

DAWLADDA DEEGAANKA SOOMAALIDA

Bayaanka Dib Loo Habeeyay ee Maamulka Maaliyadda
Dawladda Deegaanka Soomaalida

Diyaarinta Shuruucda



Dawlada Deegaanka Soomaalida
Somali Regional State Government
DHOOL GAZETHA

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Bayaan Tirsi. ___/2004

አዋጅ ቁጥር --/2004

Proclamation No ---/2004...

Bayaan Tirsi ___/2004 E.C.

Bayaanka Dib u habaynta Maamulka Maaliyadda ee Dawladda Deegaanka
Soomaalida

Maadaama, ay lagama maarmaan noqotay in dib loo habeeyo Bayaanka maamulka maaliyadda Dawladda Deegaanka Soomaalida ee Tirsigiisu yahay: **69/2001**, si uu u keeno diyaarinta miisaaniyadda, ururinta iyo bixinta lacagta dawladda, haynta xisaabaadka, hanti-dhawrka gudaha iyo maaraynta khayraadka dawladda iyo daynta oo ficil ahaan u jira wax-gabad fiicanna leh, iyada oo la tirtirayo dhibaatooyinkii lala kulmay xilligii fulinta Bayaankii dhagan-galka ahaa.

Maadaama, oo ay tahay in uu keeno hab maamul maaliyadeed oo sax ah ayaa lagama maarmaan noqotay in la fuliyo midhihi ka soo baxay daraasaadkii barnaamijka dib u habaynta adeeg bixinta dawladda.

Hadaba, iyada oo la raacayo **Qodobka 49 (3, B)** ee Dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida ayaa la bayaamiyay arrimahan soo socda:

Qaybta Koowaad
Guud ahaan

Qod.1^{aad} Cinwaan Gaaban

Bayaankan waxa lagu magacaabikaraa *“Bayaanka Maamulka Maaliyadda Dawladda Deegaanka Soomaalida, Bayaan Tirsi ___/2004”*

Qod.2^{aad} Qeexid

Haddii ay haboonaanta eraygu siinin macne kale bayaanka dhexdiisa:-

1. **“Deeqda aan lacagta ahayn”** waxaa loolaa jeedaa caawimaad kasta oo ah qaab alaabeed ama adeeg oo ay dawladda deegaanka soomaalidu ku hesho heshiis laba dhinac ah amaba dhinacyo badan leh waxaan ka ahayn lacag.
2. **“Ansixin”** waxaa loola jeedaa fasixid kasta oo uu sameeyo golaha xildhibaanada deegaanku in lacag laga bixiyo Qasnadda dhexe.
3. **“Kharashka mashaariicda”** waxaa loolaa jeedaa kharashyada ku baxa helitaanka ama habaynta iyo horumarinta hantida joogtada ah iyo kharashyada ku baxa adeegyada la talinta, tababarka iyo cilmi-baadhista.
4. **“Qasnadda dhexe”** waxaa loola jeedaa dhammaan lacagaha dawladda, taas oo la dhigo xafiis kasta oo dawladeed, halkaas oo xisaabta baanka loo furay iyada oo la raacayo bayaankan, iyada oo dhamaan lacagta dawladda lagu hayo lacag ahaan ama deeq aan lacag ahayn si loo isticmaalo.
5. **“Ballanqaad”** waxaa loola jeedaa waajibaad ay fulintiisu khasab noqonayso marka la buuxiyo shuruudaha uu dhigayo sharcigu, heshiis ama qandaraas jiray.
6. **“Lacag siideyn”** waxaa loola jeedaa ka saaridda lacag ka mid ah lacagta dawladda laga saaro khasnadda dhexe loona saaro xafiis dawladeed ama xafiis kale kaas oo loo ansixiyay miisaaniyadda.
7. **“Kharash”** waxaa loola jeedaa lacag-bixin kasta oo loo sameeyo qof ama xafiis kaas oo mutaystay inuu qaato lacagtaas si waafaqsan heshiiskii lala galay ama waajibaad kale oo keena in la siiyo.
8. **“Dawlad”** waxaa loola jeedaa dawladda deegaanka soomaalida.

9. “Sannad Miisaaniyadeed” waxaa loola jeedaa muddada u dhexaysa kawda (1^{da}) Hamle ilaa sodonka (30^{ka}) Sane.
 10. “**Muddo dheeraynta**” waxaa loola jeedaa muddo sodon maalmood ah oo ku xigta sodonka sane oo qaansheegyada (invocies) la helay sannad Miisaaniyadeedkii kal-hore ee shaqooyinka mashaariicda la helay isla sannadkaas laga bixinayo gorshaynta miisaaniyadda mashaariicda ee sannad miisaaniyadeedka kal hore.
 11. “**Miisaaniyad dheeri ah**” waxaa loola jeedaa miisaaniyadda la ansixiyo xaaladaha; halka miisaaniyad-dekhlিয়েedkii loo meelmariyay shaqooyinka dawladda si loogu qabto ay ku fillaan waydo ama halka loogu baahdo in lagu qabto shago aan miisaaniyad loo qaban billawgii sannadka.
 12. “**Xafiis iyo madax-xafiiseed**” waxaa loola jeedaa xafiiska Maliyaada iyo H/Dhaqaalaha dawladda deegaanka soomaalida iyo Madax-xafiiseedkiisa siday u kala horeeyaan.
 13. “**Qaamaha kale**” waxaa loola jeedaa xisaab kasta oo ay cid kale ku leedahay dawladda Deegaanku, oo aan ahayn cashuur ama ganaax cashuureed.
 14. “**Xafiis dawladeed**” waxaa loola jeedaa laan ka tirsan laamaha dawladda deegaanka oo dhammaan ama qayb ahaan loogu maalgaliyo miisaaniyadda dawladda deegaanka.
 15. “**Lacagta dawladda**” waxaa loola jeedaa lacag kasta oo ay leedahay dawladda deegaanka soomaalidu oo uu qabtay ama ururiyey ama uu soo ururindoono madaxa xafiisku ama mas’uul kale oo ka tirsan dawladda deegaanka ama qof kale oo awood loo siiyay in magaca dawladda deegaanka ku ururiyo ama qabto lacagaha noocaas ah; lacagta dawladdu waxay ka kooban tahay:-
 - b) Sanduuqyada gaarka ah ee dawladda deegaanka iyo dakhliga ay ka hesho sanduuqyadaas.
 - t) Dakhliga dawladda deegaanka.
 - j) Lacagta ay dawladda deegaanku ka soo saarto iibinta dammaanad lacageedayada.
 - x) Lacagta ay dawladda Deegaanku ama xafiis dawladeed uu heshiis labo dhinac ah ama dhinacyo badan leh, ama ilo kale kaga helo deeq ahaan ama amaah ahaan.
- Kh)** Deeqaha aan lacagta ahayn.
16. “**Hantida dawladda**” waxaa loola jeedaa nooc kasta oo hantiya oo aanay ku jirin lacagta iyo dhulku oo ay leedahay dawladda deegaanku.

17. **“Saamaxid”** waxaa loola jeedaa cafis la cafiyo ama laga dhaafayo canshuuraha, ganaaxyada ama qaamaha kale ee la urursho ee ay waajib tahay in la siiyo dawladda deegaanka.
18. **“Tir- tiris”** waxaa loola jeedaa ka tirtirista buugta xisaabaadka laga tirtirayo, qaamaha ay tahay in la ururiyo, waajibaadyada ay tahay in loo fuliyo dawladda deegaanka ama sheegashooyinka kaleba.
19. **“Dammaanad lacageed”** waxaa loola jeedaa warqad rasmi ah oo loo bixiyo ama rahmo si ay dammiin uga mogoto fulinta balanqaadka lacageed, waxayna noqon kartaa qaansheegta qasnadda dhexe (Treasury bill), warqad-lacageed (Promissory note) ama caddayn-lacageed (Bond).
20. **“Sanduuqa dhitaaynta”**(Sinking fund) waxaa loola jeedaa sanduuqa ama lacagta loo goondeeyo maal-gelinta dib u bixinta deynta xilliga dheer, beddelista hantida joogtada ah ama ujeeddo maalgelin kasta oo kale oo lagu go'aamiyay xeer-nidaamiye uu soo saaro Kaabineedka Deegaanka Soomaalidu.
21. **“Miisaaniyadda kabista”** waxaa loola jeedaa cadadka miisaaniyadda ee dawladda dhexe ee federaalku sannad kasta siiso dawladda deegaanka ama dawladda deegaanku siiso degmooyinka ama maamulada magaaloooyinka.
22. **“Miisaaniyad wareejin”** waxaa loola jeedaa dhaqdhaqaaq miisaaniyadeed oo la fasaxay lagana wareejiyo xafiis-dawladeed, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisaabeed loona wareejiyo xafiis-dawladeed, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisseaabeed kale.
23. **“Ujeeddo gaar ah”** waxaa loola jeedaa lacag-dawladeed sharan oo si sharciga waafaqsan dawladda deeganku ku fulinayso hawlo gaar ah.
24. **“Hanti-dhawrka gudaha”** waa xaqiijin madax banaan oo dhab ah iyo shaqo latalineed oo loogu talo-galay inuu qiimo iyo hor u kac ku daro shaqooyinka xafiisyada taas oo caawinaysa inuu guto xafiisku ujeedooyinkiisa iyada oo la raacayo hab-cilmiyeed xushmad leh si loo qiimeeyo wax ku oolnimada maaraynta khataraha, koontoroolida iyo hab-socodka maamulka.
25. **“Xakamaynta gudaha”** (Internal control) waxaa loola jeedaa hab isku dhafan oo ay dhaqan galiyaan maamulka iyo shaqaalaha xafiisku looguna talo galay inuu diiradda saaro khataraha iyo inuu keeno xaqiijin wax ku ool ah taas oo la xidhiidha xafiis-dawladeedka himiladiisa.

26. **“Kharash dheeri ah”**(Excess Expenditure) waxaa loola jeedaa kharashka ka bata miisaaniyaddii loo ansixiyay ama loo meelmariyay ama miisaaniyaddii loo goondeeyay iyada oo la isticmaalayo miisaaniyad wareejin.
27. **“Isu gaynta god xisaabeedyada”** (Consolidated accounts) waxaa loola jeedaa god xisaabeedyada qasnadda dhexe ee dawladda ee lacagta dawladda qabashadeeda, siidaynteeda iyo bixinteeda lagu sameeyo.
28. **“Daynta dawladda”** waxaa loola jeedaa ka soo amaahashada dawladda deegaanka gudaha iyo dibadaba taas oo ka timid hormaris toos ah iyo iibinta dammaanadaha (Securities) sidoo kale dammaanad-hantiyeedyada (Guarantees) ay soo saartay dawladda deegaanku.
29. **“Hormaris toos ah”** waxaa loola jeedaa ka soo amaahashada dayn bixiyeyaasha iyadoo lala galayo heshiis dayn balse aan la samaynayn dammaanad.
30. **“Dawladdaha Deegaanada”** waxaa loola jeedaa xubnaha gobolada jamhuuriyadda dimuqraadiga federaalka itoobiya ee lagu taxay **Qodobka 47^{aad}** ee dastuurka jamhuuriyadda dimuqraadiga federaalka itoobiya waana in ujeedada bayaankan loo fasiraa si waafaqsan **Qodobka 2^{aad}** ee dastuurka dib loo habeeyay ee dawladda deegaanka soomaalida.
31. **“Qof”** waxaa loola jeedaa qof alle samee ama qaanuun samee ah (Natural or juridical person)
32. **“Degmooyin”** waxaa loola jeedaa maamul hoosaadyo madax bannaan marka laga duulo macnaha ay keenayaan dastuurada federaalka iyo ka deegaankuba.
33. **“Ismaamul Magaalo”** waxaa loola jeedaa magaalo kasta oo ka tirsan deegaanka soomaalida oo ay ku nool yihiin tiro dadweyne oo dhan **30,000 oo qof** iyo in ka badan isla markaana uu golaha kabineedka deegaanku xeer-nidaameed waafaqsan bayaanka la habeeyay ee Aasaaska, Awoodaha iyo Waajibaadka Magaalooyinka Dawladda Deegaanka Soomaalida ku siiyo aqoonsi magaalo leh ismaamul magaalo.

Qod. 3^{ad} Baxaadda Dhaqan galka

1. Bayaankani wuxuu dhaqan gala ku yahay dhammaan xafiis-dawladeedyada heerarka kala duwan ee hoos yimaadda dawladda deegaanka

2. Golaha xildhibaanada dawladda deegaanku si xillile ah ayuu u soo saari karaa liistada xafiis-dawladeedyada ay tahay in lagu maamulo bayaankan

Qod.4^{aad} Tix-raaca Jinsi (Gender reference)

Qodobada bayaankan ee u dhigan qaab lab dhedigana way saamaynayaan

Qaybta Labaad
Mas'uuliyadda Maaliyadeed

Qod.5^{aad} Awoodaha iyo Mas'uuliyadaha Xafiiska
Maaliyadda iyo H/Dhaqaalaha

Xafiiska Maaliyadda iyo H/Dhaqaaluhu wuxuu yeelandoonaa waajibaadkan:

1. Wuxuu kormeeri oo uu dabaagal ku samayn lacagaha dawladda deegaanka wuxuuna hanti-dhawr ku samayn xafiisyada dawladda hadday lagama maarmaan noqoto sidaasi.
2. Wuxuu hogaamin, isku xidhi, haddana hubin habsami u socodka xidhiidhka ka dhexeeya dawladda federaalka iyo ta deegaanka.
3. Wuxuu hubin aasaasida habab gorsheyneed, goondaynta khayraadka iyo meelmarinta miisaaniyadda kuwaas oo suurto galinaya habsami u isticmaalka khayraadka dawladda.
4. Wuxuu diyaarin miisaaniyadda dawladda deegaanka wuuna siidayn iyada oo ku salaysan miisaaniyadda la meelmariyay.
5. Wuxuu cayimi unugyada hanti-dhawrada gudaha ee xafiisyada dawladda wuxuuna soo saari hal-beegyada ku haboon shaqada, deedna wuu ku hawl-gali isaga oo ka dhaqangalinaya dhammaan xafiisyada dawladda unugyada hanti-dhawrka, wuxuuna soo saari halbeegyada xakamaynta gudaha, wuuna caawin dhismaha tayada hanti-dhawrka gudaha.
6. Wuxuu hubin in waaxda kormeerka ee hanti-dhawrka gudaha ee deegaanku hoos yimaado lagu shaqaaleeyay cudud shaqaale oo tababar iyo aqoon leh, iyo

in hanti-dhawrka guduhu u shaqaynayo si waxqabad fiican, saamayn iyo tashiilaan leh.

7. Wuxuu kormeerii talaabooyinka la gaaday si waafaqsan warbixinaha hanti-dhawrka gudaha, wuxuuna u gudbinayaa golaha hawl fulinta deegaanka midhaha ka soo baxay warbixin-sannadeedka hanti-dhawrka gudaha, wuuna dabagalayaa fulinta go'aanada golaha.
8. Wuxuu dabagalayaa uuna qiimaynayaa isticmaalka miisaaniyadda, wuxuuna u soo gudbinayaa warbixin laba xilliile ah golaha hawl fulinta taas oo ah waxqabadkii miisaaniyada.
9. Wuxuu kor u qaadi wacyiga bulshada arrinta la xidhiidha maamulka iyo isticmaalka miisaaniyadda.
10. Wuxuu aasaasi habka maamulka lacagta (Cash management) oo waxtar iyo tashiilaan leh.
11. Wuxuu hayn xisaabaadka dawladda ugana warbixin si sannadle ah iyo mar kasta oo ay warbixintu lagama maarmaan noqoto golaha hawl fulinta deegaanka dhagdhagaacyada maaliyadeed iyo heerka lacagta cad (Cash position) ee dawladda deegaanka.
12. Wuxuu dhisayaa xafiisyada dawladeed ee dawladda deegaanka dhinaca maaliyadda dawladda (Public finance).

Qod 6^{aad} Mas'uuliyadaha Madax-xafiiseedada iyo Xafiisyada

Dawladda

1. Madax-xafiiseedadu waxay mas'uul ka yihiin inay hubiyaan dhammaan khayraadka ay mas'uulka ka yihiin in loo isticmaalay si haboon iyo ujeedooyinkii loogu talo-galay, loona isticmaalay si aad u tashiilan, waxqabad fiican iyo saamayn leh.
2. Iyada oo aan la xaddidayn arrimaha lagu sheegay Qodob-hoosaadka (1) ee Qodobkan mas'uuliyaha maaliyadeed ee madaxda xafiisyada dawladda waxaa ka mid ah oo aan ku koobnayn:
 - B) Inay sameeyaan hab maamul maaliyadeed oo xaqiijinaya cadcaddaan, mas'uuliyad iyo dabagalid habkan xafiiska laga dhex sameeyay si loo dhabeeyo inuu si sax ah u shaqaynayo.

- T)** Inay xaqiijiyaan in cudud shaqaale oo tiro iyo tababar ahaanba ku haboon lagu shaqaaleeyay shaqooyinka kala duwan, si habsami u kala soocidda waajibaadku uga hirgasho xakamaynta gudaha.
- J)** Inay soo saaraan awaamir-hoosaadyo (Internal directives) iyo hab raacyo khaas ku ah xaaladaha xafiis-dawladeedkaas, kuwaas oo dhamaystiraya bayaankan, xeer-nidaameedka uu soo saaro golaha hawl fulinta iyo awaamirta uu soo saaro Xafiisku.
- X)** Inay xaqiijiyaan in warbixin maaliyadeed oo faahfaahsan, munaasib ah, aan wakhtigeeda dhaafin, la iskuna halaynkaro la diyaariyay lana gudbiyay.
- Kh)** Inay xaqiijiyaan in warbixinta maaliyadeed ee xafiis-dawladeedka loo gudbiyay Xafiiska taariikhda kama danbaysta ah ee xisaab-xidhka dhammaadka sannad-miisaaniyadeedka, warbixin taas la mid ahna loo gudbiyay Hanti-dhawrka guud si uu u baadho.
- D)** Inay xaqiijiyaan in shaqaalaha xafiis-dawladeedku ay waajibaadkooda u gabanayaan si ku haboon bayaankan, xeer-nidaamiyaha iyo awaamirta la soo saarayo iyada oo laga duulayo bayaankan iyo hab-raacyada loo dhigidoono si bayaankan ku saxan iyo waliba waa in hanti-dhawrka guduhu shaqadiisa guto waqtiga loo cayimay.
- R)** Inay diyaariyaan miisaaniyad-sanadeedkooda si waafaqsan awaamirta uu xafiisku ku soo saaro hab waafaqsan bayaankan.
- S)** Inay soo gudbiyaan baahidooda lacageed iyo diyaarinta qaab-socodka lacageed oo ku salaysan qiimaynta uu xafiiska dawladdu ku sameeyay barnamijkiisa.
- Sh)** Inay qaadaan tallaabooyin haboon oo la xidhiidha warbixinaha hanti-dhawrada dibadda iyo gudahaba.

Qod. 7^{aad} Mas'uuliyadaha Hanti-dhawrka Gudaha

1. Hanti-dhawrka guduhu wuxuu mas'uul ka noqon:
 - B)** Wuxuu sameeyaa hanti-dhawrid gudeed xilliyo xaddidan si uu u qiimeeyo waxqabadka xafiiska dawladda uuna xaqiijiyo in lacagta iyo hantida dawladda loo isticmaalay ujeedooyinkii loogu talo galay, warbixinno hanti-dhawra u soo gudbiyo madaxa xafiiska dawladda iyo Xafiiska Maaliyadda iyo H/Dhaqaalaha, uuna dabagalo tallaabooyinka laga qaaday natiijooyinka hanti-dhawrka.
 - T)** Soo saarida barnaamijyo iyo hab-raacyo hanti-dhawr kuwaas oo si gooni ahaaneed loogu talo galay in ay wax ka qabtaan baahiyaha xafiisyada dawladda.

- J) Soo saarida nidaam dabagal kaas oo hubinaya una warbixinaya xilliyo joogto ah maamulka iyo madaxa xafiiska kana warbixindoona u hogaansanaanta xafiiska dawladda awaamirta iyo hab-raacyada dibadda iyo gudahaba ee dhaqan galka ah iyo,
- X) Kala talinta maamulka xafiiska xilliyo joogto ah hab-dhaqanka iyo xakamaynta gudaha iyo haddii ay yihiin kuwo waxtar iyo tashiilaan leh.
2. Dawladdu waxay siindoontaa madaxda iyo shaqaalaha hanti-dhawrka gudaha ilaashimo sharciiyeed oo ka ilaaliya wax kasta oo caddibaad iyo cadaadis loogu sameeyo gudashada shaqadooda awgeed.

Qod.8^{aad} Mas'uuliyad u Qoolaanta (Accountability)

Xafiis-madaxeed kasta oo dawladeed golaha hawl fulinta hortiisa wuxuu u qoolanyahay mas'uuliyadda inuu hubiyo qodbada bayaankan iyo xeer-nidaamiyaha la soo saaro isaga oo laga duulayo bayaankan in si sax ah iyo gabi ahaanba uu u fuliyay xafiis-dawladeedka uu mas'uulka ka yahay/tahay.

Qaybta Saddexaad **Ururinta iyo Xeraynta Lacagta Dawladda**

Qod.9^{aad} Qasnadda Dhexe

1. Waxaa jiridoona hal qasnad oo dhexe taas oo dhammaan lacagta dawladda lagu xerayn doono, marka laga reebo ta la ogolaaday qaanuun ahaan in xisaab bangi gooni ah lagu hayo.
2. Deeqaha aan lacagta ahayn xafiisku wuxuu ku diiwaan galin qasnadda dhexe iyada oo laga duulay xogta laga helay xafiis-dawladeedka ay khusayso.
3. Xafiisku wuxuu hayn oo uu maamuli qasnadda dhexe.
4. Xafiisku wuxuu magaca xafiis kasta oo dawladeed ku furi karaa xisaab bangi (Bank account) la dhigo lacagta dawladda, xisaabta sidaas lagu dhigo waxay noqon gayb ka mid ah qasnadda dhexe wuuna xidhi karaa xisaabtaas bangi.

Qod.10^{aad} Ururinta Lacagta Dawladda

1. Lacag dawladeed lama ururin karo hadduuna sharcigu ku ogolayn.
2. Lacag dawladeed lama ururin karo haddii aan la isticmaalayn rasiidyada (Juwannada) xafiiska ee rasmiga ah ama juwano lagu daabacay amarka xafiiska.
3. Qof ama hay'ad kasta oo loo xil saaro ururinta lacagta dawladda waa inuu ku xereeyo qasnadda dhexe, isagoo raacaya awaamiirta xafiisku soo saarana wuxuu diiwaangelin lacagta uu qabtay iyo midda uu xereeyay wuuna hayn diiwaanada.

***Qod.11^{aad}* Xeraynta Lacagta Dawladda**

1. Dhamaan lacagta dawladda waa in lagu xereeyo qasnadda dhexe iyadoo dhinaca bidix (Credit) loo dhigayo xafiiska, marka laga reebo deeqaaha aan lacagta ahayn, kuwaas oo lagu diiwaangalinayo qasnadda dhexe, loona tixgalinayo in la xereeyay.
2. Lacagta qasnadda dhexe loo dhigo ujeedo gaar ah, waxaa looga saari karaa hab waafaqsan bayaanka oggolaanaya ujeeddadaas.

***Qod.12^{aad}* Dulsaar**

Baanka ganacsiga itoobiya ayaa bixin dulsaarka lacagaha lagu dhigo xisaabaadka bagi (Bank Accounts) ee ku furan magaca xafiiska ama xafiis-dawladeed kale, xadiga dulsaarkana waxaa xaddidi heshiis ay u simanyihiin xafiiska iyo baanka qaranka itoobiya.

Qaybta Afaraad

Saamaxaadaha, Tirtirida, Ujorooyinka iyo Kharashyada

***Qod.13^{aad}* Saamaxaadaha**

1. Golaha hawl fulintu, isagoo ku salaynaya sabab macquul ah waxa uu saamixi karaa ama dhaafi karaa qaan kasta oo laleeyahay iyo weliba dulsaarka laga bixiyay ama bixin lahaa, ama wuxuu u wakiilan karaa awoodaas oo dhan ama qayb ahaan xafiiska.
2. Golaha hawl fulintu sabab macquul ah awgeed wuxuu saamixi karaa canshuur kasta iyada oo uu ku jiro dulsaar kasta oo la bixiyay ama lagu leeyahay, ka dib marka uu madaxa xafiisku sidaan ku talo bixiyo.

3. Xafiisku isaga oo ka duulaya sabab macquul ah wuxuu saamixi karaa cashuur kasta ama qaana kale oo la leeyahay ilaa xad lagu go'aamindoono xeer-nidaamiye uu soo saaro golaha hawl fulinta deegaanka.

Qod.14^{aad} Xaaladaha Loo Fidiyo Saamxaadda

1. Qaybaha saamxaadda ee lagu sheegay **godobka 13aad** ee bayaankan waxay noqon karaan dhammaan ama qayb ahaan ama mid shuruudaysan ama aan shuruudaysnayn
 - b) Ka hor, ka dib ama inta laga suggayo go'aan dacwad la xidhiidha qaadista dakhliga, cashuurta, ganaaxa ama qaamaha kale ee saamxaadda loo fidiyay.
 - t) Ka hor ama ka dib bixinta dakhliga canshuurta, Ganaaxa ama qiimaha kale ee la sameeyay ama meel marinta nidaam maxkemadeed iyo,
 - j) Inta aanay gaadhin wakhtigii la bixin lahaa amaba ay waajib noqon lahayd in labixiyo marka ay jirto sabab lagu bixiyo dakhli, canshuur, kiro, ganaax ama qaamo kale.

Qod.15^{aad} Ka Warbixinta Saamxaadaha

Saamxaadaha la fidiyay iyadoo bayaankan ama mid kaleba laga duulayo sannad-miisaaniyadeed gudihis waxaa lagaga soo warbixin xisaabaadka dawladda ee sannadkaas.

Qod.16^{aad} Tir-tirista

1. Golaha hawl fulintu wuxuu xeer-nidaamiye ka soo saari karaa tirtirista dhammaan ama qayb ahaan xisaabaha ka maqan ama waajibaadyada ay tahay in loo gudo dawladda deegaanka, xeer-nidaamiyehaasi wuxuu koobi;
 - b) Waxyaabaha salka u ah (The criteria) go'aaminta in la tirtiti karo xisaab ka mid ah qaamaha, waajibaadka ama sheegashada.
 - t) Shuruudaha loo baahan yahay buuxintooda iyo nidaamka la raacayo ka hor inta aan la tirtirin qaamaha, waajibaadka ama sheegasho, iyo.
 - j) Xogaha iyo diiwaanada khuseeya qaamaha, waajibaadyada iyo sheegashooyinka la tirtiray ee loo baahan yahay in la hayo.
 - x) Xaaladaha ay ku sugantahay hantida dawladda ee luntay ee ay tahay in la tirtiro iyo

- kh) Xaaladda alaabta luntay ay ku sugantahayba sida isdhin, daroorin ama sabab kale waa la tirtiri karaa.
2. Lama tirtiri karo xisaab ka mid ah qaamaha, waajibaadka ama sheegasho sababi karta in ay isdhinto qorshayn la goondeeyey, haddii aan xisaabta la tirtirayo lagu sheegin bogga kharash-miisaaniyadeedka ee bayaanka goondaynta.
 3. Tirtirista qaan, waajibaad ama sheegasho waxba ka dhimayso xuguuqda ay dawladda degaanku u leedahay in ay urursato ama dib uga qaadato qaamaha, waajibaadka ama sheegashada.
 4. Qaan kasta, waajibaad ama sheegashada la tirtiray sannad-miisaaniyadeed gudhii iyadoo la raacayo bayaankan ama bayaan kale, waa in laga soo warbixiyo oo lagu soo daro xisaabta dawladda ee sannad miisaaniyadeedkaasi.

Qod.17^{aad} Ujuurooyinka iyo Kharashyada
(Fees and Charges)

1. Golaha hawl fulinta Deegaanku wuxuu xeer-nidaameed ka soo saari karaa qiimaha ay xafiisyada dawladdu ku iibiyaan alaabada, adeegyada ay fidiyaan ama isticmaalka alaabada.
2. Qayb-hoosaadka 1^{aad} ee qodobkan lama adeegsan karo, haddii uu bayaan kale cid gaar ah awood u siiyo arrimaha lagu sheegay isla farqada 1^{aad} ee qodobkan.

Qaybta Shanaad
Miisaaniyadda

Qod.18^{aad} Sannad-miisaaniyadeedka

Miisaaniyadda, sannad-miisaaniyadeed kasta waxaa ansixiya Golaha xildhibaanada deegaanka iyada oo ay ka koobantahay dakhliga dawladda deegaanka, kharashka, kabidda dawladda federaalka, baaqigii ka soo wareegay sannadkii hore sidoo kale wixii lagu maalgalinayo miisaaniyadda.

Qod.19^{aad} Dhacaalaha Guud iyo Qorshe-hawleedka
Duleed (Macro-economic and Fiscal
Framework)

1. Madaxa xafiisku wuxuu u gudbin sannad walba golaha hawl fulinta dawladda deegaanka Dhagaalaha iyo Qorshe-hawleedka Guud. Qorshe-hawleedkaasi wuxuu dabooli uuna koobi seddex sano oo isku xigta:
 - B) Qiyaasaha dakhli ee ay tahay in la soo ururiyo sannad-miisaaniyadeed walba iyada oo loo kala saaray godobyada dakhli ee waaweyn
 - T) Qiyaasaha kharash ee sannad-miisaaniyadeed kasta iyada oo loo kala saaray xafiis xafiis loona kala qaaday kharashka joogtada ah iyo ka mashaariicda
 - J) Qiyaasaha kharashyada joogtada ah iyo kuwa mashaariicda loona kala qaaday waax dhagaale (economic sector)
 - X) Maalgalinta miisaaniyadda (Financing of the budget) iyo
 - Kh) Waxqabadka dhagaalaha guud ee sanadahan danbe.
2. Qorshe-hawleedka dhagaalaha Guud ee uu gudbiyo madaxa xafiisku iyada oo laga duulayo godob-hoosaadka (1^{aad}) ee godobkan wuxuu koobi qorsheyaasha dhagaalaha guud ee ugu waaweyn.

Qod.20^{aad} Foomasha Dhagaalaha iyo Qorshe-hawleedka Guud, Diyaarinta Miisaaniyad-sannadeedka iyo Soo Gudbinteeda

1. Xafiisku wuxuu dejin foomasha loo isticmaalayo Qorshe-hawleedka dhagaalaha Guud iyo soo gudbinta miisaaniyad-sannadeedka.
2. Foomasha ay tahay in la dejiyo iyada oo laga duulayo godob-hoosaadka (1^{aad}) ee godobkan wuxuu koobi ugu yaraan:
 - B) Qiyaasaha dakhli oo dhan ee la filayo in la soo ururiyo sannad-miisaaniyadeedka ay la xidhiidho miisaaniyaddu
 - T) Qiyaasaha kharashka caadiga ah iyo ka mashaariicda ee sannad-miisaaniyadeedkaas
 - J) Soo jeedimaha (Proposals) sidii loo maalgalin lahaa miisaaniyadda sannad-miisaaniyadeedkaas

Qod.21^{aad} Miisaaniyad Xaddidida (Ceilings of Budget)

Xafiisku waa inuu dejiyo caddadka ugu sareeya kaas oo ay tahay in lagu saleeyo codsi kasta oo kharash miisaaniyadeed ah

***Qod.22^{aad}* Ansixinta iyo Ogaysiinta Miisaaniyadda**

1. Xafiisku wuxuu sannad walba:
 - B) U gudbin saadaasha miisaaniyadda sannad-miisaaniyadeedka soo socda golaha hawl fulinta deegaanka
 - T) Wuxuu u sababayn golaha xildhibaanada deegaanka miisaaniyadda kaabineedka deegaanku ogolaaday ama ayiday
2. Golaha xildhibaanada deegaanku miisaaniyadda wuxuu ansixin 30 Sane dhammaan xafiisyada dawladda waxaa la ogaysiin 7 Hamle ee taariikhda itoobiya
3. Miisaaniyadda uu Golaha xildhibaanada deegaanku ansixiyay waxaa lagu soo daabici DHOOL gazette

***Qod.23^{aad}* Miisaaniyad Wareejimaha**

1. Waa la ogolyahay in miisaaniyadda joogtada ah loo wareejiyo miisaaniyadda mashaariicda
2. Lama ogola in miisaaniyadda mashaariicda loo wareejiyo miisaaniyadda joogto ah

***Qod.24^{aad}* Miisaaniyad Wareejinta Xafiis-dawladeed
Dhexdiis ah**

1. Xafiiska waxaa loo awood siiyay:
 - B) Inuu kala wareejiyo god kharasheedyada miisaaniyadda joogtada ah
 - T) Inuu ka wareejiyo mashruuc oo uu u wareejiyo mashruuc kale oo xafiis-dawladeed gudihiis ah
 - J) Inuu ka wareejiyo miisaaniyad loo ansixiyay kharashyada mashaariicda ee xafiis-dawladeed si loogu maalgaliyo waajibaadyo taagnaa oo ah mashaariic sannada hore la ansixiyay kuwaas oon sannad-miisaaniyadeedkan loo qaban miisaaniyad
 - X) Inuu isu soo raro miisaaniyadda xafiisyo la isku daray oo mid laga dhigay.

2. Qodobkan qayb-hoosaadkiisa (1^{aad}) xarafka (X) isaga oo sidiisa uu yahay xafiiska lakala saaro ee xafiisyo laga dhigo waxaa miisaaniyadda u qaybin kabineedka deegaanka.

Qod.25^{aad} Miisaaniyad Wareejinta Laba Xafiis Dhexdood ah

1. Golaha hawl fulintu waxaa dhici karta inuu miisaaniyadda joogtada ah ka wareejiyo xafiis-dawladeed una wareejiyo xafiis-dawladeed kale hadduu xaqiijiyo inuuna wada isticmaali karin xafiiskii loo goondeeyay.
2. Kabineedku waxaa la arkaa inuu ogolaado wareejinta miisaaniyadda mashaariicda xafiis-dawladeed loona wareejiyo mashaariic xafiis-dawladeed kale xaaladahan soo socda:
 - B) Halka isdhin ka yimid miisaaniyadda mashaariicda ee xafiis-dawladeed lagu xallin karo (dabooli karo) soo wareejin miisaaniyad mashaariiceed oo xafiis-dawladeed kale loona ansixiyay sannad-miisaaniyadeedkaas iyada oo uu yahay mashruuca loo wareejinayaa mid horay loo ansixiyay.
 - T) Halka miisaaniyadda la codsaday lagu maalgalinayo waajibaadyo taagnaa oo ah mashaariic sannado hore la ansixiyay kuwaas oo aan loo goondayn miisaaniyad sannad-miisaaniyadeedka la joogo.

Qod.26^{aad} Wareejinta Miisaaniyadda Kaydka

1. Waxaa suuro gal ah in kharashyada deg degga ah kabineedku awoodiisa ugu wareejiyo miisaaniyadda kaydka ah ee lagu xayiray bayaan-miisaaniyadeedka sannad-miisaaniyadeedka la joogo iyada oo laga duulayo lacagaha dheeraadka ah ee deg degga loogu baahday shaqooyinka sannadka la joogo, oo ayna suurto gal noqon in la sii saadaaliyo miisaaniyad-sannadeedka dhexdeeda ama marka la xaqiijiyo in aan la bixinin kharash lagu helay alaab ama adeeg sannad-miisaaniyadeedkii hore.
2. Qodob-hoosaadka (1^{aad}) ee qodobkani isaga oo sidiisa ah Xafiisku wuxuu awoodiisa ku wareejin miisaaniyadda mushaarka kaydka ah.

Qod.27^{aad} Miisaaniyad Dheeri ah

Golaha xildhibaanada deegaanku waxaa la arkaa inuu fasaxo miisaaniyad dheeri ah iyada oo laga duulayo talo bixinta golaha hawl fulinta deegaanka.

***Qod.28^{aad}* Dib u Dhaca Ansixinta Miisaaniyadda**

Haddii golaha xildhibaanada deegaanku uuna ansixinin miisaaniyad-sannadeedka ilaa billawga sannad-miisaaniyadeedka cusub, markaa ilaa miisaaniyad-sannadeedka uu ka ansixinayo goluhu

1. Miisaaniyadda joogtada ah ee la ansixiyay sannad-miisaaniyadeedkii hore ayaa la dhagan galin si bille ah.
2. Lacagaha mashaariicda horay loo ansixiyay waa la siidayn marka uu xafiisku ansixiyo
3. Qadarka lacageed ee la siidaayay iyada oo laga duulayo qodob-hoosaayada (1) iyo (2) ee qodobkan waxaa laga jari miisaaniyad-sannadeedka uu ansixinayo golaha xildhibaanada deegaanku

Qaybta Lixaad
Siidaynta Lacagta Dawladda

***Qod.29^{aad}* Ka Siidaynta Qasnadda Dhexe**

1. Lacag lagama siidayn karo qasnadda dhexe hadduuna ka hor fasixin golaha xildhibaanada deegaanku
2. Miisaaniyadda la ansixiyay Lagama gali karo kharash iyo ballanqaad midna ka hor inta uuna xafiisku goondayn

***Qod.30^{aad}* Xadka Siidaynta Lacageed**

Marka laga reebo arrimaha lagu sheegay qodobada 23^{aad} ilaa 26^{aad} ee bayaankan xafiisna looma siidayn karo sannad-miisaaniyadeed dhexdiis lacag ka badan inta loogu meelmariyay bayaan-miisaaniyadeedka sannad-miisaaniyadeedkaas.

***Qod.31^{aad}* Soo Gudbinta Qaab-socodka iyo Baahiyaha
Lacageed**

1. Iyada oo laga duulayo awaamirta xafiiska, miisaaniyadda la ansixiyay lacag lagama siidayn karo hadduuna madaxa xafiis-dawladeedku ama wakiilkiisu xafiiska u soo gudbin qaab-socodka lacagaha (Cash flow) iyo baahiyaha lacagta (Cash requirements)
2. Tilmaan lacag bixineed oo ku salaysan baahida qaab-socodka lacagta ee xafiis-dawladeedka ayaa suurto gal ah in loo gudbiyo Baanka iyada oo la tixgalinayo dakhliga ay dawladdu soo ururisay iyo barnaamijka shaqo ee xafiis-dawladeedka
3. Xafiisku wuxuu dejin taariikhda la soo gudbinayo qaab-socodka iyo baahiyaha lacageed

Qod.32^{aad} Ballanqaadyo (Commitments)

1. Miisaaniyadda la meelmariyay wax lagama ballanqaadi karo hadduuna sidaas codsanin madaxa xafiis-dawladeedku ama gof uu qoraal ku wakiishay
2. Xafiis-dawladeedna Qandaraas ama heshiis kale oo u baahan in lacag la bixiyo ma gali karo hadduuna jirin qadar lacageed oo ku filan oo aan wax laga dhimin taas oo laga bixindoono dayn kasta oo la galidoono sannad-miisaaniyadeedka gudhiisa oo ka dhalanaya qandaraaskaas ama heshiiskaas la sameeyay
3. Iyada oo aan la xeerinayn godob-hoosaadka (2) ee godobkan, marka la galayo qandaraas mashruuc soconaya hal sano wax ka badan, waxaa ku filan xaqiijinta qabashada miisaaniyad ku filan sannadka koobaad
4. Xafiisku wuxuu dejin hab-socodyo la raaco iyo sida diiwaanada xakamaynta ballanqaadyada lacageed ee lagu dallacayo god-miisaaniyadeed kasta loo diiwaangalin lahaa
5. Wuxuu Madaxa xafiis-dawladeedku hayn diiwaanada lagu xakamaynayo ballanqaadyada maaliyadeed ee lagu dallacayo god-miisaaniyadeed kasta sida uu qeexo xafiisku

Qod.33^{aad} Bixinta Lacagta Qalabyada iyo Adeegyada

1. Ka sakow caddeymaha ama warqadaha kale ee lacag bixinta (Vouchers) ee ay tahay in lasoo bandhigo, madaxa xafiiska dawladdu ama gofka uu isagu wakiisho lacag ma bixin karo ilaa uu xaqiijiyo;
- B) Haddii bixintu la xidhiidho qabasho shaqo, keenid qalab ama bixin adeeg:**

- I. In shaqada la dhamaystiray, galabka la keenay ama adeegga la bixiyay iyo in qiimaha la soo dalbaday la mid yahay qiimahii lagu heshiiyey ama in qiimuhu yahay mid la aqbal karo (macquulah) haddii qiimuhu aanu ku jirin heshiiska, waxaana la raaci markaas qawaaniinta ku haboon.
- ii. In lacagta loo soo dalbadey sidii lagu heshiiyey ee uu waajibaadka heshiisku ahaa in bixinta lacagtu ka horayso dhamaystirka shaqada, keenida alaabada ama bixinta adeegga ama.
- iii. In dalabku yahay mid la aqbal karo (caqli gal ah) marka, iyadoo la raacayo nidaamka uu soo saaro xafiisku ay tahay in la bixiyo lacagta ka hor soo gudbinta caddeymaha ama
- T) Marka si ka duwan sida kor lagu sheegay lagu bixinayo lacag, in cidda lacagta la siinayaa xaq u leeydahay lacagta la bixinayo.
2. Xafiisku wuxuu ku caddayn awaamir hab-raaca ay tahay in la raaco si loo dhaqangaliyo habsiimaha iyo caddaynaha uu u baahanyahay godobkani
 3. Dhammaan lacag biximaha ka sareeya xadda uu dhigay (Threshold) xafiisku waxaa loo isticmaali kala wareejin baankiyada ah
 4. Xafiis-dawladeedyadu waxay yeelan qasnad lagu ilaaliyo hawl-fulinta yar (Petty cash). Xaddiga lacagta loo isticmaalayo hawl-fulinta yarna (Petty cash) xafiiska ayaa awaamir ku go'aamin.

Qod.34^{aad} Muddo Dheeraynta Miisaaniyadda Mashaariicda

Rasiidada (Invoices) la xidhiidha mashaariicda la qabtay sannad-miisaaniyadeedka waxaa la bixin karaa muddo 30 maalmood gudahood ah, intuu dhammaaday sannad-miisaaniyadeedku waxaana laga bixin xisaabta isla sannadkaas.

Qod.35^{aad} Dib u Celinta Dakhliga (Refunds of Revenue)

Iyada oo aan la jabinayn xaddidaad kasta oo ay dhigeen qawaaniinta la xidhiidhaa, halka la xaqiijiyo in uu xafiis-dawladeed ururiyay dakhli aan la mutaysan, caddadkaas waxaa loo celinayaa qofka xaq u leh iyada oo lagu samaynayo dib u habaynta lagama maarmaanka u ah diiwaanada. Qaabka loo fulinayo godobkan waxaa caddayndoona awaamir uu soo saaro xafiisku.

Qaybta Todobaad
Maaraynta Miisaaniyadda aan La Isticmaalin
(Manager of Unspent Funds)

Qod.36^{aad} Miisaaniyadda aan La Isticmaalin

1. Iyada oo aan la jabinayn **godobka 34^{aad}** ee bayaankan iyo awaamirta uu soo aaro xafiisku, hadhaaga lacagaha aan laga isticmaalin goondaha sannad-miisaaniyadeedka waxaa dib loogu celin qasnadda dhexe ee xafiiska
2. Iyada oo aan la xeerinayn godob-hoosaadka (1) ee godobkan, hadhaaga lacagta aan la isticmaalin ee deegaha iyo daymaha ah waxay ooli qasnadda dhexe si uu u sii socdo isticmaalkeedu kolba sida lagama maarmaanka ah.

Qod.37^{aad} Lacagaha Taagan (Advances)

Xisaab kasta oo ka mid ah horumarin la bixiyey oo aan dib loo soo celin, lana dejinin ama aan la qaana-dhabin isla sannad-miisaaniyadeedka la bixiyey, waxa lagaga soo warbixin oo lagu soo dari xisaabta dawladda ee la soo bandhigayo sannadkaasi.

Qod.38^{aad} Qaandhabasho (set-off)

Haddii dhammaan ama qayb ahaan lacag loo bixiyey horumarin ahaan aan la qaandhabin, lana dejin ama aan la soo celin iyadoo lagu salaynayo xeerka xeerinaya lacagaha horumarinta ah, waxa lacagtaasi laga jari;

1. Lacag kasta, marka laga reebo tan hawlgabnimada, oo uu ku leeyahay dawladda deegaanka lana siin doono qofka sii qaatey horumarinta ama
2. Haddii uu dhinto qofka horumarinta sii qaatey, lacag kasta marka laga reebo lacagta hawl-gabka ama caddad lacageed oo uu lahaa markii uu heshiiska shaqaalenimo ku go'ay dhimashada shaqaalaha.

***Qod.39^{aad} Dib u Soo Celinta Kharashyada
(Refunds of Expenditure)***

Xisaab kasta oo ay hesho dawladda deegaanku sannad-miisaaniyadeedka dhexdiisa;

1. Dib u soo celin kharash

2. Dib u soo celin ama dib u bixin dheeraad la bixiyay
3. Celis (rebate), taas oo ay ku jirto celis canshuur ama lacag la soo celiyay qiimaha oo dib loo saxay awgii
4. Lacag magdhaw ahaan loo sameeyay (indemnification)
5. Magdhaw loo sameeyay sheegasho khasaare ama waxyeelo soo gaadhay hantida joogtada ah ee xafiis-dawladeedka,
Waxaa dib loogu celin ama xerayn goondo-miisaaniyadeedka uu la xidhiidhay kharashku ama horumarintu ee horay loogu dallacay.

Qaybta Sideedaad **Daynta Dawladda Deegaanka**

Qod.40^{aad} Awoodda Amaah Qaadasho

1. Magaca dawladda deegaanka amaah laguma qaadi karo hadduuna ogolaanin golaha xildhibaanada deegaanku
2. Xafiiska oo kaliya ayaa loo awood siiyay inuu lacag ku soo amaahdo magaca dawladda deegaanka iyada oon la dhaafayn xadka uu dejiyay wasiirka maaliyadda iyo H/dhaqaaluhu, kana soo amaahdo ilo heer qaran aan dhaafsiisnayn marka uu golaha xildhibaanada deegaanku ansixiyo.

Qod.41^{aad} U Soo Amaahasho Dayn Bixintii iyo Isugaynta **Daymaha(Borrowing for Repayment Conversion and** **Consolidation of Loans)**

1. Waxaa suuro gal ah in madaxa xafiisku soo amaahdo laacaga kolba sida loogu baahdo, taas oo lagu bixinayo horumarin toos ahayd (Direct advances) ama dammaanado (Securities) waqtigoodii gaadhay ama dib loogu baaqay si bixiyo.
2. Waxaa suuro gal ah in madaxa xafiisku, markay lagama maarmaan noqoto, iyada oo heshiis laga hayo daynlaha
B. Uu bixiyo dayn kasta ka hor inta ayna gaadhin taariikhdiisu
T. U badalo daynka dayn kale
J. Ku daro laba ama wax ka badan oo daymo ah dayn sii jiray ama mid cusub.

Qod.42^{aad} Daymaha Lagu Maamulo Qasnadda Dhexe

Waxaa suuro-gal ah in madaxa xafiisku soo daynsado lacag si loogu maamulo qasnadda dhexe si habsami leh.

Qod.43^{aad} Bixinta Waajibaadka Amaahda

Raasamaalka, dulsaarkiisa iyo kharashka ku baxa maamulista amaahda tooska ah iyo warqad-lacageedyada lagu soo saaray magaca dawladda waxaa lagu dallici oo ay dayn ku noqon qasnadda dhexe.

Qod.44^{aad} Dayn Qaan Ku Gudub (Set-off)

1. Madaxa xafiisku waxaa suurto-gal ah inuu ku gudbo daynlaha qaan dhab ah oo ay dawladdu ku leedahay
2. Qadarka laceeg ee la isku gudbay marka laga duulo qodobkan waxaa lagu muujini warbixinta maaliyadeed

Qod.45^{aad} Maamulista Daynta Dawladda

golaha hawl fulinta deegaanka ayaa soo saari xeer-nidaameedka lagama maarmaanka u ah maaaraynta deynta dawladda deegaanka, bixinta dulsaarka iyo dammaanadaha.

Qod.46^{aad} Diiwaanada Daynta Dawladda

Xafiisku wuxuu hayn diiwaan dhamaytiran oo faahfaahsan:

1. Tusinaya dhammaan daymaha gudaha iyo dibadda kuwaas oo toos loo daynsaday ama iibin waraaq-lacageed ah si waafaqsan bayaankan
2. Koobaya qeexidda dhammaan lacagaha la soo amaahday hadda ka hor
3. Tusinaya dhammaan caddadka lacageed ee laga bixiyay raasamaalka iyo dulsaarka lacagaha la soo amaahday hadda ka hor.
4. Tusinaya Dhammaan caddadka lacageed ee lagu bixiyay diiwaanada, wakiilada iyo waxyaabaha kale ee adeegga maamul kuwaas oo la xidhiidha soo saaridda maaaraynta

iyo dib u soo celinta rahaamadaha iyo waraaq-lacageedyada, iyo adeegyada maarayneed ee la xidhiidha soo saaridda, maaraynta iyo bixinta dammaanadaha.

Qaybta Sagaalaad
Awoodda Lagu Maalgaliyo Lacagta Dawladda

***Qod.47^{aad}* Maalgalinta Lacagaha Dheeriga ah**

Iyada la dhawrayo xeer-nidaamiyaha uu soo saaro golaha hawl fulinta deegaanku marka wakhtiga xaadirka ah in wax laga bixiyo lacagta ku jirta ama ku hadhay qasnadda dhexe aan loo baahnayn, xafiisku isagoo u hogaansamaya xeer-nidaamiyaha golaha hawl fulinta deegaanka, wuxuu lacagtaasi maalgelin karaa oo ku bixin waraaq-lacageedyada uu golaha hawl fulinta deegaanku u arko inay tahay tu habboon.

***Qod.48^{aad}* Aasaasida iyo Maaraynta Sanduuqa Dhitaynta (Sinking Fund)**

1. Aas-aasida iyo sida loo maarayn sanduuqa dhitaynta waxa go'aamin golaha hawl fulinta deegaanka
2. Lacag kasta oo lama huraan u ah sanduuqa dhitaynta waxa laga bixin qasnadda dhexe.

***Qod.49^{aad}* Daynta oo Loo Badalo Mashaariic**

Madaxa xifiisku wuxuu u badali karaa daynta dawladda deegaanku ku leedahay shirkadaha dawladda (Public enterprises) mashaariic.

Qaybta Tobanaad
Hantida Dawladda

***Qod.50^{aad}* Helista iyo Tuurista (Acquisition & Disposal)**

Hanti dawladeed kuma heli karto kumana tuuri karto dawladda deegaanku haddayna taas u marin qaanuun.

Qod.51^{aad} Haynta iyo Ilaalinta Diiwaanada Hantida

Madaxa xafiis-dawladeed kasta isaga oo raacaya awaamirta uu soo saaro xafiisku ayuu xaqiijin in hantida dawladda ee mas'uuliyadda xafiiskiisa ku jirta

1. In si sax ah loo diiwaangaliyay iyo in ay nidaam dabagal leedahay
2. In la siiyay daryeel haboon iyo ilaalo
3. In si habsan loo tuuray hadayna xafiiska dawladeed adeeg siinayn hadda ka dib.

**Qaybta Kow iyo Tobanaad
Xisaabaadka Dawladda**

Qod.52^{aad} Diyaarinta iyo Ka Warbixinta Xisaabaadka

Xafiisku wuxuu diyaarin sannad walba xisaabaadka dawladda oo koobaya xisaabaadka xafiisyada dawladda oo la hanti-dhawray iyo xisaabaadka qasnadda guud oo la hanti-dhawray, deedna uu u gudbin kabineedka deegaanka iyo golaha xildhibaanada deegaanka ka hor inta aanu dhammaan sannadka xigaa.

Qod.53^{aad} Tusmada Warbixinta Xisaabaadka Dawladda

Xisaabaadka dawladda ee lagu sheegay **godobka 52^{aad}** ee bayaankan waxaa loo diyaarin si waafaqsan awaamir uu soo saari xafiisku, waxaana ka mid ah:

1. Warbixinta dawladda deegaanka oo koobaysa
 - B. Dhacdooyinkii maaliyadeed ee sannad-miisaaniyadeedka
 - T. Qasnadda dhexe.
- J. Daymaha, daymaha dammaanada leh iyo daymaha la filayo ee dawladda deegaanka.
- X. Wadarta la meelmarayay (Appropriated), inta la isticmaalay iyo inta aan la isticmaalin sannad-miisaaniyadeedka.
 - Kh. Sanduucyada dhitaynta hadday jiraan.
- D. Kabista miisaaniyadeed ee loo soo xawilay deegaanka sidoo kale daymaha la siiyay dawladda deegaanka iyadoo looga horumariyay kabideeda miisaaniyadeed.
 - R. Xisaabaadka fananka gaarka ah (accounts of special funds).

- S. Xisaabo kale iyo xogo lagama maarmaan u ah tusinta dhacdooyinka maaliyadeed iyo heerka waxqabad ee dawladda deegaanka ee sannad-miisaaniyadeedkaas.
2. Ra'yiga uu soo gudbiyo hanti-dhawrka guud ee deegaanku, ka dib markuu baadho xisaabta guud ee dawladda deegaanka.
 3. Warbixinaha kale ee xafiisku u arko inay muhiim yihiin.

***Qod.54^{aad}* Hal-beeg Lacageedka (Currency)**

Xisaabta dawladda deegaanka waxaa lagu hayn lagagana warbixin Birr.

***Qod.55^{aad}* Diiwaanada iyo Warbixinaha**

1. Madaxa xafiis-dawladeed walba wuxuu hayn diiwaanada maaliyadeed ee xafiiskiisu mas'uulka ka yahay, habka uu tilmaamo xafiisku
2. Madaxa xafiis-dawladeed walba waa inuu si bille ah ugu gudbiyo xafiiska dhacdooyinka maaliyadeed ee xafiiskiisa
3. Xafiis-dawladeed walba wuxuu xidhi xisaabaadkiisa, wuxuuna uga warbixin xafiiska dhammaadka sannad-miisaaniyadeedka seddexda bilood ee ku xigta gudaheeda.
4. Warbixinta ay tahay in la gudbiyo si waafaqsan qodobkan waxaa ku jira lacagta loo helay si deeq iyo dayn ahaan ah iyo sidoo kale isticmaalkeeda

***Qod.56^{aad}* Hanti-dhawr**

1. Xafiisku wuxuu u diyaarin una gudbin hanti-dhawrka guud xisaabaadka qasnadda dhexe ee dawladda deegaanka si uu u baadho
2. Xafiis kasta oo dawladeed wuxuu xidhi una gudbin xisaabaadkiisa hanti-dhawrka guud laga billaabo markuu dhammaado sannad-miisaaniyadeedku muddo seddex bilood gudaheed ah
3. Xafiis-dawladeedka la baadhay wuxuu u gudbin golaha xildhibaanada deegaanka warbixinta hanti-dhawrka oo ay la socoto warbixinta waxqabadkiisa muddadaas hal bil gudaheed laga billaabo marka uu helay warbixinta baadhidda hanti-dhawrka sannadkii hore.

Qaybta Labo iyo Tobanaad
Xidhiidhka Maaliyadeed ee Ka Dhexeeya Deegaanka, Degmooyinka iyo Maamulada
Magaalooyinka

***Qod.57^{aad}* Is-waafajinta Canshuurta (Tax Harmonization)**

1. Nidaam canshuureedka heer deegaan, degmooyin iyo maamulada magaaloyinku waxay lahaanayaan isku sar-go'naan iyo iswaafaqsanaan sal canshuureed (Tax base).
2. Xafiisku wuxuu fududaynayaa isku sar-go'naantaas iyo iswaafaqsanaantaas isaga oo adeegsanaya cilmi-baadhis iyo taageero maamul.

***Qod.58^{aad}* Warbixin**

Xafiiska ayaa go'aamin tasmada iyo xilliga la gudbin warbinaha lacageed ee deegaan ee maamulada degmooyinka.

Qaybta Saddex iyo Tobanaad
Qodobo kala Duwan

***Qod.59^{aad}* Hallawga Lacagta iyo Hantida Dawladda**

Golaha Hawlfulinta ee Deegaanku wuxuu soo saari karaa Xeer-nidaameedyo:

1. Caddaynaya tallabooyinkii laga qaadi lahaa mar kasta oo la helo lunsii lacag ama hanti dawladeed
2. Caddaynaya diiwaanada la ilaalinayo iyo ku soo daridda warbixinta xisaabaadka dawladda lunsii kasta, kaas oo lagu tixraacay qodob-hoosaadka (1^{aad}).

***Qod.60^{aad}* Awood Eegid u Lahaanshaha Diiwaanada**

Xafiiska iyo cid kasta oo gaanuun awood loogu siiyay waxay leedahay awood aan xaddidnay inay eegto buugta, waraaqaha, xisaabaadka iyo diiwaanada dhammaan xafiis-dawladeedyada, kaas oo u muuqda wax ku ool gudashada waajibaadkooda.

Qod.61^{aad} Awoodaha Soo Saarista Xeerka

1. Golaha Hawl fulinta Deegaanku wuxuu awood u leeyahay soo saarista Xeer-nidaameedyada lagama maarmaanka u ah fulinta arrimaha lagu xusay Bayaankan.
2. Xafiisku wuxuu soo saari karaa awaamiir lagu meel marinayo awoodaha iyo waajibaadada lagu siiyay bayaankan iyo xeer-nidaameedka lagu soo saaro hab waafaqsan bayaankan.

Qod.62^{aad} Qodobada Kala Guurka

Dhacdooyinka maaliyadeed ee billawday dhaqan galka bayaankan ka hor, waxaa lagu dhamaystiri si waafaqsan habka uu dhigay bayaanka dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka soomaalida, bayaan tirsi 69/2001 iyo xeer-nidaamiyihii iyo awaamirtii loo soo saaray fulitaankiisa.

Qod.63^{aad} Shuruucda Aan Dhaqan galka la hayn

1. Waxaa bayaankan lagu nasakhay/buriyay oo aan dhaqan gal sharci lahayn bayaankii dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka soomaalida, bayaan tirsi 69/2001,
2. Sharci, xeer nidaameed ama ficil iyo qaab dhaqmeed kasta oo ka hor imanaya qodobada lagu xusay bayaankan malaha dhaqan gal sharci.

Qod.64^{aad} Mudada Dhaqan Galka Bayaanka

Bayaankani wuxuu dhaqan galayaa laga bilaabo maalinta uu ku soo baxo Dhool Gazettea.

-----/bisha-----/2004.
Jig-Jiga

**Mudane Cabdi Maxamuud Cumar
Madaxweynaha DDS.**

Somali Regional State

A proclamation issued to Revise Finance Administration proclamation of SOMALI REGIONAL STATE, proclamation no: ____/2004

A proclamation issued to Revise Finance Administration proclamation of SOMALI REGIONAL STATE, proclamation no: ____/2004

WHEREAS, it has become necessary to revise the Somali Regional state Financial Administration Proclamation no: 69/2001 to render effective and efficient the budget preparation, collection and payment of public money, maintenance of accounts, internal audit and the management of public resource and debt by alleviating the problems encountered in the implementation of the Proclamation during the period in which it was in force;

WHEREAS, to render more effective the system of public finance administration it has become necessary

to implement the outcome of the studies carried out under the Civil Service Reform Program;

NOW, THEREFORE, in accordance with Article 49(3) (b) of the revised Constitution of the Somali regional state, it is hereby proclaimed as follows:

PART ONE

General

Article 1. Short Title

This Proclamation may be cited as the “Somali Regional State Financial Administration Proclamation No: ____/2004.”

Article 2. Definitions

In this Proclamation, unless the context Indicates otherwise requires:

1. “Aid in kind” means any assistance received by the Regional Government under a bilateral or multilateral agreement, or from other sources, that is received in the form of goods or services or any other form other than money;
2. “Approval” means any authorization of the Regional Council to pay money out of the Consolidated Fund;
3. “Capital Expenditure” means an outlay for the acquisition of or improvements to fixed assets, and includes expenditures made for training, consultancy services and research;
4. “Consolidated Fund” means all public moneys that are on deposit at the credit of any public body where the bank account has been opened by the Bureau under this Proclamation; all public moneys held in cash by any public body pending disbursement; and all aid in kind;
5. “Commitment” means an obligation that becomes a liability if and when the terms of existing contracts, agreements or laws are met;
6. “Disbursement” means the release of any public money from the consolidated fund to the public body or any other organ to which the budget is approved;
7. “Expenditure” means payment made to a person or organization who has the right to receive such payments in accordance with the contract entered into by the public body or any other obligation to pay;
8. “Region” means the Somali regional state
9. “Fiscal Year” means the period beginning Hamle 1 st and ending Sene 30th of the Ethiopian calendar;
10. “Grace Period” means the thirty (30) days commencing Sane 30 of the Ethiopian calendar during which invoices received for activities of a capital project carried out

in the previous fiscal year shall be paid from the previous fiscal year's capital budget appropriation;

11. "Supplementary Budget" means a budget approved in situations where the revenue budget appropriated for activities of the Government to be carried out in a fiscal year is not sufficient or where a budget is required for an activity of the Government to which budget is not appropriated or where the expenditure budget appropriated for an activity is not sufficient;
12. "Bureau and Bureau Head" means the Bureau of Finance and Economic Development and the Bureau Head of Finance and Economic Development respectively;
13. "Other Receivables" means any amount owing to the Regional Government other than a tax or penalty on tax;
14. "Public Body" means any organ of the Regional Government which is partly or wholly financed by Government allocated budget;
15. "Public Money" means all money belonging to the Regional Government received or collected (or receivable) by the Bureau Head or by any official of the Regional Government or by any person authorized to receive and collect such money on behalf of the Regional Government and includes:
 - a. Special funds of the Regional Government and the income and revenue from them;
 - b. Revenues of the Regional Government;
 - c. money raised by the Regional Government by the issuance and sale of securities;
 - d. Money received by the Regional Government or any Regional public body as loans or as assistance under a bilateral or multilateral agreements or from other sources;
 - e. Aid in kind.
16. "Public Property" means all property, except public money and land, belonging to the Regional Government;
17. "Remission" means the discharge or release from taxes, penalties or other receivables due to the Regional Government;
18. "Write-off" means the cancellation from the books of accounts, of receivables or obligations due to the Regional Government or any claims by the Regional Government;
19. "Security" means something given or pledged to secure a financial promise or a financial obligation and includes a treasury bill, a note or a bond;
20. "Sinking Fund" means a fund invested to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulation issued by the Cabinet Council of Regional Government;
21. "Budget Subsidy" means the annual budgetary amount provided by the Federal Government to the Regional Government or the annual budgetary amount provided by the Regional Government to woredas and city administrations;
22. "Budget Transfer" means the authorized movement of funds in an approved budget from one public body, head, subhead, project or item to another;

23. “Special purpose” means an activity of the Regional Government which in accordance with legislative authority is carried out by earmarked public money;
24. “Internal Audit” is an independent and objective assurance and consulting activity designed to add value and improve an organization operations which helps an organization accomplish its objectives by bringing in a systematic and disciplined approach to evaluate the effectiveness of risk management, control and governance process;
25. “Internal Control” means an integral process that is effected by a public body’s management and personnel, designed to address risks and to provide reasonable assurance that is the pursuit of the public body’s mission;
26. “Excess Expenditure” means expenditure in excess of the budget approved or appropriated or the budget allocated through budget transfer;
27. “Consolidated Account” means the Regional Government treasury account through which public money is received and disbursements and expenditures are made;
28. “Public Debt” means domestic borrowings of the Regional Government by the issuance of direct advances and sale of securities as well as guarantees issued by the Regional Government;
29. “Direct Advance” means borrowing made by entering into a loan agreement with the lender and not by issuing securities;
30. “Regional Governments” means member states of the Federal Democratic Republic of Ethiopia listed under Article 47 of the Constitution of the Federal Democratic Republic Ethiopia and for purposes of this Proclamation it mean as listed under article 2 of the of the revised Constitution of the Somali regional state.
31. “Person” means a natural or juridical person.
32. “District” shall mean an autonomous independent administration as provided by the Federal as well Regional constitution.
33. “City Administration” shall mean a city which has a number of population 30,000 or more and in accordance with a regulation issued by the Cabinet Council of the region in accordance with Urban Centers Establishment proclamation classified as City Administration.

Article 3. Scope of Application

1. This Proclamation applies to all Regional public bodies.
2. The Council of Regional Government may from time to time issue the list of public bodies to be governed by this Proclamation.

Article 4. Gender Reference

1. The provisions of this proclamation set out in the masculine gender shall also apply to the feminine gender.

PART TWO

FINANCIAL RESPONSIBILITY

Article 5. Powers and Duties of the Bureau of Finance and Economic Development

The Bureau of Finance and Economic Development shall have the duty to:

1. supervise and monitor the finance of the Regional Government; and conduct audit of public bodies, if it deems necessary;

2. lead, coordinate and ensure harmonization of the fiscal relations between Federal and Regional Government;
3. ensure that systems are established for planning, allocating resources and appropriation of budget which enable proper utilization of public resources;
4. prepare the regional Government budget make disbursements based on the formula approved by the Regional Council
5. oversee the internal audit functions of public bodies and develop appropriate standards of work and conduct for application throughout all public bodies internal audit functions; develop internal control standards, assist in building the capacities of the internal audit;
6. ensure and monitor that the Internal audit body has the necessary qualified, Economical and competent staff.
7. monitor measures taken in accordance with internal audit reports, submit annual reports on the findings of internal audit to the cabinet Council and monitor the implementation of decisions of the Council;
8. monitor and evaluate the execution of budget and submit bi-annual report to the Cabinet Council on the performance of budget;
9. raise the awareness of the public with regard to budget administration and execution;
10. establish a system which renders cash management effective and economical;
11. maintain the accounts of the government; submit annually and whenever necessary to the Cabinet Council a report on the financial activities and cash position of the Regional Government;
12. build the capacities of regional government public bodies in the administration of public finance.

Article 6. Responsibilities of Heads of Public Bodies

1. Heads of public bodies have the duty to ensure that all of the resources for which they are responsible are used for proper and approved purposes and that they are used in the most economical, efficient and effective way.
2. Without limiting the generality of the provisions of sub-article (1) of this Article, the financial responsibility of heads of public bodies shall include but are not limited to:
 - a. developing a system for financial administration which ensures transparency and accountability and monitoring the system developed within the public body to ascertain is functioning well;
 - b. ensuring that the internal audit system is appropriately staffed with trained and qualified manpower and that the internal audits are carried out efficiently, effectively and economically;
 - c. Developing internal directives and procedures which complement this Proclamation, the Regulation to be issued pursuant to this Proclamation by the Cabinet Council and the Directives to be issued by the Bureau head.
 - d. ensuring that timely, relevant and reliable financial information analysis is prepared and disseminated;

- e. ensuring that the financial report of the public body is submitted to the Bureau on the due date, closing the accounts of the public body at the end of the fiscal year and submitting the same to the regional Auditor General for audit;
- f. ensuring that the employees of the public body are performing their duties in compliance with this Proclamation, the Regulation and Directive issued pursuant to this Proclamation and procedures laid down in accordance with this Proclamation; and that the internal audit is carried out timely;
- g. preparing their annual budget in accordance with the Directive issued by the Bureau;
- h. submitting the cash requirement and cash flow prepared based on the evaluation of the public body's program;
- i. take appropriate measures in accordance with the report of the external audit or internal audit.

Article 7. Responsibilities of Internal Audit

1. The Internal Audit of public bodies shall be responsible for:
 - a) conducting internal audit at specific intervals to evaluate the performance of the public body and to ascertain that public money and public property are used for intended purposes, and submitting audit reports to the head of the public body and the Bureau, follow-up measures taken based on audit findings;
 - b) developing audit programs and audit procedures which are specifically designed to meet the requirements of the public body;
 - c) developing a monitoring system which will, at regular intervals, test and report to management and the Bureau head on the public body's compliance with the applicable internal and external directives and procedures; and
 - d) advising management, at regular intervals, on its internal practices and controls and on whether they are efficient and economical.
2. The government shall endow heads and staff of internal audit with legal protection against any persecution because of performance of their duties.

Article 8. Accountability

The head of every public body is accountable to the Cabinet Council for the responsibility to ensure that the provisions of this Proclamation and or Regulations issued pursuant to this Proclamation are fully and properly implemented by the public body for which he or she is responsible.

PART THREE

COLLECTION AND DEPOSIT OF PUBLIC MONEY

Article 9. Consolidated Fund

1. There shall be one consolidated fund into which all public money shall be paid except that otherwise allowed by law.
2. The Bureau shall record aid in kind in the consolidated fund based on the information it obtains from the concerned public body.
3. The consolidated fund shall be maintained and administered by the Bureau.

4. The Bureau may open, in the name of any public body, bank accounts for the deposit of public money and order the closing of the same. Such accounts shall form part of the consolidated fund.

Article 10. Collections of Public Money

1. No public money shall be collected except when authorized by law.
2. No public money shall be collected without the use of the official receipts of the Bureau or a receipt printed with the authorization of the Bureau.
3. Every authorized person who collects or receives public money shall deposit the public money so collected into the consolidated fund and keep a record of receipts and deposits of it in the form and manner prescribed in directives issued by the Bureau.

Article 11. Deposits of Public Money

1. All public money shall be deposited in the consolidated fund to the credit of the Bureau, except aid in kind which shall be recorded in the consolidated fund and therefore deemed to be deposited.
2. Money paid into the consolidated fund for a special purpose may be paid out of the consolidated fund according to the proclamation which established the special purpose.

Article 12. Interest

The National Bank of Ethiopia shall pay interest on money deposited in all accounts held by it in the name of the Bureau or any public body. The rate of interest shall be fixed by a mutual agreement of the Bureau and the National Bank.

PART FOUR

Remissions, Write –Offs, Fees and Charges

Article 13. Remissions

1. The Cabinet Council of Regional Government may for good cause remit any other receivable and any interest paid or payable on it or delegate such power in whole or in part to the Bureau.
2. The Cabinet Council of Regional Government may, for good cause and upon the recommendation of the Bureau Head remit any tax, including any interest paid or payable on it.
3. The Bureau may for good cause remit any tax or any other receivable up to an amount determined by Regulation issued by the Council of Regional Government.

Article 14. Conditions for Remissions

1. A remission of the types provided under Article 13 of this proclamation may be total or partial or conditional or unconditional and may be granted:
 - a. before, after or pending any suit for the recovery of the tax penalty or other receivable in respect of which the remission is granted;
 - b. before or after any payment of the tax, penalty or other receivable has been made or enforced by process or execution; and
 - c. With respect to a tax or other receivable in any particular case or class of cases and before the liability for it arises.

Article 15. Reporting of Remissions

Remissions granted under this proclamation or any other proclamation during fiscal year shall be reported in the public accounts for that year.

Article 16. Write-offs

1. The Council of Regional Government may issue regulation regarding the writing-off of all or part of any receivable or obligation due to the Regional Government or any claim by the Regional Government. Such regulation may prescribe:
 - a. the criteria for any receivable, obligation or claim may be written-off;
 - b. the requirements to be met and the procedures to be followed before any receivable obligation or claim may be written-off;
 - c. the information and records to be kept in respect of receivable obligations and claims that are written-off;
 - d. the conditions under which public property lost may be written-off; and
 - e. The manner in which goods lost due to depletion, leakages or any other natural cause may be written-off.
2. No receivable obligation or claim the writing-off which would result in a charge to an appropriation shall be written off unless the amount written off is included as a budgetary expenditure in an appropriation Proclamation.
3. The writing-off any receivable obligation or claim does not affect any right of the Government to collect or recover the receivable, obligation or claim.
4. Any receivable obligation or claim written off under this proclamation during a fiscal year shall be reported in the public account for that year.

Article 17. Fees and Charges

1. The Cabinet Council of Regional Government may issue regulation with respect to fees and charges levied by public bodies for providing goods, services or use of facilities.
2. Sub-article (1) of this Article shall not apply where a law provides specific authority for the matters described therein.

PART FIVE

BUDGET

Article 18. Annual Budget

The budget for each fiscal year which comprises the Regional Government revenue, expenditure, subsidy budget from the federal Government and the region subsidy to woredas and city administrations as well as the financing of the budget shall be approved by the council of the Region.

Article 19. Macro-economic and Fiscal Framework

1. The Bureau Head shall annually submit to the Cabinet council of Regional Government's macro-economic and fiscal framework. Such framework shall cover three consecutive years and contain:
 - a. estimates of all revenue to be raised during each fiscal year classified per main revenue item;
 - b. estimates of expenditure for each fiscal year per each public body segregated by recurrent and capital expenditure;
 - c. estimates of recurrent and capital expenditure segregated by economic sector;
 - d. the financing of the budget; and

- e. Recent year's macro-economic performance.
2. The macro-economic fiscal framework submitted by the Bureau pursuant to sub article (1) of this Article shall include major macro-economic plans.

Article 20. Format for Macro-economic and Fiscal Framework and Annual Budget Preparations and Submissions

1. The Bureau shall establish the format for macro-economic and fiscal framework and annual budget submissions.
2. the format to be established pursuant to sub article (1) of this Article shall at least contain
 - a. estimates of all revenue expected to be raised during the fiscal year to which the budget relates;
 - b. estimates of recurrent and capital expenditure of Regional Government for that fiscal year;
 - c. proposals for financing the budget for that fiscal year.

Article 21. Ceilings of Budget

The Bureau shall establish the maximum amount on which each expenditure budget request is to be based.

Article 22. Budget Approval and Notification

1. The Bureau shall annually:
 - a. submit to the Cabinet council of Regional Government budget projection for the coming fiscal year;
 - b. provide justifications on the Budget endorsed by the Council of Regional Government to the council of the Region .
2. The Budget shall be approved by the council of the Region by Sene 30th and all public bodies shall be notified by Hamle 7 Ethiopian Callender.
3. The budget approved by the council of the Region shall be published in the DHOOL Gazette.

Article 23. Budget Transfer

1. Transfers shall be allowed from the recurrent budget to the capital budget.
2. No transfers shall be allowed from the capital budget to the recurrent budget.

Article 24. Budget Transfers within Public Bodies

1. The Bureau is hereby empowered to:
 - a. transfer funds within items of expenditure of the recurrent budget;
 - b. transfer budget from one capital project to another within a public body;
 - c. transfer the budget approved for capital expenditure of the public body to finance pending obligations of a project approved in previous years for which no budget is allocated in the current fiscal year;
 - d. transfer the budget when organs under a public body merge.
2. Without prejudice the Sub article (d) of article 24 in case of split of a public body the Cabinet of the Region shall transfer the budget.

Article 25. Budget Transfers between Public Bodies

1. The Cabinet Council may transfer a recurrent budget from one public body to the other if it is ascertained that the public body to which the budget is appropriated cannot wholly utilize its budget.
2. The Cabinet Council may authorize the transfer of funds from the capital budget of one public body to the capital budget of another public body under the following conditions:
 - a. where a deficiency in one public body's capital budget can be met by an offsetting transfer from another public body's capital budget approved for that fiscal year provided that the capital budget receiving additional funds is a previously approved capital budget;
 - b. where a budget is requested to finance pending obligations of a project approved in previous years for which no budget is allocated in the current fiscal year.

Article 26. Transfer from Contingency Budget

1. Emergency expenditures may be provided on the authority of the Cabinet Council of Regional Government by transfer from the provision for contingency budget, subject to any limitations imposed by the budget Proclamation for the current fiscal year.
2. Without Prejudice Sub-article (1) of this article the Bureau may transfer the Salary contingent budget.

Article 27. Supplementary Budget

Supplementary budget appropriation may be approved by the Council of the Region on the recommendation of the Cabinet Council of Regional Government.

Article 28. Delay in Budget Approval

If the Council of the Region has not approved the annual budget until the beginning of the new fiscal year, then until the annual budget is approved by the council:

1. The approved recurrent budget of the previous fiscal year shall be implemented on a monthly basis;
2. Funds for previously approved capital projects shall be released upon approval by the Bureau;
3. The amount disbursed pursuant to sub article (1) and (2) of this Article shall be added to the annual budget to be approved by the Council of the Region.

PART SIX

DISBURSEMENTS OF PUBLIC MONEY

Article 29. Disbursements out of the Consolidated Fund

1. No disbursements shall be made out of the consolidated fund without the prior authorization of the Council of the Region.
2. No expenditure or commitment of expenditure can be incurred from the budget approved before the budget is allocated by the Bureau.

Article 30. Disbursement Limits

Except as provided in Articles 23 to 26 of this Proclamation, on disbursements to public bodies shall be made in a fiscal year which exceeds the amounts appropriated in the budgetary Proclamation for that fiscal year.

Article 31. Submission of Cash Flow and Cash Requirements

1. Subject to the directives of the Bureau, No disbursements shall be made out of the approved budget unless the head of the public body or his authorized representative submits to the Bureau cash flow and cash requirements.
2. Payment instructions based on the cash flow requirements of the public body may only be given to a bank taking into consideration the revenue collected by the Government and the work program of the public body.
3. The Bureau shall establish the calendar for submission of cash flow and cash requirements.

Article 32. Commitments

1. No commitment shall be made against an appropriation except by requisition of the head of the public body or by a person authorized by him in writing.
2. No contract or other arrangement requiring payment shall be entered into by any public body unless there is a sufficient unencumbered balance from the budget to discharge any debt that will be incurred during the fiscal year in which the contract or other arrangement is made.
3. Notwithstanding the provisions of sub-article (2) of this Article, in the case of concluding a long-term contract relating to a project lasting for more than one fiscal year, the ascertainment of budget appropriation for the first fiscal year of the project shall be sufficient.
4. The Bureau shall establish the procedures to be followed and the manner in which records for the control of financial commitments chargeable to each budgetary item will be registered.
5. The head of the public body shall maintain the records for the control of financial commitments chargeable to each budgetary item in a manner prescribed by the Bureau.

Article 33. Payments for Goods and Services

1. No payment shall be made by any public body unless, in addition to any other voucher or certificate required, the head of the public body or other person authorized by him certifies:
 - A. in the case of a payment for the performance of work, the supply of goods or the rendering of services:
 - I. that the work has been performed, the goods supplied or the services rendered, and that the price charged is according to the contract, or if not specified by the contract, is reasonable;
 - II. that a payment is to be made, under the terms of the contract, before the completion of the work, delivery of the goods or rendering of the service, that the payment is according to the contract; or
 - III. that, in accordance with the procedures prescribed by the Bureau, payment is to be made in advance of verification, that the claim for payment is reasonable; or
 - B. In the case of any other payment, that the payee is eligible for or entitled to the payment.
2. The Bureau may prescribe by directive the procedures to be followed to give effect to the certification and verification required by this Article.

3. All payments over and above the threshold to be determined by the Bureau shall be effected by bank to bank transfer.
4. Public bodies shall maintain safe deposit boxes in which petty cash is kept. The amount of money to be used as petty cash shall be determined by a directive to be issued by the Bureau.

Article 34. Grace Period for Capital Budget

Payments of invoices in connection with a capital project carried out in a fiscal year may be made in The 30 days period, after the end of the fiscal year on the account of the capital budget of fiscal year ending.

Article 35. Refunds of Revenue

Without prejudice to any limitations made by relevant laws, where it is ascertained that undue revenue is collected by the Public Body, such amount may be paid to the rightful person by making the necessary adjustments on the record. The mode of implementation of this provision shall be prescribed by a directive to be issued by the Bureau.

PART SEVEN

Management of Unspent Funds

Article 36. Unspent Funds

1. Without prejudice to the Article 34 of this Proclamation, the unspent balance of an appropriation granted for a fiscal year shall lapse and shall be credited to the treasury account of the Bureau.
2. Notwithstanding the provisions of sub article (1) of this Article, unspent balances of grants and loans shall be retained in the consolidated fund for continued use as may be necessary.

Article 37. Advances

Every advance that is not repaid, accounted for or recovered by the end of the fiscal year in which it was made shall be reported in the public accounts for that year.

Article 38. Set-off

Any advance or any portion of it that is not repaid, accounted for or recovered in accordance with the regulation covering such advances may be recovered:

1. Out of any money payable, except for pension money payable by the Regional Government to the person to whom the advance was made or;
2. Where the person is deceased, out of any money payable, except for pension money or the sum payable when the contract is severed due to the death of the employee, by the Regional Government to the heirs of that person.

Article 39. Refunds of Expenditure

Any amount received by the Regional Government in a fiscal year as:

1. A refund of an expenditure;
2. A refund or repayment of an overpayment;
3. A rebate, including a tax rebate or some other price adjustment on a payment;
4. Recovery from an indemnification; or
5. a recovery under a claim for loss of or damage to the asset of a public body; shall be credited to the appropriation against which the related expenditure, advance or payment was charged.

**PART EIGHT
PUBLIC DEBT AND LOAN GRANTED
BY THE GOVERNMENT**

Article 40. Authority to Borrow

1. no money shall be borrowed on behalf of the regional State without the authorization of the Council of the Region.
2. The Bureau may, as allowed for by the Council of the Region, without exceeding the ceiling authorized by the Finance and Economic Development Ministry, borrow money from domestic sources, issue security document and ensure guarantee thereof.

Article 41. Borrowing for Repayment, Conversion and consolidation of Loans

1. The Bureau Head may borrow such sums of money as are required for the payment of any direct advances, or securities that are maturing or have been called for redemption.
2. The Bureau Head may, when necessary, with the concurrence of the lender:
 - a. repay any loan prior to the redemption date of that loan;
 - b. convert the loan into any other loan;
 - c. consolidate two or more loans into an existing or new loan.

Article 42. Loans for the Management of the Consolidated Fund

The Bureau may borrow money for the efficient management of the consolidated fund.

Article 43. Payment of Loan Obligations

The payment of the principal of, interest on, and administrative expenses related to direct advances and securities issued by or on behalf of the Regional Government, is a charge on and payable out of the consolidated fund.

Article 44. Set-off

1. The Bureau Head may set-off the debt owed by creditors to the government against confirmed debt owed by the Government to such creditors.
2. The amount to be set-off in accordance with this Article shall be shown in the financial report of the government.

Article 45. Management of Public Debts

The Cabinet Council of Regional Government may issue regulations necessary for the management of the public debt of the Government, the payment of interest thereon, and for guarantees.

Article 46. Records of Public Debt

The Bureau shall maintain a comprehensive and detailed record:

1. Showing all domestic borrowings undertaken in accordance with this Proclamation by the issuance of direct advances and sale of securities.
2. Containing a description of all money so borrowed;
3. Showing all amounts paid in respect of the principal of and interest on all money so borrowed.
4. Showing all amounts paid to registers, fiscal agents and others for administrative services relating to the issuances, management and redemption of direct advances, and

securities. Containing authorizations, descriptions, amounts paid, and all administrative expenses relating to guarantees.

PART NINE

AUTHORITY TO INVEST PUBLIC

MONEY

Article 47. Investment of Surplus Funds

Without prejudice to the regulation to be issued by the Council of Regional Government, where money in the consolidated fund is not immediately required for payments, the Bureau Head may, invest such money in eligible securities as determined by the Cabinet Council of Regional Government.

Article 48. Establishment and Management of Sinking Fund

- 1.** The Council of Regional Government may provide for the creation and management of sinking funds.
- 2.** All money required for sinking funds is paid out of the consolidated fund.

Article 49. Conversion into Capital

The Bureau Head may convert debts owed to the Regional Government by public bodies into capital.

PART TEN

PUBLIC PROPERTY

Article 50. Acquisition and Disposition

No public property shall be acquired or disposed of by the Regional Government unless it is done so in accordance with the law.

Article 51. Records for Custody and Control

The head of each public body shall, in accordance with directives of the Bureau, ensure that public property under the custody of his public body:

- 1.** Is properly registered and has system of monitoring;
- 2.** Is given proper care and maintenance;
- 3.** Is disposed off if no longer serves the public body.

PART ELEVEN

PUBLIC ACCOUNTS

Article 52. Preparation and Reporting of Accounts

The Bureau shall prepare public accounts for each fiscal year which shall embody the audited accounts of public bodies and the audited consolidated account of the central Treasury and submit the same to the Cabinet Council of Regional Government before the end of the next fiscal year.

Article 53. Contents of Public Accounts

The public accounts provided under Article 52 of this Proclamation shall be prepared in accordance with the directive to be issued by the Bureau and shall include:

- 1.** a statement of the Regional Government which contains:
 - a. the financial transactions of the fiscal year,
 - b. the consolidated fund,
 - c. debt and contingent liabilities of the Regional Government,
 - d. sums appropriated, expended and unexpended for the fiscal year,

- e. sinking fund, if any,
 - f. budget subsidy transferred to as well as loans provided on account of their budget subsidy;
 - g. the accounts of special funds;
 - h. such other accounts and information as are necessary to show, with respect to the fiscal year, the financial transactions and position of the Regional Government.
- 2.** The opinion of the auditor General concerning his examination of the consolidated accounts of the Regional Government; and
 - 3.** Such other information as the Bureau considers appropriate.

Article 54. Currency

The accounts of the Regional Government shall be kept and reported in Birr.

Article 55. Records and Reports

1. The head of each public body shall keep financial records for the responsibilities of the public body, in a form directed by the Bureau.
2. The head of each public body shall provide to the Bureau monthly reports showing the financial transactions of the public body.
3. Each public body shall close its accounts and report to the Bureau within three months after the end of the fiscal year.
4. The report to be submitted in accordance with this Article shall include the amount received as grant and loan and utilization of the same.

Article 56. Audit

1. The Bureau shall prepare and submit for audit the consolidated accounts of the Regional Government to the Auditor General of the Region.
2. Each public body shall close and submit its account to the Auditor General of the Region within three months from the end of the fiscal year.
3. The public body audited shall submit to the council of Region the audit report together with its performance report of the period within one month from the receipt of the last year audit inspection report.

PART TWELVE

**FEDERAL AND REGIONAL
FINANCIAL RELATIONS**

Article 57. Tax Harmonization

1. Tax systems at the Federal and Regional levels shall have harmonized and standardized tax bases.
2. The Bureau through research and administrative shall facilitate such harmonization and standardization.

Article 58. Reporting

The Bureau shall determine the content and submission of national financial reports of the government and shall prepare national financial reports.

PART THIRTEEN

MISCELLANEOUS PROVISIONS

Article 59. Losses of public Money and public Property

The Cabinet Council of Regional Government, may issue regulations:

1. Prescribing the actions to be taken whenever there are losses of public money or public property;
2. Prescribing the records to be kept and providing for the reporting in the public accounts of every loss referred to in sub-article (1) of this Article.

Article 60. Access to Records

The Bureau or any other organ authorized by law shall have unrestricted access to all books, papers, accounts and records of all public bodies which it deems to be essential to the performance of its duties.

Article 61. Power to Issue Regulations and Directives

1. Cabinet council may issue regulations necessary for the implementation of this Proclamation.
2. The Bureau may issue directives for the implementation of this Proclamation and the Regulations issued under this Proclamation.

Article 62. Transitory Provision

Financial transactions commenced before the effective date of this Proclamation shall be concluded in accordance with the system laid down by the Somali Regional State Financial administration Proclamation No. 69/2001, and regulations and directives issued there under.

Article 63. Repealed and Inapplicable Laws

1. The Somali Regional State financial Administration proclamation No. 69/2001, is repealed and replaced by this proclamation.
2. Any other proclamation, regulation, directive or practice contrary to this proclamation shall be inapplicable on matters provided in this proclamation.

Article 64. Effective Date

This Proclamation shall come into force as of its publication date in the DHOOL Gazette of the regional State.

Gijiga: _____/2004

Abdi Mohamud Omar

President of the SRS