuca. Waxaa jira halis weyn oo ah in laga gaabiyo ka dhabaynta yoolka Mashruuca oo ku saabsan ku kalsoonaanta warbixinta maaliyadda, waxtarka iyo wax-ku-oolnimada hawlgallada iyo u hoggaansanka xeerarka iyo xeer-nidaamiyayaasha la xiriira, gaar ahaan Shuruudaha Qandaraaska ee Mashruuca. Halisahani waxay saamayn taban ku yeelan karaan warbixinta maaliyadeed ee mashruuca. Waan in degdeg loo qaadaa tallaabo sixitaan.

Mudnaanta 2^{aad} – tallaabo cayiman ayaa degdeg loogu baahan yahay. Liidasho ama kala-dhinnaan ayuu leeyahay mid kamid ah xakameeyayaasha guduhu ama dhawr kamid ah xakameeyayaashu, taas oo, inkasta oo ayna lafjab ahayn, xiriir la leh gaabis ku yimaadda dhinacyo cayiman oo xakameeyayaasha ah (sida maaraynta kaashka iyo bankiga ama xakameeyayaasha miisaaniyadda iyo kharashaadka). Arrintan waxaa ka dhalanaysa halista ah in uu dhaco khalad, arrin nidaamka ka baxsan ama khiyaamo tii hore ka yar. Halistaas oo kale waxay saamayn kartaa waxtarka xakameeyayaasha gudaha iyo ujeedooyinkooda. Maamulka Hay'addu waa in uu xil iska saaro. Tallaabo cayiman oo degdeg ah waa in laga qaadaa.

Mudnaanta 3^{aad} – waxaa fiican in la qaado tallaabo sixitaan oo cayiman. Liidasho ama kala-dhinnaan ayuu leeyahay mid kamid ah xakameeyayaasha guduhu kaas oo aan gaar ahaantiisa saamayn weyn u lahayn, balse Mashruucu ka faa'idayo sii wanaajinta xakameeyayaasha gudaha iyo/ama marka Hay'addu ay ku gaadhayso sii wanaajintaas waxtar iyo/ama wax-ku-oolnimo dheeraad ah. Waxaa jiri karta saamayn aan la doonaynin oo wejiga geeddi-socodka, taas oo marka ay isbiirsadaan liidashooyinka kale, keeni karta arrimo walaac leh.

Natiijooyinka Hantidhowrka aanu samaynay waa sidan:

Lr.	Ciwaan	Tartiibta mudnaanta
1	Dokumentiyada kaabaya oo yar	1
2.	Habacsanaan ku jirta Dakhli Ururinta	1
3.	Inaan tartan lagu bixin Qandaraasyada Badeecadaha iyo Adeegyada la iibsaday	1
4.	Habacsanaan ka jirta kala saaridda waajibaadyada bixinta kharashaadka	1
5.	Habacsanaan ka jirta Xisaab-simidda Bankiga	1
6.	Adeegsiga xad-dhaafka ah ee kaashka	1
7.	Habacsanaan ka jirta shaqaalaha – Ma jiro nidaam lagu maareeyo saacadaha shaqada	1
8.	Diiwaangelinta oo liidata	1
9.	Warbixinno bileedyadadii oo aan la gudbin	2
10.	Habacsanaan kajirta maaraynta hantida	2

Natiijo Lr°: 1	Ciwaan: Dokumentiyada kaabaya oo yar
<p>Shuruudaha</p> <p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed oo waxtar leh. Xakameeye maaliyadeed oo muhiim ah ayaa ah in la hubiyo in lacag bixin kasta ay taageerayso dokumentiyo ku filan sida qaan-sheegad, risiidho, heshiisyo, tigidho, tigidhka fuulitaanka gaadiidka, ogeysiiska helitaanka, iwm.</p> <p>Buugga Habraaca Maaraynta Maaliyadda iyo Khaashaadka/Dakhliga ee Maamul Goboleedka Galmudug ee Soomaaliya waxa uu qaybta faahfaahinta geeddi-socodka kharashaadka ee bogga 9^{aad} ku sheegayaa “Shahaadada bixintu waxay qabsoomaysaa marka la guddoomo/helo alaabta ama adeegyada. Qof awood u leh (sida caadiga ah waa qofka marka hore caddaynaya shuruudaha Ogolaanshaha Ballanqaadka) waa in uu marka hore xaqiijiyaa in adeegga loo qabtay ama alaabto loogu doonay si waafaqsan Amarka Iibsiga. Qofkaasi waa in uu buuxiyo qaybta Warbixinta Helitaanka ee Amarka Iibsiga. Masuulka Cadaymaha bixinayaa waa in uu ku qancaa in qofka qaanta sheeganayaa fuliyay heshiiska qaybtiisii, iyo in qaansheegasho loo soo gudbiyay si ku munaasib ah, oo muujinaysa dabeecadda qaanta lagu leeyahay Miisaaniyadda Midaysan ee IGA si looga hortago, tusaale ahaan, suurto galnimada in labo jeer la bixiyo lacagta ama in mar dambe la isku qabsado shuruudaha lagu gorgortamay. Qaansheegashadu waa inay sidoo kale si cad u sheegtaa magaca dayn bixiyaha iyo inay tixraacdo lambarka amarka iibsiga. Waxaa loo baahan yahay waa in la hubiyo in lacagta la siiyo qofka ama hay’adda adeegga bixisay oo keli ah. Marka hubintan la sameeyo oo keli ah ayaa masuulku caddayn karaa in qaan-sheegashadu ku bannaan tahay in la bixiyo.”</p>	
<p>Tilmaan</p> <p>Waxaanu aragnay in kharashaad dhan USD 1,308,899 sida lagu faah-faahiyay Lifaaqa 1^{aad}, aan si ku filan dokumentiyo loogu taageerin.</p>	
<p>Maxaa ka dhalanaysa</p> <p>Marka si ku filan dokumentiyo loogu taageeri waayo kharashaad lagu tilmaamayo inay yihiin sharci , waxa adkaanaysa in la hubiyo dhicitaanka iyo sharciyadda lacag bixintaas.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1aad – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimo:</p> <p>Wasaaradda Maaliyadda ee Galmudug waa inay hubisaa dhawrista dokumentiyada taageeraya kharashaadka si ay u taageeraan dhammaan kharashaadka lagu sheego Bayaannada Maaliyadda ee Sanadlaha ah. Diiwaangelintu waa inay aasaas u noqotaa meel-marinta lacag bixinta iyo ku diiwaangelinta kharashaadka ee nidaamka xisaabaadka. Waxtar waxaa yeelan kara in la hindiso habab masuuliyiinta ka taageera helitaanka dhammaan diiwaangelinta taageeraysa kharashaadka. Hababkan waxaa kamid noqon kara in noocyada kala duwan ee kharashaadka loo dejiyo liistoyin hubineed oo jaan-go’an, tabobarka ku saabsan diiwaangelinta oo qayb ka noqda hannaanka xisaabaadka, iyo in buugga siyaasadaha iyo habraacyada MoF ee Galmudug si cad loogu sheego diiwaangelinta looga baahan yahay mucaamalaadka kala duwan.</p>	
<p>Faallada Maamulka:</p> <p>Sanadkii 2016, GSS ma ay lahayn xafiisyo, sidaas darteedna waxaa khasab ahayd inaanu ku shaqayno guryahayaga. Sidoo kale, xaaladda siyaasadeed iyo hawl-wadeennadu midna muu taageeraynin nidaamyada GSS.</p> <p>Waanu ku waafaqsannahay natiijadan. 2016 waxa uu ahaa sanadkii ugu horreeyay ee GSS ay shaqaynaysay; Wasaaradda Maaliyadda waxay qaadaysaa tallaabooyin sixitaan oo ay wax kaga qabanayso liidashadan.</p>	

Natiijo Lr°: 2	Ciwaan: Habacsaaan ku jirta Dakhli Ururinta
<p>Shuruudaha</p> <p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed ee waxtar leh. Xakameeye maaliyadeed oo muhiim ah ayaa ah hubinta in si degdeg ah banki loo dhigo gebi ahaan dakhliga la soo ururiyo iyo in kharashaadka toos looga bixiyo bankiga iyada oo la adeegsanayo jeegag iyo agabyada kale ee bankiyada.</p> <p>Sidoo kale, Buugga Maaraynta Maaliyadda iyo Habraaca Kharashaadka/Dakhliga waxa uu qaybihiisa Geeddi-socodka Dakhliga ku sheegayaa “Ururinta dakhliga ee waafaqsaan digreetada/xeerka waxaa samayn kara canshuur ururiyayaal dowladda u shaqeeya ama wakiillo dowladdu u xilsartay, ama canshuur bixiyaha ayaa si toos ah ugu bixin kara akoonka bankiga ee TSA ama daaqadda kaashka ee Wasaaradda Maaliyadda.</p> <p>Canshuur ururinta ay sameeyaan canshuur ururiyayaasha ama wakiiladu waxaa mar walba taageeraysa in ururiyuhu/wakiilku jaro risiidh leh lambar xakamaysan oo ogolaansho haysta. Canshuur ururiyayaashu waa inay lacagta dhigaan bankiga.</p> <p>Dakhliga waxaa lagu diiwaangelinayaa FMIS iyada oo la adeegsanayo sumadaha dakhliga ee ku habboon.”</p> <p>Tilmaan</p> <p>Waxaanu dib-u-eegis ku samaynay dakhliga lagu diiwaangeliyay bayaannada maaliyadda, waxaana noo soo baxday liidashooyinkan soo socda:</p> <ul style="list-style-type: none">• Nalama siinin risiidhada loo adeegsaday ururinta dakhliga lagu diiwaangeliyay nidaamka ee Kastamyada Gaalkacayo iyo Hobyo.• Waxaanu waxoogaa risiidho ah ka helnay Kastamyada Cadaado iyo Godinlabe, waxaana aanu aragnay inaan bankiga la dhigin dakhliga la ururiyay oo dhan maxaayeelay dhaqanku waa in kharashaadka lagu bixiyo kaash inta aan lacagta la dhigin bankiga.• Kharashaadka laga bixiyo dakhliga laga ururiyay kastamyada laguma diiwaangeliyo FMIS, taas oo keenta in dakhliga iyo kharashaadka la diiwaangeliyaa ka yaraadaan sida dhabtu tahay.• Ma jiraan caddaymo muujinaya inay kala xadaysan yihiin waajibaadka ururinta dakhligu.• Dakhliga ka yimid Dowladda Federaalka ee Soomaaliya oo dhan USD 746,900 ma taageerayso wax caddayn ahi, nalama siin sidoo kale faahfaahinta qofka/dadka ka masuulka ah ee ka tirsan Dowladda Soomaaliya ee lagala xiriiri karo xaqiijinta dakhligan sii loo hubiyo saxnaanta iyo dhammaystirnaanta dakhliga la sheegay.	
<p>Maxaa ka dhalanaya</p> <p>Liidashada ka jirta ururinta dakhligu waxay horseedi kartaa in si khaldan loo isticmaalo lacagta canshuur bixiyaha iyo warbixin maaliyadeed oo aan sax ahayn.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta ^{1aad} – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay.</p>	
<p>Soo-jeedimaha:</p> <p>Waxaanu soo-jeedinaynaa in GSS ay hubiso in qaybta dakhliga ee MoF lagu hayo dhammaan risiidhada loo adeegsaday ururinta dakhliga, iyo in si degdeg ah bankiga loo dhigo lacagta la ururiyo.</p> <p>Waa in waajibaadka dakhli ururinta loo sameeya kala-xadayn munaasib ah. Tan waxaa lagu gaari karaa in canshuur ururiyayaashu adeegsadaan foojarro lambarro taxane ah leh, lacagta ay dhigaan bankiga kadibna ay Waaxda Dakhliga u gudbiyaan risiidhada lacagta iyo xaashida dhigitaanka bankiga. Qof ka tirsan Waaxda Dakhligu waa inuu xisaab-simo lacagta bankiga la dhigay iyo risiidhada la jaray maalin</p>	

kasta. Masuul kale oo ka tirsan Waaxda Dakhligu waa inuu dib-u-eegis ku sameeyo, iyada oo masuul ka sarreeyaana uu ansixinayo simista xisaabtirsiyada kadib marka uu hubiyo in lacagta la dhigay bankiga.

Sidoo kale, waa inay jiraan goobo baaritaan oo ka dambeeya kastamka, kuwaas oo diiwaangeliya gaadiidka ka gudbaaya iyo lambarrada risiidhada loo jaray iyo qaddarka lacagta ay bixiyeen si loo hubiyo inaanay magaalada gelin gaadiid aan bixin ijaarada kastamka.

Kharashaadka waxaa akoonka laga bixin karaa oo keliya kadib marka la maro xakameeyayaasha iyo diiwaangelinta munaasibka ah.

Faallada Maamulka:

Qayb ahaan waanu ku raacsannahay natiijadan. Waa la hayaa risiidhada rasmiga ah ee loo jaro canshuur bixiyayaasha, waxaana loo jaraa canshuurta waddo marista. Tallaabooyin sixitaan ah ayaa laga qaadayaa liigyada dakhliga marka kharashaadka la xiriira dakhli ururinta laga bixiyo meel aan ahayn TSA-ga.

Faallada Hantidhowrka oo dheeraad ah:

Nalama siinin risiidhada loo adeegsaday ururinta dakhliga lagu diiwaangeliyay nidaamka ee Kastamyada Gaalkacayo iyo Hobyo, waxaanu sidoo kale helnay in kamid ah uun risiidhada Kastamyada Cadaado iyo Godinlabe. Waxaanu soo jeedinaynaa in Waaxda Dakhliga ee MoF lagu hayo dhammaan risiidhada lagu jaro kastamyada, iyo in lala wadaago hantidhowrka. Dhammaan canshuuraha la ururiyo waa in dhakhso loo dhigaa bankiga, kharashaadka waa inaan laga bixin dakhliga inta aan la dhigin bankiga.

Intaas waxaa dheer, waxaanu soo-jeedinaynaa in kala-xadayn munaasib ah lagu sameeyo waajibaadka ururinta dakhliga, dib-u-eegisteeda iyo ansixinta xisaab-simista maalinlaha ah iyo in dakhliga lagu diiwaangeliyo nidaamka FMIS. Tan waa inay xaqiijinaysaa waraaqo si dhinac saddexaad dib-u-eegis ugu saamayn karo una qiimayn karo waxtarka xakameeyayaashaas.

Natiijo Lr°: 3	Ciwaan: Inaan tartan lagu bixin Qandaraasyada Badeecadaha iyo Adeegyada la iibsaday
Shuruudaha	
<p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed oo waxtar leh. Xakameeye maaliyadeed oo muhiim ah ayaa ah hubinta in dhammaan alaabta iyo adeegyada ay iibsato hay'addu in lagu iibsado qaab tartan ah.</p> <p>Sidoo kale, Qodobka 4.2.1 ee Buugga Siyaasadda iyo Habraacyada Iibsiga ee Maamul Goboleedka Galmudug ee Soomaaliya waxa uu dhigayaa "Maamul Goboleedyada ka tirsan Federaalka (FMS) ayaa masuul ka ah fulinta Mashaariicda, sidaas darteedna doorashada qandaraaslayaasha iyo cidda wax laga iibsanayo iyo bixinta iyo maamulka qandaraasyadaas". In kasta oo dhaqanku yahay in xeerarka iyo habraacyada iibsiga ee cayiman ee loo raacayo fulinta Mashruuca ay ku xeeran yihiin duruufta u gaarka ah, tixgelinta shantan arrimood ayaa guud ahaan hagaysa hirgelinta Buuggan Habraaca Iibsiga – waxaa ugu horreeya arrimahan qodobka (a) ee soo socda, oo ah mabda'a hagaaya [FMS-ka]:</p> <ol style="list-style-type: none">Hawlgallada oo dhan ku gudo amaanada ugu sarraysa, qaab xaqsoor ah oo daahfuran oo madax bannaan caddahay inuu ka madhan yahay dhaqannada musuqmaasuqa. Kani waa inuu noqdaa mabda'a hagaya dhammaan hawlgallada iibsiga ee [FMS].Habraacyo furan, xaqsoor ah oo lagu tartamayo oo loo adeegsanayo qaab daahfuran ayaa lagu codsanayaa, lagu bixinayaa, laguna maamulayaa qandaraasyada iibsiga alaabta, shaqooyinka iyo adeegyada aan ahayn adeegyada la-talinta;Iibsiga alaabta, shaqooyinka, iyo adeegyada aan ahayn kuwa la-talintu waa inay ku dhisnaadaan tilmaan cad oo sax ah oo laga bixiyo alaabta, shaqooyinka, iyo adeegyada aan ahayn la-talinta ee loo baahan yahay.	

Tilmaan

Waxaanu aragnay in GSS ay iibsaday alaabo iyo adeegyo aan nala la wadaagin caddaymo muujinaya in tartan loo galay. Lifaaqa 2^{aad} ayaa lagu soo bandhigay mucaamalaad lagu iibsaday qaab aan tartan ahayn.

Maxaa ka dhalanaya:

Inaan la isticmaalin habraac wax iibsi oo tartan ahi waxay keenaysaa halista in GSS aanay lacagta canshuur bixiyayaasha iyo deeqaha uga faa'iidaysan sida ugu fiican ee suurtoogalka ah.

Mudnaanta Soo-jeedinta

Mudnaanta 1aad – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay.

Soo-jeedimo:

Si loo hubiyo ka faa'iidaysiga ugu fiican ee lacagta marka la bixinayo qandaraasyada, Maamulka MoF ee GSS waa inuu hubiyo in la maro habraac tartan ah marka la iibsanayo alaabta iyo adeegyada, iyo inuu kaydiyo dokumentiyada taageeraysa arrinka si loo caddeeyo habraacyadaas iyo go'aannada iibsiga ee la gaaray.

Faallada Maamulka:

Natiijadani waxay inta badan xiriir la leedahay lacag bixinno ku saabsan ballanqaadyada dowladda (gobolka) oo ka horreeyay yagleelista MoF, lacag bixinta kale ee u baahnayd geeddisocodyo iibsi iyo tartan waa la maray hannaankaas. Maamulku waxa uu si adag u xoojinayaa u hoggaansanka geeddisocodka iibsiga.

Faallada Hantidhowraha oo dheeraad ah

Mucaamalaadka loo qaatay muunadda ee aan loo iibsan si tartan ku jiro, 82% waxay xiriir la leeyihiin iibsiga caadiga ah ee cuntada iyo cuntooyinka Amniga, Nabad-sugidda iyo Xabsiga iyo saadad kale. Waxaa xiriir la leh dhiska dowladda 17% oo keli ah. Tani waxay muujinaysaa in lacag bixin xiriir aan la lahayn dhisitaanka dowladda loo iibsaday qaab aan ahayn tartan. Faahfaahinta ka eeg Lifaaqa 2^{aad}.

Natiijada L°: 4	Ciwaan: Habcsanaan ka jirta kala saaridda waajibaadyada bixinta kharashaadka
<p>Shuruud</p> <p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed oo waxtar leh. Xakameeye maaliyadeed oo muhiim ah ayaa ah kala xadaynta wax-ku-oolka ah ee waajibaadka si loo hubiyo in hal wasaarad ayna masuul uga noqon diyaarinta, dib-u-eegista iyo ansixinta lacag bixinta.</p> <p>Sidoo kale Buugga Maaraynta Maaliyadda iyo Habraacyada Kharashaadka/Dakhligu waxa uu qaybta Ogolaanshaha Ballanqaadka ee bogga 7^{aad} ku sheegayaa “Tallaabada koowaad ee geeddisocodka kharashku waxay qabsoontaa marka la gaaro go'aan si toos ah u horseedaya bixinta lacagta dadweynaha. Geeddisocodkan waxaa loogu yeeraa Ogolaanshaha Ballanqaadka. Go'aankan waxaa qaadan kara oo keli ah qof awood u leh in uu ogolaado soo-jeedimo lagu bixinayo lacagta dadweynaha. Madaxda Wasaaradda iyo dad gaar ah oo loo igmado ayaa laga dhigayaa Masuuliyiinta Ogolaanshaha.”</p> <p>Lifaaqa A ee awaamiirta foomamka qasnadda gaar ahaan Foomka 2: Amarka Balanqaadka iyo Bixinta ee loo yaqaan (CPO) oo faahfaahin dheeri ah bixinaya ayaa sheegaya in:</p> <ul style="list-style-type: none"> • Qaybta koowaad ee foomka CPO-ga waa inay buuxiso wasaaradda kharashka bixinaysaa. • Masuulka Codsanaya ee Wasaaraddu waa inuu saxeexaa si uu xaqiijiyo in Ballanqaadka loogu baahan yahay daboolista baahida Wasaaradda. 	

- Masuulka Ogolaanshaha ee Wasaaraddu (inta badan madaxa Wasaaradda) waa in uu saxeeexo marka uu ku qanco in:
 - Soo-jeedintu ay la jaanqaadayso siyaasadaha IGA; iyo
 - Kharashka la soo jeediyay uu yahay adeegsi ku bannaan (waxtar leh, oo wax ku ool ah) lacagta dadweynaha ee laga helo Miisaaniyadda Midaysan ee IGA ee mashaariicda fulinaysa siyaasadahaas.
 - In Miisaaniyadda Midaysan ee IGA lagu daray Qodobkan Qoondaynta oo lagu dallacayo lacagta.

Tilmaan:

Waxaanu aragnay in Wasaaradda Maaliyaddu ay diyaariso oo ogolaato dhammaan Ballanqaadyada iyo Amarrada Lacag Bixinta (CPO) iyadoo ayna ku lug lahayn masuuliyiinta ogolaanshaha ee Wasaaradaha arrimuhu gaarka u khuseeyaanshaqada .

Waxa ka dhalanaya:

Tani waxay jebinaysaa Habraacyada Maaraynta Maaliyadda iyo Kharashaadka/Dakhliga, sidoo kalena waxaa adkaanaysa in la hubiyo in kharashaadka la bixiyay dhab ahaan ay ku baxeen baahida MDA-yada lagu dallacay.

Mudnaanta Soo-jeedinta

Mudnaanta 1^{aad} – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay.

Soo-jeedimo:

Si loo hubiyo in kharashaadka loo sameeyo xakameeyayaal munaasib ah, GSS waa inay u kala xadaysaa geeddi-socodka kharashaadka si waafaqsan buugga Maaraynta Maaliyadda iyo Habraacyada Kharashaadka/Dakhliga.

Faallada Maamulka:

Waanu ku raacsannahay natiijadan ku saabsan in MDA-yada la siiyo awoodda ogolaanshaha CPO-yada. Tallaabooyin wax lagaga qabanayo gaabiskan ayaa la qaadayaa. Waxaa sidoo kale muhiim ah in la xuso in kala-xadaynta waajibku uu ka jiro geeddi-socodyada ansixinta lacagta bixinta ee FMIS ee kale oo dhan.

Natiijo L°: 5	Ciwaan: Habacsanaan ka jirta Xisaab-simidda Bankiga
<p>Shuruuda</p> <p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed waxtar leh. Xakameeye maaliyadeed oo muhiim ahi waa in si joogto ah loo sameeyo xisaab-simidda bayaannada bankiyada iyo buugagga kaashka si loo calaamadiyo khaladaad iyo is-diidooyin wixii jira iyo weliba loo dhimo halista khiyaamada.</p> <p>Sidoo kale, buugga maaraynta maaliyadda iyo habraacyada kharashaadka/dakhliga waxa uu qaybta Ururinta Dakhliga Cashuuraha iyo Habraaca Diiwaangelinta ku sheegayaa “Xisaab-simidda Bankiga waxaa lagu samaynayaa Bisani© si joogto ah, waxaana la doorbidayaa inay noqoto maalin kasta”.</p> <p>Tilmaan:</p> <p>Waxaanu aragnay inaan la diyaarin xisaab-simidda bankiga ee maalinlaha ah. Waxaa nala tusay hal xisaab-simid oo ahayd bishii Diiseembar 2016, taas oo ayna ka muuqan diyaariyihii, qofkii dib-u-eegista ku sameeyay, iyo kii ansixiyay.</p>	

Sidoo kale, bayaanka bankigu kuma uu lifaaqnayn xisaab-simidda. Waxaana xisaab-simiddu muujinaysay kaladuwanaansho ah dhinnaan USD 1,088.33, sidaasna si buuxda looma simin xisaabhaynta.

Intaas waxaa dheer inaanu aragnay in Bayaanka Maaliyaddu ku sheegay xisaab-xirka bankiga 31kii Diiseembar lacag dhan USD 3,066 halka warqada haraagu ay sheegayso USD 3,266.

Waxaa ka dhalanaya

Maqnanshaha xisaab-simid banki oo munaasib ahi waxay ka dhigantahay inay suurto gal tahay jiritaanka khaladaad iyo is-diidooyin ka dhaxeeya buuggaga kaashka iyo akoonnada bankiga oo iska soconaya iyadoon hore loogu baraarugin. Simidda bankigu waa nidaamiya xakameeye maaliyadeed oo muhiim ah oo ayna haysan Maamul Goboleedka Galmudug ee Soomaaliya.

Mudnaanta Soo-jeedinta

Mudnaanta ^{1aad} – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay

Soo-jeedimo:

Si loo hubiyo in kharashaadka loo sameeyo xakameeyayaal munaasib ah, Maamul MoF ee GSS waa in uu hubiyaa in si joogto ah, maalinle, toddobaadle ama bille, loo simo hadhaayada Akoonnada bankiyada iyo Buugga Kaashka.

Waxaanu sidoo kale soo jeedinaynaa in si cad loo kala xadeeyo waajibaadka doorarka diyaarinta, hubinta iyo ansixinta xisaab-simidda bankiga. Tani waa inay ka muuqaataa wajhadda xisaab-simid kasta oo banki iyadoo la sheegayo magaca, taariikhda iyo xilka qofka diyaariyay iyo ka hubiyay oo ay la socdaan saxeexyadoodu.

Faalada Maamulka:

Kuma waafaqsanin natiijadan. Sagaalka biloodba waxaa la diyaariyay xisaab-simidda bankiga oo online ah; hasayeeshee, maanaan kaydii nuqulladii asalka ahaa maadaama xisaab-simidda bankiga si fudud looga heli karayay FMIS bil kasta ammin kasta.

Faallada Hantidhowraha oo dheeraad ah

Waxaa nala siiyay oo keli ah xisaab-simidda bankiga ee Diiseembar oo aan ahayn nuqul waraaq ah, taas oo ay ka dhiman yihiin qaybaha diyaariyaha iyo hubiyuhu. Waa dhaqanka wanaagsan in xisaab-simidda bankigu lahaato caddaymaha cidda diyaarisay; cidda hubisay; cidda ansixisay iyo in lagu kaydiyo fayl munaasib ah oo loo soo saaro xaqiijin ahaan marka lagu gudojiro hantidhowrka.

Natiijada L°: 6

Ciwaan: Adeegsiga xad-dhaafka ah ee kaashka

Shuruudaha

Tallaabo waxtar leh oo lagu helo faylal maaliyadeed oo sax ahi waa dhimista ku tiirsanaanta lacagta bixinta ku qabsoonta kaashka, mar kasta oo ay suurto gal tahay. Sababtu waa in kaashka ay ku badan tahay halista in khalad dhaco marka la barbardhigo noocyada kale ee lacag bixinta. Halisahan waxaa kamid ah khiyaamada iyo suurto galnimada in ashkaastu si khaldan u adeegsadaan lacagaha.

Sidoo kale Buugga Maaraynta Maaliyadda iyo Habraacyada Kharashaadka/Dakhligu waxa uu qaybta geeddi-socodka Kharashka ku sheegayaa “Lacag siinta dhinacyada laga iibsado alaabaha ama adeegyada waxaa lagu bixin karaa jeeg ama marka ay suurto gal tahay xawilaad iyadoo lacagta lagu shubayo akoonka cidda laga iibsaday alaabta ama adeegga.”

Tilmaan

Waxaanu aragnay in lacago mug leh lagu bixiyay kaash sida lagu faahfaahiyay Lifaaqa ^{3aad}. Halkii ay lacagta toos ugasiin lahaayeen cidda alaabta/adeegga laga iibsaday, GSS waxay jeeg u qortay qof soo saaray kaash oo siiyay ciddii laga iibsaday alaabta/adeegga.

Waxa ka dhalanaya:

Lacagta kaashka lagu bixinayaa, gaar ahaan xaddiyada waaweeyni waxay masuuliyiinta u bandhigaysaa hawlgallo khiyaamo ah iyo halista in lacagaha si khaldan loo duwado.

Mudnaanta 1^{aad} – Tallaabo ansixin oo degdeg ah ayaa loo baahan yahay.

Soo-jeedimo:

Si loo dhimo halista warbixinta maaliyadeed ee khaldan, GSS waa inay dhintaa ku tiirsanaanta kaashka ee lacag bixinta. Tan waxay ku gaari kartaa inay xaddido heerka lacagta ku baxda kaashka iyo inay u samayso xaddi aan wax ka sarreeya kaash lagu bixin karin. Waa in bixinta lacagaha loo adeegsadaa bankiga iyadoo lacagta lagu shubayo akoonka cidda laga iibsaday alaabta/adeegga halkii jeeg laga siin lahaa shakhsi u shaqeeya GSS.

Faallada Maamulka:

Kuma waafaqsanin natiijadan. Muddada hantidhowrkani khuseeyo oo dhan, may jirin lacag kaash lagu bixiyay.. Run ahaantii suurto galba ma aha in kaash lacag lagu bixiyo maadaama marka la gabagabeeyo geeddi-socodka lacag bixinta, FMIS-ka ayaa iskii u daabacaya jeeg uu sameeyay Bisan©, lacagtana u diraya akoonka qofka loogu talagalay.

Faallada Hantidhowraha oo dheeraad ah:

Nidaamka xisaabaadka waa in lagu diiwaangeliyaa magaca meheradda, balse aan lagu qorin magaca shakhsiga. Lacagta waa in toos loo siiyaa meheradaha halkii laga sii marin lahaa ashkhaas iyo masuuliyiin u shaqeeya GSS. Eeg Lifaafa 3aad, lacagaha ay bankiga ka saareen ashkhaas la shaqeeya hay'adaha GSS oo la siiyay meherado halkii toos lacagta looga siin lahaa meheradaha.

Natiijada L°: 7	Ciwaan: Habacsanaan ka jirta shaqaalaha – Ma jiro nidaam lagu maareeyo saacadaha shaqada
<p>Shuruudaha</p> <p>Shuruudda aasaasiga u ah hubinta saxnaanta iyo dhammaystirnaanta faylasha maaliyaddu waa siyaasadaha iyo habraacyada xakameeyayaal maaliyadeed oo waxtar leh. Xakameeye maaliyadeed oo muhiim ah ayaa ah hubinta in dhammaan hawladeennadu diyaariyaan xaashiyado-wakhti oo diiwaangelinaya tirada saacadaha hawladeennadu ku qaataan mashruucyada kala duwan ama waxqabadyada maalin kasta bishii, ama nidaam kale oo loo adeegsado maaraynta wakhiga</p> <p>Tilmaan</p> <p>Nalama siin caddaymo muujinaya nidaamyo loogu talagalay maaraynta wakhtiga shaqaalaha dowladda oo caddayn u noqda in hawladeennada qaar kamid ah wasaaradaha iyo hay'adaha dowladdu ay si joogto ah ugu sugnaayeen goobta shaqada.</p> <p>Waxaanu ogaannay inaanay jirin xakameeyayaal ku filan in la hubiyo in mushaharka loo bixiyo shaqo la qabtay si waafaqsan heshiisyada shaqaalaha dowladda.</p>	
<p>Waxaa ka dhalanaya:</p> <p>Waxaa jira halista in lacag la siiyo hawladeenno aan u shaqaynin Maamul Goboleedka Galmudug ee Soomaaliya.</p>	
<p>Mudnaanta Soo-jeedinta</p> <p>Mudnaanta 1^{aad} – Tallaabo sixitaan oo degdeg ah ayaa loo baahanyahay.</p>	

Soo-jeedimo:

Waxaanu soo jeedinaynaa in la bilaabo nidaam lagu maareeyo wakhtiga si loo hubiyo in shaqaalaha dowladdu ay wakhtigooda u maareeyaan hab waxtar leh. Codsiyada lacag bixinta ee wasaaradaha waa in la soo raaciyo jadwalka saacadaha ay shaqeeyeen shaqaalaha dowladda ee bisha lacagteeda la doonayo oo lasoo ansixiyo. Xogtani waxay waxtar u leedahay xaqiijinta shaqada iyadoo la barbardhigayo diiwaanka asalka ah ee maalinlaha ah ee goobta shaqada haddii loo baahdo.

Faallada Maamulka:

Waanu ku waafaqsannahay natiijadan, waxaana la qaadayaa tallaabo sixitaan. Xaashida wakhtiga ee shaqaale kasta oo maalinle ah ayaa lasoo rogay Juliaay 2017.

Natiijo Lr°:8	Ciwaan: Diwaangelinta oo liidata
Shuruudaha Shardi muhiim u ah hubinta faylal maaliyadeed oo sax ah, dhammaystiran oo cusboonaysiisan waa in la hubiyo agaasinka wanaagsan ee diiwaangelinta [xisaabaadka] iyo in si wanaagsan loo kaydiyo. Tani waxay kaalmaynaysaa warbixinnada maaliyadeed ee laga sameeyo diiwaannada xisaabaadka, waxaana ay sidoo kale dhintaa halista inuu dhaco khalad.	
Tilmaan Waxaanu aragnay in qaar kamid ah qaansheegashooyinka ka imanaya dhinacyada laga iibsaday alaabta/adeegyadu aanay ku qornayn tirada iyo sixirka halkii shay, balse la is-raacay wadarta oo keligeed la qoray.	
Waxa ka dhalanaya: Waxay adkaynaysaa in la qiimeeyo macquulnimada sicirka la soo dallacay iyo saxnaanta xisaab ahaaneed ee qaan-sheegashada maadaama aan la sheegin tirada alaabta iyo sixirka shay kastaa ku kacaayo.	
Mudnaanta Soo-jeedinta Mudnaanta ^{1aad} – Tallaabo sixitaan oo degdeg ah ayaa loo baahan yahay.	
Soo-jeedimo: Waxaanu soo-jeedinaynaa in dhinacyada laga iibsado alaabta/adeegyadu ay soo qoraan tirada alaabta iyo sicirka halkii shay si loo hubiyo macquulnimada qaan-sheegadka.	
Faallada Maamulka: Waxaanu ku waafaqsannahay inay liidasho ka jiri karto dhankan; Maamulka MoF waxaa ka go'an inuu si joogto ah u sii wanaajiyo tayada diiwaangelinta dokumentiyada maaliyadda.	

Natiijo Lr°: 9	Ciwaan: Warbixinno bileedyadii oo aan lagudbin
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Shuruudaha

Qodobka 6aad ee Heshiiska Is-afgaradka ah (MOU) ee u dhaxeeyay Adam Smith International Africa Limited (Maareeyaha Sanduuqa) oo metalaya Somalia Stability Fund (SSF) iyo Wasaaradda Maaliyadda (MoF) ee Maamulka Ku-meelgaarka ah ee Galmudug (IGA) waxa uu dhigayaa “MoF waxay u gudbinaysaa Maareeyaha Sanduuqa warbixin bille ah, oo laga soo saaray FMIS-ka Bisan©, kaas oo muujinaya ballanqaadyada iyo kharashaadka sida tartiibta ah usoo baxa marka laga faa’idaysanayo Deeqda Kaalmada Maaliyadeed. Maareeyaha Sanduuqu waxaa la siiyay xaqa inuu si toos ah ula socdo mucaamalaadka FMIS-ka Bisan©, isagoo ka faa’idaysanaya ogolaansho akhri oo keliya ah.”

Tilmaan

Muddadii aanu ku gudojirnay hantidhowrka, nalama siinin wax caddaymo ah oo muujinaya warbixinno bille ah oo loo diray SSF.

Waxaa ka dhalanaya:

Waxaan loo hogaansamin MoU.

Mudnaanta Soo-jeedinta:

Mudnaanta 2^{aad}—Tallaabo cayiman oo degdeg ah ayaa loo baahan yahay.

Soo-jeedinta:

Waxaanu soo jeedinaynaa in MoF ay akhrido heshiiska deeqda iyo inay hubiso in dhammaan warbixinnada laga doonayo inay u dirto sida uu dhigayo heshiisku ama MoU-ga lala galay deeq-bixiyayaashu.

Faallada Maamulka:

Kuma waafaqsanin natiijadan maadaama warbixinnada saddex biloodlaha ah laga heli karo FMIS-ka wakhti kasta. Muddada hantidhowrkani khuseeyo, deeqda kaalmada maaliyadeed ee SSF waxay ahayd deeq-bixiyaha kaliya ee la siiyay warbixinno saddex biloodle ah. Wakiillada SSF waxaa FMIS-ka laga siiyay OGOLAANSHO AKHRI OO KELI AH, waxaanay mar kasta awood u lahaayeen inay lasoo degaan warbixinnada saddex biloodlaha ah.

Faallada Hantidhowraha oo dheeraad ah:

Waxaa loo baahnaa in GSS ay u gudbisoo maareeyaha sanduuqa warbixinno bille ah iyo weliba ogolaansho akhri oo keli ah, sidaas darteedna nalama siinin caddaymo muujinayo gudbintaas si aanu u hubino.

Natiijo Lr°: 10

Ciwaan: Habacsanaan ka jirta maaraynta hantida

Shuruudaha:

Xakameeyo muhiim u ah haynta iyo dayactirka hantida ma-guurtada ahi waa in la hubiyo in lambarrada aqoonsiga ee hantida si sax ah loogu diiwaangeliyo diiwaanka hantida ma-guurtada ah. Tani waxay fudaydisaa in la raadraaco hantida iyadoo laga bilaabay meesha ay taallo ilaa diiwaanka iyo cagsigaba.

Tilmaan

Waxaanu xaqiijin la taaban karo ku samaynay jiritaanka qaar kamid ah hantida lagu iibsaday lacagaha mashruucan, waxaana noo soo baxaday:

- (i) Kombiyuutarrada laptopka oo ay bixisay SSF oo keli ah ayaa ku qoran diiwaanka hantida ma-guurtada ah. Ma diiwaangashana dhammaan hantida kale.

- (ii) Marka laga yimaaddo kombiyuutarrada laptopka ee ay bixisay SSF, hantida inteeda kale kuma dhejisna lambar taxane ah oo GSS.

Waxaa ka dhalanaya:

Diiwaangelinta hantida ee aan gaadhsiisnayn intii loo baahnaa waxay keeni kartaa in la-socoshada iyo xakamaynta hantidu ay wax-ku-ool noqon waydo.

Mudnaanta Soo-jeedinta

Mudnaanta 2^{aad}—Tallaabo cayiman oo degdeg ah ayaa loo baahan yahay.

Soo-jeedimo:

MoF ee GSS waa inay hubisaa diyaarinta iyo in si munaasib ah loo dhawro diiwaanka dhammayskatiran ee hantida oo dhan. Ugu yaraan, tafaasiisha diiwaankan ku qorani waa inay koobsataa, faahfaahin kale oo ay kamid tahay, nooca hantida iyo tilmaamteeda, goobta, lambarka aqoonsiga, taariikhda mulkiyidda/ka takhaluska, cidda laga iibsaday/faahfaahinta qaansheegashada iyo lambarka taxanaha/tixraaca ah.

MoF ee GSS waa inay sidoo kale hubisaa dejinta siyaasadda aqoonsiga hantida ma-guurtada ah si loo dejiyo kaabad kharashkii ka sarreeya la geliyo diiwaanka hantida ma-guurtada ah, si Maamulku hab waxtar leh ula socdo, una xakameeyo hantida. Siyaasadda hantidu waa inay tixgelisaa qiimaha, cimriga alaabta iyo dabeecadda alaabta u qalma inay noqdaan hanti. Waxaanu sidoo kale soo jeedinaynaa in hantida si cad loogu dhejiyo sumadda deeq-bixiyaha iyo ta GSS, iyo in si joogto ah loo cusboonaysiiyo diiwaannada.

Faallada Maamulka:

Waxaanu ku waafaqsannahay faalladan, waxaana la qaaday tallaabooyin wax lagaga qabanayo. Waxaa la iibsaday koorso/barnaamij (Module) ku saabsan maaraynta hantida iyadoo taageero laga helayo PREMIS.