



## Warqadda Ansixinta Habaraaca

Magaca Habraaca: Habraaca Ku-meelgaarka ah ee Lacag Wareejinta DFS iyo DXDF iyo Maamulka Gobolka Banaadir

Diyaarisay: Wasaaradda Maaliyadda DFS

SHIRKA WASAARADDAHA MAALIYADDA EE DXDF, GOBALKA BANAADIR IYO DFS

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Habraaca Ku-meelgaarka ah ee Lacag Wareejinta DFS iyo DXDFiyo  
Maamulka Gobolka Banaadir

1. Qaab-dhismeedka dowladeed ee Jamhuuriyadda Federaalka Soomaaliya waxaa uuka koobanyahay laba heer ah: (a) Heerka Dowladda Federaalka; iyo Heerka DXDF, oo ka kooban Puntland, Koonfur-Galbeed, Jubbaland, Galmudug, Hirshabeelle iyo dowladaha hoose oo kasii farcama DXDF;
2. Sida ku xusan dastuurka KMG ah ee 2012 ma jiro Gobol kaligiis gooni u istaagi kara, Inkasta oo DXDFay madax-bannaani hoose haystaan marka laga fiiriyo dhinaca maamulka, haddana maaliyad ahaan iskuma filna, Dakhliga ay soo xareeyaana maahan mid kaabi kara waajibaadka kharash ee saaran, inkastoo dakhligoodu kala duwanyahay. Sidaa daraaddeed, waxaa ay u baahan yihiin lacago ay u wareejiso Dowladda Federaalka Soomaaliya (DFS) si ay gacan uga siiso in ay fuliyaan qaar ka mid ah adeegyada dadweynaha Loo qabto ee bixintoodu ay waajibka ku tahay, si loo daboolo baahiya kharash ee taagan.
3. Tani macnaheedu ma ahan in DFS ay maaliyad ahaan isku filan tahay. Balse waxa ay taageero Maaliyadeed ka heshaa beesha caalamka si ay u dheellitirto Miisaaniyaddeeda (t.a. sanadkii 2019 waxaa deeqaha dibada ka yimid 43.3% Miisaaniyadda DFS e marka loo barbardhigo saamigii deeqaha ee sanadkii 2016 oo ahaa 33%). Si loo caddeeyo arrintan, waxaa mudan in la xuso in beesha caalamka ay sidoo kale taageero siiso DXDF, haseyeeshee Sharciga Maamulka Maaliyadda Dowladda FS (PFM) ayaa dhigaya in ay waajib tahay in dhammaan taageerada Maaliyadeed warbixintooda loo gudbiyo DFS.<sup>1</sup>
4. Arrinta kale ee dhiirrigelineysa in DFS ay lacag u dirto DXDFwaa arimaha dakhli wadaaga sida dakhliga Kaluunka, kiradda shidaalka IWM;
5. waxaajira lacago loo wareejiyay saddex Dowlad-goboleed<sup>2</sup>, oo aan lahayn dakhli ka soo gala Dekad weyn kuwaas oo lacago dheeri ay bil walba u dirto DFS. Sidoo kale, Gobolka Banaadir, oo sanad walba hela 15 boqolkiiba dakhliga furdada ee ay DFS ay ku qaaddo dekada Muqdisho ayaa ah tusaale kale si Maamulka gobolka Banaadir awood loogu siiyo in uu joogteeyo qabashada hawlaha dowladaha hoose. Taas marka

<sup>1</sup> Qod. 36 faqradda.3aad ee Hindise-Sharciyeedka Maareynta Maaliyadda waxaa uu oranayaa in “Maamul Goboleed Walba amase Wakaalad dowladeed ee hesho deeq walba, deeqbixiye waa in uu u gudbiyaa xogta deeqeed oo faahfaahs an Wasiirka inta lagu guda jiro asbuuc kadib helidda deeqda iyo deymaha.” Iyo Faqradda 5aad oo oraneysa: “Dhammaan heshiisyada ee deeqaha Hay’adaha Dowladda, Maamul Goboleedyadda, iyo Wakaaladaha Dowladda ayaa laga diiwangalinayaa Hantidhawrka Guud.”

<sup>2</sup> Koonfur-Galbeed ee Soomaaliya, Dowlad-goboleedka Galmudug iyo Dowlad-goboleedka Hirshabeelle











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laga soo tago waxaa jira lacago deeq ah oo ay dibadda ka hesho DFS oo sidoo kale loo wareejiyo dhammaan DXDFiyo Maamulka Gobolka Banaadir.

6. Shantii sano ee la soo dhaafey waxaa si mug leh u kordhey lacagaha loo diro DXDF, kuwaas oo markii hore ahaa 1.64% wadarta lacagaha DFS ay u wareejiyay DXDF sanadkii 2015-kii. Lacagahaasi waxay gaareen 11% sanadihii 2017-2018. Halka Sanadkani, bishii Oktoober lacagahaasi waxeey gaareen 14%
7. Shaxda 1-aad ayaa soo bandhigaysa lacagihii taageerada Maaliyadeed ahaa ee DFS ay u dirtey DXDFiyo Maamulka Gobolka Banaadirsedexdii sano ee la soo dhaafey. Sida ay muujinaysoshaxda hoose
8. Tani waxaa ay ka dhigan tahay in \$30.42 Milyan la wareejiyey sanadkii 2018 ilaa hadana waxaa ay gaaraysaa lacagta la wareejiyay \$32.3 Milyan marka la barbardhigo keliya \$2.22 milyan oo la wareejiyey sanadkii 2015.

**Shaxda 1aad: Lacagaha DFS u wareejiyey DXDFsanadihii 2017-2018, oo ah Milyan Doolarka Mareykanka**

Dowlad-Goboleed	2017 (dhabta)				2018 (Dhabt)				2019 (Dhabt)			
	RCRF	Surge	FGS-LF	Wadar	RCRF	Surge	FGS-LF	Wadar	RCRF	Surge	FGS-LF	Wadar
Puntland	2.91	0.3	1	4.21	3.8	0.8	0.09	4.69	2.5	0.87	1.24	4.65
Jubbaland	1.17	0.15	0.15	2.47	1.86	0.3	0.04	2.2	1.69	0.5	1.66	3.85
K.Galbeed	0.36	0.15	0.15	3.31	0.61	0.95	1.8	3.36	0.7	1.35	3.12	5.17
Galmudug	0.3	0.3	0.3	3.35	0.27	0.3	1.22	1.79	0.6	1.72	0.89	3.2
Hirshabelle		0.15	0.15	2.2	0.2	0.95	1.8	2.95	0.23	0.89	2.94	4.06
Banadir		0.9	0.9	12.7	0.38	1.4	13.64	15.42	0	0.5	10.88	11.37
Wadarta Wareejinta	4.74	1.95	2.65	28.24	7.12	4.7	18.59	30.41	5.77	5.82	20.71	32.31
Wadarta DFS (\$)				171.067				274.63				230.48
% Wareejinta DFS wadar	7.69%			11.37%				11.08%				14.02%

**FG:** Lacagahan waxaa ku jira kuwa si toos ah loo siiyay shirkadihii shaqada qabtay, caqabadaas oo looga gudbayo hada wixii ka dambeeya habaraacan, kasoo dhaqan galaya marka ay saxiixan Wasiirada Maaliyadda iyo Maamulka Gobolka Banaadir.

9. In kasta oo DXDFay soo dhaweeyeen lacagaha loo wareejiyey ee kordhey, haddana waxaa muhiim ahisla xisaabtanka DXDF iyo DFS, taasoo ay ka mid tahay sidii loogu isticmaalay ujeedooyinkii loogu talagalay lacagtaas. , waxaa lagu heshiiyey in DFS iyo DXDF ay diyaariyaanhabraacan oolagu toosinayo laguna hagayo geeddi-socodka hanaanka lacag wareejinta si kumeel gaar ah , iyo sida looga soo warbixinayo isticmaalka lacagahaas,si loo hormariyo nidaamka maamulka iyo maaraynta Maaliyadda Dalka.

**Yoolalka laga filayo in habraacani Na gaarsiiyo**

- ✦ Is waafajinta Qorshaha iyo Xilliga diyaarinta Miisaaniyadda ee Dowladda FS iyo DXDF si loo xaqiijiyo in wareejinta lacagaha DXDF la jaanqaado Miisaaniyadda Dowlada Federaalka ah.
- ✦ Hagaajinta nidaamka lacag dirista DFS iyo DXDF

- ✚ Horumarinta hannaan fudud oo dhinaca warbixin Xisaabeedka lacagaha loo wareejiyo DXDF ah
- ✚ Dhisidda hab wada shaqayn loo wada dhanyahay dhinaca qorshaha diyaarinta Miisaaniyada iyo warbixin Xisaabeedka Dowlada FS iyo DXDF.

### **Iswaafajinta Qorshaha iyo Xilliga diyaarinta Miisaaniyada Dowlada FS iyo DXDF**

10. Hannaanka iswaafajinta qorshaha diyaarinta Miisaaniyadaha ayaa bilowday, DFS waxa ay soo bandhigtay qaab ay isku waafajineeyso waqtiyeynta diyaarinta sanad Miisaaniyadeedka sida ku cad jadwalka hoose.

#	Waxqabadka	Waqtiga
1	Diyaarinta Strategy-ada Miisaaniyada & Odoroska Dakhliga	1 ilaa 30 Juunyo
2	Dirista Wareegtada Miisaaniyadda	15 Luuliyo
	Wasaaradaha, Waaxaha & Hay'adaha oo soo gudbiya soo-jeedimahooda miisaaniyadeed	15 Agoosto
3	Kulamada dhegeysiga miisaaniyadda (Wasaaradaha, Waaxaha & Hay'adaha)	15 ilaa 30 Agoosto
4	Miisaaniyadda qabyada ah oo loo soo jeediyo Golaha Wasiirrada	Ka-hor 30 Seb.
5	Golaha Wasiirrada oo ansaxiya miisaaniyadda qabyada ah	Ka hor 30ka Oktoobar
6	Miisaaniyadda qabyada ah oo loo gudbiyo Baarlamaanka	30 Oktoobar
7	Baarlamaanka oo ansaxiya miisaaniyadda	Ka hor 31 Disembar
8	Madaxweynaha oo saxiixa Xeerka Qoondoynta si uu u noqdo Sharci	Ka hor 31 Disembar
9	Ogeysiinta oo kala diro Wasaaradaha, Waaxaha & Hay'adaha	1 Jannaayo
10	Qorshaha qabyada ah ee ballanqaadka ee rubaca laad ee sanadka (sanad-maalayadeedka soo socda)	3 Jannaayo

11. Jadwalka sare ku xusan ayaa tusinaya habka loo diyaarinaayo miisaaniyadda 2021ka. Agaasimiyaasha Miisaaniyadda ayaa isugu yimid, kulan wadatashi ah kuna saabsan Miisaaniyadda 2021. Waxayna ku heshiiyeen jadwalka sare ku xusan.

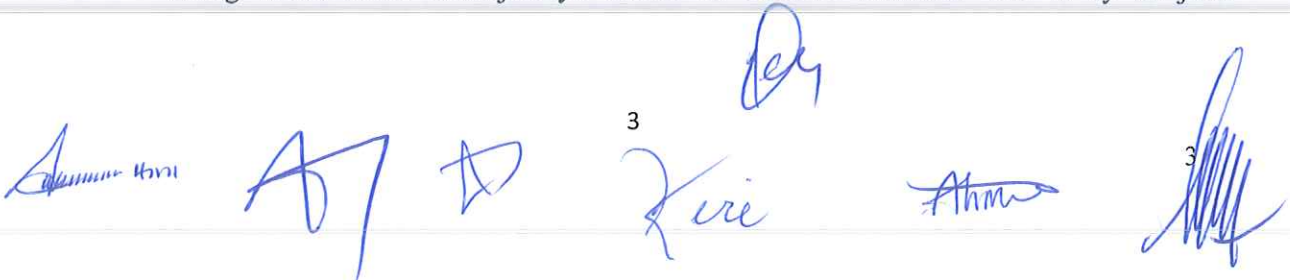
12. Sidoo kale waxaa lagu heshiiyay habraaca wareejinta lacagta wuxuuna dhaqan galayaa marka Wasiirrada iyo Guddoomiyaha Gobolka Banaadir marka ay saxiixaan. ,

### **Wareejinta Lacagta**

13. Sida ku cad shaxda laad waxa uu ka warbixinayaa deeqaha loo wareejiyey DXDF iyo Gobolka banaadir ilaa bishii oktoobar 2019. lacag wareejintan ayaa waxa ay u dhacdayafar nooc, **Deeqaha RCRFII, Surge Support, Midowga Yurub**(oo ah kuwo shuruudo ku xiran) iyo sidoo kale **(FGS-LF)**.

DXDF iyo maamulka Gobolka Banaadir oggolaansho uma haystaan in ay deeqaha shuruudaha ku xiran ay u kala wareejiyaan madaxyadda Miisaaniyadda ee kala duwan. Lacag walba ooloo wareejinaayo DXDF & Gobolka Banaadir waa in ay ku jirto

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Miisaaniyad-Sanadeedkood, isla markaana ay kasoo xisaabceliyaan waqtigii iyo sidii loogu tala galay.

14. Wareejinta lacag kasta ee loo diro DXDF iyo Maamulka Gobolka Banaadir waxa ay ku imaan doontaa kadib marka aycodsi usoo gubiyaan Wasaaradda Maaliyadda ee Federaalka, taas oo ay weheliso warbixin ku saabsan isticmaalka lacagihii hore loogu diray. Wasaaradda Maaliyadda waxa ay u diri doontaa dhamaan DXDF iyo Gobolka Banaadir lacagihii lagu heshiiyay sida ku cad qoondada Miisaaniyadda.

#### Habka lacag-wareejinta

1. DXDF iyo Maamulka Gobolka Banaadir ayaa codsi u soo diraya Wasaaradda Maaliyadda ee federaalka iyagoo ka codsanaya in loo sii daayolacagaha u qoondeysan
2. Wasaaradda Maaliyadda ayaa u fasaxi doonta lacagta loo wareejinayo DXDF iyo Maamulka Gobolka Banaadir iyada oo usii marin doonta **Khasnadda Dhexe** ee Dowladda (TSA)
3. Bankiga Dhexe ee Soomaaliya ayaa lacagtaas u gudbindoona laanta uu Bankiga Dhexe ku leeyahay magaalo madaxyada DXDF. Haddii uusan laan ku lahayn, waxaa fulin doona Bankiyada gaarka loo leeyahay oo ay soo gudbiyeen DXDF.
4. Wasaaradda Maaliyadda DXDF ayaa lacagaha siin kara hay'adaha loogu talogaley in ay isticmaalaan;
5. Hay'adaha loogu talo-galey in ay isticmaalaan waa in ay xisaab ku lahaadaan bankiyada ganacsi oo shatiyada haysta.
6. Lacagaha mara khasanada dhexe waa in ay maraan habka xisaab celinta waafaqsan sharciga Maamulka Maareynta Maaliyada (PFM)

### Hanaanka lagu saleynayo lacagaha loo wareejinayo DXDF

Hanaanka lagu helayo lacagahan ayaa waxa ay ku kooban yihiin oo kaliya lacagaha "Surge Support", kaalmada midowga yurub ee kabka Miisaaniyadda dowladda "EU Budget Support" fadlan eeg Jadwalka hoose;

T/T	Waxqabad	Xafiiska ka mas' uulka ah
<b>I.</b>	<b>Qorsheynta iyo Miisaaniyad-dejinta</b>	
1.	In lala wadaago dhamaan DXDF iyo Maamulka Gobolka Banaadir qoondada Miisaaniyadeed ee Mashaaricda xilli hore.	Wasaaradda Maaliyadda, DFS
2.	Hay'adaha fulinaya mashruucawaa in ay usoo gudbiyaan wasaaradda Maaliyadda ee federaalka qorsho faah-faahinta oo ay ku caddahay hawsha ama waxqabadka la doonayo in la maalgeliyo.	Wasaaradda Maaliyadda, DXDF/Maamulka Gobolka Banaadir
3.	In Lacagta lagu qoon-deeyo dokumentiga qoon-deynta ee dowlad-goboleedka dhexdiisa.	Dowlad-goboleedka/Maamulka Gobolka Banaadir
4.	In waraaq lagu codsanaayo lacagta loo soo gudbiyo Wasaaradda Maaliyadda ee Federaalka	Wasaaradda Maaliyadda, DFS/DXDF/ Maamulka Gobolka Banaadir
5.	Waraaqda waa in lagu cayimaa magaca iyo tirada Xisaabta (TSA) Keliya ee Khasnadda ee Dowlad-goboleedka	Wasaaradda Maaliyadda, Dowlad-goboleedka/Maamulka Gobolka Banaadir
6.	In lacagta la codsadey loo wareejiyo oo si toos ahna loogu shubo xisaabta TSA ee la bixiyey	Wasaaradda Maaliyadda, DFS
7.	In lagu isticmaalo sumadda Miisaaniyadda ee ku habboon	Dowlad-goboleedka/Maamulka Gobolka Banaadir
<b>II.</b>	<b>Miisaaniyad-Fulinta</b>	
8.	Ka dib marka la helo lacagaha, waa in lagu isticmaalo qaab dhismeedka Miisaaniyadda	Wasaaradda Maaliyadda, Dowlad-goboleedka/Maamulka Gobolka Banaadir
9.	Marka la dejinayo Miisaaniyadda, waa in la adeegsado hanaan xisaabeedka loo yaqaano Chartered of Account system	Wasaaradda Maaliyadda, Dowlad-goboleedka/Maamulka Gobolka Banaadir
10.	Lacagaha waa in si toos ah loogu shubo xisaabta gaarka ah ee cidada wax laga soo iibsadey (Vendor)	Wasaaradda Maaliyadda, DFS/Dowlad-goboleedka/Maamulka Gobolka Banaadir
<b>III.</b>	<b>Hanaanka Dhaqan gelinta</b>	
11.	Soo gudbin dukumiintiyada Mashruuca iyadoo faahfaahsaniyo Qorshe hawleedkooda, iyo qoondada Miisaaniyadda uu Mashruuca ku leeyahay oo qayaxan.	Wasaaradda Maaliyadda/ Dowlad-goboleedka
12.	In la raaco geeddi-socodka wax-soo-iibsiga ee Dowlad Goboleed kasta	Wasaaradda Maaliyadda, Hay'adaha Fulinaya hawlaha, DXDF/Maamulka Gobolka Banaadir
13.	Fulinta Mashruuca waa in qeyb ka noqdaan bulshada si sarre loogu qaado wacyiga dadweynaha,	Wasaaradda Maaliyadda, Hay'adaha Fulinaya hawlaha,



T/T	Waxqabad	Xafiiska ka mas'uulka ah
14.	In agab kasta oo iidheh (publicity) loogu talo-galey oo la xiriira waxqabadyada la fuliyey ay la wadaagaan Wasaaradda Maaliyadda.	Wasaaradda Maaliyadda, Hay'adaha Fulimaya.
<b>IV. Shuruudda Ka-soo-warbixinta/Accountability check -ist</b>		
16.	Warbixinnada Maaliyadeed, oo ay ka mid yihiin caddeeymo muujinaya muddada hirgelinta iyo wadarta lacagta la heley, lacagta la kharashgareeyey iyo baaqiga soo harey, haddiiba uu jiro, si waafaqsan qaabka diyaarsan (Reporting format template) ee looga heshiiyey aqoon-is-weydaarsigii bishii Agoosto ee cinwaankiisu ahaa warbixinta ka-faa'iideysiga miisaaniyadda iyo aqoon-is-weydaarsiga tababarka ee u dhaxeeyey DFS,DXDF iyo Maamulka Gobolka Banaadir.	Wasaaradda Maaliyadda, Hay'adaha Fulimaya.
17.	Warbixinnada ugu dambeeyey ee horumarka laga gaarey, oo ay ka mid yihiin macluumaad faahfaahsan iyo tilmaamayaasha waxyaabaha la xaqiijiyey (ee lagu heshiiyey xilligii diyaarinta mashruuca), oo muujiya arrimaha u baahan in dareen loo yeesho, (Casharrada La Bartey), si waafqsan qaabka diyaarsan ee loogu heshiiyey Aqoon-is-weydaarsigii bishii Agoosto ee magaciisu ahaa warbixinta adeegsiga Miisaaniyadda iyo aqoon-isweydaarsiga tababarka ee u dhaxeeyey DFS, DXDF iyo Maamulka Gobolka Banaadir.	Wasaaradda Maaliyadda, Hay'adaha Fulimaya
18.	Warbixinnada wax-soo-iibsiga (oo Sharaxaya Geeddi-socodka soo-xulidda), kuwaas oo bixinaya macluumaad ku saabsan alaabada, hawlaha iyo adeegyada la xiriira ee la soo iibsadey	Wasaaradda Maaliyadda, Hay'adaha Fulimaya
19.	la wadaagista sawirrada, fiidiyowiyada, war-saxaafadeedyada, iyo agabka kale ee ku habboon ee la xiriira hirgelinta Mashruuca.	Wasaaradda Maaliyadda, Hay'adaha Fulinta
20.	In la abaabulo shirar kormeer ah.	Wasaaradda Maaliyadda/DXDF/Maamulka Banaadir Gobolka
21	In la Fuliyey hawlgaal dib-u-eegis oo lagu hubinayo sida loo isticmaaley lacagihii hore loo bixiyey iyo Dib-u-eegista Dokumenti-yada lagu isticmaalay lacagahaasi.	Wasaaradda Maaliyadda/Hantidhowrka guud ee qaranka

## Ka-soo-warbixinta Isticmaalka Lacagaha La Gudbiyey

15. Si isla-xisaabtan loo joogteeyo, DFS waxaa ay hubinaysaa in lacagaha la gudbiyey loo isticmaalaykaliya ujeedadii loogu talo-galey, lana waafajiyay isticmaalkeeda Sharciga Maareynta Maaliyadda Dowladda (PFM). Sidaa daraaddeed, muddada Miisaaniyad-fulinta dhexdeeda, waxaa muhiimadda la saari doonaa isla-xisaabtanka Maaliyadeed iyo in la hubiyo ku-dhaqanka qodobbada Shuruuca PFM ku xusan, loona hoggaansamo xeer-nidaamiyayaasha Xisaabaadka ku cad.
16. Sida horay loogula heshiiyey DXDFSbishii Agoosto 2018, dhammaan DXDF iyo Maamulka Gobolka Banaadir waxaa ay diyaarin doonaan warbixinno saddex-bilood ah oo ku saabsan sida loo isticmaaley lacagihii loo diray, si waafaqsan Jaantus xisaabeedkii lagu heshiiyey (Unified Reporting Format), waxayna ku soo gudbinayaan waqtiga muddaysan oo lagu heshiyay.

### Korjoogteynta

17. DFS ayaa door muhiim ah ku leh korjoogteynta DXDF iyo Gobolka Banaadir waxaa ayna ku dadaaleysaa in ay xoojiso tayada iyo xisaab celinta, taas oo looga danleeyahay hubinta in ay awood u yeeshaan ka soo bixidda shuruudaha looga baahan yahay in ay si habboon u soo gudbiyaan xisaab celinta. Korjoogteynta iyo hagidda waxaa ka mid ahaan doona in lala wadaago macluumaad kasta oo suurtagal ah iyo taageero farsamo in la siiyo DXDF iyo Gobolka Banaadir. Si loo gaaro hadafkaas, DFS waxaa ay waddaa geeddi-socod ay ku qaadeyso tallaabooyinkan soo socda:

1. Dhisidda guddi-hoosaad ka hoos baxaya kulanka TIGFFC ee hadda jirta kaas oo wax ka qabanaya arrimaha la xiriiira lacagaha la wareejinayo iyo ka-soo-warbixintooda;
2. Soo-saaridda xeer-nidaamiye ku saabsan daah furnaanta Maaliyadda si loo hubiyo isla-xisaabtanka iyo daahfurnaanta sida loo isticmaalayo hantida umadda;
3. Sii wanaajinta jaan-gooyooyinka xisaabaadka iyo ka-soo-warbixinta maaliyadda iyo maareynta lacagta kaashka ah ee Wasaaradda Maaliyadda ee DFS, si loo fududeeyo in si habsami ah loo qaybiyo lacagaha la hayo lana gaarsiiyo hay'adaha isticmaalaya.
4. Dejinta barnaamijyo tababar wadajir loo sameeyo oo loo qabto shaqaalaha qorsheynta iyo Miisaaniyad-dejinta iyo xisaabaadka ee DFS iyo DXDF iyo Gobolka Banaadir;
5. Bilaabista booqashooyin joogto ah oo aqoon isweydaarsi ku salaysan si kor loogu qaado tayada nidaam xisaabeedka, qorshaynta & horumarinta arrimaha Maaliyadda.

DHAMMAAD

Ammann Hin

Ammann