



REPUBLIC OF SOMALILAND

Jamhuuriyadasoomaaliland

A bill for an Act entitled
Qabyo Qoraalka Xeerka

THE PUBLIC FINANCE MANAGEMENT AND ACCOUNTABILITY ACT, 2015
XEERKA QARANKA EE MAAREYNTA MAALIYADDA IYO XISAABTANKA 2015.

**AN ACT TO REPEAL THE BODY OF LAWS DEALING WITH PUBLIC FINANCE AND ALL THE LAWS
AMENDATORY THERETO AND TO ENACT PUBLIC FINANCE MANAGEMENT AND ACCOUNTABILITY
ACT OF SOMALILAND AND LEGISLATE FOR INCIDENTAL MATTERS**

WAA XEER NASAKHAYA XEERARAKA LA XIDHIIDHA MAALIYADDA QARANKA IYO DHAMAAN SHURUUCDA LA BEDELAY ISLA MARKAANA
DAJINAYAA MAAREYNTA MAALIYADDA IYO XISAABTANKA JAM.SOOMAALILAND, IYO ARRIMAHA KALE EE LA HAL-MAALA.

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PART I: PRELIMINARY

1. This Act may be cited as the “public finance management and accountability act, 2015.
2. This act shall come into operation on a date appointed by the Minister by statutory instrument. Different dates may be appointed in respect of different provisions of this act. In this Act, unless the context otherwise requires:-
 - i. **“Accountant General”** means the person designated under Section 20 of this Act as an Accountant General [Chief Accountant] in accordance with Article 90 (3) of the Constitution;
 - ii. **“Audit Committee”** means a committee that receives audit reports, reviews them and follows up to ensure audit issues are being addressed by the accounting officer of the government entity.
 - iii. **“Accounting officer”** means a person designated under Section 22 of this Act as an accounting officer;
 - iv. **“Appropriation Act”** means any Act applying for a sum of money out of the General Revenue Fund to the service of a financial year;
 - v. **“Auditor General”** means the person appointed or deemed to have been appointed Auditor General under Article 90 [3] and Article 114 [1] of the Constitution;
 - vi. **“Bill”** means a Treasury bill issued under section 24 and in accordance with the second schedule to this Act;
 - vii. **“Bond”** means a bond issued under section 57 and in accordance with the first schedule to this Act;
 - viii. **“Budget”** means the process by which the Government sets levels of resources to collect and allocate spending of resources efficiently among all sectors to meet national objectives;

QAYBTA IAAD: Hordhac

1. Xeerkan waxa lagu magacaabi doonaa “Xeerka Maaraynta iyo Xisaabtanka (Xeer Lr. XX.2015.)
2. Xeerkani waa inuu dhaqan gali doonaa taariikhda uu u asteeyo (Xaddido) Wasiirku isaga oo ku soo saaraya sharci hoosaad. Taariikho kala duwan ayaa loo astayn (Xaddidi) karaa qodobada kala duwan ee Xeerkan.

Xeerkani, Haddii aanu nuxurku si kale u dhignayn

 - i. **“Xisaabiya Guud”**xisaabiyaha guud waa qofka lagu magacaabo sida uu Qorayo qodobka 20aad ee xeerkan iyo sida ku cad qodobka 90aad(3) ee dastoorka
 - ii. **“Guddi Hantidhawr”** Waa guddi hesha warbixinta hantidhawrka, dib u Eegta, hubisana in arrimaha hantidhawrka ee ku saabsan sarkaalka Haa’yad dawladeed ka tirsan
 - iii. **“Sarkaal Xisaabiye ah”** waa qofka loo magacaabay serkaal xisaabeed sida ku cad qodobka 22aad.
 - iv. **“Xeerka Qoondada”** waa inuu macnoheedu yahay sharciga loo adeegsado qadar lacag ah oo laga saarayo Keyda Dakhli Guud si loogu adeego Sannad maaliyadeedkaas.
 - v. **“Hantidhawraha Guud”** waxa weeye qofka loo magacaabay ama loo qaadan karo in loo magacaabay Hantidhawre Guud sida ku cad Qodobka 90aad (3) iyo 114aad (1) ee Dastuurka.
 - vi. **“Sendooyinka Khasnada Dawladda” (bills)** waa inuu macnaheedu sendooyinka qasnadda dawladda oo lagu soo saaray si waafaqsan Qodobka 24aad iyo si waafaqsan jadwal labaad ee Xeerkani.
 - vii. **“SEND” (bond)** waa inuu macnaheedu yahay sendada lagu soo saaray si ku cad Qodobka 57aad iyo si waafaqsan jadwal koobaad ee xeerkani;
- VII. **Miisaaniddu** waa habka Dawladdu khayraadkeeda ku urusato kuna kharash gasho siday si fiican u gudan lahayd u jeeddoyinka qaranka.

- viii. **“Chief executive officer ”** means the person who has responsibility for managing the affairs of a public organization;
- ix. **“Commitment”** means a contract or other legal commitment that results in expenditure for the Government;
- x. **“Currency point”** means the equivalent to two hundred and fifty United States Dollars
- xi. **“Expenditure vote”** means a group of estimates for which an appropriation is made by an appropriation Act or supplementary appropriation Act;
- xii. **“Financial year”** means a period of twelve months ending on 31 December;
- xiii. **“General Revenue Fund”** means the General Revenue Fund of Somaliland, also known as the Somaliland Income Fund, which is established under article 54 (2) of the Constitution;
- xiv. **“Government”** means the Government of the Republic of Somaliland;
- xv. **“Government entity”** means a Ministry, Department, Public Agency or any other government organization.
- xvi. **“Government Internal Auditor”** means a person designated under Section 22 of this Act as a Government Internal Auditor;
- xvii. **“Internal audit ”** means a process to measure, evaluate and report to the management of an entity on the efficacy of the system of internal control used to ensure the validity of financial and other information;
- xviii. **“Internal control ”** means a set of systems to ensure that financial and other records are reliable, complete and ensure adherence to the entity’s management policies, the orderly and efficient conduct of the entity, and the proper recording and safeguarding of assets and resources;

- viii. **“Xoghayaha Sare ee Fulinta”** waa inuu macnaheedu yahay qofka ka masuulka ah in uu maamulo arimaha hay’ada dawladeed;
- IX. **Balanqaad:-** Go’aan oo qandaraas ah ama sharci keena kara kharash Dowladeed.
- x.. **“Lacag cayiman”** waxa weeye qadarka u dhigma laba boqol iyo konton dollarka Maraykanka ah.
- xi. **“Qoondayn Kharash”** waa inuu macnaheedu yahay odorosyo ku jira qoondada lagu sameeyay Xeerka Qoondada (appropriation law) ama xeer qoondo oo kaabis ah;
- xii. **“Sannad Maaliyadeed”** waa inuu macnaheedu yahay waqti laba iyo toban bilood ah oo ku dhamaanaya 31ka Diisambar;
- xiii. **Keydka Dakhli ee Guud”** waa inuu macnaheedu yahay Keyda Dakhli ee Guud ee Soomaaliland ee lagu aasaasay sida ku cad Qodobka 54aad (2) ee Dastuurka
- xiv. **“Dawlad”** waa inuu macnaheedu yahay dawladda Jamhuuriyadda Soomaaliland
- xv. **“Haay’ad Dawladeed”** waa inuu macnaheedu yahay Wasaarad, Waax, Haay’ad Dawladeed ama haay’ad kasta oo kale oo dawladda ka tirsan.
- xvi. **“Hantidhawrka Gudaha ee Dawladda”** waa inuu macnaheedu yahay qofka lagu magacaabay sida ku cad qodobka 21aad ee Xeerkani ee loo magacaabay Hantidhawraha Guud ee Dawladda si loo hubiyo ansaxsanaanta maaliyadda iyo warbixinaha kale;
- xvii. **“Hantidhawrida Gudaha”** waa inuu macnaheedu yahay habka lagu cabiro, qiimeeyo, laguna warbixiyo maamulka haay’adeed ee la xidhiidha hufnaanta nidaamka dabrida gudaha (hubinta gudaha) ee loo adeegsado in lagu habsado ansaxnimada Maaliyadda iyo warbixinaha kale;
- xviii. **“Illaalinta gudaha”** waa inuu macnaheedu yahay habka lagu cabiro, qiimeeyo, laguna warbixiyo maamulka haay’adeed ee la xidhiidha hufnaanta nidaamka dabrida gudaha (hubinta gudaha) ee loo adeegsado in lagu habsado ansaxnimada Maaliyadda iyo warbixinaha kale;

- xix. **“Internationally Acceptable Auditing Standards”** means auditing and assurance standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) and/or International Auditing and Assurance Standards Board under the auspices of the International Federation of Accountants
- xx. **“Loan”** means any loan raised by the government
- xxi. **“Local government authority”** means a district or regional council referred to in article 109 of the Constitution;
- xxii. **“Minister”** means the Minister responsible for finance;
- xxiii. **“Outputs”** means goods produced or services provided;
- xxiv. **“Propriety”** means the requirement that expenditure and receipts must be dealt with in accordance with the intentions of the House of Representatives;
- xxv. **“Public moneys”** means
- (a) The public revenues of government; and
 - (b) any trust or other moneys held, whether temporarily or otherwise, by an officer who may or may not be a public officer, in his or her official capacity, either alone or jointly with any other person;
- xxvi. **“Public officer”** means a person holding or acting in an office in the public service;

- xix. **“Xeerrarka Caalami ahaan ee Waafaqsan xaga Baadhista”** waa inuu macnahoodu yahay heerarka habsami ee baadhista iyo hubinta ee ay soo saareen Ururka Caalamiga ah ee Haay’ada Sare ee Baadhista (INTOSAI) ama Gudidda Caalamiga ah ee Hubinta iyo Baadhista ee ka hoos shaqeeya Isu taga Caalamiga ah ee Xisaabaabiyayaasha.
- xx. **“Dayn”** waa inuu macnahedu yahay daynka ay dawladu qaadato;
- xxi. **“Maamulka Dawladdaha Hoose”** waa inuu macnaheedu yahay degmada ama gobolka lagu xusay Qodobka 109aad ee Dastuurka;
- xxii. **“Wasiir”** waa inuu macnahiisu yahay Wasiirka ka masuulka ah Maaliyadda;
- xxiii. **“Wax-Soo-Saar”** waa inuu macnaheedu yahay badeecadda iyo adeegyada la bixiyo
- xxiv. **Hufnaan”** waa inuu macnaheedu yahay shuruudaha u dagan in ay yeeshaan kharash iyo risiidhada ay tahay in lala macaamilo iyada oo la raacayo ujeedooyinka Golaha Wakiilada, gaar ahaana, kuwa lagu sheegay gudida dhaqaalaha;
- xxv. **“Maaliyadda Dawladda” waa** inuu macnaheedu yahay:
- a) Dakhliga dawladda;
 - b) Amaano-hayn (trust) kasta ama lacagaha kale ee loo hayo ku meel gaadh ahaan ama sabab kalaba, uuna u hayo sarkaal kaas oo ah ama noqon kara sarkaal dawladeed, isaga oo awoodiisa rasmiga ah adeegsanaya, kali ahaan ama isaga oo ay weheliyaan qof kale;
- xxvi. **“Sarkaal Dawladeed”** waa inuu macnaheedu yahay qofka haya ama matalaya xafiis qaranka u adeega;

- xxvii. **“Public agency”** means an enterprise, authority, body or entity to which section 48 of this Act applies. Notwithstanding paragraph (b) a public agency is:-
- (a) A Corporate body established under any act other than the Companies Act or, a local government council; and
 - (b) A company registered under the companies Act in which the government or a state enterprise is able to:
 - (i) Control the composition of the board of directors of the company
 - (ii) cast, or control the casting of more than fifty percent of the maximum number of votes that might be cast at a general meeting of the company; and
 - (iii) control more than fifty percent of the issued share capital of the company, excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital.
- xxviii. **“Public property”** means resources owned by the government or in the custody or care of the government;
- i. **“Regularity”** means the requirement for all items of expenditure and receipt to be dealt with in accordance with the legislation authorizing them, including this Act and any applicable delegated authority, regulations, directives and instructions issued under this Act;
 - ii. **“Resources”** includes moneys, stores, property, assets, loans and investments;
 - iii. **“Secretary to the Treasury”** means a Director General of the ministry responsible for finance designated or deemed to have been designated as a Secretary to the Treasury by the President of the Republic of Somaliland;

- xxvii. **“Haa’yad Dawladeed”** waa inuu macnaheedu yahay ganacsi, haay’ad ama wakaalad taas oo Qodobka 48aad ee Xeerkan lagu dhaqo. Iyada oon la raacayn qodob hoosaadada (b) wakaalad dawladeed waa inuu macnaheedu yahay:
- (a) Haay’ad ku aasaasan xeer aan ahayn xeerka shirkadaha; ama golayaasha deegaanada; iyo
 - (b) Shirkad ku aasaasan Xeerka Shirkadaha taas oo dawladdu ama qaranku ay awood u leedahay:
 - (i) Uu maamulo cida ka mid noqonasa Gudida Agaasinka ee shirkadda;
 - (ii) Uu dhiibto, ama uu xukumo cidda dhiibanasa in ka badan boqolkiiba konton oo ah tirada ugu faraha badan ee tirada codadka laga dhiiban karo kulanka guud ee shirkadda;
 - (iii) Uu xukumo in ka badan boqolkiiba konton ee saamiyada raasamaal ee la soo saaray ee shirkadda, marka laga saaro qayb kasta oo ka mid ah saamiyadaasi raasamaal ee la soo saaray een lahayn wax xuquuq ah oo ay kaga qayb galaan oon ka ahayn qadarka loo cayimay ee loo qaybin doono macaash ahaan ama raasamaal ahaan.
- xxviii. **“Hantida Dawladda”** waa inuu macnoheedu yahay khayraadka ay dawladdu leedahay ama ku jira gacanta ama haynta dawladda;
- i. **“Nidaamin”** waa inuu macnaheedu yahay shuruudaha loo adeegsado wixii kharash ah iyo risiidhada qaabka loola macaamilayo iyada oo loo eegayo xeerasha fasaxaya, oo ay ku jiraan Xeerkan iyo haay’adakasta oo kale oo la igamaday, xeer nidaamiye, awaamiirta, iyo tilmaan bixinaha lagu soo saaray si waafaqsan Xeerkan;
 - ii. **“Khayraad”** waxa ku jira lacagta, bakhaarada, hantida, kheyraadka, amaahda, iyo maalgalinta;
- III. Xooghaya Qasnadu“waa agaasimaha guud ee wasaaradda ka masuulka ah maaliyadda cayiman ama u cayimay madaxwaynaha jamhuuriyadda soomaaliland xoghayaha qasnadda

- iv. **“Statutory expenditure ”** means expenditure charged on the General Revenue Fund by the Constitution or any act of the House of Representatives, including this Act, but does not include the expenditure of moneys appropriated or granted by an appropriation act or supplementary appropriation act; and;
- v. **“Supplementary appropriation act ”** means any act, the purpose of which is to supplement the appropriation already granted by an appropriation act.

PART II: ECONOMIC POLICY

1. Responsibilities of the Cabinet

The Cabinet shall be responsible for the following:

- (1) To approve the Government’s broad strategic objectives and priorities for budgetary policies for the next fiscal year and for the next two successive years after the relevant fiscal year as outlined in the Budget Framework Paper;
- (2) To approve the Budget Framework Paper, especially the targets for aggregate revenues, aggregate expenditures, fiscal balance
- (3) To approve the annual finance bill prepared by the Minister;
- (4) to consider and adopt consolidated quarterly budget execution report prepared by the Minister;
- (5) to consider and adopt the report of the State Finances of the year preceding the year of the consolidated budget as well as the budget execution report prepared by the Minister

IV..**Kharash Qaanuuni Ah:** Waxa laga bixiyo keydka dakhliga guud oo dastuurku waajibiyay ama xeer Golaha Wakiilada ah oo ahayn mid hore loo qoondeeyey.

- v. Xeerka loo qoondeeyay e dheeriga ah “waa xeerkasta ujeedadiisu tahay in u dheeri ku noqdo qoondadii la sharciyeeyay qoondadii xeerka ahayd .

Qaybta II: Siyaasadda Dhaqaalaha

1. Masuuliyada Golaha wasiirada

Golaha wasiirada aya ka masuula sida hoos ku xusan :

- (1) Oggolaanshaha hadafkeeda ballaadhan ee Dowladda iyo mudnaanta siyaasadaha miisaaniyadda ee sannadka soo socda iyo labadii sano ee ku xiga ka dib markii sanadkii la soo dhaafay xisaabeedka sida ku cad habka qaabdhismeedka miisaaniyadda ;
- (2) Oggolaanshaha qaab dhismeedka Miisaaniyadda , gaar ahaan bartilmaameed u ah dakhliga wadar ahaan, kharashaadka wadar ahaan, isu dheelitirka xisaabeedka.
- (3) Si aad loo ansixiyo sharcigan maaliyadda sanadlaha wasiirku diyaar gareeyey
- (4) Si ay u eegaan, qaaddaana warbixin fulinta miisaaniyad-biloodle ah oo midaysan uuna diyaariyay Wasiirku ;
- (5) Tixgalinta iyo warbixinta dhaqaalaha qaranka ee sanadkii la soo dhaafay ee miisaaniyadda ood koobaya sidoo kale warbixin fulinta miisaaniyadda uu diyaariyay wasiirku .

2. Development of economic policy and advice by the Minister

(1): The Minister shall develop and implement a Macro-Economic and Fiscal Policy Framework for Somaliland and for this purpose shall:-

- (a) advise Government on the total of resources to be allocated to the public sector and the appropriate level of resources to be allocated to individual programmes within that sector;
- (b) supervise and monitor the public finances; and
- (c) co-ordinate the international and inter-governmental financial and fiscal relations of Somaliland.

(2):The Minister shall ensure that the House of Representatives is kept informed of the:-

- (a) current and projected state of the economy;
- (b) finances of the Government; and
- (c) fiscal policy of the Government

2. *Dejinta Siyaasadda Dhaqaalaha iyo Talada Wasiirka*

1. Wasiirku waa inuu dejin doonaa isla markaana fulin doonaa siyaasad dhaqaale (macro-economics) iyo qaab Siyaasadeed maaliyadeed oo dalka Jamhuuriyadda Soomaaland ku socoto, si uu u qabto hawlahaan soo socda:
 - a) Waxa uu kala talin doonaa dawladda kheyraadka ay tahay in guud ahaan loo qoondeeyo qaybta dawladda iyo heerka ku habboon ee khayraadka ay tahay in loo qoondeeyo mashaariicda gaarka ah oo ka mid ah qaybtaasi;
 - b) Waxa kormeeri doona una kuur gali doona maaliyadda dawladda; iyo
 - c) Isu duwidda xidhiidhka maaliyadeed ee ka dhaxeeya Soomaaliland iyo dawladdaha Caalamka.
2. Wasiirku waxa uu hubin doonaa in Golaha Wakiilada lagu wargeliyey:
 - a) Dhaqaalaha hadda jira iyo dhaqaalihii ku talagalka ahaa ee dawladda;
 - b) Maaliyadda Dawladda, iyo;
 - c) Siyaasadda maaliyadeed ee dawladda

PART III: BUDGETING

3. Purpose of Part III of the Act.

(1) Part III of the Act provides for and regulates budget procedure for a systematic and efficient budget process together with other matters connected therewith. It sets out the processes leading to the preparation and submission of the national budget, the Finance Bill, to the House of Representatives, responsibilities of those charged with its preparation and submission of the national budget to the House of Representatives.

4. Budget Framework

(1) The Minister shall cause the budget to be prepared, and submitted by the Minister to the cabinet, based on a Macro-Economic and Fiscal Policy Framework.

(2) For purposes of Sub-section 5 (1) of this Act, the Minister shall, not later than the last day of June in each financial year, prepare and lay before the House of Representatives a three-year Macro-Economic and Fiscal Policy Framework and programmers for the economic and social development in preparation of the final submission estimates of revenue and expenditure for the coming financial year.

(3) The Minister shall, not later than the last day of June in each financial year and in preparation for the submission of estimates and expenditures for the coming financial year, submit and lay before the cabinet, indicative preliminary revenue and expenditure framework of the Government for the coming financial year.

(4) Each minister shall cause to be prepared and submitted to the Minister of Finance a Policy Statement of the relevant ministry on the preliminary estimates and expenditures submitted under Sub-section 5 (3) of this Act.

Qaybta III : Miisaaniyadda

3. Ujeedada Qaybta III ee xeerkan

1. Qaybta III ee Xeerku waxa ay ina siinaysaa habsami u maamulida, habraaca miisaaniyadda iyo qaab nidaamsan oo ka midho dhaliya arrimaha kale ee ku xidhan , Waxanay dajinaysaa habraacyada keenaya diyaarinta iyo u gudbinta miisaaniyadda dawladda, iyo xeerka Sharci ee Maaliyadda, Golaha Wakiilada, masuuliyadaha kuwa masuul looga dhigay diyaarinteeda iyo gudbinta miisaaniyadda dawladda Golaha Wakiilada

4. Qaab-dhismeedka Miisaaniyadda

1. Wasiirku wuxuu sababi doonaa in miisaaniyadda la diyaarsho, waxanu u gudbin doonaa Golaha Wakiilada, iyadoo lagu salaynayo dhaqaalaha guud iyo qaab-dhismeedka siyaasadda Maaliyadda.
2. Ujeedada qodob hoosaadda 5(1) ee Xeerkan, Wasiirku muddo aan ka dambayn maalinta ugu danbaysa bisha Lixaad (June) ee sannad maaliyadeed kasta, waa inuu diyaariyaa, wuxuuna hordhigi doonaa Golaha Wakiilada qaab dhismeedka siyaasadda lacagta iyo dhaqaalaha guud oo saddex sannadood ah iyo barnaamijyo dhaqaalaha ah iyo horumarinta bulshada oo ah diyaarintii odoroskii u danbeeyay ee dakhli ee gudbinta odoroska ugu danbeeya ee dakhliga iyo kharashka sannad maaliyadeedka soo socda.
3. Wasiirku waa inuu, muddo aan ka dambayn maalinta ugu danbaysa ee bisha June ee sannad maaliyadeed kasta iyo inta lagu gudo jiro waxa uu diyaarin doonaa una gudbin doonaa Golaha Wakiilada odorosyada iyo kharashaadka sannad maaliyadeedka soo socda, tasmada dakhliga hor dhaca ah iyo qaab-dhismeedka kharashka dawladda sannad maaliyadeedka soo socda.
4. Wasiir kastaa waa inuu soo saaro in lagu diyaariyo looguna gudbiyo Wasiirka maliyadda Warbixin Siyaasadeed ku saabsan wasaaradda ay khuseyso oo ah odoroska hordhaca ah iyo kharashaadka loo soo gudbiyay sida ku xusan qodob hoosaadka 5aad(3) ee Xeerkan

(5) A policy Statement prepared under Sub-section 5 (4) of this Act shall be in a form prescribed by the Minister responsible for finance and shall have specific details and the extent of achievement of objective targets on money received and expended.

(6) The Minister shall issue, not later than the last day of July in each financial year, budget circulars, guidelines and dates by which information is required, to accounting officers required to submit budgets as in Sub-section 6 (1) of this Act.

5. Submission of Estimates of Revenues and Expenditures

(1) The head of a government ministry, department, local or regional government, commission, and any other public body that receives appropriations shall submit to the Minister in the manner so prescribed preliminary estimates of revenues and expenditures of that ministry, department, local or regional government, commission, or public body for the following financial year, not later than the last day of August in each financial year.

(2) Estimates prepared and submitted under Sub-section 6 (1) of this Act shall be laid before the cabinet by the Minister but estimates of constitutional bodies whose expenditures are a direct charge on the General Revenue Fund shall be laid without amendments, however they may have recommendations made by the Government.

(3) The Minister responsible for finance shall cause to be prepared, approved by cabinet and submitted and laid before the House of Representatives in each financial year but in any case not later than the first day of October in the financial year, estimates of revenue and expenditure of the Government of Somaliland prepared under Sub-section 6 (2) of this Act for the next financial year in accordance with Article 55 of the Constitution.

5. Warbixin siyaasadeedka la diyaariyay ee ku xusan qodob hoosaadda 5aad(4) ee Xeerkan wuxuu ahaan doonaa qaabka uu cayimo Wasiirka masuulka ka ah Maaliyadda waxaanu lahaan doonaa faahfaahino dheeraad ah iyo xaddiga lagu gaadhay lacagta la helay iyo tan la kharashgareeyay hadafyada bartilmaameedka ahaa.

6. Wasiirku waa inuu soo saaro, wakhti aan ka dambayn maalinta ugu danbaysa ee bisha Todobaad ee sannad maaliyadeed kasta, wareegtada miisaaniyadda, hagayaasha, iyo taariikhaha warbixinta looga baahanyahay, maamulada xisaabaadkana inay u gudbiyaan miisaaniyadda sida ku xusan qodob hoosaadda 6aas (1) ee Xeerkan.

5.. Gudbinta Odooroska Dakhliga iyo Kharashaadka.

1. Madaxa wasaarad dawladeed, waax, dawladda hoose ama gobolada, komishan, iyo haay'ad kale oo dawladeed taasi oo hesha qoondaymo waa inay u gudbiyaan Wasaaradda iyaga oo raacayo qaabka loo dajiyay odoroska hordhaca ah ee dakhliga iyo kharashaadka wasaaradaas, waaxdaas, dawladda hoose iyo gobolada, komishanka, ama komishanka dawladda ee sannad maaliyadeedka soo socda, wakhti aan ka dambayn maalinta ugu danbaysa ee bisha Sideedaad ee sannad maaliyadeed kasta.

2. Odooroska lagu diyaariyay lana gudbiyay ee ku xusan qodob hoosaadka 6aad(1) ee Xeerkan waa in uu Wasiirku hordhigaa Golaha Wakiilada laakiin odoroska haay'adaha dastuuriga ah kuwaasi oo kharashaadkoodu si toos ah looga gooyo keydka Dakhliga Guud waxaa la soo hor dhigi doonaa iyadoon lagu samayn wax wax ka bedel ah, si kastaba ha ahaatee waxay yeelan kartaa soo jeedimo ay samaysay Dawladdu.

3. Wasiirka ka masuulka ah maaliyaddu waa inuu soo saaro in lagu diyaariyo, gudbiyo lana hordhigo Golaha Wakiilada sannad maaliyadeedkasta laakin xaalad kasta waa in aanay ka dambayn maalinta ugu horaysa ee bisha Tobanaad ee sannad maaliyadeedka, odoroska dakhliga iyo kharashka dawladda Soomaaliland ee la diyaariyay sida ku xusan qodob hoosaadka 6aad(2)

6. Indicative Preliminary Estimates of Revenues and Expenditure Framework

- (1) The indicative preliminary revenue and expenditure framework of the Government for the coming financial year prepared and submitted to the House of Representatives as in Sub-section 5 (3) of this Act shall be submitted immediately by the Speaker of the House of Representatives to the Economic, Finance and Trade Committee, and Sessional Committees of the House of Representatives.
- (2) Each Sessional Committee shall review, discuss and make recommendations to the Economic, Finance and Trade Committee no later than the first day of August in each financial year.
- (3) The Economic, Finance and Trade Committee shall scrutinize the indicative preliminary estimates together with the reports of the Sessional Committees, and submit its recommendations to the Speaker who shall then send them to the Minister responsible for finance.
- (4) The Economic, Finance and Trade Committee shall submit the same recommendations together with those from the Sessional Committees under Sub-section 7 (3) of this Act to the House of Representatives for consideration. The recommendations of the House of Representatives shall then be sent to the Minister responsible for finance for action.
- (5) For the purposes of Sub-sections 7 (2) and 7 (3) of this Act and in exercise of their functions, the Economic, Finance and Trade Committee and the Sessional Committees may call a Minister or any person holding a public office or private individuals to submit memoranda or appear before it to give evidence

ee Xeerkan sannad maaliyadeedka ku xiga iyada oo la raacayo Qodobka 55 aad ee Dastuurka

6. Tasmada Hordhaca ah ee Odoroska Dakhliga iyo Qaab-Dhismeedka Kharashka

1. Tasmada hordhaca odoroska dakhliga iyo qaab-dhismeedka dawladda sannad maaliyadeedka soo socda ee la diyaariyay loona gudbiyay Golaha Wakiilada sida lagu xusay qodob hoosaadka 5aad(3) ee Xeerkan waxaa si dhakhso ah u soo gudbin doona Gudoomiyaha Golaha Wakiilada, Gudida Ganacsiga, Dhaqaalaha iyo Maaliyadda, iyo guddiyada fadhiga joogtada ah ee Golaha Wakiilada.
2. Guddi kasta oo fadhi joogto ahi waxay dib u'eegi doontaa, lafaguri doontaa kuna samayn doontaa soo jeedimo ku saabsan Dhaqaalaha, Maaliyadda iyo Guddida Ganacsiga wakhti aan ka dambayn maalinta ugu horaysa ee bisha Sideedaad ee sannad maaliyadeed kasta.
3. Gudida Dhaqaalaha, Maaliyadda iyo Ganacsigu waxay si taxadar leh u baadhi doontaa tasmada hordhaca ah ee odoroska oo ay la socoto warbixinta guddida fadhiga joogtada ahi, una gudbinayaan soo jeedimo Gudoomiyaha kaasi oo dabadeeto u diri doona Wasiirka masuulka ka ah Maaliyadda.
4. Guddida Dhaqaalaha, Maaliyadda iyo Ganacsigu waxay u gudbin doonaan soo jeedin la mid ah oo ay la socoto kuwii ka yimid guddida fadhiga joogtada ah sida ku xusan qodob hoosaadka 7aad (3) ee Xeerkan Golaha Wakiilada si uu uga doodo. Soo jeedimaha Golaha Wakiiladda dabadeed waxaa loo diri doonaa Wasiirka masuulka ka ah Maaliyadda si uu talaabo u qaado.
5. Ujeedada qodob hoosaadka 7aad(2) iyo 7aad(3) ee Xeerkan iyaga oo gudanaya waajibkooda, Guddida Dhaqaalaha, Maaliyadda iyo Ganacsiga iyogudida fadhiga joogtada ah waxay u yeedhi karaan Wasiirka ama qof kasta oo haya xafiis qaran ama shakhsiyaad rayid ah si ay ugu soo gudbiyaan qoraal kooban ama u hor yimaaadaan si ay u bixiyaan caddaymo u siiyaan

7, Presentation of the Finance Bill to the House of Representatives

- (1) Subject to the Constitution and Sub-section 8 (2) of this Act, the Minister after approval of cabinet shall prepare and lay before House of Representatives as soon as is practicable and in any case not later than the first day of October in each financial year:-
- (a) estimates of the revenues and financing requirements of the Government for that year;
- (b) estimates of expenditure of the Government for that year allocated between those expenditure votes the Minister may consider appropriate and shall include for each expenditure vote:-
- (i) A statement of the purposes for which the vote is to be used;
- (ii) The identity of the accounting officer appointed under Section 23 of this Act responsible for the vote; and
- (iii) A statement of the classes of output expected to be provided from that vote during the year and the performance criteria to be met in providing those outputs; and
- (iv) An estimate of the amount required for guarantees to be issued for the following financial year.
- (2) For the purpose of Sub-sections 6 (3) and 8 (1) of this Act the Minister shall:-
- (a) At the time of presentation of the estimates as required, ensure that a complete report is made to the House of Representatives which:-
- (i) Sets out recent trends and developments as indicators of the economy of Somaliland
- (ii) Identifies the period considered by the Minister to be appropriate for the planning of the fiscal policy of the Government
- (iii) provides forecasts of the indicators in sub-paragraph (i) of this paragraph, for the current year and the period determined by the Minister under sub-paragraph (ii) of this paragraph;

7. U bandhigidda Xeer Sharciga Maaliyadeed ee loo Jeedsho Golaha Wakiilada

1. Iyadoo la raacayo Dastuurka iyo qodob hoosaadka 8aad(2) ee Xeerkan, Wasiirku wuxuu diyaarinayaa hordhigayaana Golaha Wakiilada sida ugu suurto gashan iyo xaalad kasta oo jirta ugu dambays maalinta ugu horaysa bisha Sideedaad (8) ee sannad maaliyadeed kasta:-
- a. Odorosyada dakhliga iyo maaliyadda ee looga baahanyahay in lagu Fuliyo hawlaha dawladda;
- b. Odoroska kharashka dawladda ee sannadkaas ee loo qoondeeyey qoondada kharashka Wasiirku wuxuu u tixgelinayaa qoondadaas mid muhiim ah waxaanu ku daraayaa kharashkaas:-
- i. Warbixin ku saabsan ujeedada kharashkaasi loo isticmaali doono;
- ii. Aqoonsiga xisaabiyaha lagu magacaabay Qodobka 23aad ee Xeerkan ee ka masuulka ah kharashka; iyo
- iii. Cadaymo ku saabsan kala saarida wax soo saarka la rajaynayo qoondada sanadka iyo hawsha lagu qabanaayo; iyo
- iv. Odorosyada ku saabsan xaddiga looga baahanyahay damaanad ahaan in lagu soo saaro sannad maaliyadeedkan soo socda.
2. Iyadoo la raacayo ujeedada qodob hoosaadka 6(3) iyo 8(1) ee Xeerkan, Wasiirku waa inuu:-
- a. Wakhtiga soo jeedinta odoroska haddii loo baahdo hubinayaa in warbixin dhamaystiran loo diyaariyey Golaha Wakiilada taasi oo:-
- (i) Bandhigaysa caqabadaha, iyo horumarka ay muujinayaan tusayaasha dhaqaalaha dalku;
- (ii) Astaynayaa muddada uu garto Wasiirku in ay ku habboontahay Qorshaynta siyaasad sannad maaliyadeedka dawladdu,
- (iii) Saadaal ka bixinaysa tusayaasha qodob-hoosaadka (i) ee faqraddan, ee sannadka lagu jiro iyo muddada uu go'aamiyo Wasiirku ee ku xusan qodob-hoosaadka (ii) ee qodob hoosaadkan:

(iv) supplies detailed information on recent fiscal developments and forecasts for the period determined by the Minister under sub paragraph (ii) of this paragraph of Sub-section 8 (2) of this Act in respect of:-

(aa) revenues

(bb) current and capital expenditures, the in-year reports

(cc) borrowing and debt servicing

(dd) contingent liabilities;

(ee) in-year reports of revenue and expenditures; and

(ff) any other information in respect of assets and liabilities that may be considered appropriate by the Minister; and

(b) provide the House of Representatives with any additional reports and information as may be necessary during the financial year

(3) Where the House of Representatives is dissolved or its term comes to an end earlier than three months before the commencement of any financial year, the estimates for that year may be laid before the House of Representatives as soon as practicable after the commencement of that year.

(4) The expenditure votes contained in the estimates, other than statutory expenditure, shall be included in an Appropriation Bill which shall be introduced into the House of Representatives to provide for the issue from the General Revenue Fund the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified in the bill.

(5) Every bill introduced to the House of Representatives shall be accompanied by its indicative financial implications, if any, on revenue and expenditure over the period of not less than two years after its coming into effect.

(iv) siinayaa warbixin faahfaahsan oo ku saabsan horumarka la taabankaro ee dhawaan la gaadhay iyo saadaasha muddada uu go'aaminayo Wasiirku sida ku xusan qodob-hoosaadka (ii) ee faqraddan ee qodob hoosaadka 8aad(2):-

(aa) dakhliga

(bb) raasamaalka jootada ah iyo kharashaadka, ee warbixinta sannadka Gudihisa.

(cc) amaahashada iyo bixinta daynta

(dd) daynta aan la saadaalin karin

(ee) warbixinta sannadka gudihisa ee dakhliga iyo kharashaadka; iyo

(ff) warbixin kasta oo kale marka laga hadlayo hantida iyo qaamaha kaasi oo uu Wasiirku u arko in ay muhiim tahay;

b. Waa inuu siin karaa Golaha Wakiilada warbixino dheeraad ah haddii Uu arko in ay tahay lagama maarmaan inta lagu gudo jiro sannad maaliyadeedka.

3. Haddii Golaha Wakiilada la kala diro ama mudadiisu dhamaato saddex bilood ka hor bilawga sannad maaliyadeed kasta, odoroska sannad maaliyadeedkaasi waxaa la hordhigi karaa Golaha Wakiilada sida ugu macquulsan ka dib bilawga sannadkaas

4. Qoondada Kharashka ee ku jirta odoroska, ee aan ahayn kharashka sharciga ah, waxaa lagu dari doonaa Xeerka sharci ee Qoondada kaasi oo ku sababi doona Golaha Wakiilada si ay uga bixiso qadiyada Dakhliga Guud xadiyada muhiimka u ah dakhligaas iyo qoondaynta xadiyadaas ujeedada lagu cayimay Xeerka sharci dhexdiisa.

5. Xeer sharci kasta oo loo gudbiyo Golaha Wakiilada waxaa la socon doona tusmada soo jeedinta miisaaniyadda, haddii ay jiraan wax ku saabsan dakhliga iyo kharashka muddo aan ka yarayn laba sano ka dib dhaqan galkeeda

8. Report on Loans, Grants, and Guarantees

(1) The Minister at the time of presentation of the Finance Bill to the House of Representatives, shall cause to be presented information relating to the total indebtedness of Somaliland in that financial year showing, *inter alia*:-

- (a) The total principal and the sources of loans and debts;
- (b) The accumulated *Sharia* compliant benefit mechanism on each loan and debt;
- (c) Provision made for servicing or repayment of each loan and debt; and
- (d) the utilization and performance of each loan and debt, including the extent of the achievements of the objective targets of each loan and debt.

(2) The Minister at the time of presentation of the Finance Bill to the House of Representatives, shall cause to be presented information relating to the total sum of grants extended to Somaliland, and their sources, showing their utilization, and performance of each grant, including the extent of the achievements of the objective targets of each grant.

(3) The Minister at the time of presentation of the Finance Bill to the House of Representatives shall cause to be presented information relating to all guarantees of loans, debts and grants to ministries, departments, agencies, local or regional government or a public body.

9. Supplementary estimates

(1) Where in respect of any financial year, it is found that the amount appropriated by an appropriation Act is insufficient, or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, a supplementary estimate, showing the amount required shall be laid before the House of Representatives, and the expenditure votes 11 shall be included in a supplementary appropriation bill to be introduced in House of Representatives to provide for their appropriation

8. Warbixinta Amaahaha, Deeqaha, iyo Dammaanadaha

1. Wasiirku wakhtiga uu u soo jeedinayo Xeerka sharci ee Maaliyadda Golaha Wakiilada, wuxuu soo saarayaa in loo jeediyo warbixin la xidhiidha isku gaynta daynta Somaliland sannad maalyadeedkaas oo tusinaya *waxkastoo kale oo lagu daro kuwan*;
 - a. Isku gaynta raasamaalka iyo ilaha amaahaha iyo daynta;
 - b. Xaddiga ku ururay oo ah qaab faa'iido oo waafaqsan *Shareecada* ee amaah kasta iyo dayn kasta;
 - c. Waxa loogu talagalay bixinta ama dib u bixinta dayn kasta iyo amaah kasta;
 - d. Isticmaalka iyo wax qabadka amaah kasta iyo dayn kasta oo la soo qaatay, iyo ilaa xadkee la gaadhay hadafyadkii bartilmaameedka ahaa ee dayn kasta ama amaah.
2. Wasiirku wakhtiga uu u jeedinayo xeerka Sharci ee Maaliyadda Golaha Wakiilada waa inuu samayn doonaa warbixinta la xidhiidha qadarka guud ee deeqaha la siiyay Soomaaliland, iyo ilahooda, taas oo muujinaya isticmaalkooda, iyo wax qabadka deeq kasta, oo ay ku jirto illaa iyo xadka la gaadhay hadafyadii bartilmaameedka ahaa ee deeq kasta
3. Wasiirku wakhtiga uu u jeedinayo xeerka sharci Golaha Wakiilada, waxa ku jiri doona warbixin la xidhiidha dhamaan deeqaha, amaahda, daynta iyo deeqaha wasaaradaha, waaxaha, wakaaladaha, dawladdaha hoose iyo gobolada ama haay'adaha dawladda.

9. Miisaaniyad Kaabista

1. Haddii sannad maaliyadeed gaar ah, la ogaado in xaddiga uu qoondeeyey Xeerka qoondadu aanu ku filnayn ama ay soo baxday baahi aan wax kharash ah aanu u qoondayn Xeerka Qoondadu, odoros kaabis ah, oo muujinaya xaddiga looga baahanyahay ayaa la hordhigi doonaa Golaha Wakiilada, iyo diwaanka kharashka waxaa lagu dari doonaa Xeerka sharciga qoondada kaabista oo la soo hordhigi doonaa Golaha Wakiilada si loo helo qoondayntooda.

(2) A supplementary estimate prepared under Sub-section 8 (1) of this Act shall indicate any effect on the financing requirements of Government submitted under paragraph (a) of Sub-section 8 (1) of this Act and any expected changes to the statement provided under sub-paragraph (iii) of paragraph (b) of Sub-section 8 (1) of this Act.

10. Classified expenditure

(1) In the interest of security, there may be classified expenditure items within the budget of the ministry responsible for defense, ministry responsible for internal affairs, and ministry responsible for the Presidency, which will not be open to the general scrutiny of House of Representatives.

(2) Only designated expenditure items within the budgets of ministries in Sub-section 11 (1) of this Act may be treated as classified.

(3) Regulations under this Act relating to classified expenditures will define expenditure items that qualify to be treated as “classified expenditures” and will require approval of the House of Representatives.

(4) Classified expenditures shall be budgeted for within the budgets of ministries in Sub-section 11 (1) forming part of their budget ceilings, and cannot be extra-budgetary.

(5) The Minister will only avail details on classified expenditure items to the Speaker of the Assembly and the Chairperson of the Committee on economy and budget.

(6) The audit of the classified expenditures shall be done by the Auditor General and a classified audit report submitted to the President, the Speaker of the House of Representatives, and the Chairperson of the Public Accounts Committee

2. Odoroska kaabista ah ee lagu diyaariyay sida ku xusan xubinta (1) waxa lagu muujin doonaa saamayn kasta oo ku saabsan waxyaabaha looga baahanyahay maal galinta dawladda ee la gudbiyay ee ku xusan faqrada (a) ee Xubinta (1) ee Qodobka (8) ee Xeerkan iyo isbedel kasta oo la filayay oo warbixinta lagu bixiyay Xubinta (iii) ee faqrada (c) ee Xubinta (1) ee Qodobka (8) ee Xeerkan.

10.Kharashyada Qarsoodiga ah

1. Iyadoo la tixgalinayo danaha amaanka, waxaa jiri kara kharashyo qarsoodi ah oo ku jiri doona miisaaniyadda Wasaaradaha masuulka ka ah aarrimaha gaashandhigga, gudaha, iyo madaxtooyada kuwaas oo aan u furnaan doonin lafo-guridda guud ee Golaha Wakiilada.
2. kharashyada la xidhiidha Wasaaradaha ee ku jira miisaaniyadda ku timaamam qodob hoosaaka (1) ee xeerkan keliya ayaa loola dhaqmi karaa qarsoodi.
3. Nidaam hoosaad hoos imaanaya Xeerkan ee la xidhiidha kharashaadka qarsoodiga ah ayaa qeexi doona madaxyada kharasheed ee u qalma inloola dhaqmo “kharash Qarsoodi ah” waxaanu u baahan doonaa ansixinta Golaha Wakiilada.
4. Kharashaadka qarsoodiga ah waxaa la gelin doonaa miisaaniyadda, waxayna gali doontaa miisaaniyadda wasaaradaha ku xusan Xubinta 11 (1) taas oo ka mid ah miisaaniyadda u qoondaysan, mana noqon karaan kuwo aan miisaaniyadda ku jirin.
5. Wasiirku wuxuu tusi karaa oo kaliya madaxyada kharashka qarsoodiga ah Gudoomiyaha Golaha Wakiilada iyo Gudoomiyaha Guddida Dhaqaalaha iyo Miisaaniyadda.
6. Baadhista kharashaadka qarsoodiga ah waxaa samayn doona Hanti-dhawraha Guud iyo warbixinta qarsoodiga ahna waxaa loo gudbin doonaa Madaxweynaha, Gudoomiyaha Golaha Wakiilada, iyo Gudoomiyaha Guddida Xisaabaadka Dawladda.

11. Excess expenditure

- (1) Where at the close of accounts for any financial year, it is found that moneys have been expended:-
- on any expenditure vote in excess of the amount appropriated for it by an appropriation act;
 - for a purpose for which no moneys have been voted and appropriated; or
 - in excess of the sum assigned to an estimate forming part of an expenditure vote in the estimates of expenditure approved by the House of Representatives for the financial year, and to which no further sum has been applied under this Act or any regulations issued under it, then the amount of the excess expended, or not appropriated, as the case may be, shall be included in a statement of expenditure in excess which shall be laid before the House of Representatives and referred to the Public Accounts Committee of the House of Representatives.
- (2) The Public Accounts Committee of the House of Representatives shall report to the House of Representatives on a statement of expenditure in excess referred to it under Sub-section 12
- (1) of this section within two months after it has been referred to it
- (3) Where on receiving the report of the Public Accounts Committee mentioned in Sub-section 12 (1), the House of Representatives, by means of a motion, allows the excess or the amount expended but not appropriated, to stand charged to public funds, the sum shall be treated as excess expenditure and shall be included in a supplementary appropriation bill for appropriation.
- (4) Any excess or any amount expended but not appropriated and which is not allowed in terms of Sub-section 12 (3) of this Act, shall be treated as a loss of public moneys and dealt with in accordance with Sub-section 53 (3) of this Act.

11.Kharashka Dheeraadka ah (Excess Expenditure)

- Haddii xisaab xidhka ku saabsan sannad maaliyadeed gaar ah, la helo in lacag la kharash gareeyey:-
 - Kharash kasta oo ka bata qadarkii uu u qoondeeyay Xeerku Qoondadu;
 - Arrin aan wax miisaaniyad ah loo qoondayn loona kharash gelin; ama
 - Dheeraad ka ah xaddiga loo asteeyay ee qiyaasta qayb ka noqonasa qoondada kharash ee ku jira odoroska ay ansixiyeen Golaha Wakiiladu sannad maaliyadeedkaasi, taas oo aan qadar kale loo hayn sida ku cad Xeerkan ama sharci hoosaad kasta oo lagu soo saaray dabadeeto Xaddiga dheeraadka ah ee la bixiyey, ama aan la qoondayn hadba sida Uu xaalku yahay, waxa ku jiri doona warbixin ah kharashka Dheeraadka ah taas oo la hordhigi doono Golaha Wakiilada sannad Maaliyadeedka, loona gudbin doono Guddida Xisaabaadka Dawladda ee Golaha Wakiilada
- Gudiga Illaalinta hantida Qaranka ee Golaha Wakiiladu waxay ku wargelin doonaan Golaha Wakiilada warbixin ku saabsan kharashka dheeraadka ah ee lagu xusay qodob-hoosaadka (1) ee qodobka 12aad, laba bilood gudahood ka dib marka loo soo gudbiyo.
- Marka la helo warbixinta Gudiga Illaalinta hantida Qaranka ee lagu sheegay qodob-hoosaadka (1) ee Qodobka 12aad, Golaha Wakiiladu waa inuu mooshin, ku ogolaan doonaa dheeraadkaasi ama qadarka la bixiyey balse aan la qoondayn, in lagu dalaco lacagta dawladda, qandarkaasi waxa loo qaadan doonaa in ay tahay kharash dheeraada waxana lagu dari doonaa Xeer Sharci Qoondada Dheeraadka ah si loo qoondeeyo.
- Dheeraad kasta ama xaddi kasta oo la kharashgareeyey laakiin aan la qoondayn oon lagu ogolaan si waafaqsan qodob-hoosaad (3) ee Qodobka 12aad ee Xeerkan, waxaa loo qaadan doonaa khasaare ku dhacay lacagta dawladda waxana loola macaamili doonaa si waafaqsan qodob-hoosaadka (3) ee Qodobka 53aad ee Xeerkan.

12. Provision if Appropriation Act not in force

(1) Where the Appropriation Act has not come into force at the commencement of any financial year the president may, by warrant under his or her hand, addressed to the Minister, authorize a withdrawal from the General Revenue Fund for the purposes of meeting the expenditure necessary to carry on the services of the Government until the expiration of three months from the beginning of that financial year, or the coming into operation of that Act, whichever is earlier.

(2) A sum authorized under Sub-section 13 (1) of this Act shall not exceed the amount shown as required on account in respect of that service in the vote on account approved by the House of Representatives by resolution for the previous financial year.

13. Duration of appropriations and warrants

Every appropriation by the House of Representatives of public moneys for the service of a financial year, and every warrant or other authority issued under this Act in respect of a financial year, shall lapse and cease to have any effect at the close of that year and the unexpended balance of any moneys withdrawn from the General Revenue Fund shall be repaid to the General Revenue Fund.

14. Economic, Finance and Trade Committee of the House of Representatives

(1) There shall be an Economic, Finance and Trade Committee of the House of Representatives that shall be a Standing Committee of the House, and all chairpersons of other committees of the House of Representatives shall be ex-officio members of the Economic, Finance and Trade Committee.

(2) The Economic, Finance and Trade Committee of the House shall:-

- (a) focus on the preliminary estimates of revenue and expenditure, and the Macro-Economic

12. Kharashka la galo intaan miisaaniyaddu dhaqangelin

1. Haddii Xeerka Qoondadu aanu dhaqan gelin bilawga sannad maaliyadeed, Madaxweynuhu wuxuu awood kharash uu saxeexay isagu, oo ku socda Wasiirka, ku ogolaan doonaa in lacag laga saaro Dakhliga Guud iyada oo ujeedadu tahay in la dhamaystiro kharashaadka lagama maarmaanka u ah wadida hawlaha dawladda illaa oo ay dhacaan saddex bilood oo ah bilawga sannadkaasi, ama marka uu dhaqan galo xeerkaasi, kolba midkii soo horreeya;

2. Xaddiga lagu ogolaaday qodob-hoosaadka (1) ee Qodobka 13aad ee Xeerkan kama badan doonto xaddiga ku cad in loo baahanyahay xisaabta ee khuseeya adeegaasi ee qoondada kharashka ee ay ku ansixiyeen Golaha Wakiiladu qaraar sannad maaliyadeedkii hore

13. Muddada Qoondooyinka iyo Awoodda kharashyada

Qoondo kasta oo ay ku sameeyaan Golaha Wakiiladu lacagaha dawladda si loogu adeego sannad maaliyadeed gaar ah, iyo awood kharash kasta ama ogolaansho kale oo lagu soo saaray si waafaqsan Xeerkan oo khuseeya sannad maaliyadeedkaasi, waxay dhammaan doontaa oo joogsan doontaa inay jirto inay yeelato wax dhaqan gal ah marka la xidho sannad maaliyadeedkaasi wixii hadhaa ah een la filayna ee ah lacagta laga saaray Keyda Dakhliga Guud waxaa lagu dari doonaa Dakhliga Guud.

14. Guddida Dhaqaalaha, Maaliyadda iyo Ganacsiga ee Golaha Wakiilada

1. Waxaa jiri doona Gudi Dhaqaale, Maaliyadda iyo Ganacsiga oo goluhaWakiilada ah kuwaasi oo ahaan doona Gudida Joogtada ee Golaha, dhammaan gudoomiyayaasha guddiyada Golaha Wakiilada waxay ka noqon doonaan xubno dheeraad ah Gudida Dhaqaalaha, Maaliyadda iyo Ganacsiga.

2. Guddida Dhaqaalaha, Maaliyadda iyo Ganacsiga ee GoluhuDiirada saarayaan odorosyada hordhaca ah ee

- a) dakhliga iyo kharashka, iyo dhaqaalaha guud iyo qaab dhismeedka siyaasadda Maaliyaddaha waxay;

and Fiscal Policy Framework, and programmes, and shall submit its recommendations to the Speaker;

- (b) consider the Finance Bill and prepare amendments and recommendations, if any, and submit them to the Speaker; and
- (c) carry on such other functions relating to the Finance Bill as may be assigned to it by the House of Representatives under this Act or any other law in force

15. Budget Office of the House of Representatives

(1) There shall be a Budget Office of and within the technical secretariat of the House of Representatives consisting of full time and part-time budget and economic experts as may be required from time to time.

(2) The functions of the Budget Office shall be to provide the House of Representatives and its Committees with objective and timely analysis required for considering economic and budget proposals, and the information and estimates required for the budget process of the House of Representatives, and the Budget Office shall:-

- (a) provide budget-related information to all Committees of the House of Representatives in relation to their jurisdiction;
- (b) submit reports, but limited to economic forecasts, budget projections, and options for reducing budget deficits;
- (c) provide analytic reports in specific subjects in areas like financial risks posed by a government ministry, department, agency, local or regional government authority or a public body.
- (d) identify and report with specific recommendations any other bills that increase or decrease revenue and the Finance Bill.

iyoo barnaamijyada waxaanay tala soo jeedintooda u gudbin doonaan Gudoomiyaha Golaha;

- b) Waxa ay eegi doonaan Xeerka sharci ee Maaliyadda waxana ay diyaarin doonaan waxka bedelyo iyo soo jeedimo haddii ay jiraan waxaanay u gudbinayaan Golaha Wakiilada;
- c) Waxa ay fulin doonaan shaqooyinka kale ee la xidhiidha Xeerka sharci ee Maaliyadda kolba sida ay u xilsaraan Golaha Wakiiladu sida ku xusan Xeerkan ama xeer kasta oo kale oo dhaqan gal ah.

15. Xafiiska Miisaaniyadda ee Golaha Wakiilada

1. Waxaa jiri doona Xafiis Miisaaniyadeed oo ay sameeyeen Golaha Wakiiladu kuwaasi oo ka kooban khabiirto miisaaniyadda iyo dhaqaalaha oo shaqaale rasmiya ah ama shaqaale ku shaqeeya galin ahaan kolba sida iyo waqtiga loogu baahdo.

2. Shaqada Xafiiska Miisaaniyaddu wuxuu noqon doonaa inuu siiyo Golaha Wakiilada iyo Gudideeda lafa gur sugan oo waqtiyaysan oo loogu talo galay in lagu eego soo jeedinta dhaqaale iyo dakhli, iyo warbixinta iyo odoroska looga baahanyahay habraaca miisaaniyadda ee Golaha Wakiilada, Xafiiska Miisaaniyaduna waa in uu:

- a. Siiyaa warbixinta la xidhiidha miisaaniyadda dhammaan Guddiyada Golaha Wakiilada ee xidhiidhka la leh ikhtisaaskooda;
- b. U gudbinayaa warbixinaha, laakiin ku xaddidan saadaasha dhaqaalaha, soo bandhigida miisaaniyadda, iyo kala doorashada xaaladaha lagu dhimayo hoos u dhaca miisaaniyadda;
- c. Waa inuu siin doonaa warbixino falanqaysan oo khuseeya hawlo gaar ah sida khasaaraha maaliyadeed ee ay galeen wasaaradaha dawladdu, waaxaha, wakaaladaha, dawladdaha hoose iyo gobolada ama haay'ad dawladeed.
- d. Waa inuu aqoonsan doonaa kana warbixin doonaa talo soo jeedinta gaarka ah ee xeer sharci oo kordhinaya ama yaraynaya dakhliga iyo Xeerka Sharci ee Maaliyadda.

(e) give advice to the House of Representatives and its Committees on the budget and national economy

16. Failure to meet Budget Requirements

(1) Where a ministry, department, agency, local or regional government, or a public body fails to meet any requirements of the budget under this Act, the House of Representatives may compel the relevant minister to appear before it to give an explanation on the circumstances leading to the failure.

(2) If it is evident that any officer intentionally or through negligence led to the failure of the ministry, department, agency, local or regional government or a public body to meet any requirements under this Act, that officer shall be held personally liable.

PART IV: CONTROL AND MANAGEMENT OF PUBLIC FINANCE

17. Supervision, control and management of public finances

(1) The Minister shall:-

(a) Ensure that systems are established throughout Government for planning, allocating and budgeting for the use of resources in order to improve the economy, efficiency and effectiveness of Government.

(b) consider all requests for the issue of moneys from the General Revenue Fund and, where the Minister considers it appropriate, approve their inclusion in estimates of expenditure for submission to the House of Representatives in accordance with section 8 of this Act; and

e. Waxa uu talo siin doonaa Golaha Wakiilada iyo gudiyadeeda ku saabsan miisaaniyadda iyo dhaqaalaha qaranka

16. Ku Guul Daraysiga Dhamaystirka Shuruudaha Miisaaniyadda

1. Haddii wasaaradi, waaxi, wakaaladi, dawlad hoose, gobol, ama haay'ad dawladeed ku guul daraysato soo gudibinta wax kasta oo looga baahanyahay miisaaniyadda sida ku xusan Xeerkan, Golaha Wakiiladu waxay ku qasbi karaan wasiirka ay khuseyso inuu hor yimaado si uu u siiyo sharaxaad ku saabsan xaalada keentay guul daradaas.

2. Haddii ay cadaato in sarkaal si kas ah ama si dayacaad ah uu keenay ku guul daraysigaasi wasaarad, waaxda, wakaalad, dawladda hoose, ama haay'ad dawladeed si ay u dhamays tiraan shuruudaha ku xusan Xeerkan, qof kaasi ayaa shakhsiyan ka masuul noqon doona.

Qaybta IV. Illaalinta iyo Maamulka Maaliyadda Dawladda

17. Kormeerka, Xakamaynta iyo Maamulidda Maaliyadda Dawladda

1. Wasiirku waa in uu :

a) Hubiyaa in la dejiyey hababkii dawladeed ee qorshaynta, qoondaynta iyo miisaaniyadda si loo adeegsado khayraadka loona hagaajiyo dhaqaalaha, hufnaanta ,ka midho dhalinta iyo hawlgudashada,iyo maamul wanaagga dawladda ;

b) Tixgelinayaa dhammaan codsiyada ah in uu lacag ka soo saaro Keyda Dakhliga Guud, haddii wasiirku u arko in ay tahay lagama maarmaana, waa inuu ansixin doonaa, in lagu daro odoroska kharashka si loogu gudbiyo Golaha Wakiilada si waafaqsan qodobka 8aad ee Xeerkani iyo;

(c) Enhance the control of the House of Representatives over public resources and public moneys by maintaining transparent systems that provide a full account to:-

- (i) enhance the control of the House of Representatives over public resources and public moneys;
- (ii) ensure the exercise of regularity and propriety in the handling and expenditure of resources and public moneys and, in particular, that goods or services are procured in a fair, equitable, competitive and cost effective manner;
- (iii) Ensure the efficient and cost effective cash management of the General Revenue Fund, any other fund established under this Act and other public moneys;

(d) ensure that an independent accountancy institute is established for the promotion of professional accountancy and for regulation of accountants in Somaliland;

(e) ensure that an Accounting Standards Board which shall be one of the boards of the accountancy institute so established by Sub-section 17(1) (d) of this Act is established. The Accounting Standards Board shall advise the Accountant General of the accounting standards to be followed by ministries, departments and agencies required to prepare accounts; and

(f) ensure that an independent public oversight body shall be established as the ultimate governing council of the accountancy institute so established by Sub-section 17(1) (d) of this Act. .

(2) For the purpose of Sub-section 17(1) of this Act, the Minister shall, subject to this Act, be responsible for the management of the General Revenue Fund and the supervision and control of all matters relating to the financial affairs of the Government.

C.Hormarinta illaalinta Golaha Wakiilada ee la xidhiidha kheyraadka qaranka iyo maaliyadda qaranka isaga oo samaynaya nidaam cad oo furfuran

- i. hormariyaan Korna u qaadan illaalinta ee Golaha Wakiilada maamul ahaan khayraadka iyo maaliyadda dawladda;
- ii. Hubiya shaqada joogtada ah ee nidaamsan hufana marka uu la maamulayo kharashka, khayraadka iyo maaliyadda qaranka gaar ahaan, in badeecadaha ama adeegyada in loo gato si cadaalad ku dhisan, oo ku haboon, oo qiima ahaan loo tartamay, ahna mid qiimo ahaan habboon;
- iii. Hubiya si hufan oo nidaam hawlgudasho wanaagsan oo leh qiimo ku habboon maamulo lacagta Keyda Dakhliga Guud, iyo keyd kasta oo kale oo lagu aasaasay xeerkani iyo lacagta kale ee dawladda ;

c) Hubiya in la aasaaso machad xisaabeed madax banana si kor loogu qaado xirfad xisaabeedka iyo xeer nidaamiyeedka xisaabiyayaasha Soomaaliland;

d) Hubiya Guddida Dejinta Heerarka Habsamida ee Xisaabaadka kaas oo ka mid noqon doona mid ka mid ah guddida xisaabaadka ee lagu aasaasay Qodobka 17aad (1) (d) ee Xeerkani lagu aasaasay. Guddida Dejinta Heerka Habsamida ee Xisaabaadku waxa ay kala taliyaan Xisaabiyaha Guud dejinta xisaabaadka ee hab raaca wasaaradaha, waaxaha iyo wakaaladaha si xisaabaadka sida habboon ee la rabo u diyaariyaan; iyo

e) hubiya in haay'ad madax banaan oo qaran oo kor joogto ah la aasaaso oo ahaan doona gudida ugu dambayn xukuma machad ka xisaabaadka ee lagu aasaasay Qodobka 17(1) (d) ee Xeerkani

2) ujeedada qodob 17(1), Wasiirku waa inuu, isaga oo raacaya Xeerkani, ka masuul noqon doonaa maamulka Keydka Guud ee Dakhliga iyo kormeerka iyo illaallinta dhammaan arrimaha la xidhiidha arrimaha Maaliyadda dawladda

18. Regulations and directives

(1) The Minister may make regulations and give instructions or directives that appear necessary and expedient for the proper carrying out of the intent and purposes of the House of Representatives, and for the safety, economy and advantage of the public revenue and public property.

(2) The Minister shall take all proper steps to ensure that any instructions or directives given under this Section are brought to the notice of persons directly affected by them, but it shall not be necessary to publish the instructions and directives in the National Bulletin.

(3) Any accounting officer or a public officer to whom this Section applies shall comply with any regulations issued under this Act, any directives or instructions given under them and all instructions that may from time to time be given by the Accountant General under Sub-section 21 (3) of this Act.

19. Powers of the Secretary to the Treasury

(1) A Director General in the ministry responsible for finance shall be designated as the Secretary to the Treasury.

(2) The Secretary to the Treasury may, from time to time, require an accounting officer, or any executive officer of a local government council, or a chief executive of any public agency or any other entity that manages an asset or liability of the Government, to supply any information that the Secretary to the Treasury considers necessary for the purpose of Sections 6, 7, 8 and 9 of this Act

18. Xeernidaamiyaal iyo Awaamiir

1) Wasiirku waa inuu samayn karaa xeer-hoosaad, sharci-hoosaadyo, awaamiir iyo tilmaamo ula muuqda in ay yihiin qaar lagama maarmaan ah kuna habboon in si habsami oo xambaarsan ujeedada Golaha Wakiilada, iyo badbaadada, dhaqaalaha iyo ka faa'iidsiga dakhliga iyo hantida dawladda.

2) Wasiirku waa inuu qaadi doonaa dhammaan talaabooyinka ku habboon si uu hubiyo in awaamiirta iyo tilmaamahii la ogaysiiyey gaadheen ciddii loogu talo galay laakiin lagama maarmaan noqon mayso in lagu daabaco tilmaan-bixinahaasi iyo amaradaasi baahinta rasmiga ah.

3) Sarkaalka kasta Xisaabaad iyo sarkaalka kasta oo qodobkani khuseeyo waa inuu u hogaansamaa kuna dhaqmaa xeer nidaamiyeyada lagu muujiyey xeerkan iyo tilmaamo ama awaamiir lagu bixiyey isla qodobkan waqti illaa waqti oo ka soo baxay xisaabiyaha Guud sida ku cad qodob hoosaadka (3) ee qodobka 21aad ee xeerkan.

19. Awoodaha Xoghaya Qasnada

1) Agaasimaha Guud ee Wasaaradda Maaliyadda ayaa noqon doonaa Xoghayaha Qasnada.

2) Xoghayaha Qasnadu wuxuu waqti illaa waqti ka dooni karaa saraakiisha xisaabaadka, Xoghayaha Dawlada hoose, fuliye sare oo ka mid ah Haa'yadaha dawlaga ah ama haa'yad sharci ku maamusha hantida iyo daynta qaranka, in ay siiyaan warbaxin marka uga baahdo, sida ay qeexayaan qaybaha 6aad, 7aad, 8aad, 9aad ee Xeerkan.

(3) Any requirement under Sub-section 20 (2) and all responses under this Sub-section:-

(a) shall be in writing; and

(b) may specify the date by which and the manner in which the information required is to be provided, but where a date is specified, that date shall be reasonable, having regard to the information required.

(4) The Secretary to the Treasury is responsible to the Minister for the effective application of this Act and any regulations, instructions or directives issued under Sub-section 19 (1) of this Act.

(5) The Secretary to the Treasury shall bring to the immediate attention of the Minister any defect in the application of this Act, or any regulations or directives or instructions issued under this Act that may result in a significant diminution of control over the resources and finances of the Government.

(6) Subject to this Act and any regulations, instructions or directives of this Act the Secretary to the Treasury may give directives and instructions that he or she considers necessary for the effective and efficient discharge of the intents and purposes of this Act.

(7) The Secretary to the Treasury and any public officer authorized by him or her, may inspect all offices affected by this Act, and shall be:-

(a) given access at all times to those offices; and

(b) given all available information he or she may require with regard to the moneys and records regulated by this Act for the purpose of compliance with Sub-section 17(1) (c) of this Act.

(8) Nothing in this Act or any regulations issued under this Act or any directive or instruction issued by the Minister, the Secretary to the Treasury or the Accountant General shall be construed as requiring any person to do anything in respect of any moneys held on trust, which contravenes or is inconsistent with the terms of that trust.

3) Wixii baahi ah ee hoos yimaada qodob hoosaadka 20aad(2) waxa ay ahaan doonaan :

a. qoraal ahaan;

b. Waa inuu cayimi doonaa waqtiga iyo qaabka warbixinta la rabo loo diyaarin doono, balse haddii waqtiga la cayimo, waqtigaasi waa inuu ahaan doonaa mid macquula, iyada oo lagu xisaabtamayo warbixinta la rabo.

4) Xoghayaha Qasnadu waa inuu masuul uga yahay Wasiirka Maaliyadda si dhamaystiran u dhaqan galinta Xeerkani iyo wixii xeer-hoosaad ah, awaamiir ama tilmaamo ah ee lagu xusay sida ku cad qodob hoosaadka (1) ee Qodobka 19aad ee Xeerkani.

5) Xoghayaha Qasnadu waa inuu si dhakhso ah u ogaysiin doonaa Wasiirka Maaliyadda cilad kasta oo ku timaada hirgalinta xeerkani, wixii xeer nidaamiyeka, awaamiir ama tilmaan-bixino ah ee lagu soo saaray si waafaqsan Xeerkani kuwaasi oo keeni kara in ay si aada u yaraato illaalinta khayraadka iyo Maaliyadda dawladdu.

6) Iyada oo loo eegayo Xeerkani wixii xeerhoosaad ah, tilmaan-bixino ah ama awaamiir ah ee ka mid ah Xeerkani Xoghayaha Qansannadu waa inuu siin karaa awaamiir iyo tilmaan-bixino uu isaga u arko lagama maarmaan si habsami iyo hufnaan loogu guto ujeedada iyo hadafka Xeerkani.

7) Xoghayaha Maaliyadda iyo Sarkaal kasta oo dawladeed oo uu isagu awood siiyay waxa ay baadhi karaan dhammaan xafiisyada uu Xeerkani Saameynayo, waxana ay;

a) Waxa loo ogolaan doonaa markasta xafiisyadaasi; iyo

b) Waxa la siin doonaa dhammaan warbixinta la heli karo ee uu u baahdo marka la eegayo maaliyadda iyo diwaanada uu sharcigani habaynayo iyada oo ay ujeedadu tahay in lagu dhaqmo Qodobka 17aad(1)(c) ee Xeerkan.

8) Wax ka mid ah Xeerkani ama xeer-hoosaad lagu soo saaray si waafaqsan xeerkani ama wixii amar ah ama tilmaan-bixino ah ee uu soo saaro Wasiirku, Xoghayaha Maaliyaddu ama Xisaabiyaha Guud waxa ay sharxi doonaan in ay farayaan qof kasta in uu sameeyo wax kasta marka laga hadlayo lacag lagu hayo amaano ahaan (trust), taas oo xadgudub ku ah ama aan la jaanqaadi karin shuruudaha amaanadaasi.

20. Designation, powers, and duties of the Accountant General

- (1) There shall be designated by the President an Accountant General who shall be subject to the terms and conditions governing the public service.
- (2) The Accountant General shall, with the prior approval of the Minister, designate regional and district accountants
- (3) Subject to this Act, the Accountant General shall be responsible for:-
 - (a) Compilation and management of the accounts of the Government,
 - (b) Custody and safety of public money,
 - (c) Resources of the Government, and
 - (d) For that purpose, the Accountant General may give general instructions to accounting officers which are consistent with this Act, or any regulations or instructions issued under it
- (4) Without prejudice to the generality of Sub-section 21 (2) of this Act, the Accountant General shall:-
 - (a) Specify for every government ministry, department, fund, agency or other reporting unit required to produce accounts under Section 41 of this Act:-
 - (i) The basis of the accounting to be adopted after obtaining advice from the Accounting Standards Board established by Sub-section 17 (1) (e) of this Act; and
 - (ii) the classification system to be used.
 - (b) ensure that an appropriate system of account is established in each government ministry, department, fund, agency, or reporting unit which is compatible with the requirements of Section 41 of this Act and which ensures that all money received and paid by the Government is brought promptly and properly to account.
 - (c) ensure that the system of internal control in every government ministry, department, fund, agency or other reporting unit required to produce accounts under Section 41 of this Act is appropriate to the needs of the organizations concerned and conforms to internationally recognized standards;

20. Magacaabidda, Awoodaha iyo Waajibaadka Xisaabiyaha Guud

- 1) Madaxwaynaha ayaa soo magacaabi doonaa Xisaabiyaha Guud kaas oo ku qaban doona xaaladaha iyo shuruudaha lagu maamulo shaqaalaha dawladda.
- 2) Xisaabiyaha Guud marka uu Wasiirku Maaliyaddu u ansixiyay , waxa u magacaabaya xisaabiya yaasha gobolada iyo Degmooyinka;
- 3) Sida uu qeexaayo Xeerkani, Xisaabiyaha Guud waa inuu ka masuul noqon doonaa:
 - a) Xisaab xidhka iyo maamulidda xisaabaadka dawladda;
 - b) Haynta iyo badbaadinta lacagta dawladda;
 - c) Khayraadka dawladda; iyo
 - d) Ujeedadaasi, Xisaabiyaha Guud waa inuu siin karaa awaamiir guud saraakiisha xisaabaadka kuwaas la jaanqaadi doona Xeerkan, ama wixii xeer hoosaad ah ee kale ama amar ah ee lagu soo saaray si waafaqsan xeerkan.
- 4) iyada oon la dhaafayn guud ahaan qodob hoosaadka (2) ee qodobka 21aad, Xisaabiyaha Guud waa inuu:
 - a) u cayimaa wasaarad kasta oo dawladeed, waax , keyd , wakaalad ama il kale oo warbixineed in ay soo saarto warbixin xisaabeedka sida ku xusan Qodobka 41aad;
 - i. Aasaaska xisaabeed ee la qaadanayo, ka dib marka uu talo ka helo Gudida Dejinta Heerarka Habsamida Xisaabaadka ee lagu aasaasay Qodobka 17aad(1) (e) ee Xeerkani; iyo
 - ii. Nidaamka abyo-abyaynta (kala saarida) ee la adeegsanayo;
 - b) Hubiyaa in nidaam habboon oo xisaabeed loo dajiyay wasaarad kasta oo dawladeed, waax , keyd , wakaalad , ama waax xisaab celineed taas oo la jaanqaadi karta dalabaadka Qodobka 41aad taas oo habsiimo u ah in lacag kasta oo dawladeed oo la helay iyo tan ay bixisay dawladdu in si hufan oo hagaagsan loo xisaabiyay;
 - c) Hubiyaa in nidaamka hubinta guduhu ka jiraa wasaarad kasta oo ka mid ah dawladda, waax , keyd , wakaalad ama unug kasta oo warbixineed in laga rabo in uu keeno warbixin xisaabeed sida ku xusan Qodobka 41aad ee xeerkan ee ku habboon baahiyaha ururka ay khuseyso lana socda nidaamyada caalami ahaan la aqoonsanyahay;

- (d) refuse payment on any voucher which is wrong or deficient in content, or that contravenes the provisions of the Constitution or any regulations, directives or instructions properly made or given under this or any other law for the management of public money, or that is in any way unacceptable in support of a charge on public funds.
- (e) report to both the Secretary to the Treasury and Minister in writing any apparent defect in departmental control of revenue, expenditure, cash, stores, and other property of the Government and any breach or non-observance of any regulations, directives or instructions that may come or be brought to his or her notice.
- (f) ensure, so far as practicable, that adequate provisions exist for the safe custody of public money, property, securities and accountable documents; and
- (g) take precautions, by the maintenance of efficient checks, including surprise inspections, against the occurrence of fraud, embezzlement or mismanagement.
- (5) Notwithstanding any authorization by the Secretary to the Treasury under Sub-section 19 (7) of this Act, the Accountant General may inspect all offices of government and shall be given:-
- (a) Access at all times to those offices; and
- (b) all available information he or she may require or consider necessary for the purpose of enforcing compliance with paragraphs (a) (b), (c), (d) ,(e),(f), and (g) of Sub-section 20 (3) of this Act.
- (6) The Accountant General shall report annually to the Secretary to the Treasury and Minister on the discharge of his or her duties under this Act, and in the reports required under Section 41 of this Act, shall identify:-
- (a) The basis of the standards required by paragraphs (b) and (c) of Sub-section 20 (3) of this Act; and
- d) Diidaa bixinta xaashida lacag bixin kasta oo qalada ama dulucdiisu ay ciladi ku jirto, kaas oo ka hor imanaya Qodobada Dastuurka(xeerka iyo qawaaniinta dawladda) ama xeer-nidaamiye kale, awaamiir kasta ama tilmaan-bixinaha si hagaagsan loo bixiyay iyaga oo waafaqsan xeerkani ama xeer kasta oo kale oo khuseeya maamulka lacagta dawladda, ama taasi oo si uun u ah mid aan la aqbali karin oo si loo adeegsado in uu noqdo mid taageeraya in lacag dawladeed loo saaro;
- e) Warbixin qoraal ah siiyaanaya labadaba Xoghayaha Maaliyadda iyo Wasiirka cilad kasta oo muuqata oo ku jirta nidaamka dakhli illaalineed ee waaxeed, kharash bixineed, lacagta cadaanka ah, bakhaarada, iyo hanti kasta oo kale oo ay dawladdu leedahay iyo ku xadgudub kasta ama illaalin la'aan kasta oo xeer-hoosaad, awaamiir, ama tilmaamooyin kuwaas oo ugu iman kara ama loogu keeni karo ogaysiis ahaan;
- f) Hubiyaa , illaa iyo inta suurtoagal ah, in ku talogal ku filan ay jiraan xafidaada, illaalinta haynta lacagta dawladda, hantida, alaabta qiimaha leh, qoraalada iyo diiwaanada xisaabaadka, iyo
- g) Sameeyaa taxadar, lagaga hortagaayo lunsii, khiyaaano iyo maamul xumo ku timaada hantida qaranka isagoo samaynaya baadhis buuxda iyo mid kadis ahba.
- 5) Iyada oon loo eegayn fasax kasta oo uu bixiyo xoghayaha khasnada oo ku xusan qodob hoosaadada (7) ee Qodobka 19aad, Xisaabiyaha Guud waa inuu baadhi karaa dhammaan xafiisyada dawladda waxana la siin doonaa:
- a) inuu gali karo xafiisyadan mar kasta;
- b) Dhammaan xogaha la hayo uu u baahanyahay ama u arko lagama maarmaan ujeedada oo ah in la dhaqangaliyo iyada oo la waafajinayo Xubinta ha (a), (b), (c), (d), (e), (f) iyo (g) ee qodob hoosaadka (3) ee qodobka 20aadXeerkani.
- 6) Xisaabiyaha Guud isagoo gudanaya waajibaadkiisa shaqo ee xeerkani siiyey waxaa uu warbixin sannadle ah siin doonaa Xoghayaha iyo wasiirka warbixinahaasi lagu waajibiyay qodobka 41aad waxa ay sheegi doontaa;
- a) Aasaaaska xeerka la rabo ee uu sheegaayo xarafka (B) iyo (C) ee qodob hoosaadka (3) ee qodobka 20aad;

(b) any defect, shortcoming or other factor which in his or her opinion has affected materially the Minister's responsibility under paragraph (c) of Sub-section 18 (1) of this Act.

(7) A copy of any report issued under Sub-section 21 (5) of this Act shall be sent to the Auditor General.

21. Designation, powers, and duties of the Government Chief Internal Auditor

(1) There shall be designated by the Minister a Government Chief Internal Auditor who shall be subject to the terms and conditions governing the public service.

(2) Subject to this Act, the Government Chief Internal Auditor shall be responsible for:-

(a) setting internationally recognized internal auditing standards to be followed by internal audit functions across Government;(INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING (ISPP));and the Minister may implement by regulations

(b) Approving internal audit charters for all internal audit functions in Government;

(c) ensuring that the internal audit function in each government ministry, department, fund, agency or other reporting unit required to produce accounts under Section 41 of this Act is appropriate to the needs of the organization concerned and conforms to internationally recognized standards in respect of its status and procedures; and

(d) Giving general instructions to internal auditors which are consistent with this Act or any regulations or instructions issued under it;

(3) Internal auditors and internal audit functions shall have the right of access to all documents and information held by any ministry, department, and public agency.

(4) In exercise of their duties, internal auditors shall issue, in writing, internal audit reports to accounting officers which shall be copied to the audit committee dealing with the government entity and Government Internal Auditor.

b) Cilad kasta, dabacsanaan, ama sababo kale oo fikirkiisa saamayn maaliyadeed ku yeeshay masuuliyadda Wasiirka ee ku xusan xarafka (C) ee qodob hoosaadda (1) ee qodobka 18aad ee Xeerkan.

7) Nuqul ka mid ah warbixinta lagu soo saaray xarafka shanaad ee qododka 21aad ayaa loo diri doonaa Hantidhawrka Guud.

21. Magacaabidda, Awoodaha iyo Waajibaaka Madaxa Hantidhawraha Gudaha ee dawladda

1) Wasiirka ayaa soo magacaabi doona HantiDhawraha Gudaha ee Dawladda kaas oo hoos iman doona xaaladaha/macluumaadka iyo shuruudaha lagu maamulo shaqaalaha dawladda.

2) Iyada oo la raacayo Xeerkani, Hantidhawraha Gudaha ee Dawladdu waxa uu masuul ka noqon doonaa ;

a) Dejinta habka hantidhawrka gudeed oo caalami ahaan la aqoonsanyahay oo ay raacaan hawlaha hantidhawrka gudaha ee dawladda;(Heerarka caalamiga ah ee xirfadaha hantidhowrka guduhu ku shageeyo); wasiirkuna ku soo saari doono xeer-nidaamiye

b) Ansixinta axdiyada hantidhawrka gudaha ee khuseeya dhammaan hawlaha hantidhawrka gudaha;

c) Hubinta in shaqada hantidhawrka gudaha ee wasaarad kasta, waax, keyd, wakaalad ama unug kale oo warbixin looga baahanyahanyahay oo kasta in uu soo saaro warbixin xisaabeed sida ku cad qodobka 41aad sida ugu habboon baahida ururka ay khuseyso, waafaqsana nidaamyada la aqoonsanyahay caalamiga ah marka loo eego qaabkeeda iyo habraaceeda, iyo,

d) Siinta tilmaamaha guud hantidhawrka gudaha kuwaas oo waafaqsan Xeerkani, ama sharci hoosaad kasta iyo tilmaan-bixin lagu soo saaray qaab waafaqsan xeerkan.

3) Hantidhawrka Guduhu wax uu xaq u lahaan doonaa dhammaan waraaqaha iyo war bixinta ay hayaan wasaaradaha,waaxaha, ama haay'adaha dawlaga ah.

4) Iyaga oo fulinaya waajibkooda, hantidhawrka Guduhu waxaa uu soo saari doonaa, qoraal ahaan, warbixino hantidhawr oo gudeed oo ay siin doonaan saraakiisha xisaabaadka kuwaas oo nuqul la siin doono guddida hantidhawrka ee la hawlgalaaya haay'ada dawladda ka tirsan iyo Hantidhawraha Gudeed ee Dawladda.

(5) The Government Chief Internal Auditor, subject to Sub-section 22 (4) of this Act, may issue internal audit reports in writing containing recommendations for implementation to accounting officers who shall implement them.

22. Appointment and duties of accounting officers

(1) The Secretary to the Treasury shall, with the prior approval of the Minister, designate accounting officers by name and in writing.

(2) An accounting officer shall control and be personally accountable for the regularity and propriety of the expenditure of money applied by an expenditure vote or any other provision to any ministry department, fund, agency or other entity funded wholly through the General Revenue Fund, and for all resources received, held or disposed of, by or on account of that ministry, department, fund, agency or other entity.

(3) In the exercise of his or her duties under Sub-section 23 (2) of this Act an accounting officer shall ensure in particular:-

- (a) Adequate control is exercised over the incurring of commitments;
- (b) That effective systems of internal control and internal audit are in place in respect of all transactions and resources under his or her control; and
- (c) in respect of paragraphs (a) and (b) above, that he or she complies with any regulations, Instructions and directives issued under this Act.

(4) An accounting officer may, and shall, if so required by any regulations, instructions or directives, issued under this Act, state in writing the extent to which the powers conferred and duties imposed on him or her, may be exercised or performed on his or her behalf by any public officer under his or her control, and shall give such directives as may be necessary to ensure the proper exercise or performance of those powers and duties.

5) Madaxa Hantidhawrka Gudaha ee Dawladu, isaga oo raacayaa Qodobka 22aad (4), waxaa uu soo saari doonaa qoraalo uu kaga talo bixinaayo waxyaabahii uu soo arkay oo ku socda saraakiisha xisaabadka ee ay khusayso

22. Magacaabidda iyo Waajibaadka Saraakiisha Xisaabaadka

1. Xoghayaha Qasnada ayaa marka hore isaga oo uu Wasiirka Maaliyaddu u ansixiyay , waxa u magacaabaya sargaal xisaabeed qoraal ahaan;
2. Sarkaalka Xisaabeed ayaa waxa uu illaalin doonaa, shakhsi ahaana lagula xisaabtami doonaa habsami u socodka si nidaamsan oo habboon ooqadarin muddan in loo adeegsaday hantida iyo lacagta loo isticmaalay kharash ahaan ama lacag kale oo la siiyay waax wasaaradeed, keyd, wakaalad ama haay'ad kale oo gabi ahaanba laga maalgaliyay iyada oo la sii dhex marinayo Keyda Dakhliga ee Guud, iyo dhammaan kheyraadka la helay, la qabto ama la isticmaalay, ama ku jirta xisaab wasaarad, waax, keyd, wakaalad, ama haay'ad kalaba.
3. Isagoo gudanaaya waajibaadkiisa ku xusan Qodob-hoosaadka 23aad (2) ee sharcigan wuxu sarkaal xisaabeedku si gaara hubinaya in;
 - a) illaalin ku filan la sameeyey marka lagalayo balanqaadyada kharash bixineed;
 - b) in nidaam habboon oo illaalin iyo hantidhawr gudaha ah ay jiraan marka la galayo dhammaan macaamil lalagalo kharashaad ama khayraad kaleba uu maamulo;
 - c) Sida qodob hoosaad (a) iyo (b) ee kor xusan, waa in uu waafaqsanyahay mid kasta oo ah xeer-hoosad, awamiir iyo tilmaamo lagu soo saaray si waafaqsan Xeerkani.
4. Sarkaalka Xisaabaadku waxa uu samayn karaa ama samayn doonaa, haddii loo baahdo xeer-hoosaad, awamiir ama tilmaamo oo sharcigan hoos imanaaya, waxana uu ku dhigi karaa qoraal ahaan illaa iyo xadka awoodaha la bixiyay iyo waajibaadyada la isku soo rogay, la fulin karo ama la soo bandhigi karo iyada oo magaciisa uu ku hadlayo sarkaal kasta oo dawladeed oo hoos yimaada, waxanu siin karaa awamiir sida ay u yihiin lagama maarmaan si loo hubiyo in si hufan loo adeegsaday ama loo gutay awoodahaasi iyo waajibaadyadaasi.

(5) Any delegation of the powers and duties of the accounting officer under Sub-section 23 (4) of this Act shall not affect the personal accountability of the accounting officer.

(6) An accounting officer may, and shall, if so required by the Minister, establish and maintain both an internal audit function and an audit committee that shall have such constitution, powers and duties as the Minister may so determine.

(7) An accounting officer shall:-

(a) whenever the necessity arises, consult the Secretary to the Treasury on the applicability of this Act, any regulations, instructions or directives issued under Sub-section 19 (1) of this Act; and

(b) bring to the immediate attention of the Secretary to the Treasury any defect in the application of this Act, any regulations or guidelines made under this Act that may result in a significant diminution of control over the resources and finances of Government.

Part V: MANAGEMENT OF THE PROPERTY OF THE STATE

23. General Policies on Fixed Assets

1. The following property shall belong to the State, unless it belongs to a public body, or other juridical person, or physical person:
 - a. Canals and other artificial bodies of water
 - b. Natural springs, wells, public fettering places, aqueducts and fountains;
 - c. Roads, streets and squares, highways, civil airfields, telegraphic and wireless installations, telephone and radio telephone installations, tracks and caravan routes for public use, holding grounds for livestock, cemeteries and markets;

5. Igmashada awoodeed iyo tan waajibaadka ee uu sameeyo Sarkaalka Xisaabaadku ee ku xusan qodob hoosaadka(4) ee qodobka 23aad, saamayn mayso masuuliyadda xisaabtanka shakhsiyeed ee sarkaalka xisaabaadka.
6. Sarkaalka xisaabaadku waxa uu samayn karaa ama samayn doonaa, haddii uu u baahdo Wasiirku, in la sameyo oo labaduba ay jiraan hantidhawrka gudaha iyo gudida hantidhawrka oo leh dhismo, awooda iyo xilka,sidu go'aamiyo Wasiirku.
7. Sarkaalka Xisaabaadku waa inuu:
 - a. Mar kasta oo ay baahidu timaado, waxa uu kala tashada Xoghayaha Qasnada adeegsiga Xeerkani, wixii xeer-hoosaada, awaamiira ama tilmaamo ee lagu soo saaray qodob-hoosaadka19aad (1) ee Xeerkani; iyo
 - b. Waa inuu si degdeg ah u dareensiiyo Xoghayaha qasnada wixii cilad ah ee ku jirta adeegsiga Xeerkani, wixii xeer-hoosaad ama hab hagid ah Xeerkani keensanaya in uu wax dhibaato ku keento illaalinta khayraadka iyo maaliyadda Dawladda.

QAYBTA V: Maamulka Hantida Qaranka

Qodobka 23. Siyaasadda guud ee hantida ma guurtada ah

1. Hantidasoo socotawaxa iska lehqaranka, haddii aanay ahyn hanti dadwayne ama shakhsiyaad gaar ahaaneed,
 - a. Kanaaladaiyo kuwa kale ee biyo mereenka aan dabiiciga ahayn.
 - b. IlahaDabiiciga ah, ceelal, xerooyinka xoolaha dadweynaha,biyo mareen iyoilo;
 - c. Waddooyinka, dariiqyada iyo meelaha wareegga, jidadka, garoomada dayuuradaha ee rayidka, rakibaada wirelesska, telefoon iyo telefoonka radio rakiban, kuwan dariiqooyinka iyo jidadka safarkii loogu isticmaalo danta dadweynaha, iyo xerooyinka xoolaha lagu hayo, qabuuraaha iyo suuqyada,

- d. Immoveable property and objects declared to be of historical archeological or artistic interest;
- e. Places and buildings permanently utilized for public worship of Islamic faith.
2. The following property shall also belong to the State;
 - a. Immoveable property which does not belong to anybody;
 - b. Mineral resources;
 - c. Barracks and armaments
 - d. State buildings, with their appurtenances, utilized for public offices or services
 - e. Any other property or right belonging to the State by virtue of law, succession gift Purchase of transfer.
3. General policies on government fixed assets: No one shall acquire ownership of State Property by prescription.
4. Fixed assets comprise of the asset that meet the following criteria:
 - I. The assets are used repeatedly or continuously for longer than one fiscal year : and
 - II. Arise from expenditure which exceeds a transaction value of so.sh. 2,000,000 or its foreign currency equivalent.
5. Fixed assets are sub-categorized into immovable and movable assets. The Immoveable assets are generally: such as land, buildings road network, bridges, airports & aerodromes, telecommunication & other ICT infrastructure, aeronautical equipment and infrastructure, metrological systems, water and electricity infrastructure, etc, while the movable assets can be readily relocated from place to another: such as furniture, vehicles, computers and office equipment, industrial machinery, agricultural machinery, military hardware, security equipment, aircrafts etc.
6. Copyrighted intangible assets such as software should generally be managed in Accordance with respective agreement between the government and the vendors.

- d. Hantida maguurtada ah iyo waxyaabaha lagu dhawaaqay inay tariikh ahaan yihiin farshaxanka taariikhiga ah ee muhiimad leh ;
- e. Goobaha iyo dhismayaasha si joogta ah loogu tala galay in dad waynuhu ku cibaadaysto sida diinta Islaamku fartay.
2. Sidoo kale hantida soo socda waxa iska leh Qaranka ;
 - a. Hantida maguurtada ah ee aanay cidna lahayn.
 - b. Khayraadka macdaneed
 - c. Xeryaha iyo bakhaarada ciidamada
 - d. Dhismayaasha qaranka , iyadoo loogaga faa'iideysanayo xafiisyada ama adeegyada dadweynaha.
 - e. Hanti Kasta ama xaquu leeyahay qaranku eeay xambaarsan sharciga, ama lagu wareejiyay ama iibsi ahaaneed ku timi
3. Siyaasadda guud ee dawladda ee hantida ma guurtada ah een Qofna yeelan Karin waa hanti dawladeed qiraal ahaan .
4. hanti ma-guurta ka kooban hantida ay tahay in ay buuxiyaan shuruudaha soo socda :
 - i. Hantida ma guurtada ah waata la taaban karo ee cumriga muddada dheer leh ee loo isticmaalo wax soo saarka iyo adeegga cimrigoodu gaadhi karo ugu yaraan hal (1) sano iyo
 - ii. Hantida qiimaheed dhaafsan yahay s/l sh. 2,000.000.
5. Hantida ma guurtada ah wax ka mid ah: Dhulk, Dhismayaasha, waddooyinka isku xidha dalka, Buundooyinka, Isgaadhsiinta, iyo kaabayaasha isgaadhsiinta warfaafinta tignooljiyadda kale (ICT), Qalabka Badda, kaabayaasha qalabka Biyaha iyo laydhka, iwm. halka hantida guurtada ah ee kolba meel la geyn karo ay ka mid yihiin: Qalabka guryaha, gaadiidka, computeriska qalabka xafiisyada, makiinadaha warshadaha, Makiinadaha Beeraha, Qalabka ciidamada, qalabka nabadgelyada Diyaaradaha iwm.
6. Xuquuda nuqulka (copyright) dhabta ah ee hantida aan la taaban Karin sida software (ka) waxay u gaar tahay xukuumadda iyadaana u umaamuli doonta si waafaqsan heshiiskii dhexmaray iyada, iibiyaha, iyo ciddii hore samaysay.

7. Government policy requires proper management of fixed assets at all time. Consequently, each minister must establish sufficient controls to ensure that government assets under the control of his/her minister of finance are safeguarded protected from misuse and are properly accounted for.

8. Administrative mechanisms must exist in the minister of finance to ensure that the assets are available at all times for the performance of government programmes and activities, which is the ostensible justification for the acquisition of those assets. This means that each minister must ensure that government assets are not diverted to any use other than that for which they were intended, as this could jeopardize government programmes. In particular, government assets must not be diverted to personal private use.

9. To be able to perform the purpose for which they were acquired, the assets must be in a good condition at all times. For the minister of finance, this necessitates proper verification of soundness of its assets at the time of purchase and regular maintenance thereafter.

10. With the exception of government buildings and infrastructure assets, the Maintenance of the fixed assets is the responsibility of the minister of public works who has the control over those assets. The maintenance of buildings and infrastructure in central government is centralized under the ministry responsible for infrastructure while respective local government administrative units are responsible for their buildings and infrastructure.

11. No asset may be relocated from its original location without prior specific Permission of the minister of finance. Relocation includes moving the asset from original department to another or from one budget agency to another.

12. The property of State shall normally be administered by the Minister of Finance.

7.waxa loo baahanyahay in siyaasadda xukuumaddu ku qotonto habsami u maamulidda Hantida ma guurtada ah markasta,sidoo kale wasiir kastaana waa in uu sameeyo nidaam ku filan oo lagu illaaliyo hantida qaranka ee uu/ay masuulka ka yahay/ tahay, hubiyaa /hubisaana inaan la lunsan,laguna xisaabtami karo.

8.Hab maamul hubineed waa in uu ka jiraa Wasaaradda Maaliyadda, si loo hubiyo in hantidaasi markasta la heli karo, si loogu fuliyo hawlaha qaranka oo ah ujeedadii loo soo iibiyey. Wasiir kastaana wuxuu u xilsaaran yahay in uu hubiyo in aan hantida Dawladda loo leexin meel kale laguna isticmaalin hawlo aan ahayn kuwii loogu talagalay, leexintaas oo wax yeelaya fulinta mashaariicda dawladda, Waxaa kale oo reeban in hantida dawladda loo isticmaalo dan shakhsi.

9 .Si loogu fuliyo hawlihii iyo ujeeddooyinkii loogu talagalay, hantidaasi waa in ay u ahaato mid xaaladdeedu fiicanyahay markasta . Wasiirka Maaliyadduna uu hubiyo markasta Tayo wanaagga hanti kasta oo la soo gado,si joogto ahna dayactir loo la daba joogo qalabka la isticmaalo.

10.Marka laga reebo dhismayaasha dawladda iyo kaabayaasha hantida , dayactirka hantida kale ee ma guurtada ah waxa u xilsaaran wasaaradda Hawlaha Guud iyagoo ka masuul ah illaanta Hantidaas. Dayactirka daaraha iyo kaabayaasha dawladda dhexe waa masuuliyadda Wasaaradda ay hoos timaado hantidaasi. Sidaas oo kale dawladdaha hoosana waxay masuul ka yihiin dayactirka daarahooda iyo kaabayaasha hantidooda

11.Hanti laga ma baddeli karo goobteeda shaqo oo lama geyn karo meel kale haddii aan marka hore ogolaansho cayiman laga helin Wasaaradda Maaliyadda. Wareejinta hantida waxa ka mid ah iyada oo laga wareejiyo Waaxdii hore uhaysatay laguna wareejiyo cid kale, ama ciddii ay miisaaniyadeedda ugu jirtay laga wareejiyo loona wareejiyo hayad kale

12..hantida qaranka e sida caadiga uu u maamulo Wasiirka wasaaradda maliyaddu .

13. Except as otherwise provide by law, State property assigned to a particular Government service shall be administered by the Minister in charge of such service
14. The Minister of Finance shall maintain up-to-date records of the immoveable property of the State.
15. Each Minister shall maintain up-to-date records of the State's stores assigned to the Ministry
16. The administration of property assigned to the President of the Republic and to the National Assembly and the maintenance of records relating thereto shall be within the competence of the said authorities.
17. Every officer shall be personally responsible for the State property under his/her control or in his/her custody.

PART VII: PUBLIC FUNDS

24. General Revenue Fund and other funds

- (1) All revenues or other moneys raised or received for the purpose of the Government, not being revenues or other moneys that are payable by or under any law into some other fund established for any specific purpose or that may, under any law, be retained by a department of Government that received them for the purpose of defraying the expenses of that department, shall be paid into and form part of the General Revenue Fund. The General Revenue Fund shall be maintained in the Bank of Somaliland, the central bank, and shall act as the Single Treasury Account of the Government. The Single Treasury Account may have sub-accounts for specific government transactions.
- (2) For the avoidance of doubt, any reference to moneys raised or received by the Government, does not include moneys received on deposit or moneys held on trust by or under the control of any court, officer of a court, the public trustee, the attorney general or any sums of money held on the trust by any other officer for purposes other than the purposes of the Government.

13. Marka laga reebo sida sharcigu dhigaayo waxay bixiyaan hantida qaranka xilka ka saaran in ay adeegyada Dowladda gaar ah loo fuliyo Wasiirka mas'uul ka ah sida adeegaas.
14. Wasiirka Maaliyadda ee sugi doona habki casriyeeysan ee diwaangalined e hantida qaranka maguurtada ah.
15. Wasiirkakasta ee sugi doona habka casriyeeysan ee diwaangalinta dukaamada ee lo xilsaaray wasaaradda
16. Maamulka hantida loo qoondeeyey Madaxweynaha Jamhuuriyadda iyo Golaha Qaranka dayactirka ee diiwaannada la xiriiraka soo dagi doonaa gudahood xirfadeed sida ay u yidhaahdeen musuuliyiintu.
17. Sarkaal kasta oo noqon doona shakhsi mas'uuliyeed ugana ah hantida qaran illaalinteeda iyo gacan ku haynteeda.

PART VII: KHASNADA QARANKA

24. *Dakhliga khasnada Guud iyo Khasnadaha Kale*

- 1) Dhammaan dakhliyada iyo lacagaha kale ee la halay ama la ururiyay ujeedooyin ay dawladdu leedahay dartood, oon ahayn dakhli ama lacag kale oo ay tahay in lagu baxsho kayd dhigaale kale iyada oo la raacayo xeer hoosaad kale, oo loo aasaasay ujeedo gaar ah ama kaas oo, xeer kasta oo kale, ay hayso waax ka tirsan dawladda oo iyaga ka heshay ujeedaduna tahay in lagu daboolo kharashka waaxdaasi, waxa lagu la siin doonaa oo ay ka mid noqon doontaa khasnadda Guud ee Dakhliga. khasnadda Guud ee Dakhliga waxa lagu hayn doonaa Baanka Soomaaliland, baanka dhexe, waxa uu ahaan doonaa Xisaab khasnadeeda kaliya ee dawlada ledahay. Xisaabta khasnada waxa ay yeelan kartaa xisaab hoosaadyo u gaar ah macaamilka dawladeed ee kala gaarka ah.
- 2) Si looga hortago shakiga, wixii tixraac lacageed ah oo la ururiyay ama ay heshay dawladdu, oo aanay ku jirin lacagta lagu helay dhigaal ahaan ama lacagta lagu hayo amaano-heynta ahaan (trust) oo ay hayso maxkamadi, sarkaal ka tirsan maxkamad, wakaaladda amaano-heynta qaranka (public trustee), Xeer Illaaliyaha Guud ama lacag kasta oo ku jirta amaano-hayntaasi, oo uu hayo sarkaal kasta oo kale ujeedooyin ka duwan ujeedooyinka dawladda.

(3) The Minister may, by regulations establish special funds which shall not form part of the General Revenue Fund, and the receipts, earnings and accruals of those funds at the end of the financial year, shall not be repaid to the General Revenue Fund but shall be retained for the purposes for which they were established.

(4) The Minister may make regulations and issue directives for the management and control of any fund established under Sub-section 24 (3) of this Act.

(5) Any regulations, instructions and directives made under Sub-section 24 (3) of this Act shall:-

- (a) State the purposes for which the special fund is being established; and
- (b) Identify the accounting officer responsible for the operations.

(6) No expenditure shall be incurred by a special fund except under the authority of a warrant signed by the Minister and addressed to the responsible accounting officer.

(7) A warrant mentioned in Sub-section 24 (6) of this Act shall not be issued in respect of any financial year unless estimates of the income and expenditure of the special fund for the financial year, prepared in accordance with instructions issued by the Secretary to Treasury and approved by the Minister, have been laid before the House of Representatives.

(8) Where the House of Representatives is dissolved less than three months before the commencement of any financial year, the estimates for that year may be laid before the House of Representatives as soon as practicable after the commencement of that year, and Section 20 of this Act shall apply, with the necessary modifications to the authorization of withdrawals from the fund.

- 3) Wasiirku waxa uu wareegto, ku aasaasi karaa keydad gaar ah kuwaas oon ka mid noqon doonin qayb ka mid ah khasnada Dakhliga ee Guud, wixii laga helo, laga macaasho ama laga dhaliyo khasnadaas marka uu dhamaado sanad maaliyadeedku, dib looma siin doono khasnada Guud ee Qaranka waxase loo hayn doonaa khasnadaas ujeedooyinkii loo aasaasay.
- 4) Wasiirku waxa uu samayn karaa wareegtooyin waxaanu soo saari karaa awaamiir si loo maamulo loona illaaliyo sanduuq kasta oo lagu aasaasay si waafaqsan farqada 24aad (3) ee Qodobkan.
- 5) Wixii wareegtooyin ah ee hoos imaanaya farqada 24aad(3) waxa ay
 - a) waxa uu sheegi doonaa ujeedooyinka sanduuqaasi gaarka ah loo sameeyay;
 - b) Waxa uu aqoonsan karaa sarkaalka xisaabaadka ee ka masuulka ah hawl qabadkaasi;
- 6) Wax kharash ah lagama gali karo sanduuqaasi gaarka ah marka laga reebo ogolaansho waaran oo u saxiixay Wasiirku oo lagu hagaajiyay sarkaal xisaabeed ee ka masuul ah.
- 7) Waaranka lagu xusay farqada (4) laguma soo saari karo marka laga hadlayo sanad maaliyaded kasta haddii aan odoroska dakhli iyo kharash ee sanduuqa gaarka ah ee sanad maaliyadeedkaasi, ee lagu diyaariyay iyada oo ka raacayo tilmaaha Xoghayaha Khasnada oo uu ansixiyo Wasiirku, aan la horgayn Golaha Wakiilada.
- 8) Hadii Golaha Wakiilada la kala diro ama ay mudadoodii xilku dhamaato mudo ka yar saddex billood inta uusan bilaabmin sanad maaliyadeed, odoroskii sanadkaasi waxa la gayn doonaa Golaha Wakiilada sida ugu dhakhso badan ee suurtoogasha bilawga sanadkaasi qodobka 20aad baana la raaci doonaa, iyada oo lagu samayn doono badalaadaha lagama maarmaanka ah si loo ogolaado wixii laga saarayo sanduuqaasi.

(9) Where the Minister is satisfied that either:-

- (a) the moneys forming part of any special fund are exhausted and no legal provision exists for any further moneys to be paid into the fund; or
- (b) the Minister shall upon receipt of a resolution of the House of Representatives so stated, dissolve the fund and any moneys or other resources standing to the credit of the fund at the time of winding up, shall be paid into the General Revenue Fund.

(10) Where the accounting officer for the fund being wound up under Sub-section 24 (9) of this Act is not the Secretary to the Treasury, the Minister shall not wind up the fund unless the line minister responsible for the operations of the special fund has been consulted.

25 Contingencies fund

(1) There shall be a contingencies fund for national emergencies into which shall be paid all sums appropriated by the House of Representatives for the purposes of that fund.

(2) The Minister may, if he or she is satisfied that an urgent need has arisen for expenditure that could not have been foreseen, and that cannot be postponed without detriment to the public interest, may authorize by warrant under his or her hand, addressed to the Accountant General, advances from the fund for the purpose of meeting such expenditure.

(3) Where an advance is made under Sub-section 25 (2) of this Act, a supplementary estimate for the purpose of replacing the amount advanced shall be laid before the House of Representatives at its next sitting.

9) Haddii Wasiirku ku qanco in midkood;

- a) lacagta ka mid ah sanduuq gaar ah in ay dhamaatay isla markaana uusan jirin qodob sharci oo qeexaya in lacag kale oo dheeraad ah in lagu daro sanduuqa; ama
 - b) Wasiirku waxa uu, ka dib marka uu helo qoraal sharci ah, wareegtooyin, waa uu kala diri doonaa sanduuqaasi lacag kasta ama khayraadka kale ee yaalay sanduuqa waqtigaasi kala dirista, waxa laga dari doonaa khasnada Dakhliga Guud.
- 10) Haddii sarkaalka xisaabiyaha ah ee khasnada la kala diray sida ku cad farqada 9aad, uusan ahayn Xoghayaha Khasnada, Wasiirku ma kala diri doono kastanada haddii aysan wasaaradda gaarka ah ee ka masuulka ah ku shaqaynta sanduuqada gaarka ahi aan lala tashan.

25. *Kayd Ku-tala-galka Dhacdooyinka lama Filaanka ah*

- 1) Waxa jiri doona kayd loogu talagalo dhacdooyinka lama filaanka ah ee imaada sanad miisaaniyadeedka gudahiisa oo lagu bixin doono hawlaha gurmadka dagdaga ah lagana bixin doono dhammaan lacagaha ay u soo qoondeeyeen Golaha Wakiiladu ujeedada kayd kaa.
- 2) Wasiirku haddii uu ku qanco in baahi degdeg ah oo kharash bixineed jirto kaas oo aan hore loo saadaalin isla markaana aan dib loo dhigi karin khatarna galin karta danaha guud, waxa uu samayn doonaa awood kharasheed uu ku qoran yahay kharashkaa lagu daboolayo arrimaha lama filaanka ah waxaana u dirayaa xisaabiyaha guud, waxaana laga baxin doonaa horumarinta Keyda.
- 3) Haddii lacag horumaris ah la bixiyo sida ku qoran qodob hoosaadda 25aad(2), odoroska kaabista ee ujeedadu tahay badalaada qadarka la sii horumariyay waxa la keeni doonaa Golaha Wakiilada kalafadhigooda ku soo xiga.

26. Investment of and advances from the General Revenue Fund

- (1) All sums standing to the credit of the General Revenue Fund may be invested:-
 - (a) With a bank at call; or
 - (b) Subject to notice not exceeding twelve months; or
 - (c) In an investment authorized by law for the investment of trustee funds and approved by the Minister.
- (2) Subject to the issue of a grant of credit under this Section of this Act, the Minister may, by warrant signed by him or her and addressed to the Accountant General, authorize temporary advances from the General Revenue Fund:-
 - (a) To special funds; and
 - (b) to public officers, for the purpose of funding expenditure approved under an appropriation Act or a supplementary appropriation act; and
 - (c) Those advances shall be repaid before the end of the financial year in which they are issued.
- (3) For the avoidance of doubt, any investment or advance made under this Section shall not constitute a withdrawal of funds from the General Revenue Fund.

27 Grants of credit

The Auditor General shall, from time to time and on the requisition of the Minister, issue grants of credit on the General Revenue Fund to the Minister:-

- (a) For the amounts becoming payable during the financial year for statutory expenditure; and
- (b) For the amounts becoming payable for the service of a financial year:-
 - (i) Under the authority of an appropriation Act or supplementary appropriation Act; or
 - (ii) Under Sections 13 and 26 of this Act.

26. *Maalgalinta iyo Horumarinta Kaydka Guud ee Dakhliga*

- 1) Dhammaan lacagta ku jirta Kayda Dakhliga Guud waxa lagu maalgalin doonaa:
 - a) Baanka isaga oo codsanaya , ama
 - b) Shuruud ah inaanay ka badnayn muddo laba iyo tobon bilood ah ama;
 - c) Maalgalin uu ogolaaday sharci si loogu maalgaliyo kaydyada ammaano-haynta (trust) oo uu Wasiirkuna ansixiyo.
- 2) Iyada oo ay shardi tahay qaadashada daynta ee qodobkani uu hoos imaanayo, Wasiirku waa inuu, awood kharash oo uu saxeexay u gudbiyaa Xisaabiyaha Guud, waxaanu sii dayn karaa lacag horumaris ku meel gaadha ah oo laga saaro Kaydka Dakhliga Guud,
 - a) Laguna shubo Keydyada gaarka ah; ama
 - b) Saraakiisha dawladda, si loogu bixiyo kharashka lagu ansixiyey xeerka qoondaynta ama xeerka qoondaynta kabista ah ;
 - c) Lacagahaas horumariska ah waxaa dib loo bixin doonaa ka hor dhamaadka sanad miisaaniyadeedka la bixiyey.
3. Si looga fogaado shakiga, wixii maalgalin ah ama horumarin ah ee lagu sameeyay sida ku cad xeerkani ma noqon doonaan lacag la bixid ah oo laga saaro Kayda Dakhliga Guud.

27. *Dayn Siinta*

Hantidhawraha Guud waxa uu hadba waqti uu wasiirku ka codsado , soo saari doonaa dayn uu siiyo Dakhliga Guud ee (khasnada)oo uu siin doono Wasiirka:

- a) Qadarka ku baxaya sannad maaliyadeedkaasi oo ah kharash qaanuuni ah; iyo
 - b) Qadarka ku baxaya adeegyada sannad maaliyadeedkaasi
- I. Iyada oo ay fasaxayaan Xeerka Qoondaynta ama xeerka qoondaynta ee kaabista ahi, ama;
 - II. Sida ku cad Qodobka 13aad iyo 26aad.

28. Issues from the General Revenue Fund

(1) No money shall be withdrawn from the General Revenue Fund except upon the authority of a warrant signed by the Minister and addressed to the Accountant General.

(2) A warrant shall not be issued by the Minister for the purpose of meeting any expenditure unless a grant of credit has been issued by the Auditor General and the expenditure:-

(a) has been authorized for the financial year during which the withdrawal is to take place by:-

(i) an appropriation act, or

(ii) a supplementary appropriation act; or

(iii) a warrant issued under Section 13 of this Act;

(b) is a statutory expenditure;

(c) is for the purpose of repaying any moneys that are received in error by the General Revenue Fund; or

(d) is for the purpose of paying sums required for any advance, refund, rebate or drawback where the payment of the advance, refund, rebate or drawback is provided for in this or any other act.

(3) The Minister may suspend, withdraw, limit or place conditions on any warrant or other authority issued by him or her if the Minister is satisfied that such action is required by reason of a financial exigency or is in the public interest.

29. Accountant General's warrants

(1) The Accountant General shall by warrant signed by him or her, authorize an accounting officer to incur expenditure up to the limits specified in the appropriation and for the purpose and subject to the conditions contained in the warrant.

(2) A warrant shall not be issued by the Accountant General unless the sum and purpose for which it is issued have been included in a warrant issued by the Minister under Sub-section 28 (1) of this Act.

28. Lacagaha Laga Saarayo Kayda Dakhluga Guud

1) Wax lacag ah lagama saari karo Kaydka Dakhluga Guud iyada oo aan marka hore la helin awood kharasheed uu saxeexay Wasiirku loona diray xisaabiyaha Guud.

2) Wasiirku ma soo saari karo awood kharasheed ujeedadeedu tahay in la daboolo kharash haddii aysan jirin bixinta daynta oo uu soo saaray Hantidhawraha Guud iyo kharash kaas :-

a) Oo Uu ogolaaday sannad maaliyadeedka ay la bixidaasi dhacayso:-

I. Xeerka Qoondadu;

II. Xeerka Qoondada ee Kabista ah;

III. Awooda kharash lagu soo saaray Qodobka 13aad ee Xeerkani;

b) Ah kharash qaanuuniya;

c) Dib loogu bixiyo lacag khalad ku soo gashay keyda Dakhluga Guud ; ama

d) Loogu talo galay in lagu bixiyo lacagta lagu codsaday wax horumaris ah, dib-u-celin ah, in la diido ama dib ula noqosho lagu sheegay xeerkani ama xeer kale oo kasta.

3. Wasiirku waxa uu hakin karaa, dib ula noqon karaa, xadidi karaa ama ku soo rogi karaa shuruudo awood kharash bixin kasta ama amar kale oo uu isagu soo saaray haddii Wasiirku ku qanco in talaabadaasi looga baahanyahay sabab la xidhiidha arrin maaliyadeed oo degdeg ah ama ay ku jirto danta guud.

29. Awoodaha kharash ee Xisaabiyaha Guud

1. Xisaabiyaha Guud waxa uu awood kharash oo uu saxeexay, ugu ogolaanayaa saraakiisha xisaabaadka in ay galaan kharash ilaa iyo xadka uu awood kharasheedkaasi u cayimo iyago istcimaalaya inta kuqoondaysan awood kharasheedkaas isla markaan waafaqsan shuruudaha lagu sheegay awood kharasheedka.

2. Xisaabiyaha Guud ma soo saari karo wax awood kharasha ah haddii qadarka guud ee ujeedada loo soo saaray aan lagu xusin awood kharasheedkii uu soo saaray Wasiirku iyada oo loo eegayo qodob hoosaadka (1) ee qodobka 28aad ee Xeerkani.

(3) A warrant issued by the Accountant General shall be subject to the limits and conditions determined by the Minister under the powers conferred on the Minister by Sub-section 28 (3) of this Act.

(4) The Accountant General shall not make any payment or accept any charge in his or her accounts, nor shall accounting officers make any payment unless authorized by warrant to do so

PART VIII: LOANS, GUARANTEES AND GRANTS

30. Authority to raise loans

(1) Subject to the provisions of the Constitution, the authority to raise money by loan, to issue guarantees and to accept grants for and on behalf of the Government shall vest solely in the Minister, and no other person, public organization or local government council shall, without the prior approval of the Minister, raise any loan or issue any guarantee, or take any other action which may in any way either directly or indirectly result in a liability being incurred by the Government

(2) Loans may be raised upon such terms and conditions as to *Sharia* compliant benefit mechanisms, repayment or otherwise as may be negotiated by the Minister but, only for the purpose of:-

- (a) Financing budget deficits;
- (b) Refinancing maturing debts;
- (c) Obtaining foreign currency;
- (d) Furthering a prudent fiscal and monetary policy and management;
- (e) on-lending to an approved institution; or
- (f) otherwise defraying expenditure which may lawfully be defrayed.

(3) With the exception of any loans raised for the purpose of paragraphs (b) and (d) of Sub-section 30 (2) of this Act, the terms and conditions of any loan shall be laid before the House of Representatives and shall not come into operation unless they have been approved by a resolution of the House of Representatives.

3.. Awood kharasheedka uu soo saaray Xisaabiyaha Guud waa inuu noqon doonaa mid lagu xidho xadka, macluumaadka iyo shuruudaha uu go'aamiyo Wasiirku isaga oo adeegsanaya awoodaha uu Wasiirku ku siiyay qodob hoosaadka (3) ee qodobka 28aad ee Xeerkani.

4. Xisaabiyaha Guud ma bixin karo wax lacag ah ama ma aqbal karo wax kharash ah oo laga saaro xisaabaadkiisa, saraakiisha xisaabaadkuna ma samayn karaan wax lacag bixina haddii aanu u fasixin awood kharash in ay sidaasi yeelaan

QAYBTA VIII: AMAAHDA, DAMAANADAHA IYO DEEQAHA

30. Awooda lacag Amaah ah lagu Ururin Karo

1) Iyada oo loo eegayo qodobada Dastuurka, awooda lacag dayn ah lagu ururin karo, lagu soo saari karo, dammaanado ama lagu aqabli karo deeqo iyada oo laga wakiil yahay dawladda waxa kali ah oo iska lahaan doona Wasiirka. Qofna, haay'ad ka tirsan dawladda, ama Golayaasha Dawladdaha Hoose, ma qaadan karaan, ururin karaan wax dayn ah ama ma soo saari karaan wax dammaanado ah, ama ma qaadi karaan hawl kasta oo kale taas oo si toosan ama si dadbanba ay uga dhalan karto wax masuuliyad daro daynmeed ah oo ay dawladdu qaadata, haddii ayaanay ogolaansho hore ka haysan Wasiirka.

2) Amaahda waxa lagu ururin karaa iyada oo la adeegsanayo shuruudahii lagu galay daynta la waafajinaya shareecada , dib u bixinta ama si kalaba oo ay uu gorgortan ka gali karo Wasiirku laakiin, ujeedadu ay tahay oo kali ah:

- a) Marka lagu bixinayo hoos u dhac miisaaniyadeed;
- b) Marka dib loogu bixinayo daymo bislaaday;
- c) Marka lacag qalaad lagu helayo;
- d) Marka lagu maalgalinayo siyaasad maamul maaliyadeed iyo lacageed;
- e) Marka la amaahinayo haay'ad loo ansixiyay; ama
- f) Si kalaba loogu bixiyo kharash ay tahay sharciyan in la baxsho.

3. marka laga reebo wixii daymo ah ee lagu ururiyay ujeedada Xubinta (b) iyo (d) ee qodob hoosaaddada (2) ee qodobka 30aad ee xeerkan, macluumaadka iyo shuruudaha daymeed waxa la hor keeni doonaa Golaha Wakiilada mana shaqayn doonaan illaa ay ka ansixinayaan Golaha Wakiiladu iyaga oo qaraar ku soo saaraya.

(4) The Minister shall prepare and publish a debt management strategy each financial year. He or she shall publish terms and conditions of any borrowings as well as those loans the Government may guarantee from time to time.

31. Moneys borrowed to be paid into the General Revenue Fund

(1) All moneys raised under Section 30 of this Act shall be paid into the General Revenue Fund and shall form part of it and be available in the manner in which that fund is allocated

(2) Where a loan has been raised for a purpose for which a special fund has been established under Sub-section 24 (3) of this Act, the Minister may, by order signed by him or her paid into and form part of that fund.

32. Raising of loans

(1) Loan may be raised by:-

- (a) the issue of government bills, bonds or stock by the Minister; or
- (b) any other method the Minister may deem expedient, including a fluctuating overdraft.

(2) A loan raised under paragraph (a) of Sub-section 32 (1) of this Act, shall be subject to the conditions contained in the First Schedule to this Act.

33. Repayment, conversion and consolidation of loans

The Minister may, on terms and conditions the Minister may determine and, where necessary, with the approval of the lender:-

- (a) Repay any loan prior to the redemption date of that loan;
- (b) Convert the loan into any other loan; or
- (c) Consolidate two or more loans into an existing or new loan.

4. Wasiirku waa inuu sannad maaliyadeed kasta diyaarin doona nidaamka lagu maamulayo daymaha, waxaanu soo saari doonaa macluumaadka iyo shuruudaha wax amaah ah lagu gali karo iyo sidoo kale daymaha ay dawladdu balanqaadayso wakhti illaa wakhti.

31. Lacagta Loo Amaahday in lagu baxsho Kaydka Dakhliga Guud

- 2. Dhammaan lacagta la ururiyay sida ku cad Qodobka 30aad waxa lagu bixin doonaa Kaydka Dhakliga Guud waxana ay ahaan doontaa qayb ka mid ah kaydkaas habka lacagtaas loogu talagalay waxaany diyaar u ahaan doontaa wixii loogu talo galay.
- 2. Haddii dayn loo qaato ujeedo loo sameeyay keyd gaar ah sida ku cad qodob hoosaadda (3) ee qodobka 24aad ee Xeerkan, Wasiirku waa inuu, amar uu saxeexay bixin karaa in ku lagu daro keydaasi ayna ka mid noqoto.

32. Urursiga Daymaha

- 1) Dayn waxa lagu ururin karaa:
 - a) Iyada oo la soo saarayo Sanadooyinka khasanadda dawladda (bills), Sandooyin (bonds), ama saami (stock) uu soo saarayo Wasiirku;
 - b) Si ala sidii kale ee Wasiirku u arko in aan laga fursanayn, oo ay ku jirto xisaabta casaanka ah ee isbabadalaysa.
- 2) Daynta lagu qaatay sida ku cad Xarafka (a) ee qodob hoosaadka (1) ee qodobka 32 ee xeerkan, waxa loo eegi doonaa shuruudaha ku xusan Jadwal 1aad ee Xeerkani.

33. Dib u Bixinta, Bedelaada iyo Isku-darka Daymaha

Wasiirku waa inuu, isaga oo raacaya macluumaadka iyo shuruudaha uu go'aamiyey, meelaha lagama maarmaanka ah, uu ansixiyo amaah bixiyuhu:

- a) Dib u bixin doonaa wax dayn ah oo ka horaysa xilligii la bixin lahaa dayntaas;
- b) In uu ku badalo dayn taasi dayn kasta oo kale; ama
- c) In uu isku daro laba ama wax ka badan oo daymo ah oo laga dhigo dayn cusub oo jirta.

34. Expenses of loans

All expenses of and incidental to the raising of loans and the issue or management of any moneys raised under paragraph (a) of Sub-section 32(1) of this Act shall be a charge on the General Revenue Fund, or if the Minister directs, shall be payable out of the principal moneys raised.

35. Authority to guarantee loans

Where the Minister is satisfied that it is in the public interest, he or she may, with the approval of the House of Representatives, and on behalf of the Government, guarantee the repayment of the principal money and the payment of the **Sharia** compliant benefit mechanism and other charges on any loan raised either within or outside Somaliland in the manner and on conditions he or she may think fit by:-

- (a) a local government council;
- (b) a regional government council; or
- (c) any other authority or public body to which paragraph (b) or (c) of Sub-section 49 (7) of this Act applies.

36. Beneficiary to reimburse all costs

(1) Where a guarantee is given under Section 35 of this Act, a local government council, a regional government council, or other authority or body for whose benefit that guarantee is given, shall reimburse the Government in the manner the Minister may direct:-

- (a) all sums of moneys which the Government has paid to fulfill the guarantee; and
- (b) all the expenses which the Government incurs in relation to the guarantee and, in addition, shall pay the Government the *Sharia* compliant benefit mechanism or service charges in relation to that sum or money paid by the Government, as the Minister may direct.

34. Kharashka Daymaha

Dhammaan kharashka iyo hawsha ku baxda ururinta daynta iyo soo saarida ama maamulidda lacagta lagu ururiyay si waafaqsan Xarafka (a) ee qodob hoosaadka (1) ee qodobka 32aad ee xeerkan, waxa lagu dalici doonaa Keydka Dakhliga Guud, ama haddii Wasiirku uu amro, waxa laga bixin doonaa raasamaalka lacagta la ururiyay.

35. Awooda Damaanad Qaadka Daynta

Haddii Wasiirku ku qanco in ay tahay danta guud, iyada oo ay u ansixiyeen Golaha Wakiiladu waa inuu isaga oo dawladda ka wakiil ah, damaanad qaadi karaa in dib loo baxsho lacagta raasamaalka ahayd oo ay la socoto bixinta faa'iido shareecada waafaqsani, iyo khidmadaha kale ee dayneed ee dayn kasta oo laga ururiyay dalka gudihisa ama ka baxsan, isaga oo ku xidhaya habka iyo shuruudaha uu u arko in ay ku habboon yihiin Dawladda soomaaliland;

- a) Golayaasha Dawladdaha Hoose;
- b) Golayaasha Gobolada ee dawladda; ama
- c) Wakaalad kasta oo kale ama haay'ad dawladeed taas oo Xubinta (b) ama (c) ee qodob hoosaadka (7) ee qodobka 49aad hoos imaanasa.

36. Ka Faa'iidaystuhu waa in uu bixiyaa dhammaan kharashka

1. haddii damaanad lagu bixiyo sida ku cad qodobka 35aad, golaha deegaanka ee dawlad hoose, golaha gobol, ama wakaalad kale ama haay'ad taas oo damanadaasi in ay ka faa'iidaysto loo bixiyay waxa ay dib ugu soo celin doontaa dawladda iyada oo raacaysa habka uu Wasiiku ku amro:
 - a) dhammaan lacagaha ay dawladdu bixisay si ay u dhamaystirto damaanadaasi; iyo
 - b) Dhammaan kharashka ay dawladdu ku dhacday oo xidhiidh la leh damaanadaasi iyo, marka lagu daro, waxa kale oo ay siin doontaa dawladda faa'iido shareecada waafaqsan ama kharashka khidmada ee la xidhiidha maalgalintaas ama lacag taas ay dawladdu bixisay, kolba sida uu Wasiirku ku amro.

(2) All moneys received under Sub-section 36 (1) of this Act shall be paid into the General Revenue Fund.

37. Authority to receive grants

(1) Grants made to the Government by a foreign government or any other person shall be received by the Minister on behalf of the Government.

(2) Section 31 of this Act shall apply to any sum of money received by the Government by way of a grant.

38. Amounts due on loans or guarantees to be charged on General Revenue Fund

Any sum of money due from the Government:-

- (a) in respect of any loan either by way of repayment or payment of *Sharia* compliant benefit mechanism; or
- (b) by way of *Sharia* compliant benefit mechanism utilized on or otherwise in respect of any bond or stock issued under Section 32 of this Act and in accordance with the First Schedule to this Act; or
- (c) in respect of any guarantee given under Section 31 of this Act, shall be charged on and paid out of the General Revenue Fund without further appropriation.

39. Minister to specify particulars in annual estimates

The Minister shall, in the annual estimates of public revenue and expenditure submitted to the House of Representatives, specify the amount required to meet the cost of servicing all loans raised under this Act whether by repayment of capital or payment of *Sharia* compliant benefit mechanism or other charges incurred on the loan for the financial year to which these estimates relate, and the amount expected to be raised from loans and grants during that year.

2. Dhamaan lacagaha lagu helay si waafaqsan qodob hoosaadka (1) ee qodobka 36aad ee xeerkan, waxa lagu dari doonaa Keydka Dakhliga Guud.

37. Awoodda Qaadashada Daymaha

- 1) Deeqaha ay dawladdu ka hesho dawladdaha shisheeye ama qof kasta oo kale waxa gudoomi doona Wasiirka isaga oo dawladda ka wakiila ,
- 2) Qodobka 31aad ayaa loo adeegsan doonaa lacag kasta oo ay dawladdu ku hesho deeq ahaan.

38. Qadarka ku taagan dayn ahaan ama Dammaanad ahaan ee laga Qaadayo Kaydka Dhakhliga Guud

Wixii lacag ah ee laga qaadayo dawladda:

- a) Marka laga hadlayo dayn kasta ha ahaato mid dib loo bixinayo ama bixinta faa'iida shareecada waafaqsan; ama
- b) Qaab faa'iido shareecada waafaqsan ah ama qaab kale marka laga hadlayo sendooyinka (bonds), ama saamiyada lagu soo saaray si waafaqsan Qodobka 32aad ee jadwal kowaad ee Xeerkani; ama
- c) Marka laga hadlayo wax damaanad ah oo lagu bixiyay qodobka 31aad, oo lagu dalacayo ama laga bixinayo Kaydka Dhakhliga Guud iyada oo aysan jirin qoondo dheeraad ahi.

39. Wasiirku waa in uu Cayimaa Sifaha Odoroska Sannad laha ah

Wasiirku waa inuu, odoroska sannad laha ah ee dakhliga qaranka iyo kharashka loo soo gudbiyay Golaha Wakiilada, ku cayimi doonaa qadarka loo baahanyahay si loo hanto kharashka lagu bixinayo dhammaan daymaha ku xusan xeerkani, ha ahaadeen dib u bixin raasamaal ama bixin faa'iido shareecada waafaqsan ama khidmad kale oo lagu galay dayn sannad maaliyadeedkaasi taas oo la xidhiidha odoroskaas, iyo qadarka la rajaynayo in laga urursho daymo iyo deeqo sannad kaa gudihiisa.

40. Delegation by Minister

The Minister may, by order signed by him or her, delegate to a public officer:-

- (a) his or her functions under this Act relating to the negotiation of a loan, guarantee or grant; and
- (b) the authority to execute on behalf of the Government any agreement or other instrument relating to a loan or guarantee raised or given under this Act.

PART IX: PREPARATION, AUDIT AND EXAMINATION OF ACCOUNTS

41. Annual accounts

- (1) After the end of each financial year:-
 - (a) the Accountant General shall prepare and submit to the Auditor General and the Minister the accounts set out in paragraph 1 of the Second Schedule to this act, within a period of four months, or any longer period the House of Representatives may, by resolution appoint but in no case may the deadline be set more than six months following the year in which they concern; and
 - (b) each accounting officer shall within three months prepare and submit to the Minister and the Auditor General, with a copy to the Accountant General, in respect of the financial year and in respect of the votes, revenues, resources and moneys for which the accounting officer is responsible, the accounts and information set out in paragraph 2 of the Second Schedule to this Act.
- (2) The Minister may, by a ministerial decree, and for the purpose of paragraph (c) of Sub-section 17(1) of this Act amend the Second Schedule to this Act.
- (3) Any accounting officer administering a special fund and any accounting officer or other public officer administering any agency, trust or other fund or account not provided for in this Section, shall prepare, sign and submit to the Accountant General; with a copy to the Auditor General, an account of the agency, trust, fund or account in the form the Accountant General may from time to time direct.

40. Igmashada Wasiirka

Wasiirku isaga oo ku soo saaraya qoraal uu saxeexay, waa inuu u idman karaa sarkaal dawladeed:

- a) Shaqooyinka uu leeyahay sida ku cad Xeerkani ee la xidhiidha gorgortanka daynta, damaanada ama deeqaha; iyo
- b) Awooda ah in uu ku fuliyo isaga oo dawladda ka wakiila, heshiis ama qoraal kale oo la xidhiidh leh dayn ama damaanad qaad oo lagu ururiyay ama lagu bixiyay si waafaqsan Xeerkan.

Qaybta IX: Diyaarinta, Baadhista iyo Hubinta Xisaabaadka

41. Xisaabaadka Sannad laha ah

- 1) Dhamaadda sannad maaliyadeed kasta:
 - a) Xisaabiyaha Guud waxa inuu diyaarin doona una gudbin doona Hantidhawraha Guud iyo Wasiirka warbixin xisaabeedka lagu xusay Xarafka(1) ee jadwal labaad ee Xeerkan, muddo afar bilood ah; ama mudada kale ee intaas ka badan ee uu Golaha Wakiiladu u cayimo;
 - b) Sarkaal kasta oo xisaabeed waa inuu muddo dhan saddex bilood diyaarin doonaa una gudbin doonaa Wasiirka iyo Hantidhawraha Guud, isaga oo nuqulna siinaya Xisaabiyaha Guud, marka la eegayo sannad maaliyadeed kaasi lagana hadlayo kharashka, dakhliga, khayraadka iyo lacagta uu sarkaalka xisaabaadku ka masuulka yahay, xisaabaadka iyo warbixinta lagu dajiyay qodob hoosaadka 2aad ee Jadwal Labaad ee Xeerkani.
- 2) Wasiirku waa inuu sharci hoosaad, ujeedada xarafka (C) ee qodob hoosaadka (1) ee qodobka (17) wax ka badali karaa Jadwal Labaad ee Xeerkani.
- 3) Sarkaal kasta oo xisaabeed oo maamulaya kayd gaar ah iyo sarkaal kasta oo xisaabeed ama sarkaal kale oo dawladeed oo xukumaya wakaalad, amaano-haye (trust) ama maaliyad kale ama xisaab kale oon lagu xusin qodob kani, waa inuu diyaarin doonaa, saxeexi doonaa una gudbin doonaa Xisaabiyaha Guud, isaga oo nuqul siinaya Hantidhawraha Guud, Xisaabta wakaaladaasi, amaano-hayntaas (trust), kaydkaas ama xisaabtaas qaabka uu Xisaabiyaha Guud hadba waqti u sheego.

(4) All accounts submitted under this Section shall:-

(a) where directed by the Accountant General, be prepared in accordance with the accounting standards internationally acceptable for the public sector and in all cases in accordance with any instructions issued by the Accountant General;

(b) identify any significant departures from the accounting standards as recognized by the accounting profession in Somaliland and approved by the Accountant General for use in Government and shall state the reasons for those departures; and

(c) state the basis of accounting used in their preparation, and identify any significant departure from it and the reasons for the departure.

42. Annual and other reports

(1) On receiving the accounts prescribed by Section 41 of this Act, the Auditor General shall cause them to be examined and audited in accordance with the internationally acceptable auditing standards -and shall, within six months, after the end of the financial year to which the accounts relate, certify, in respect of each account, the result of the examination and audit.

(2) The Auditor General shall within the period mentioned in Sub-section 42 (1), prepare a report upon the examination and audit of all the accounts received under Sub-section 42 (1) and submit the report to House of Representatives.

(3) The Auditor General may, at any time, if it appears to him or her desirable, submit to the speaker of the House of Representatives and to the Minister a special report on any matter incidental to his or her powers and duties.

(4) An accounting officer or public officer required to prepare accounts under Section 41 of this Act, shall prepare and make available to the

4) Dhammaan warbixin xisaabeedka lagu soo gudbiyay sida ku cad qodobkan waxa ay:

a) Haddii uu amro xisaabiyaha guud waxa loo diyaarin doona xisaab waafaqsan heer xisaabaadka caalamiyaha ah ee la aqoonsan yahay oo lagu dabaqayo wixii khuseeya dawladda iyada oon markasta la raacaayo tilmaan bixinta Xisaabiyaha guud .

b) Sheegi doonaan haddii ay jiraan isbadal muuqda oo lagu sameeyay heer xisaabeedka ay aqoonsanyihiin xirfadlayaasha xisaabaadka ee Soomaaliland uuna ansixiyo Xisaabiyaha Guud loona adeegsado in lagu maamulo xisaabaadka dawladda waxana uu sheegi doonaa sababaha isbadalkaasi loo sameeyay;

c) Waxaana salka uu u dhigi doonaa xisaabaadka ee la isticmaalay in lagu diyaarsho, lagu aqoonsado, wixii isbadel ah ee muuqda iyo sababaha keenay isbadalkaasi;

42. Xisaab-xidh sanadeedka iyo Warbixinaha Kale

1) Marka la helo xisaab-xidh sanadeedka lagu sheegay qodobka 41aad ee Xeerkani, Hantidhawraha Guud waxa uu ku amri karaa in la xisaabiyo lana baadho iyada oo la raacayo xeerarka Caalamiga ee xisaabaadka La aqbalay ee baadhista, waxanu uu, muddo ku siman lix bilood, ka dib dhamaashaha sannad Maaliyadeedka sannadkan la xidhiidha, xaqiijindona, iyadoo la ixtiraamayo Xisaab kastaba ,natiijada imtixaanida iyo baadhista.

2) Hantidhawraha Guud wuxuu muddada ku tilmaaman faqradda 42/1,diyaarin doonaa warbixin marka uu baadho iyo xisaabaadka soo dhamaaday ee la helay .waxaanu warbixintaa u gudbin doonaa golaha wakilada.

3) Hantidhawraha Guud waqti kasta,haddii ay ula muuqato amba u baahdo wuxuu u gudbin doonaa Guddoomiyaha G.Wakiilada iyo Wasiirka waxbixin ku saabsan haddii ay ku yimaadaan arrimo lama filaan ih awoodihiisa iyo shaqadiisa.

4) Sarkaalka xisaabaadka dawladda ama sarkaal dawladdeed oo looga baahanyahay in uu diyaariyo xisaabaadka ku xusan qodobka 41aad,wuxuu diyarin doonaa oo waliba dadweynaha uu soo bandhigi

general public through the National Bulletin an annual report showing:-

- (a) Overall budget strategy;
- (b) Nature and objectives of each main budgetary programme;
- (c) Assessments of output and performance against budgetary objectives;
- (d) summary of the financial results for the fiscal year of the ministry, agency or department for which he or she is responsible in a form approved by the Accountant General;
- (e) plans for the next year, as approved by the House of Representatives;
- (f) in-year performance; and
- (g) provisional plans for the next two years or for such other greater period as may be determined.

43. Duties of the Auditor General

(1) The Auditor General shall, on behalf of the House of Representatives, examine, inquire into and audit the accounts of:-

- (a) the Accountant General;
- (b) all accounting officers; and
- (c) all persons entrusted with the collection, receipt, custody, issue or payment of public moneys, or with the receipt, custody, issue, sale, transfer, or delivery of any stamps, securities, stores or other government property.

(2) The Auditor General and any officer authorized by him or her to perform any duty under this Act, shall perform those duties without fear, favour or prejudice, and no person or authority shall interfere with or exert or attempt to exert undue influence on them in the exercise of their powers or the performance of their functions.

doonaa warbixin sanadeedka ,oo raacaya habka faahfaahinta rasmiga ah ee dawladda oo tusaya:

- a) Yoolka guud ee miisaaniyadda;
- b) Nooca iyo ujeedooyinka barnaamij kasta oo muhiim ah oo ku jira miisaaniyadda
- c) Qiimaynta wax soo saar iyo samaynta ka soo horjeeda oo la barbar dhigaayo ujeedooyinka miisaaniyadda.
- d) Sookoobista natiijooyinka maaliyadeed ee sannadkan ee wasaaradda, ama waaxda uu isaga/iyadu ay ka masuul yihiin oo loo diyaariyay qaab uu ansixiyay Xisaabiyaha Guud.
- e) Qorshaha Sannadka soo socda, sida ay u ansixiyeen Golaha Wakiiladu;
- f) Wax qabadka sannad laha, iyo
- g) Qorshayaasha laqaybiyay ee labada sanno ee soo socda ama mudada kale ee ka badan ee la go'aasaday.

43. Shaqooyinka Hantidhawraha Guud

1) Hantidhawraha Guud isaga oo ka wakiila Golaha Wakiilada, shaqadiisuna tahey baadhitaan, su'aalo weydiin , isla markaana hawshiisu tahey:

- a) Xisaabaha Guud;
 - b) Dhammaan saraakiisha Xisaabaadka;iyo
 - c) Dhammaan dadka lagu aaminay soo ururinta, qabashadda, haynta, soo saarida ama bixinta kharashka dawladda, ama helida, haynta, soo saarida, iibinta, wareejinta, ama, bakhaaro iyo hantida kale ee dawladeed
- 2) Hantidhawraha Guud iyo sarkaal kasta oo uu awood siiyay isagu si uu u guto waajib kasta oo ku xusan Xeerkan, waa inuu u gutaa waajibkaas si aan cabsi, eex ama baqdini ku jirin, qofna ama haay'adina ma soo faragalin karto ama ma samayn karto ama isuma dayi karto in uu sameeyo in uu si aan habboonayn sameeyo marka ay adeegsanayaan awoodahooda ama ay gudanayaan shaqooyinkooda

(3) In exercising his or her powers of audit and examination of accounts, the Auditor General shall, in addition to satisfying himself or herself as to the matters specified for that purpose in any act, satisfy himself or herself that:-

- (a) They conform to the requirements of Sub-section 41 (4) of this Act;
- (b) the expenditure and receipts shown in the accounts have been dealt with in accordance with proper authority and, in particular, that all expenditure conforms to the authority that governs it;
- (c) the financial affairs of the entity audited and all revenues received and public moneys under its control have been handled and conducted with regularity and propriety by the accounting officer and or any other responsible public officer; and
- (d) All reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of government resources and property, and that any regulations, directives and instructions relating to them have been duly observed.

44. Powers of the Auditor General

(1) In the exercise of his or her duties to audit and examine accounts, the Auditor General may:-

- (a) require a public officer to give any explanation or information which the Auditor- General may require in order to enable him or her to discharge his or her duties;
- (b) authorize any person eligible to be appointed as an auditor of a company or any public officer, to conduct any inquiry, examination or audit on his or her behalf and that person or public officer shall report, from the date of appointment, to the Auditor General;

- 3) marka uu awoodihiisa adeegsanayo baadhiseed, iyo fatashaada xisaabaadka, Hantidhawraha Guud, waa in uu marka la isku soo wada xooriyo in uu ku qancay shakhsi ahaan, oo ay waafaqsantaheynta arrimaha khaaska u ah xeer qeexa kasta. Waa innuu sidoo kale shakhsi ahaan u ku qanacsanyahey arrimahan hoos ku qoran:
 - a) waa in ay waafaqsanyihiin dhammaan shuruudaha looga baahan yahey ee qodob hoosaadka (4) ee 41aad;
 - b) Kharashka iyo Dakhliga lagu muujiyay xisaabeedka waa in loo maamuley si waafaqsan awoodaha saxda ah, gaar ahaana, in dhammaan kharashyadu waafaqsan yahey awoodihii kharash ee loo qoondeeyay.
 - c) Arrimaha maaliyadeed ee haay'ada la baadhay iyo dhammaan dakhliga iyo lacagaha qaranka ee ay maamulaysay in lagu wado laguna fuliyo si nidaamsan oo ku habboon oo ay maamulayeen saraakiisha xisaabka ama sarkaalka oo dowladeed.
 - d) Dhammaan wixii taxadir ah ee loo qaaday si loo illaaliyo Dakhliyada hayntooda, in si fiican loo isticmaalo khayraadka dawladda iyo hantidaba, iyo in wixii xeer-hoosaad ah, awaamiir ah iyo tilmaamo ah ee xidhiidh la leh iyaga si fiican loo illaaliyay

44. Awoodaha Hantidhawraha Guud

- 1. Marka uu gudanaayo shaqadiisa ee uu u kuurgalayo, ama badhayo xisaabaadka, Hantidhawraha Guud:
 - a) Waxuu weydiisan karaa sarkaalka dawladeed in uu siiyo sharaxaad ama macluumaad kasta oo la xidhiidha shaqooyinkiisa, taas oo gacan ka geysaneysa in Hantidhawraha Guud guto hawlihiisa.
 - b) Wuxuu awood siin karaa qof kasta oo u qalma in loo magacaabo Hantidhawraha shirkadeed ama sarkaalka kasta oo kale oo qaran, si uu iskugu dubarido waydiimaha, itixaamidda iyo baadhista isaga oo matalaya qof kaasina ama sarkaalka dawladda waa inuu war bixin siin doonaa, ka bilaabmata maalinta uu soo magacaabo Hantidhawraha Guud.

(c) without payment of any fee, cause a search to be made in and extracts to be taken from any book, document or record in any public office;

(d) Request for the opinion of the Attorney General in writing asto any question regarding the interpretation of any act or regulation concerning the powers of the Auditor General, or the discharge of his or her duties, and the Attorney General shall give his or her written opinion within seven days from the date of receiving the request.

(2) Where the Auditor General becomes aware of:-

- (a) Any payment made without due authority; or
- (b) Any deficiency or loss occasioned by negligence or misconduct; or
- (c) Any failure to observe a policy of economy; or
- (d) Any sum which ought to have been but was not brought to account;

He or she shall, in the case of expenditure, disallow the sum as a charge on public funds and in other cases call in question the sum concerned and make a report on the sum to the Speaker of the House of Representatives, or if the Speaker is, for any reason unable to perform the functions of his or her office, to the Deputy Speaker who shall refer the report to the Public Accounts Committee of the House of Representatives.

(3) In the exercise of his or her duties, the Auditor General or any person duly authorized by him or her in writing, shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores, or other public property in the possession of any public officer and may examine, make copies of or take extracts from any document.

(4) In the exercise of his or her duties, the Auditor General or any person duly authorized by him or her in writing shall conduct his or her audit in accordance with internationally acceptable auditing standards.

c) Iyada oon la bixinayn wax khidmad ah, waa inuu samayn doonaa baadhis in lagu sameeyo hadhaagana laga qaato diwaanka, qoraal ama raadreeb yaala xafiiska kasta oo dawladdu leedahay;

d) Waa inuu waydiin doonaa aragtida Xeer Illaaliyaha Guud oo qoraal ah su'aalaha la tacaluqa tafsiirka wixii Xeer ah ama sharci hoosaad ah ee khuseeya awoodaha Hantidhawraha Guud, ama fulinta awoodihiisa, Xeer Illaaliyaha Guudna waa inuu siin doonaa aragtidiisa oo qoraal ah muddo dhan todoba casho oo ka bilaabmata taariikhda uu helay codsiga.

2. Meelaha Hantidhawraha Guud fiiro gaar ah u yeesho :

- a) Lacag bixin lagu sameeyay iyada oon la haysan awood kharash; ama
- b) Isdhin kasta ama lumid ay keentay sahashi masuuliyadeed ama si xun wax maamulo; ama
- c) Ku guul daraysi si loo illaasho siyaasadda dhaqaalaha ama
- d) Wadar lacageed kasta oon ay ahayd in la xisaabiyo laakiin aaney dhicin oo ka maqan xisaabta dawladda.

Hantidhawraha Guud marka la eego xaaladaha kharash bixinta ,diidmo luga isticmaaley Miisaaniyadda iyo xaalad kasta oo su'aalo ka dhalan karto oo arrimahan khuseeya, waxa uu warbixinta uu ka sameeyo u diri doonaa Guddoomiyaha Wakiilada, haddii aannu joogina kuxigenkiisa, isaguna waxa uu isku dhaafin doonaa guddi hoosaadka xisaabaadka ee Golaha Wakiiladda

3. Marka uu gudanayo waajibaadkiisa, Hantidhawraha Guud ama qof kasta oo awood siiyay qoraal ahaan, waa inuu awood u lahaan doonaa dhammaan diwaanada, raadreebyada, xashida lacag bixinta, qoraalada, lacagta cadaanka ah, shaanado, damaanado, bakhaaro, ama hantida kale ee dawladda ee uu gacanta ku hayo sarkaala kasta oo qaran, waxana uu baadhi doonaa, nuqulo ka samayn karaa hadhaana ka qaadan karaa qoraal kasta.

4. Marka uu adeegsanayo waajibaadkiisa, Hantidhawraha Guud ama sarkaala kasta oo uu si dhamaystiran qoraal ahaan ugu awood siiyay, waxa uu u fulin doonaa baadhistiisa si waafaqsan xeerarka caalami ahaan la isla qaatay ee baadhista.

(5) The Public Accounts Committee shall consider:-

- (a) Every report referred to it under Sub-section 44 (2) of this Act and give advice to the Minister whether in its opinion, it is appropriate for any public officer to be surcharged in accordance with Section 44 of this Act in respect of the payment, deficiency, loss or sum concerned; or
- (b) Whether disciplinary proceedings should be instituted against the public officer; or
- (c) Whether a surcharge in accordance with Section 53 of this Act should be made and disciplinary proceedings instituted against the respective public officer.

45. Rights of the Auditor General to submit reports to the Minister

The Auditor General may, for the purpose of:-

- (a) Minimizing the unproductive expenditure of public moneys;
- (b) Maximizing the collection of public revenues; and
- (c) averting loss by negligence, carelessness, theft, dishonesty or otherwise of public moneys,

from time to time, make recommendations to the Minister as the Auditor General may consider necessary for the better management of public finance, including any revision of any regulations, directives or instructions issued under this Act.

46. Value for money audits

(1) The Auditor General may, for the purpose of establishing the economy, efficiency and effectiveness of the operations of any department in respect of which appropriation, or other accounts are required to be prepared under this Act, or any public organization, or any local government council, enquire into, examine, investigate and report as he or she considers necessary on:-

5. Gudida Illaalinta Hantida qaranka waxa ay ka fiirsan doonan:
 - a. Warbixin kasta oo lagu sheegay sida ku cad qodob hoosaadda (2) waxana uu talo siin karaa Wasiirka ha ahaato aragti diisa, in ay ku habboon tahay sarkaalka kasta oo qaran in la ganaaxo iyada oo la raacayo Qodobka 44aad ee Xeerkani wixii khuseeya bixinta, dhamaystirnaa la'aanta, lumida ama wadarta ina khuseeya; ama
 - b. In lagu qaaday xukun ka dhan ah sarkaalka dowladda, kaaso waafaqsan fal danbiyadeedkiisa ama
 - c. In dul saar waafaqsan Qodobka 53aad ee Xeerkan, waxa lagu samayn doonaa xukun ka dhan ah oo edbin ahna oo lagu bilaabo oo ka dhana sarkaalkaasi ay hawshu khuseyso

45. Xaqa uu Hantidhawraha Guud u leeyahay Warbixinta Wasiirka.

Hantidhawraha Guud, waxa u suurta gal ah isga oo u ujeeda:

- a) Yareynta kharashyada aan wax soo saarka lahayn ee hantida qaranka;
- b) Kor u qaadida ururinta dakhliga dawladda; iyo
- c) Ka hortaga khasaaraha ee ay sababto dayacaadu, taxadardaradu, xatooyadu, daacad-daradu ama si kaleba lacagaha qaranku;

Waa inuu hadba waqti, talobixino u samayn doonaa Wasiirka, sida uu marka Hantidhawraha Guud u arko lagama maarmaan in si habboon loo maamulolacagta qaranka, oo ay ku jiraan dib u eegista xeerarka, tilmaamaha iyo awaamiir bixinaha ee lagu soo saray sida ku cad sharcigan

46. Baadhista in Lacagta loo Isticmaalay sida ugu Sax Roon

Hantidhawraha Guud waa inuu, isaga oo ujeedadiisu tahay aasaasida dhaqaalaha, si habboon u maamulidda iyo dardar galinta hawl qabadka ee waax kasta taas oo qoondada ku jirta, ama xisaabaadka kaleba waxay u baahan yahiiin sida ku cad Xeerkani, ama urur kale oo dawladeed ama gole deegaan oo dawlad hoose, waa inuu su'aalo waydiin doonaa, baadhi doonaa, kana soo warbixin doonaa marka uu u arko lagama maarmaan arrimaha hoos ku qoran:

- (a) the expenditure of public moneys and the use of public resources by ministries, departments and divisions of the Government and all public organizations and local government councils;
- (b) the conduct of and the performance of the functions by:-
- (i) Accounting officers;
 - (ii) heads of departments and divisions;
 - (iii) Executive officers and administrative officers of departments;
 - (iv) Public agencies;
 - (v) Local government councils;
 - (vi) Regional and local governments; and
 - (vii) Any other activity undertaken by the departments divisions, public agencies and local government councils mentioned in Sub-section 46 (b) of this Act.

(2) Any report prepared by the Auditor General as a result of his or her examinations, enquiries and investigations under this Section, shall be laid before the House of Representatives where it shall stand referred to the public accounts committee of the House of Representatives.

(3) Section 44 of this Act shall apply to any examinations, enquiries and investigations conducted by the Auditor General in the exercise of his or her powers and under this Section of this Act.

47. Delegation of functions

A public officer, with the authority of the Auditor General, may do anything that the Auditor General can do under this Act, except certifying of and reporting of accounts to the House of Representatives.

- a) kharash garaynta Maaliyadda qaranka iyo isticmaalka khayraadka dawladda ee wasaaradaha, waaxyaha iyo qaybaha dawladda iyo dhammaan ururada dawlaga ah iyo golayaasha dawladdaha hoose;
- b) Habka iyo samaynta shaqooyinka dadkan hoos ku qoran:
 - i. saraakiisha xisaabaadka;
 - ii. madaxda waaxayaha iyo qaybaha;
 - iii. xoghayayaasha iyo saraakiisha maamul ee dhammaan waaxyaha;
 - iv. ururada dawladda;
 - v. golayaasha deegaanka ee dawladdaha hoose;
 - vi. dawladdaha hoose ee gobolada;
 - vii. hawl qabad kasta oo kale oo ay qabteen waaxyo, wakaaladaha dawlignaa ah iyo golayaasha dawladda hoose ee lagu xusay qodobka 46aad ee qodob hoosaadka (b)

2.. Warbixinkastaa diyaariyeen Hantidhawraha Guud ee natiijo waa su'aalaha shaqo ee ay waydiiyaan cida ay khusayso shaqadoodu , xidhiidhada iyo baadhitaano hoos imanaya qaybta , waxa la hor dhigi doona Golaha Wakiilada taa soo loo diri doono Gudida Illaalinta Hantida qaranka ee Golaha Wakiilada.

3. Qeybta44aad eeSharcigan wuxu waajibinaya qabashada baadhiitaannada, xidhiidhada iyo baadhitaanada ay sameeyeen Hantidhawraha Guud ee fulinta awoodihiisa shakhsi ahaan oo hoos timaad QaybtaSharcigan.

47. Igmashada Hawlaha

Sarkaal dawladeed haddii u ogolaanshaha awoodeed ka haysto hantidhawraha guud, waxa uu qaban karaa waxkasta oo uu hantidhawraha guud qaban karo sida ku cad Xeerkan, marka laga reebo in uu cadeeyo una gudbiyo warbixin xisaabeed Golaha Wakiilada.

PARTX: CONTROL OF FINANCES OF PUBLIC AGENCIES, ETC

48. Accounts of public agencies etc

(1) Notwithstanding anything to the contrary in any law in force, a public agency shall, within four months at the end of its financial year, prepare and submit to the Minister audited accounts relating to its operations during its financial year.

(2) The annual accounts referred to in Sub-section 48 (1), shall be prepared in accordance with internationally acceptable accounting standards for the public sector and shall be laid before the House of Representatives by the Minister not later than one month after the Minister receives them; except that, if the House of Representatives is not in session, then the accounts shall be laid before it on the first day of the following session.

49. Control of public agencies

(1) Notwithstanding anything to the contrary in any law force, the accounts of any public agency shall be audited by the Auditor General.

(2) In the exercise of his or her duties under this Section, the Auditor General:-

(a) shall have the same discretion and powers in relation to the moneys, stamps, securities, stores and other property of a public agency, as are conferred upon the Auditor General by Section 44 of this Act, as if the moneys, stamps, securities, stores or other property of the public organization were public moneys and government property respectively, and the officials of the public agency were public officers in the employment of Government; and

QAYBTA X: ILLAALINTA MAALIYADDA WAKAALADAHA DAWLADDA, IWM

48. Xisaabaadka Wakaaladaha Dawladda IWM

- 1) Iyada oon loo eegayn wax kasta oo ku lid ah xeer dhaqan gashan, wakaalad dawladeed waa inay muddo afar bilood, dhamaadka sanad maaliyeedkeeda, diyaarisa una gudbisa Wasiirka xisaab hanti dhawrsan o laxidhiidha hawlqabadkeeda sanad maaliyadeed.
- 2) Xisaabaadka sanadeedka ee ku xusan qodob hoosaad (1), waa ina loo diyaariya sida waafaqsan nidaamyada caalamiga ah ee uu ogol yahay xisaabaadka dawlaga ah waa in la horgeeya Golaha Wakiilada Wasiirka muddo aan ka badnayn hal bil ka dib marka uu Wasiirku helo, marka laga reebo, haddii Golaha Wakiiladu aanay lahayn kalafadhi, markaas oo warbixintaasi la horgaynayo Golaha wakiilada maalinta ugu horeysa ee kalafadhiga ku xiga.

49. Illaalinta Wakaaladaha Dawladda

- 1) Iyada oon loo eegayn in ay lid ku tahay xeer kale oo dhaqan gala , xisaabaadka wakaalad dawladeed kasta waa inu hantidhawraa Hantidhawraha Guud.
- 2) Si uu u guto shaqadiisa ku xusan xeerkan Hantidhawraha Guud;
 - a) waa inuu yeeshaa talo qaadasho iyo awood la xidhiidha lacagaha, shaanbadaha (stamps), damaanadaha, bakhaarada iyo hantida kale ee uu leeyahay wakaalad dawladeed, sida lagu qeexay Xeerka Hantidhawrka ee Qaranka Qodobka 44aad ee Xeerkan, haddii lacagahaas, shaanbadahaas, damaanadahaas, alaabtaha bakhaarka yaala, ama hantida kale ee Wakaaladaas dawladeed iyo hanti dawladeed sida ay u kala horeeyaan, saraakiisha dawladeed ay ahaayeen saraakiil dawladeed oo dawlada u shaqaynayay, iyo;

(b) may authorize any person eligible to be appointed as an auditor of a company, or any public officer to inspect, examine or audit on behalf of the Auditor General the books and accounts of anybody that the Auditor General may be required to audit by this Section and that person or officer shall conduct the audit in accordance with the internationally acceptable auditing standards and report on it to the Auditor General in a form to be determined by the Auditor General.

(3) The Auditor General shall prepare a report on the audit of the accounts referred to in this Section and shall send them to the Minister and to the public agency concerned.

(4) The public agency shall within twenty-one days:-

(a) submit to the Minister its observations on the report submitted in Sub-section 49 (3) of this Act; and

(b) send a certified copy of such observations to the Auditor General.

(5) The Minister shall, within forty two days after receiving the report prepared by the Auditor General under Sub-section 49 (2) of this Act, cause the report, and any observations made on it by a public agency under Sub-section 49 (2) of this Act, and any observations by the Minister, to be laid before the House of Representatives.

(6) The Auditor General shall raise a charge on any public agency audited or reported on under this Section, for the costs of conducting the audits and preparing the reports and such charges shall be paid by the respective public agency on demand into the General Revenue Fund

b) wuxuu awood siin karaa qof kasta oo u qalma in loo magacaabo hantidhawre shirkadeed, ama sarkaalkale oo dawladeed si uu u baadho, hubiyo ama u hantidhawr isaga oo shaqada qabanaya Hantidhawraha Guud, diwaanada iyo xisaabaadka uu qof kasta oo Hantidhawraha Guudlooga baahnaa in uu hantidhawro sida ku cad qaybtani qofkaasi ama sarkaalkaasina sida uu hantidhawri lahaa una fulin laha si waafaqsan heerarka habsami ee caalamiga ahaan la qaadan karo ee hantidhawridnimo waxanu warbixin siinaya Hantidhawraha Guud taas oo ah qaabka uu go'aansado Hantidhawraha Guud.

3) Hantidhawraha Guud waxa uu ka diyaarinnaya warbixin ku saabsan baadhista xisaabaadka ee lagu xusay qodobkani waxaana uu u diri doonaa Wasiirka iyo wakaalada dawlada ee ay khuseyso:

4) Wakaalad dawladeed waxa ay muddo dhan 21 malimood waa inay;

a) U gudbinayaan wasiirka u aragtidiisa warbixinta ee lagu soo gudbiyay qodob hoosaadka (3) ee qodobka 49aad ee xeerkan ; iyo

b) Nuqul la cadeeyay u diraa oo ku saabsan waxay aragtidiisa Hantidhawraha Guud.

5.. Wasiirku waxa uu muddo dhan laba iyo affartan casho ka dib marka uu helo warbixinta uu diyaariyay Hantidhawraha Guud sida ku cad qodob hoosaadka (2) ee xeerkan, waxa uu ku samayn doona warbixintaas, iyo wixii kale ee aragtidiisaa ee ay samayso wakaalad dawladeed sida ku cad qodob hoosaadka (2) ee qodobka 49aad ee xeerkan, iyo wixii kale ee aragtidiisa ee uu sameeyo Wasiirku, ee la gaynaayo Golaha Wakiilada

6. Hantidhawraha Guud waxa uu ka qaadi doonaa khidmad wakaalad kasta oo dawladeed oo la baadhay ama laga soo warbixiyay oo ku xusan xeerkan, oo ah kharashkii lagu fuliyay baadhista iyo diyaarinta warbixinta khidmadaasina waxa bixin doona wakaalada dawlada ee ay khuseyso iyada oo lagu shubaayo Kaydka Dakhliga Guud

- (7) This Section applies to:-
- (a) any public agency;
 - (b) any authority established by an act other than a local government council, which is in receipt of a contribution from, or the operations of which may, under an act establishing it or any act relating to it, impose or create a liability upon public funds;
 - (c) any public/ body which has in any of its financial year received more than half its income from public funds; or
 - (d) any entity other than a local government council or a regional government council, which is audited by the Auditor General under any act.

PART XI: MISCELLANEOUS

50. Abandonment of claims etc and write off of public money and stores

- (1) The Minister may, if so authorized by a resolution of the House of Representatives, and to the extent specified in the resolution, abandon and remit any claims by or on behalf of the Government, or any service to Government and write off losses of or deficiencies in public moneys or public resources.
- (2) A resolution referred to in Sub-section 50 (1) of this Act may specify the maximum amount authorized for each write-off or abandonment and the total sum authorized to be written-off or abandoned in a financial year.
- (3) The Minister may, in writing and signed by the Minister, delegate to any officer any powers which the Minister is authorized to exercise by a resolution of the House of Representatives under this Section.
- (4) All sums approved by the Minister under this Section shall be included in a supplementary appropriation bill to be introduced in the House of Representatives to provide for the appropriation of those sums.

7. Qodobkani waxa kale oo uu khuseeya;
- a. Wakaalad dawladeed kasta;
 - b. Maamul dawladeed kasta oo xeer lagu aasaasay, oo aysan ku jirin Golayaasha Deegaanka, taas oo hesha tabarucaad , ama mid shaqo, taas oo xeerka ay ku aasaantay ama xeer la xidhiidh leh, uu ku soo rogayo ama uu abuurayo masuuliyad qaameed ku waajibta lacagta maalgalinta;
 - c. Maamul dawladeed ka hesha sanad maaliyadeedkeeda in ka badan kala badh dakhligooda ah lacagta dawladda;
 - d. Maamul dawladeed kasta oo kale oon ahayn Golayaasha Deegaanka, Golaha Dawladaha Hoose ama Golaha Dawlad Goboleed ee uu hantidhawray Hantidhawrka Guud ee Qaranku isaga oo raacaya xeerka

Qayta XI: Qodobka Kala Duwan

50. Ka Tanaasulka Sheegashada iwm Qiime Tirista Lacagta iyo Alaabta Bakhaarada Dawladda

1. Wasiirku waxa uu haddii qaraar ka soo baxay Golaha Wakiiladda oo u ogolaado sidaasi, isaga oo raacaya illaa iyo xadka lagu cayimay qaraar kaasi, ka tanaasuli karaa ama xawili karaa wax sheegasho ah isaga oo dawlada ka wakiil ah, ama wax adeeg ah oo dawladda loo qabtay waxanu qiime tiris ku samayn karaa khasaaraha ama hoos u dhaca ku timid lacag dawladeed iyo khayraad dawladdu leedahay.
2. Qaraar kaasi lagu xusay qodobka 50aad (1) ee xeerkan ,waxa lagu cayimi karaa qadarka ugu badan ee loo ogolaaday qiime tiris kasta ama ka dayn kasta iyo isu gaynta guud ee loo ogolaaday in ay noqoto mid la tiray ama laga tanaasulay sanad maaliyadeed.
3. Wasiirku waxa uu, qoraal uu isaga uu saxeexay, u igman karaa sarkaal kasta awood kasta haddii Wasiirka loo ogolaaday in uu adeegsado qaraar ka soo baxay Golaha Wakiilada oo ku xusan qodobkan.
4. Dhammaan xisaabaadka uu ansixiyo wasiirku ee qodobkan hoos timaadaa waxa lagu dari doonaa xeerka qoondada ee kaabista ah oo la keeni doono Golaha Wakiilada si Loo Sharciyeyo qadarka qoondadaas.

(5) Where any one instance of loss, abandonment or remission or the total loss, abandoned or remitted exceeds the amount authorized by the resolution referred to in Sub-section 50 (1) of this Act, the amount involved shall be treated as excess expenditure in accordance with Section 12 of this Act.

51 Bank accounts

A public or official account shall not be opened in any bank without the prior authority of the Accountant General in writing; and the continued operation of that account shall be subject to the terms and conditions the Accountant General may, from time to time, determine.

52. Offences

A person commits an offence if that person:-

- (a) Without reasonable excuse, fails to provide by the due date, any information the Secretary to the Treasury may reasonably require under Sub-section 20 (5) of this Act;
- (b) Without reasonable excuse fails to provide any information that the Secretary to the Treasury or a person authorized by him or her may reasonably require under Sub-section 20 (5) of this Act;
- (c) without reasonable cause fails to provide or willfully obstructs access to any item required under Sub-section 20 (5) of this Act;
- (d) without reasonable excuse fails to provide access to documents and information to internal auditors as required under Section 22 of this Act;
- (e) without reasonable excuse fails to implement recommendations issued by the Government Internal Auditor under Section 22 of this Act;

5. Haddii mar u dhaco khasaare, tanaasul, cafis ama khasaare guud yimaado ama dib u celin, ama dheeraad laga tanaasulay ama dib loo celiyay qadarkaasi uu ogolaaday qaraar kaas ee lagu xusay qodob 50aad(1) ee xeerkan, qadarka ku lugta leh waxa loo qaadan doonaa kharash dheeraad ah iyada oo loo eegayo Qodobka 12aad ee sharcigan.

51. Xisaabaadka Bangiga

Haa'yad kasata oo dawli ah kama furan karto bangiga xisaab rasmiya ka hor intaanay ka hilin ogolaansho Xisaabiyaha Guud iyada oo qoraal ah, si ay howshaasi u socoto wax loo baahan yahay xeerar iyo hab, waqti ka waqti, uu go'aamiya Xisaabiyaha Guud.

52. Danbiyada

Qofku waa inuu galay danbi haddii qofkaasi:

- a) isaga oon bixin cudur daar macquula oo ogaysiin ah, uu ku guul daraysto in uu bixiyo waqtiga ay taagan tahay, wax macluumaad ah, oo uu siinayo Xoghayaha Khasnadda oo uu u baahanyahay si macquula sida ku cad qodob 20aad (5) ee xeerkan.
- b) uu isaga oon haysan cudur daar macquula, uu ku guul daraysto wax warbixin ah oo Xoghayaha Khasnadu ama qof uu isagu awood siiyay ay si macquula uga baahan karaan sida ku cad qodob hoosaadka (5) ee Qodobka (20 ee Xeerkani);
- c) isaga oon haysan cudur daar macquula uu ku guul daraysto in uu bixiyo ama si kas ah u carqaladeeya in uu helo walax kasta oo loo baahanyahay sida ku cad qodob 20aad (5) ee Xeerkani;
- d) isaga oon haysan cudurdaar macquula ku guul daraysta in uu u ogolaado qoraalo iyo warbixin hanti dhawrayaasha gudaha sida ay dhigayaan Qodobka 22aad ee Xeerkani;
- e) isaga oon haysan cudurdaar macquula ku guul daraysta in uu fusho talo bixinta ay soo saareen Hantidhawraha Gudeed ee Dawladda sida ku cad Qodobka 22aad ee Xeerkani;

- (f) opens or causes to be opened any bank account for public or official use without the permission of the Accountant General or in any other way contravenes Section 51 of this Act in respect of any bank account;
- (g) Contrary to Sub-section 44 (2) of this Act, interferes with or exerts undue influence on any officer or employee of the Auditor General, or on any person authorized by the Auditor General to perform functions under this Act
- (h) Without reasonable excuse and contrary to paragraph (a) of Sub-section 44 (1) of this Act fails to provide the Auditor General or a person authorized by him or her with any explanation and information that the Auditor General or that person may reasonably require; or
- (i) Without reasonable cause fails to provide, or willfully obstructs access to any item as required under Sub-section 44 (3) of this Act.

53. Penalties and surcharge

- (1) The Minister may, by ministerial decree, prescribe penalties not to exceed twenty currency points for any contravention of this Act or any regulations made under this Act.
- (2) If anyone is found guilty of any of the offenses listed in Section 52 of this Act, the maximum penalties for any one of those offenses may encompass:-
 - (a) any penalty not exceeding twenty currency points or any term of imprisonment not exceeding 3 years or both.
 - (b) Higher penalties in respect of a second or subsequent offence; and
 - (c) In the case of a continuing offence, an additional fine not exceeding twenty currency points for each day the contravention continues

- f) fura ama sababa in la furo xisaab baan oo dawladdu leedahay ama si rasmi ah loo isticmaali doono iyada oon fasax laga haysan Xisaabiyaha Guud
ama si kalaba uga horyimaada qodobka 51aad marka laga hadlayo xisaab baan;
- g) iyada oo ay ka soo horjeedo qodob hoosaadda (2) ee qodobka 44aad, soo dhex gala ama ku sameeya saamayn aan habboonayn sarkaal kasta ama shaqaale ka mid ah Hantidhawrka Guud ama qof uu isagu/iyadu u ogolaaday wax sharaxaad ah iyo warbixin ah taas oo Hantidhawraha Guud ama qofkaasiba uu u baahanyahay;
- h) isaga oon haysan cudurdaar macquula ama si ku lid ah Xubinta (a) ee qodob hoosaadka (1) ee qodobka 44aadku guul daraysta in uu siiyo Hantidhawraha Guud, ama qof kasta oo uu awood siiyay Hantidhawra Guudi wax sharaxaada iyo warbixinta uu Hanti Dhawraha Guud ama qofkaasiba u baahan yahay;
- i) Isaga oon haysan cudurdaar macquula, ku guul daraysta in uu bixiyo, ama si kas ah u xaniba in uu helo alaab kasta sida ay farayaan qodob hoosaadda (3) ee Qodobka 44aad ee Xeerkani.

53. Ganaaxyada iyo Dulsaarada (Penalties and Surcharge)

- 1) Wasiirku waa inuu, isaga oo ku soo saaraya qaraar, dhigi doonaa ciqaabaha ka yaala ciddii ku dhaqmi wayda Xeerkani ama xeernidaamiyaha laga dheegtay Xeerkan, isaga oon dhaafayn labaatan buundo lacageed.
- 2) Haddii qof lagu helo in uu galay danbi ka mid ah danbiyada lagu taxay Qodobka 52aad ee Xeerkani ciqaabta ama ganaaxa ugu badan ee danbigani waa inuu ahaan doonaa:
 - a) Wixii ciqaaba een ka badnayn ganaax dhan labaatan buundo lacageed ama muddo kasta oo xadhig ah oon ka badnayn 3 sano ama labadaba.
 - b) Ciqaaba ka sareysa haddii ay jirto danbi labaad ama ku xigay oo la galay;
 - c) Haddii ay jirto xaalad danbi oo xidhiidhsan, ganaax dheeraad oo ka badnayn labaatan buundo lacageed maalin kasta oo gafkaasi socdo.

(3) Where:-

- (a) a loss of or deficiency in public moneys or other money occurs that has been advanced to or was under the control of a public officer, or
- (b) A loss or destruction of damage to public property or other property occurs while the property was in the care of a public officer, and the Minister is satisfied after due enquiry, that the negligence or misconduct of the public officer caused or contributed to the loss or deficiency:-
 - (a) The amount of the loss or deficiency;
 - (b) The value of the property lost or destroyed; or
 - (c) The cost of replacing or repairing the damage to that property;

As the case may be, shall be a debt due to the Government and may be recovered from the public officer in a court of competent jurisdiction and may be deducted from any salary or any other amount due by the Government to the public officer.

(4) Where the negligence or misconduct of a public officer is not the sole cause of any loss, deficiency, damage or destruction resulting in an action under Sub-section 53 (3), the amount recoverable from the public officer may be restricted to only the cost of replacing or repairing the loss, deficiency, damage or destruction that the Minister considers, after due enquiry, to be just and equitable, having regard to the contribution made by the public officer to that loss, deficiency damage or destruction.

(5) In this Section a reference to a public officer includes a person who has been a public officer.

3) Haddii:

A) Khasaare ama dhiniin ku yimid lacag dawladeed ama lacag kale oo dhacdo taas oo la sii qadimay ama ahayd mid hoos imaanasay maamulka sarkaal dawladeed; ama

B) Khasaare ama baaba' ama dhaawac ku dhacay hanti dadweyne ama hanti kale ay ku dhacdo iyada oo hantidaas ay ahayd mid uu hayey sarkaal dawladeed, iyada Wasiirkuna ku qanco marka uu si dhamays tiran u wareysto, in dayacaad ama dhaqan xumo sarkaalka dawladeed uu sababay ama uu ka qayb qaatay lumida ama dhiniinka;

- a) qadarka khasaaraha ama dhimista ;
- b) qiimaha hantida luntay ama burburtay;
- c) qiimaha badalaada ama dayac tirka dhaawaca hantidaas gaadhay;

Kolba sida ay xaaladu tahay, waxa ay noqon doontaa dayn ay leedahay dawladdu waxana lagaga soo kabankaraa sarkaalka isaga oo la saaro maxkamad awood u leh, waxana laga jari karaa wixii mushahar ah ama qadar kasta oo kale oo ku leeyahay dawladda.

4.. Haddii dayacaadaasi ama anshax daradaasi uu sameeyay sarkaalka dawladdu oo aanu lahayn sababta kali ah ee khasaaraha, hoos u dhaca, dhaawaca ama baaba'a ka yimid hawl sida ku xusan qodob hoosaadka (3) ee qodobka 53aad ee xeerkan , qadarka laga heli karo sarkaalka dawladdu waxa lagu xakamayn karaa kaliya qiimaha lagu badalayo ama lagu dayac tirayo khasaaraha, hoos u dhaca, dhaawaca ama baaba'a taas oo Wasiirku u arko, ka dib marka uu si dhamays tiran u waraysto, in ay tahay mid cadaalad ah oo miisaaman, isaga oo tixgashay tabaruca uu sameeyay sarkaalkaas, khasaarahaas, hoos u dhacaas, dhaawacaas ama baaba'aas.

5.. Qodobkani waxaa looga jeedaa sarkaal dawladeed waxaa ku jira qofka ahaan jiray sarkaal dawladeed.

54. Amendment of the Second Schedule

The Minister may amend the Second Schedule by ministerial decree.

55. Regulations

The Minister shall by a ministerial decree issue regulations for the better carrying into effect the intent and purpose of this Act.

56. Coming into force, Repeals and savings

(1) This Act will come into force on its signature by the President of the Republic of Somaliland.

(2) Any provision of any other act which conflicts with any provision of this Act is hereby repealed.

(3) Any regulation made under any act repealed by Sub-section 56 (1) of this Act which is inconsistent with this Act shall remain in force until such time it is replaced by a new regulation issued under Section of this Act, but in no case later than one year after the coming into force of this Act.

57. Transitional provisions

(1) Any loan raised by the Government under any Act and in respect of which any liability is subsisting immediately before the commencement of this Act, shall be deemed to be a loan raised under this Act notwithstanding that the amount of the loan or any obligation undertaken by the Government in respect of the loan exceeds any limitation imposed by this Act or any Act repealed by this Act.

(2) All bills, bonds and other securities issued under any act and subsisting immediately before the commencement of this Act, shall continue in effect and be binding in the same manner and to the same extent as if they were issued under this Act.

58. Precedence of this Act

This Act shall take precedence over all other existing acts and any act in contradiction with this Act is modified to the extent of the contradiction.

54. Wax-ka-Badalka Jadwalka Labaad

Wasiirku waxa uu wax ka badali karaa jadwal labaad isaga oo ku soo saaraya qaraar wasiir.

55. Xeer Nidaamiyayaal:

Wasiirku waxa uu ku soo saarayaa qaraar wasiir oo ah xeer nidaamiyayaal si u si fiican loo dhaqan galiyo ujeedada iyo hadafka Xeerkani.

56. Dhaqan galka, Nasakhaada iyo kaydinta

- 1) Xeerkan waxa uu dhaqan gali doonaa ka dib marka uu Madaxweynahu saxeeexo;
- 2) Shuruud kasta oo sharci kasta ka soo horjeeda Xeerkan waa la nasakhay.
- 3) Xeer nidaamin kasta oo lagu nasakhay qodob 56aad(1) ee xeerkan, ee la jaanqaadayn xeerkan wuxuu ahaan doonaa mid dhaqankiisu jiraayo illaa iyo waqtiga ay nasakhaso xeer nidaameed cusub oo lagu soo saaray sida ku cad qodobada xeerkan, balse sinaba ugama dambayn karto hal sanno ka dib marka uu dhaqan galo Xeerkan.

57. Qaraarada ku Meel Gaadhka ah

- 1) wixii dayn ah ee ay ururisay dawladdu ee ku xusan xeer taas oo masuuliyad daymeed ay uga dhalanayso intaan uusan Xeerkan hirgalin, waxa loo qaadan doonaa in ay tahay lacag la ururshay iyada oo la adeegsanayo xeerkan iyada oon loo eegayn in qadarka dayntu ama waajib kasta oo kale oo ay fulisay dawladdu marka la eegayo daynta dheeraadka wixii xadidaad ah ee lagu soo rogo Xeerkan ama xeer kasta oo kale oo xeerkan nasakho.
- 2) Dhammaan sendooyinka Khasnada Dawladda (bills), sendooyinka (bonds) iyo alaabta qiimaha leh (security) ee lagu soo saaray iyada oo la adeegsanayo xeer kale laguna darayo si dhakhso ah inta uusan xeerkani dhaqan gal noqon, waa ay sii socon doonaan in ay dhaqan gal ahaanto waxana ay noqon doontaa mid qabanaysa si isku mid ah iyo illaa iyo xad isku mid ah sidii oo xeerkani lagu soo saaray.

58. Mudnaanta Xeerkan

Xeerkan ayaa ka mudnaan doona dhammaan xeerarka kale ee jira xeer kasta oo xeerkan ku lid ahina waa la badalay illaa iyo xadka ay iska soo horjeedaan.

59. Somali Text to Prevail

(1) As it is necessary to ensure consistent application and interpretation of this law which includes widely used specialist financial terminology, it is hereby confirmed, in line with Article 6 of the Constitution, that the Somali and English language versions of this Law shall both be the official versions of this law.

(2) In the event of any inconsistency or conflict between the Somali and the English language versions of this Law, the Somali language version shall prevail.

SCHEDULES

FIRST SCHEDULE: CONDITIONS FOR RAISING OF LOANS

1. The following conditions shall apply to any loan raised under Section 32 of this Act:-

- (a) Bills and bonds shall be issued upon the best and most favorable terms and conditions that can, in the opinion of the Minister, be obtained;
- (b) No bill issued may provide for maturity at a date later than one year after the date of issue;
- (c) stock shall be issued as registered stock upon the best and most favorable terms and conditions that can, in the opinion of the Minister, be obtained and shall be transferable by a written instrument of transfer;
- (d) Every stock certificate lawfully issued shall be prima facie evidence of the title of the person named in it for the stock specified in it;
- (e) Stock shall be redeemable at par on a date to be named when issuing it, the date not being later than forty years from the date of issue;

59. Qoraalka afka Soomaliga ah Ayaa mudnaanta leh oo la raacayaa

1. Iyadoo ay tahay lagama maarmaan in la hubiyo hirgelin iyo tafsiir hagaagsan oo Xeerkan ay ku jiraan kalmad u gaar ah arrimaha maaliyadda oo si baahan loo isticmaalo, waxaa halkan lagu cadeeynayaa, iyadoo la xusayo Qodobka 6aad ee Distoorka, in ay labada nuqul ee xeerkan ee af Soomaliga iyo af Ingriisiguba ay yihiin rasmi.
2. Haddii ay nuqulada Afafka Soomaliga iyo Ingiriisiga ay ku timaado iskhilaaf amaba iska horimaad labadooda, waxa mudan oo la raacayaa Kan Afka Soomaligaah.

JADWALADA

Jadwalka Koowaad: Shuruudaha Urursiga Daymaha

- 1) Shuruudahani soo socda waxa loo adeegsan amaah qadasho sida ku cad Qodobka 32aad ee Xeerkani:
 - a) Sendooyinka Khasnada Dawladda (bills) iyo Sendooyinka (bonds) waxa lagu soo saari doonaa shuruudaha iyo macluumaadka ugu fiican ee ugu hagaagsan, ee ra'yi ahaan Wasiirka lagu heli karo;
 - b) Sendooyinka Khasnada (bills) oo la soo saaray ma noqon karaan qaar bislaaday muddo ka dambaysa hal sanno ka dib taariikhda la soo saaray.
 - c) Saamiyada waxa lagu soo saari doonaa iyada oo ah saami ku diwaan gashan macluumaadka iyo shuruudaha ugu wanaagsan kuwaas oo, sida ay la tahay Wasiirka, lagu heli karo laguna wareejin karo cadayn qoran oo wareejiineed.
 - d) Shahaado kasta oo saami oo si sharci ah loo soo saaray waxa ay cadayn marag ma doon ah u noqon doontaa ciwaanka qofka lagu xusay iyo saamiga ku xusanba;
 - e) Saamigu waxa uu noqon doonaa mid dib loogu iibsan karo qiimihiisii taariikhda lagu xusay markii la soo saarayay, taariikhdaasi oon ka dambayn affartan sano oo ka bilaabmata taariikhda la soo saaray;

(f) the Minister may reserve the option to redeem the stock in whole or part, by drawings or otherwise, at any time prior to the date specified in paragraph (e), on such conditions as may be declared at the time of issue;

(g) on the date appointed for the redemption of the stock or any part of it, all the Sharia compliant benefit mechanism on the principal moneys shall cease to accrue whether payment of the principal has been demanded or not; and

(h) Sharia compliant benefit mechanism on stock, and on bonds, if Sharia compliant benefit mechanism is payable on it, shall be payable half-yearly or at such longer intervals as the Minister may direct.

2. The Minister may at the time of issue of any bills, bonds or stock, impose conditions, consistent with this Act as to all or any of the following matters:-

- (a) price of issue of the security;
- (b) denominations in which the security will be issued and transferred;
- (c) rate of Sharia compliant benefit mechanism;
- (d) in the case of bonds, rates of capital appreciation that may accrue to principal moneys;
- (e) times and places of the repayment of the principal and payment of the Sharia compliant benefit mechanism;
- (f) in the case of bonds in respect of which payments of premiums or prizes are provided for in lieu of, or in addition to the Sharia compliant benefit mechanism, the manner in which the bonds shall be selected or the manner of payment of the premiums or prizes;
- (g) exchange of stock into certificates to bearer and the exchange, as circumstances may require, of those certificates into stock;
- (h) exchange of bonds, during their currency, into stock; or
- (i) any other conditions he or she may deem expedient

f) Wasiirku waxa uu lahaan doonaa doorashada dib u iibsi saami gabi ahaan ama qayb ahaan, isaga oo sameynaya lacag la bixid ama si kalaba, waqti kasta oo ka horeysa taariikhda lagu xusay farqada (e), shuruudahaasi oo la cayimay taariikhda la soo saaray

g) Taariikhda loo magacaabay dib u iibsiga saamiga ama qayb ka mid ahba, dhammaan faa'iidooyinka shareecadda waafaqsani ee lacagta raasamaalka ahi waa ay joogsan doontaa in ay korto bixin raasamaal ha la codsado ama yaan la codsane;

h) Faa'iidada shareecada waafaqsan ee saamiga, iyo sendooyinka (bonds) haddii faa'iido shareecada waafaqsan laga bixinayo, waxa laga bixin doonaa sanad kiiba kala badh ama mudooyinka kale ee ka dheer ee uu Wasiirku amro.

2) Wasiirku waxa uu hadba waqti soo saari doonaa Sendooyinka Khasnada Dawladda (bills), sendooyinka (bonds) ama saamiyada, waxanu ku soo rogi doonaa shuruudo, la jaanqaadaya xeerkani dhammaantii ama mid ka mid ah arrimahan soo socda:

- a) Qiimaha lagu soo saari karo damaanad;
- b) Qiimaha damaanadaha lagu soo saari doono laguna wareejin doono;
- c) Xadiga faa'iidada Shareecada waafaqsan;
- d) Marka laga hadlayo sendooyinka(bonds), qadarka qiimaynta raasamaal taas oo ka dhalan karta lacagta raasamaalka ah;
- e) Taariikhda iyo goobaha dib u bixinta raasamaalka iyo bixinta faa'iidada shareecada waafaqsan;
- f) Marka laga hadlayo sendooyinka (bonds) oo bixinta qiimaha dheeraadka ah (premium) ama qiimaha lagu bixiyay halkii, ama marka loo geeyo faa'iidada shareecada waafaqsan, qaab sendooyinka (bonds) lagu dooran doono ama nooca bixinta qiimaha dheeraadka ah ama qiimaha;
- g) Isu badalka saamiga loo badalo shahaado qof leh iyo badalka, hadba sida ay shuruuduhu dhigayaan, loo badalo shahaadooyinkaasi saami;
- h) Isu badalka sendooyinka (bonds), marka ay lacag taaganyihiin, oo loo badalo saami, ama;
- i) Shuruud kasta oo uu u arko lagama maarmaan;

3. No stamp duty shall be payable in respect of any interest certificate or transfer stock
4. For the avoidance of doubt, any Sharia compliant benefit mechanism on bills, bonds and stock shall be deemed to be Sharia compliant benefit mechanism for the purpose of the income tax Act, and the provisions of that Act relating to withholding tax shall apply to that Sharia compliant benefit mechanism; unless that Sharia compliant benefit mechanism is exempt from Withholding Tax by an order made under that act.

SECOND SCHEDULE: PROVISIONS FOR SUBMISSION OF ACCOUNTS

1. The following accounts shall be submitted to the Auditor General and the Minister by the Accountant General:-

- (a) Consolidated Statement of Financial Position [Balance Sheet] showing the consolidated assets and liabilities of all public funds and other entities wholly funded through the General Revenue Fund.
- (b) Consolidated Statement of Financial Performance [Statement of Income and Expenditure] showing the consolidated income and expenditure of all public funds and other entities wholly funded through the General Revenue Fund.
- (c) consolidated Cash Flow Statement for all public funds and other entities wholly funded through the General Revenue Fund showing the revenues, expenditures and financing for the year.
- (d) Statement of Financial Position [Balance Sheet] showing the assets and liabilities of the General Revenue Fund only.
- (e) Statement of Financial Performance [Statement of Income and Expenditure] showing the income and expenditure of the General Revenue Fund only.

- 3) Wax xaqal xafiis ah (stamp duty) lagama bixin karo dulsaar kasta oo shahaado ama badalaad saami ah.
- 4) Si looga gaashaanto shakiga, wixii faa'iido shareecada waafaqsan ah ee, sendooyinka (bonds) iyo saami ahi waxa loo qaadan doonaa in ay yihiin faa'iido shareecada waafaqsan Xeerka Cashuuraha Macaashal Macaashka (income tax), iyo qodobada xeerkaasi ee khuseeya ka goynta (reebista) cashuurta ayaa loo adeegsan doonaa dantaasi awgeed, haddii aan la dhaafin faa'idadaasi shareecada waafaqsan ee cashuur ka jarista amar lagu soo saaray Xeerkaasi.

Jadwalka Labaad: Qodobada Maamulaya Gudbinta Warbixin Xisaabeedka

- 1) Warbixin ahaan maaliyadeed ee soo socta waxaa gudbinaya Xisaabiyaha Guud oo u gudbinaya Hantidhawrka Guud iyo Wasiirka:
- a) Warbixin isu jirta oo sheegaysa maqaamka maaliyadeed hanti sheega (balance sheet) oo muujinaya isu darka hantida iyo qaamaha ee dhammaan lacagaha dawladda iyo haay'adaha kale ee gabi ahaanba laga maalgasho Kayda Dakhliga Guud.
- b) Warbixin isku jirta oo sheegaysa hawlqabadka maaliyadeed (warbixinta dakhli iyo kharash) (statement of income and expenditure) oo muujinaysa isu darka dakhliga iyo kharashka ee dhammaan maaliyadda dawladda iyo haay'adaha kale ee gabi ahaanba laga maalgaliyo Kayda Dakhliga Guud.
- c) Waxbixin isku jirta oo sheegaysa warbixinta lacagta sida helitaankeedu yahay (statement of cash flow) oo ku saabsan dhammaan lacagta dawladda iyo haay'adaha kale ee gabi ahaanba laga maalgaliyo Kayda Dakhliga Guud taas oo muujinaysa dakhliga, kharashka iyo maalgalinta sannadka.
- d) Warbixinta Maqaamka Maaliyadeed (miisaanka xisaabta ee kama danbaysta ah) (Balance sheet) taas oo muujinaysa hantida iyo qaamaha ee Kayda Dakhliga Guud oo kali ah.
- e) Warbixin sheegaysa hawl qabadka maaliyadeed (warbixinta dakhliga iyo kharashka) oo muujinaysa dakhliga iyo kharashka Kayda Dakhliga Guud oo kali ah;

- (f) Cash Flow Statement of the General Revenue Fund only showing the revenues, expenditures by operating, investing and financing activities for the financial year.
- (g) Statement of Accounting Policies and the Notes to the Financial Statements.
- (h) Statement of the amounts outstanding at the end of the year in respect of public debt.
- (i) Statement of the amounts guaranteed by the Government at the end of the financial year in respect of bank overdrafts, loans, and public loan issues.
- (j) Statement of all contingent liabilities.
- (k) Statement of the amount outstanding at the end of the year in respect of loans issued by the Government.
- (l) Statement of investments held by the Government at the end of the year showing the original cost and current value.
- (m) Summary statement of losses of public moneys and stores reported, written off and claims abandoned during the financial year and the authority for such write off or abandonment signed by accounting officers under sub-paragraphs (k) of paragraph 2 of this Schedule.
- (n) Summary statement of arrears of revenue for each revenue head, being a summary of the statements of arrears of revenue signed by accounting officers under sub-paragraphs (i) of paragraph 2 of this Schedule.
- (o) Summary statement of commitments outstanding for the supply of goods and services for each vote at the end of financial year being a summary of the amount included for such commitments in the statement signed by accounting officers under sub-paragraph (f) of paragraph 2 of this Schedule
- (p) Summary statement of stores and other assets for each vote, being a summary of the statement of assets signed by accounting officers, under sub-paragraph (j) of paragraph 2 of this Schedule; and
- f) Warbixinta qulqulka naqadka ee Keyda Dakhliga Guud taas oo kali ahaan muujinaysa dakhliga, kharashka lagu hawlgalayo, lagu maalgalinayo laguna bixinayo lacagta iyo hawl qabadka lacag bixineed ee sannad maaliyadeedkaasi.
- g) Warbixinta siyaasadda xisaabaadka iyo Qoraalada Warbixin Maaliyadeedka.
- h) Warbixin qadarka ku taagan dhamaadka sannadka ee khusaya daynta dawladda.
- i) Warbixinta qadarka ay dawladdu damaanad qaaday dhamaadka sanad maaliyadeed kaasi, ee khuseeya xisaabaha baanka ee si deymin ah (bank overdraft), daymaha, iyo qaamaha dawladda.
- j) Warbixin sheegaysa dhammaan qaamaha aan lagu talogalin.
- k) Warbixin sheegaysa qadarka ku taagan dhamaadka sanadkaasi, ee khusaya daymaha, ay dawladdu soo saartay.
- l) Warbixinta maalgashiga ay dawladdu ku qaadatay dhamaadka sanadka oo muujinaya qiimihii asalku ahaa iyo qiimaha hadda.
- m) Warbixin kooban oo khasaaraha dawladda lacag ahaan iyo alaababa, ee la tirtiran iyo ka tanaasul sanad maaliyadeedka iyo awood tirtirkaas ama tanaasul uu saxeexay sarkaal xisaabeed sida ku xusan farqada 2aad(k) ee jadwalkan.
- n) Warbixin kooban oo ku saabsan dakhli baaqday madaxa dakhli kasta (each revenue head) oo ah dakhli baaqday oo uu saxeexay sarkaalkii xisaabtaas sida ku xusan farqada 2aad(i) ee jadwalkan.
- o) Warbixin ku saabsan balanqaadyo taagan oo alaabo iyo adeegyo in la bixiyo ahayd kharash madaxeed kasta qadarkaas oo raacsanyahay balanqaadyo uu saxeexay sarkaalkii xisaabtaas sida ku xusan farqada 2(f) ee jadwalkan.
- p) Qoraal xisaabeed oo kooban oo ah alaabta bakhaarada iyo wixii qiimo leh khusaysa madax kharasheed kasta oo uu saxeexay sarkaal xisaabeedku.

- (q) Any other statement and in the form the House of Representatives may from time to time require.
2. The following accounts, signed by the accounting officer and in the form the Accountant General may direct, shall be submitted to the Accountant General by accounting officers:-
- (a) Statement of Financial Performance [Statement of Receipts and Payments] for the financial year.
 - (b) Statement of Financial Position [Balance Sheet] for the financial year.
 - (c) Cash Flow Statement showing revenues and expenditure by operating, investing, and financing activities for the financial year.
 - (d) An appropriation account showing the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by the House of Representatives.
 - (e) statement containing the amount of commitments outstanding for the supply, goods and services at the end of the financial year and any other information the Accountant General may require.
 - (f) Statement containing the amounts of contingent liabilities at the end of the financial year and any other information the Accountant General may require.
 - (g) Statement of revenues received showing the amount contained in the estimates of revenue for each source of revenue, the amount actually collected and containing an explanation for any variation between the revenues actually Collected and the amount estimated and any other information the Accountant General may require.

- q) Warbixin kasta oo kale oo ah qaabka uu Golaha Wakiiladu uu hadba waqti dalbado.
- 2) Xisaabaadkan soo socda, ee uu saxeexay sarkaalka xisaabaadka oo ah qaabka Xisaabiyaha Guud uu amri karo, taas oo loo soo gudbin doono Xisaabiyaha Guud oo uu u soo gudbin doono sarkaalka xisaabeed.
 - a) Warbixin Waxqabadka Maaliyadeed (warbixinta dakhli iyo kharash) (statement of receipt and Payments) ee sannad maaliyadeed kaas.
 - b) Heerka Warbixinta maaliyadeed (miisaanka xisaabta Kama danbaysta ah) (balance sheet) ee sannad maaliyadeed kaas.
 - c) Dhaqdhaqaaqa lacagta cadaanka ah ee Warbixinta maaliyadeed (cash flow statement) taas oo muujinaysa dakhliga iyo kharashka lagu hawl galayo, lagu maalgalinayo iyo hawl qabadka maaliyadeed ee sanad maaliyadeed kaas.
 - d) Xisaab qoondada oo muujinaysa adeegyada lacagta lagu isticmaalay ee lagu dalbaday markii hore kharash ahaan, isugaynta lacagta si rasmi ah loo isticmaalay adeeg kasta, iyo xaalada codsi kasta oo kharash marka la barbar dhigo qadarka uu u qoondeeyay codsigaas kharash ahaan Golaha Wakiiladu.
 - e) Warbixin koobsanaysa qadarka balanqaad lacageed ee ku taagan keenida badeecada iyo adeegyada dhamaadka sanad maaliyadeed kaas iyo warbixin kasta oo kale oo Xisaabiyaha Guud u baahdo.
 - f) Warbixin ka kooban qadarka ku talagalka arrimaha lama filaanka ah ee qaameed ee dhamaadka sanad maaliyadeed kaas iyo warbixin kasta oo kale oo Xisaabiyaha Guud u baahdo.
 - g) Warbixinta dakhliga la helay oo tusaysa qadarka ku jirta odoroska dakhli ee il kasta oo dakhli, qadarka si rasmi ah loo ururiyay oo ka kooban sharaxaada wixii is badal ah ee ku jira dakhliga rasmi ahaan loo ururiyay iyo qadarka lagu qiyaasay iyo warbixin kasta oo kale oo Xisaabiyaha Guud u baahdo.

- (h) Statement of arrears of revenue showing the amount outstanding at the end of the financial year for each source of revenue; a nil return should be submitted if appropriate.
- (i) Statement of assets containing details and values of all unallocated stores under his or her control at the end of the financial year, together with the details and values of any other classes of assets under the control of the accounting officer as the Accountant General may from time to time determine.
- (j) Statement of losses of public moneys and stores reported, written off and claims abandoned during the financial year and the authority for such write off or abandonment as the Accountant General may from time to time determine.
- (k) Statement of performance providing each class outputs provided during the year that:- compares that performance with the forecast of the performance contained in the estimates laid before the House of Representatives under sub paragraph (iii) of paragraph (b) of Sub-section 8 (1) of this Act; and gives particulars of the extent to which performance criteria specified in that estimate in relation to the provision of those outputs was satisfied; and
- (l) Any other statements and in the form the Accountant General may from time to time require
- h) Warbixinta dakhliga lala daahay oo muujinaya qadarka ku taagan dhamaadka sanad maaliyadeedka oo ku saabsan il kasta oo dakhli, waxba kuma jiraan baa la soo gudbin doonaa haday ku habboon tahay.
- i) Warbixinta hantida oo wadata faahfaahinta iyo qiimayaasha dhammaan bakhaarada aan la qoondayn ee ku jira illaalintiisa dhamaadka sanad maaliyadeedka, oo ay la socdaan faahfaahinta iyo qiimayaasha qayb kasta oo ka mid ah hantida hoos timaada maamulka sarkaal xisaabeed sida Xisaabiyaha Guud uu hadba waqti go'aamiyo.
- j) Warbixinta khasaaraha ku saabsan lacagta dawladda iyo bakhaarada laga soo warbixiyay, la qiime tirtiray iyo sheegashada la iska dhaafay ee sanad maaliyadeed kaas iyo amarka qiime tirtirkaas iyo iska dhaafidaas hadba sida uu xisaabiyaha guud waqti go'aamiyo.
- k) Warbixin hawl qabadka bixinaya qayb kasta wax soo saarkeeda taas oo la ina siiyay sanadkaasi oo; barbar dhigaya hawl qabadka saadaashii hawl qabad ee ku jirtay odoroska la geeyay Golaha Wakiilada sida ku cad Xubinta hoosaadka (iii) ee farqada (b) ee qodob hoosaadka (1) ee qodobka 8aad, oo sheegaya sifooyinka illaa iyo xadka shuruudahaasi wax qabad ee lagu sheegay odoroska marka lala xidhiidhinayo bixinta wax soo saar kaasi oo lagu qancay; iyo
- l) Warbixin kasta oo kale oo ah qaabka uu Xisaabiyaha Guud uu hadba waqti u baahdo.

