

Isla Xisaabtanka Soomaaliya

marqaati

Table of Contents

Soo Koobida.....	1
Hordhac	2
La xisaabtanka dastuurka	3
Jadwalka doorashada.....	4
Dakhli ururinta iyo isticmaalka halka lagu ururiyo.....	4
Soo sheegid laáanta lacagaha dheeriga ah	6
Lacagaha aysan XHG xisaabin.....	7
Talooyin	7

Soo Koobida

Shantii sano ee ay jirtay maamulkii hore ee Soomaaliya (2017-2022), beesha caalamku waxay muhiim u ahayd maalgelinta dowladda, iyadoo dabooli jirtay wax ku dhow kala bar miisaaniyadda qaranka. Waxay aheyd in beesha caalamku ay dalbato la xisaabtanka dowladda Soomaaliya, balse ma muuqato wax muujinaya inay saameyn togan ku laheyd dawladda. Lacago ayaa la xaday sidii caadada ahayd; doorashooyinkii lagu shubtay sidii caadada ahayd; siyaasiyiinta mucaaraadka ah ayaa sidi caadada aheyd loo handaday oo loo weeraray; iyo dimoqraadiyaynta oo aan la hagaajin sidii caadiga ahayd.

Dhammaan falalka ka dhanka ah dimuqraaddiyadda iyo musuqmaasuqa waxaa kabtay beesha caalamka oo ay ku jirto **\$5,936,316.23** oo kaalmo dibadeed ah oo aan meelna lagu sheegi karin sanadka 2020, sida ku cad baaritaanka uu sameeyay Xafiiska Hanti-dhowrka Guud (XHG).

In kasta oo shantii sano ee la soo dhaafay la arkayay tallaabooyin laga qaaday tiro yar oo ka mid ah saraakiisha musuqmaasuqa ku kacay ee aanan heyn mas'uliyad sare, waxa ay ahayd mid is tustus ah oo aanan looga hortagin musuqmaasuqa nidaamka.

Qandaraasyada dawladda ayaa la sii waday in la siiyo saaxiibbada siyaasadeed ee kuwa awoodda leh, taas oo ay suurtagelisey habka wax iibsiga ee mugdiga ah. Ma ahan oo kaliya in laaluush lagu bixinayay qandaraasyada, laakiin saraakiisha qaar ayaa sidoo kale la sheegay inay ahaayeen kuwo hadh leh oo leh shirkado ay qandaraasyo dawladeed ay siiyeen.

Wasaaradaha, waaxaha, iyo wakaaladaha (MDA) waxay sii wadeen in ay isticmaalaan lacagaha ay ururiyaan iyagoonan khasnadda dawladda aanan lacagta ku shubin, taasoo lid ku ah sharciga. Markii uu Hanti-dhowraha Guud (HG) ka warbixiyay MDA-yada la wadaagay bayaannada isaga, ma uu helin MDA-yo badan oo raba inay macluumaadka la wadaagaan isaga sannadaha xiga.

Waxaa taas ka sii daran, Xeerka Maareynta Maaliyadda Guud (PFM) ee 2019 waxaa loo qoray si ay MDA-yada u helaan daldaloolo u oggolaanaya in aysan macluumaadka la wadaagin HG haddii ay doonaan. Xeerkani wuxuu u baahan yahay in si degdeg ah wax looga beddelo si arrintan loo hagaajiyo.

Kaliya shan MDA-yo ayaa oggolaaday inay la wadaagaan xisaabaadka HG sannadaha 2018 iyo 2019, oo muujinaya ururinta iyo isticmaalka \$3,207,570. Sannadihii xigay waxa la arkay shan safaaradood oo wadaaga ururintooda iyo isticmaalkooda oo ah \$1,335,475.46. Wadartan dhan **\$4,543,045.46** waa qayb aad u yar oo ka mid ah lacagaha ay ururiyaan oo ay isticmaalaan MDA-yada, taasoo ka dhigaysa jeesjees PFM iyo miisaaniyad sanadeedka.

Iyada oo ku saleysan dib u eegistayada warbixinnada XHG ee sannadaha 2019-21, ugu yaraan **\$95,804,854** lama xisaabin.

Shanti sano ee la soo dhaafay waxaa la abuuray labo guddi oo aan u doodnay, balse iyadoo aan la raacin habraacii saxda ahaa ee baarlamaanka, taasoo keentay in dadaalkii la sameeyay uu noqdo mid aan faa'iido lahayn: Waxaa la sameeyay Guddiga Adeegga Garsoorka iyo Guddiga La-dagaalanka Musuqmaasuqa iyada oo aan ansixin golaha saree e baarlamaanka. Sidii la filayeyba, waxaa labadoodaba kala diray Madaxweynaha cusub Oktoobar 2022.

Hordhac

Warbixintani waxay ku saleysan tahay warbixinada xisaab xidhka ee afartii sano ee la soo dhaafay oo ay weheliso warbixinada musuqmaasuqa ee la xaqiijiyay ee marqaati ururiso si ay u bixiso fahamka miisaanka iyo heerka musuqmaasuqa maaliyadeed. Intaa waxaa dheer, waxaan sidoo kale eegnaa hababka hay'adaha awood u siinaya sii wadida xaaladda hadda jirta iyo waxa laga qabtay. Gunaanadka warbixinta waxaan bixinaynaa tallooyin wax looga qabanayo arrimaha la soo qaaday.

Warbixinta hanti-dhawrka ee 2021, waxa ku jira afeef in xisaab xidhka -- ee uu hanti-dhawrku ku salaysnaa -- aan loo arkin inay dhammaystiran yihiin oo caddaalad ah, taas oo macnaheedu yahay in warbixinnada hantidhawrku laga soo qaado qeeyb yar ah oo ku saabsan macaamilka maaliyadeed ee DFS. Si kastaba ha ahaatee, baaxadda xaddidan ee XHG waxay noo sahashay inaan aragno heerka uu gaarsiisan yahay maamul-xumada iyo musuqmaasuqa maaliyadeed ee ka dhex jira hay'adaha dowladda. MDAs waxay sii wadeen inay iska indhatiraan XHG.

Warbixinta hanti-dhawrka 2018, XHG waxa ay sheegtay in warqadda maamul ee ay u dirtay Xisaabiyaha Guud ay ahayd in dawladdu ay sii wadato xisaab-xidhaha barbar-dhaca ee Treasury Single Account (TSA); waxaa jiray la'aanta hubin buuxda oo sannad dhammaadkeeda ah; iyo in aanay jirin xisaab-xidhaha sannadlaha ah ee ay MDA-yadu u soo gudbiyeen si loo baaro. Sida lagu arki karo xisaab xidhka 2018 iyo xisaab xidhka xiga, MDAs waxay iska dhego tireen XHG. Wax kasta waxaa ka sii dari doona sharciga maaliyadda guud ee 2019, kaas oo MDA-yada siisay dal-dalool ay kaga fogaanayaan in ay la wadaagaan xisaabaadka. Tani waxay su'aal gelinaysaa ujeedada dhabta ah ee sharcigaas.

Xiritaanka daldaloolooyinkan maaliyadeed iyo nidaamyada hay'adaha ee awood u leh musuqmaasuqa kuma jiraan ajandaha dawladda iyo kuwa taageeradeeda caalamiga ah. Sidaa darteed, waxaanu filaynaa in aanu sii wadno diiwaan gelinta arrimaha aanu aragnay shantii sano ee la soo dhaafay haddii aan tallaabo siyaasadeed oo degdeg ah laga qaadin. Tan waxaa ka mid ah in lagu bilaabo hawlo fudud sida fulinta sharciga, awood dheeri ah oo XHG la siiyo, iyo awood u yeelashada isla xisaabtanka iyada oo loo marayo dimuqraadiyeynta.

Sannadka 2021, DFS waxay ammaahatay \$96,365,524 (\$21,992,191 CBS; iyo \$74,373,383 IMF). Intaa waxaa dheer, \$13,605,118 ayaa dulsaar ahaan loo siiyay CBS, taasoo dhan 62%

lacagti laga ammaahday¹. AG wuxuu sheegay inuu ka fiirsanayo in baaritaan gaar ah lagu sameeyo arrintan; waxaanu ku boorinaynaa inuu arrintan u fiirsado siday mudan tahay, waynu ka dhursugaynaa warbixintiisa.

La xisaabtanka dastuurka

In ka badan 10 sano ayaa laga joogaa markii dastuurka KMG ah ee Soomaaliya lagu ansixiyay magaalada Muqdisho oo ay ka soo qeyb galeen boqolaal qof oo ka kala socday beelaha. Dastuurka ku-meel-gaarka ah waxaa ku jiray waqti loo qabtay dhismaha hay'adaha muhiimka ah sida Guddiga Adeegga Garsoorka, Maxkamadda Dastuurka, iyo Guddiga La-dagaalanka Musuqmaasuqa. Xukuumadihii dalka soo maray waxay doorteen inaan la abuurin hay'adahaas, iyagoo doortay inay iska indho tiraan Dastuurka, oo ay waxyeelleeyaan sharciyaddooda.²

Dowladda Soomaaliya oo ka faa'ideysaneysa xaaladda amni iyo baahida ay beesha caalamka u qabto in DFS ay abuurto muuqaal amni oo ka jira dalka, waxa ay ku nooshaahay, inta badan, taagarada ajaaniibta. Labadii sano ee la soo dhaafay, celcelis ahaan, in ka badan kala bar miisaaniyadda dowladda waxay ahayd kaalmo shisheeye. Midowga Yurub oo kaliya ayaa bixiyay 55 milyan oo doolar muddo afar sano ah oo taageero miisaaniyadeed ah. Deeq bixiyayaasha ajnabiga ah waxaa waajib ku ah inay la xisaabtamaan dowladda Soomaaliya xagga dhaqaalaha maadaama ay siinayaan boqolaal milyan oo ka timaada canshuur bixiye yaashooda..

In la sii wado maalgelinta dowladda Soomaaliya iyada oo aan laga dalban in ay dib u habeyn ku sameyso oo ay abuurto hay'ado tayo leh oo xaqiijiya dowlad wanaagga iyo isla xisaabtanka ayaa u dhiganta in raali laga yahay musuqa. Doorasho kasta oo dib u dhacda, shillin kasta oo la xado, iyo caddaalad-darro kasta oo la sameeyo waxa u hiiliya deeq-bixiye kasta oo aan u riixin isbeddello dimoqraadi ah oo Soomaaliya ka dhaca.

Sannadka	Taagerada Caalamiga ah	Dakhliga Gudaha	Wadarta	Taagerada oo ah %
2018	111,914,824	183,418,823	295,333,647	37.89
2019	108,117,144	229,683,759	337,800,903	32.00
2020	285,593,117	211,233,845	496,826,962	57.48
2021	221,348,402 ³	251,553,595 ⁴	472,901,997	46.80

¹ Office of the Auditor general, "Annual Financial Statements of the Federal Government of Somalia For the year ended 31st December 2021", pg vii and pg 2 (2022). Available online, retrieved on 15 Dec 2022: <http://XHG.gov.so/wp-content/uploads/2019/09/Annual-Financial-Statements-of-the-Federal-Government-of-Somalia-2021.pdf>

² Madaxwaynihii hore ee Farmaajo waxa uu abuuray JSC iyo guddiga la dagaalanka musuqmaasuqa isaga oo aan raacin habraacii dastuuriga ahaa – waxa uu u ekaa in uu wax qabtay isaga oo aan samayn. La yaab ma leh, labada Guddiga waxa xidhay masuulkii isaga beddelay.

³ Waxa weye 146,975,019 oo taageero calami ah iyo 74,373,383 oo deymo IMF ah.

⁴ Waxa ku jira 21,992,191 oo deymo Bankiga Dhexe ee Soomaaliya laga soo qaaday.

Jadwalka doorashada

Doorashooyinku waxaa dib u dhigay in ka badan 15 bilood sababo badan awgood: siyaasiyiinta oo ku heshiin waayeen qaab doorasho - doorasho toos ah ama doorasho dadban - iyo madaxweynihii hore oo isku dayayay inuu ku kordhisto laba sano. Maadaama dalku aanu lahayn habab wax looga qabto dhibaatan, kacdoon hubaysan oo kooban ayaa hareeyay caasimadda.

Waxaa loo baahan yahay in la qabto doorasho ma guurto ah oo dalka ka qabsoonta iyo guddi doorasho oo madax bannaan oo qabanqaabiya doorashooyin aanay talo ku lahayn madaxda siyaasadda. Casharka laga bartay saddexdii doorasho ee la soo dhaafay ayaa ah in hoggaamiyeyaasha siyaasaddu ay wax kasta u qaban doonaan dib u dhigista doorashada.

DFS ayaa si toos ah u faragalisay, iyadoo adeegsanaysa awood ciidan, doorashooyinka Galmudug iyo Koonfur-galbeed, waxayna ku guulaysatey inay soo dhiso maamulo daacad u ah; siyaasad ahaan ayay u maroorsatay HirShabelle si loo soo dhiso maamul daacad ah; Todobo milyan oo dollar ayaa lagu isticmaalay Puntland, wax saameyn ah kuma yeelan; waxayna khalkhal geliyeen Jubbaland oo ay ku fashilmeen in ay meesha ka saaraan madaxweynahii maamul goboleedkaas oo xilka haya. Madaxweynihii DFS ee xiligaasi waxa uu u ekaa mid daneynaya in aan kaliya lagu rakibin kuwa daacada u ah FMS-ta, balse uu sidoo kale daneynayo in uu awoodda ku koobo Muqdisho.

Qalalaasaha siyaasadeed iyo kuwa dastuuriga ah ee shantii sano ee la soo dhaafay waxay salka ku hayeen fashilka ku yimid saddex hay'adood oo kala ah: Baarlamaanka, Garsoorka iyo Ciidamada Amniga. Baarlamaanku waxa uu noqday hay'ad caag-shabambareed ka dib markii ay xukuumadda la wareegtay Baarlamaanka sannadkii 2018-kii, iyadoo dalku galay khalkhal dastuuri ah, ma jirin hay'ad garsoor oo ka gar-naqda arrimaha dastuuriga ah, maadaama aysan jirin madax-bannaani ay ku sameeyaan arrintaas. Sidoo kale, ciidamada ammaanku waxay ahaayeen kuwo aan xirfad lahayn oo shakhsi ahaan daacad u ah cid kasta oo talada haysa.

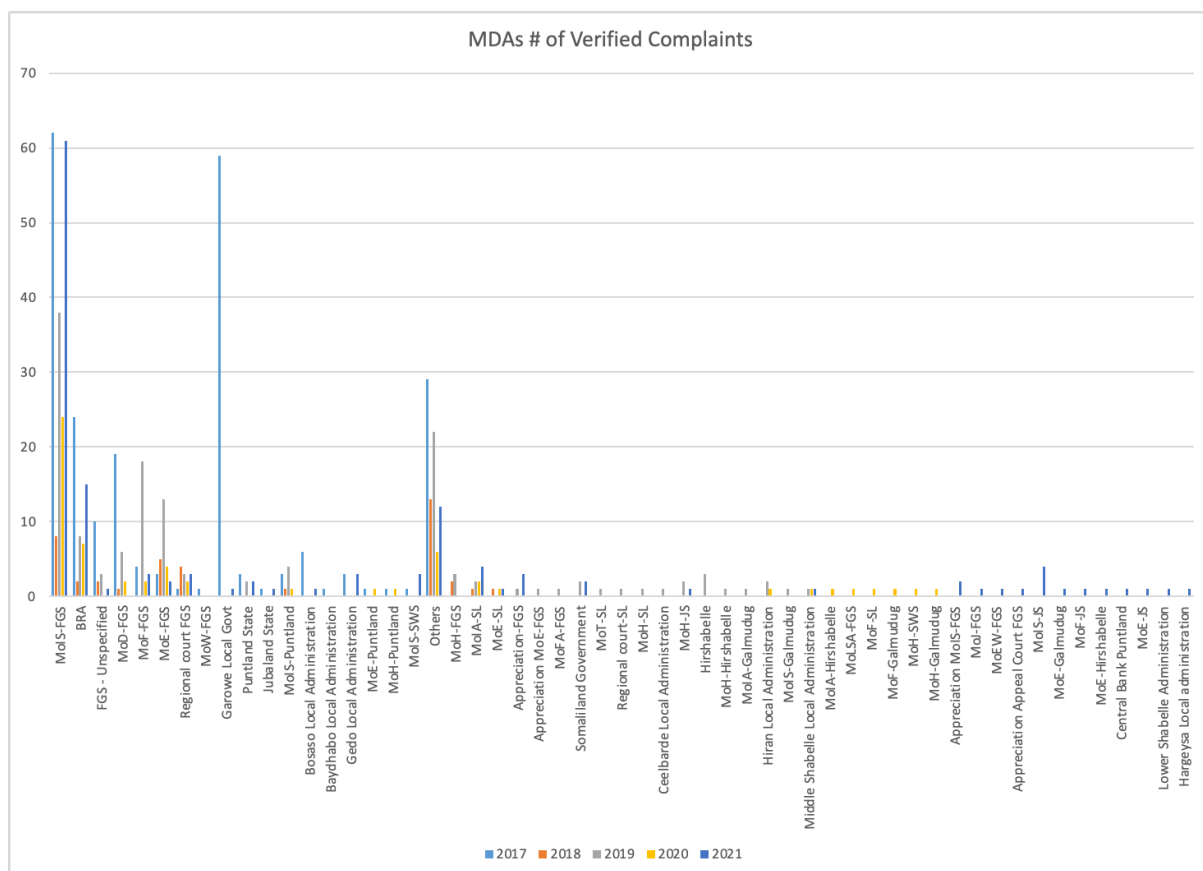
Garsoorka waxaa magacaabaya waaxda fulinta sababtoo ah ma jiro adeeg garsoor oo madax banaan; sidaas si la mid ah, taliyayaasha amniga iyo gaashaandhigga waxaa soo magacaabaya golaha fulinta iyadoo aan baarlamaanka la socon ama aan ansixin. Tani waxay abuurtaa nidaam aan lahayn isla xisaabtan; Hoggaanka siyaasaddu kama baqayaan inay sharciga ku xad-gudbaan oo ay xoog sharci-darro ah u adeegsadaan dadka siyaasadda ka soo horjeeda, sababtoo ah taliyayaasha amniga iyo garsoorayaasha ayaa si gaar ah daacad ugu ah iyaga.

Dakhli ururinta iyo isticmaalka halka lagu ururiyo

Dakhli ururinta iyo isticmaalkooda halka lagu ururiyay waa arrin ka jirta wasaarado, waaxyo iyo wakaalado badan. Waxey aheyd in dakhliga la ururiyo la geeyo Bankiga Dhexe sida sharciga uu qabo, lakin taa ma aysan dhicin.

Tusaale, liiska MDA-yada ee ay marqaati ka heshay dacwooyinka, oo ururinta iyo isticmaalka lacagaha isla goobaha lagu ururiyay waxaa kamid ah: wasaaradda gaadiidka; wasaaradda waxbarashada; wasaaradda caafimaadka; wasaaradda amniga; wasaaradda arrimaha gudaha; waaxda socdaalka; Xarunta Dambi baarista ee CID-da ee Ciidanka Booliska Soomaaliyeed, iyo inta badan Safaaradaha Soomaaliya.

XHG waxay MDA-yada ka heshaa warbixinnada maaliyadeed ee iskaa-wax-u-qabso ah sababtoo ah Sharciga PFM ee 2019 uma baahna hay'adahan inay ka warbixiyaan xisaabaadkooda. Si kastaba ha ahaatee, wada shaqaynta xaddidan ee MDA-yada waxay muujisay baaxadda lacagaha la ururiyay iyo kuwa la kharash gareeyay ee socda iyada oo aan la soo sheegin.



Jaantus 1: Cabashooyinka la xaqiijiyay, oo ka mid ah tobanaan kun oo warbixinoood oo uu helay marqaati

Sida ka muuqata sawirka kore ee muujinaya cabashooyinka la xaqiijiyay, warbixinada ku saabsan musuqmaasuqa iyo baadda waxay ahaayeen kuwo ka jira dhammaan MDA-yada iyo dhammaan dalka. Sidaa darteed, warbixinta XHG waa muuqaal aad u yar oo kamid ah dhibka dhabta ah.

Sannadkii 2018, XHG waxay heshay \$1,350,400 oo la ururiyey lagunu isticmaalay isla goobihi lagu ururiyay: \$86,980 Wasaaradda Gaadiidka & Duulista Hawada; CID-du waxa ay soo ururisay \$577,014 oo ay adeegsatay; Hay'adda Duulista Rayidka iyo Saadaasha Hawada

Soomaaliya ayaa soo aruurisay US\$130,130 waxaana lagu isticmaalay isla goobtaas; Ugu dambeyntiina, Jaamacadda Ummadda Soomaaliyeed ayaa soo aruurisay lacag dhan \$556,276, waxaana lagu adeegsaday isla goobtaas.⁵

Sidoo kale, 2019 waxa la ururiyey laguna isticmaalay isla goobihi lagu ururiyay \$1,857,170 iyo \$796,934.44 hadhaaga lacageed oo ka dhashay rasiidhada iyo lacag-bixinta aan la sheegin. Hantidhawrka 2019, XHG kama helin xogta inta badan MDA-yada ee doortay inay xogta la wadaagaan sannadkii kaa ka horreeyay; Waxa kaliya oo ay ahayd wasaaradda gaadiidka oo mar kale la wadaagtay ururinteeda iyo isticmaalkeeda lacag dhan \$115,070.00; iyo Wasaaradda Awqafta iyo Arrimaha Diinta oo laga dooday lacag dhan \$1,742,100.00 oo la ururiyey laguna isticmaalay meelihii lagu ururiyay.⁶

Warbixinta hanti-dhawrka 2020 kuma jiraan wax xisaab xidh ah oo ka soo baxay MDA-yada marka laga reebo saddex safaaradood oo Soomaaliya ah oo soo ururiyay oo kharash-gareeyay \$277,925.46 isla goobti laga soo ururiyay. XHG waxa ay xustay in xeerka PFM uu dhigayo in dhammaan lacagaha lagu soo xareeyo Bankiga Dhexe, balse safaaradaha ay si cad uga dhego taagayaan sharcigaas. Intaa waxaa dheer, XHG waxay xusaysaa in aamusnaanta PFM-ka ee waajib ahaanshaha in MDA-yada soo gudbinayaan xisaab xirka ay sababtay in MDA-yada iyo Maamulka Gobolka Banaadir aysan soo gudbin warbixintooda maaliyadeed ee xisaabinta.

Hanti-dhawrka 2021-ka, laba safaaradood oo keliya ayaa wadaagay diiwaankooda, kuwaas oo muujinaya \$1,057,550 oo la ururiyay lana kharash gareeyay.⁷

Wadarta lacagaha la helay in la ururiyay oo aan Bankiga Dhexe la geeyn 2018 ilaa 2021 waxay ahayd **\$4,543,045.46**. Sida aan hore u sheegnay, tani waa qiimo hoose sababtoo ah - sida XHG lafteedu ay qiratay - kaliya dhowr MDA-yo ayaa raba inay wadaagaan diiwaannada maaliyadeed. Sannad kastana, tirada hay'adaha diyaarka ah ayaa hoos u dhacaya, gaar ahaan maadaama aysan jirin wax sharci ah oo lagu fulinayo.

Soo sheegid laáanta lacagaha dheeriga ah

Fahamka lacagta caddaanka ah ee gacanta lagu hayo iyadoo aanan loo wareejin sannad-maaliyadeedka xiga waxay noqotay wax caadi ah oo soo muuqda sannad kasta. Si kastaba ha ahaatee, Xisaabiyaha Guud ayaa dib u sheegay lacagahan sanad walba ka hor 2020. Xaqiiqda ah in labadaba 2018 iyo 2019 labadaba lagu xisaabiyay xisaabaadka xiga waxay tusaale u tahay in lacagaha la waayay sannadka 2020 ee aanan gadaal laga soo sheegin ay yihiin lacago lagu takrifalay.

⁵ Office of the Auditor General, "Audit of the financial statements of the Federal Government of Somalia for the Financial Year ended 31 December 2018", pg 2, (2019) Available online, retrieved on 15 Dec 2022: <https://XHG.gov.so/2018-financial-audit-reports>

⁶ Office of the Auditor General, "Audited financial statements of the Federal Government of Somalia for the Year Ended 31 December 2019", pg 4 (2020). Available online, retrieved on 15 Dec 2022: <https://XHG.gov.so/2019-financial-audit-reports/>

⁷ Office of the Auditor General, "Annual Financial Statements of the Federal Government of Somalia For the year ended 31 December 2021", pg vii and pg 4 (2022). Available online, retrieved on 15 Dec 2022: <http://XHG.gov.so/wp-content/uploads/2019/09/Annual-Financial-Statements-of-the-Federal-Government-of-Somalia-2021.pdf>

Tusaale ahaan, hoos u dhigista dakhliga miisaaniyada ee sanad maaliyadeedka 2018 wuxuu ahaa \$18,386,732. Si kastaba ha ahaatee, Xisaabiyaha ayaa sharaxay farqiga u dhexeeya sanadka xiga. Sanadka 2019, \$796,934.44 ayaa hoos loo dhigay, sida ay sheegtay XHG. Si kastaba ha ahaatee, lacagahan waxaa lagu xisaabiyay xisaab xidhka 2020; hadhaaga furitaanka ee 2020 ayaa lagu daray farqigan..⁸

Sannadkii 2020, waxa jiray **\$5,936,316.23** xisaab xidhka aasaasiga ah ee ka soo baxay toban hay'adood oo DFS ka tirsan oo ay XHG baadhay; oo ah \$17,978,413.15 oo kaalmo dibadeed ah oo la siiyey hay'adahan, \$12,042,096.92 ayaa la kharash gareeyey iyada oo aanay jirin wax xisaabin ah oo hadhaaga hadhay.⁹ Ma jirin wax sharraxaad ah oo ku saabsan kala duwanaanshiyahan hanti-dhawrka dambe iyo wax ka beddelidda warqadda Xisaabiyaha Guud. Wasaaradda Qorshaynta ayaa ahayd dambiilaha ugu weyn, iyada oo ku guuldarraysatay in ay xisaabiso \$3,061,677.28; waxaa ku xigay Xafiiska Ra'iisul Wasaaraha oo aan xisaabin karin \$2,235,723.65.¹⁰

Sannadka 2021, laba iyo toban hay'adood ayaa hoos u dhigay hadhaaga lacagta caddaanka ah **\$4,826,552**.¹¹ Iyadoo sanadkaas uu burbur ku yimid awoodii dowladda iyo dowladda oo is dagaaleysa, ma muuqato in dhaqaalahaas lagu xisaabtami doono warbixinta hanti-dhowrka ee soo socota. Waxaan si aad ah u sugaynaa warbixinta hantidhawrka ee soo socota, si aan u aragno in lacagahaas dib looga sheegi doono iyo in kale.

Lacagaha aysan XHG xisaabin

Sannadka 2020, \$78,894,993.00 ee deeqaha la siiyay BRA iyo FMSs lama xisaabin maadaama FMS-yadu aysan la wadaagin warbixinnada maaliyadeed XHG, taasoo lid ku ah sharciga PFM.¹² Sidoo kale, 2021, AG lama siin dukumentiiyo lagu hubinayo in \$16,909,861 la siiyay BRA (\$15,852,993), Rugta Ganacsiga (\$528,434), iyo Bangiga Horumarinta Soomaaliyeed (\$528,434) si sax ah loo xisaabiyay. Tani waxay qayb ka ahayd \$45,850,523 deeqaha ay DFS siisay 2021 FMSs. Wadarta lacagta aan la xisaabin ee saddexdaas sano ah waa **\$95,804,854**.

Talooyin

⁸ Office of the Auditor General, "Annual Financial Statements Of The Federal Government Of Somalia For The Year Ended 31st December 2020", pg 58 (2021). Available online, retrieved on 15 Dec 2022: <https://XHG.gov.so/2020-financial-audit-reports/>

⁹ Ibid. pp 1-2.

¹⁰ Ibid., pg 2.

¹¹ Office of the Auditor general, "Annual Financial Statements of the Federal Government of Somalia For the year ended 31st December 2021", pg 4 (2022).

¹² Office of the Auditor General, "Annual Financial Statements Of The Federal Government Of Somalia For The Year Ended 31st December 2020", pg 4 (2021).

Talooyinkayadu wax badan iskama beddelin shantii sano ee la soo dhaafay, taas oo muujinaysa sida wax yar oo isbeddel ahi u dhacay wakhtigan. Waxaan ku bilaabeynaa talooyin cusub, ka dibna dib u dhejinta taladayada soo noqnoqda:

1. Beesha Caalamka, gaar ahaan kuwa sida tooska ah u maalgeliya dowladda, waa in ay mudnaantooda siiyaan sidii ay DFS iyo XFS ugu riixi lahaayeen fulinta talooyinkaas. Waa waajib inay sidaas sameeyaan.
2. Waa in XHG la xoojiyaa oo la siiyaa awooddii iyo agabkii ay ku qabsan lahayd shaqadeeda.
3. Gudida doorashooyinku waxay u baahan yihiin inay si dhab ah u madax banaanaadaan. Baarlamaanku waa in uu wax ka bedel ku sameeyo shuruucdii hore ee doorashada si uu guddigani u helo madax-banaanidiisa, una awoodo in uu qorsheeyo oo uu doorashada ku qabto waqtigii loogu talo galay iyada oo aan la sugin is-afgarad siyaasadeed iyo in uu awood u yeesho in uu u qoondeeyo baahidiisa sida loo baahan yahay.
4. Waa in la cayimaa taariikhda doorashada dalka iyo tan FMS oo dastuurka lagu sameeyo. Taariikhdan ma noqon doonto mid u furan inay ka doodaan hoggaamiyeyaasha siyaasadda.
- 5- In Taliyayaasha Amniga uu ansixiyo korna kala socdo Golaha Shacabka. Tani waxay adkeyn doontaa u adeegsiga ciidamada amniga ujeedooyin siyaasadeed, waxayna abuuri doontaa jawi lagu dheel tiro awoodda garabka fulinta ee dawladda.
6. Sharciga PFM wuxuu u baahan yahay in wax laga beddelo si dhammaan MDA-yada ay ula wadaagaan xisaabaadka HG.
7. Diidmada in loo hoggaansamo sharciga PFM waa in sharciga lala beegsado.
8. In la dhamaystiro abuurista hay'adaha isla xisaabtanka ee aan wali la samayn, gaar ahaan Guddiga Adeegga Garsoorka, Xafiiska Dacwad-oogaha, iyo Guddiga La-dagaalanka Musuqmaasuqa.
9. In dib u eegista dastuurka si cad loogu qeexo awoodaha Ra'iisul Wasaaraha iyo Madaxweynaha; in la sii caddeeyo xiriirka DFS-FMS iyo kala saaridda awoodaha; iyo in la abuuro hab lagu xalliyo khilaafka u dhexeeya DFS-FMS.
10. Waa in shaqada laga eryaa shaqsiyaadka ku lugta leh musuq maasuqa, sharcigana la horkeeno.
11. Ku dhawaaqida hantida masuuliyiinta waa in laga dhigaa arrink waajib ku ah sharciga.
12. Hababka isla xisaabtanka maaliyadeed ee DFS waa in laga hirgeliyaa Gobolka Banaadir maadaama ay daldalool weyn ku tahay nidaamka.

13. Talooyinka Hantidhawraha waa in si buuxda loo fuliyo.