

## KULAN-HAWLEEDKA QIIMAYNTA KU-TALO-GALKII DAKHLI EE 2021, IYO YOOLKA 2022, EE XAFIISYADA DAKHLIGA IYO XISAABIYA-YAASHA GOBOLADA.



**Danjire**  
Magazine

January-March 2022

Barnaamijka Isla-Xisaabtanka Bulshadda Iyo Hay'addaha  
Dawladda Oo Ay Ka Qaybgaleen Mas'uuliyiinta Sare Ee  
Wasaaradda H. Maaliyadda JSL.

Isbedalka Qiimaha Cuntadda Iyo Shidaalka Ee Dunidda Iyo  
Saamaynta Uu Ku Yeeshay Somaliland.

Hiigsiga Istaraatiijiyadeed Ee Siyaasadda Cashuuraha  
Qaranka Somaliland

Kala-saraynta iyo mudnaanta dabbaqaada iyo  
Hogaansanaanta Xeerarka Maaliyadda JSL.



# Fariinta Hawlwadeenada Danjire

**Danjire waa xog-side sedex-biloodla ah, kaas oo ay soo saarto Wasaaradda Horumarinta Maaliyadda JSL. Waxaanu dadweynaha kula wadaagnaa wixii xog ah ee aanu muhiim u aragno, anagoo kusoo ururina wixii dhacdooyin ah ee la xidhiidha shaqada aanu u idmanahay.**



**Wixii talo iyo toosin ah ee aanu ku horumarin karo xogsidahan iyo guud ahaanba shaqada Wasaaradda waxaad nagula wadaagi kartaan Email-ka Wasaaradda: [Info@slmof.org](mailto:Info@slmof.org) ama formka cabashada iyo talooyinka ee Website-ka W.H.Maaliyada [www.Slmof.org](http://www.Slmof.org).**

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## Kulan-Hawleedka Qiimaynta Ku-talo-galkii Dakhli ee 2021, iyo Yoolka 2022, ee Xafiisyada Dakhliga iyo Xisaabiya-yaasha Gobolada



Hargeisa 22, March, 2021 (WHM)- Waxa magaalada Hargeisa lagu soo af-meeray 16 march 2022 Kulan-hawleedkii sanadlaha ahaa oo lagu qiimaynayey ku-talo-galkii dakhli ee kal-hore (2021), iyo bartilmaameedka sanadkan bilawga ah ee 2022, kaas oo wajigiisii kowaad war-bixino lagaga dhagaystay maamulayaasha Xafiisyada dakhliga ee C/Berriga iyo Kastamada iyo sidoo kale Xisaabiya-yaasha Gobolada.





Ujeedada Kulan-hawleedka ayaa daaranayd in qiimayn lagu sameeyo hawl-qabadka xafiisyada dakhlii soo saarka si loo kala ogaado kan gaadhay Ku-talo-galka odoroskii dakhlii ee u yaalay iyo kan ka gaabiyey, asbaabaha keenay hoos u dhaca ama kor u kaca, caqabaddaha iyo fursaddaha jira.

Waxa intii kulan hawleedku socday ay masuuliyiinta xafiisyada dakhliga iyo xisaabiya-yaasha goboladu la wadaageen masuuliyiinta

sare ee Wasaaradda war-bixino ku saabsan hawl-qabadkoodii oo sanadle ah, iyaga oo gunaanadkii munaasabaddana soo jeediyey wixii ay talooyin ama weydiimo qabeen, maadaama ay yihiin wakiilada Wasaaradda u jooga Gobolada iyo Degmooyinka Dalka.



Waxaana xusid mudan, in wadarta guud ee dakhligii dhabta ahaa ee kal-hore (2021) ka sara-maray qadar dhan 3% odoroskii dakhlii ee is la sanadkaa. Natiijada ka soo baxday Kulan-hawleed ka ayaa sidoo kale muujinaysa in horu-socod weyn laga sameeyey barnaamijka dib-u-habaynta maamulka maaliyadda mudadaa sanadka ah.

Sidoo kale waxa barnaamijka qayb ka ahaa muxaadaro diini ah oo ciwaankeedu yahay “Kaalinta ay siisay diinteena suubani gudashada amaanada iyo ilaalinta xoolaha umada”. Sh. Maxamuud Jamiil

oo ka mid ah culimada waaweyn ee Dalka ayaa ku dheeraday faaiidada uu ka dheefo qofka si fiican u gutaa if iyo aakhiraba, iyo cidhib xumada uu la kulmo qofka ku gabood-fala ee xad-gudub ku sameeya maalka Dawladda.

Qudbado dardaaran iyo waano isugu jira oo ay Wasiirka, Wasiir-Xigeenka iyo Agaasimaha Guud ee Wasaaradda H. Maaliyaddu u jeediyeen xidhitaankii kulanka kadib waxa maamulayaasha iyo xisaabiya-yaasha gobolada la gudoonsiiyey abaal-marino, gaar ahaan masuuliyiinta gaadhay amaba dhaafay bartilmaameedkii loo xadiday.

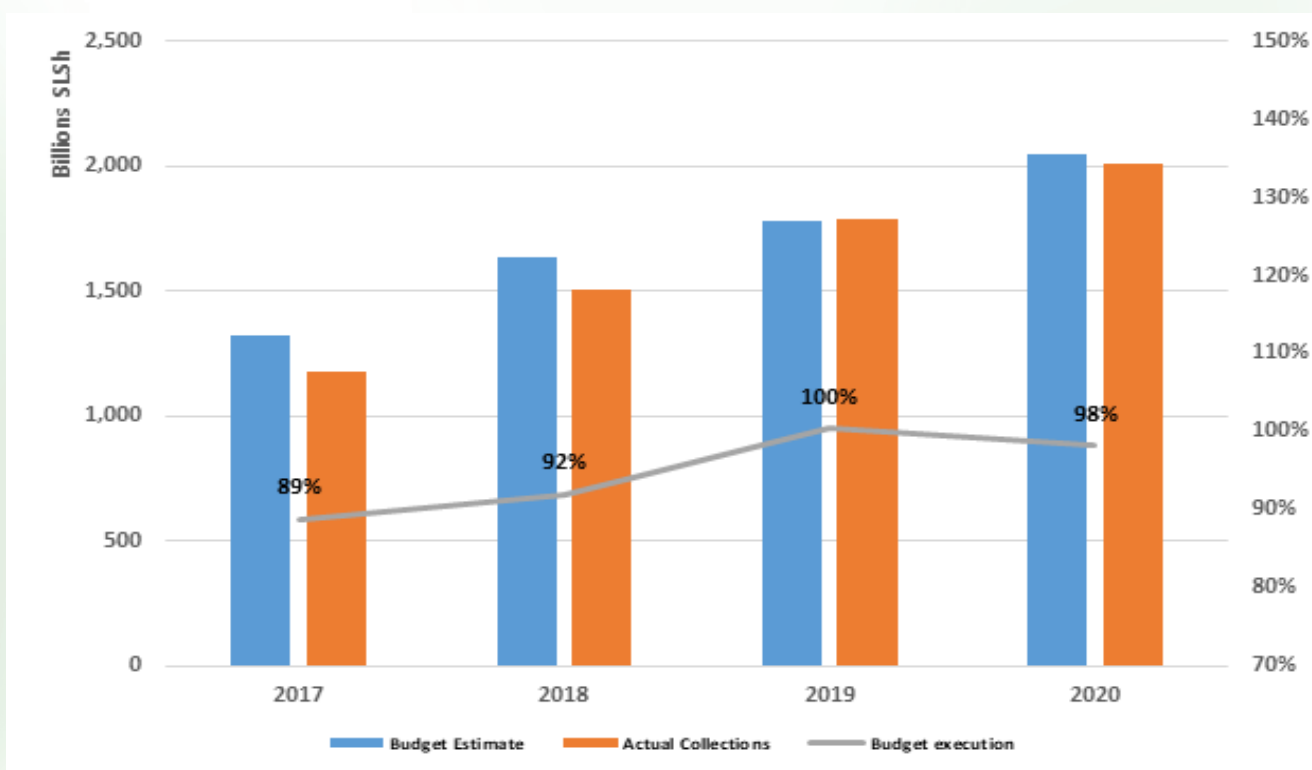
# Hiigsiga Istaraatiijiyadeed Ee Siyaasadda Cashuuraha Qaranka Somaliland

## 1. Xaaladda Dakhli-Ururinta Dawladda (Revenue Performance)

Xaaladda dakhli ururinta dalka Jamhuuriyadda Soomaalilaan waa mid soo kobcaysa oo soo kordhaysa sanadba sanadka ka danbeeya.

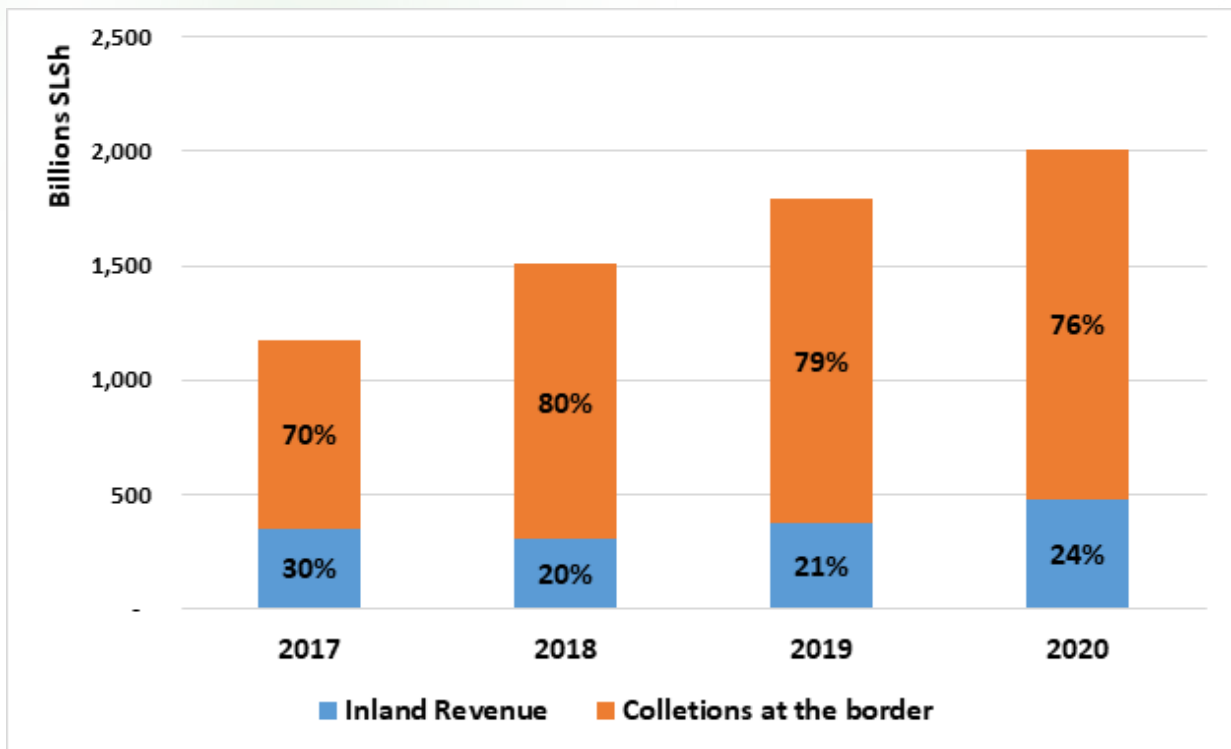
Sida uu tilmaamayo jaantuska 1aad ee hoose, inta badan sidii loo qorsheeyay ayaa uu u soo xarooda dakhliga ama uu ku dhawaadaa marka la isbarbardhigo odoroska iyo dakhliga dhabta ah ee soo xarooday.

*Jaantuska 1aad: Xaaladda Dakhli-Ururinta Dalka 2017-2020*



Sida uu tilmaamayo jaantuska 2aad ee hoose, dakhliga Soomaaliland waxa uu ka yimaadaa meelo kale duwan, haseyeeshee, waxa ugu weyn dakhliga ka soo xerooda kastamada oo celcelis ahaan sanadkii noqda 70-80% iyo dakhliga berriga oo celcelis ahaan sanadkii noqda 20-30%.

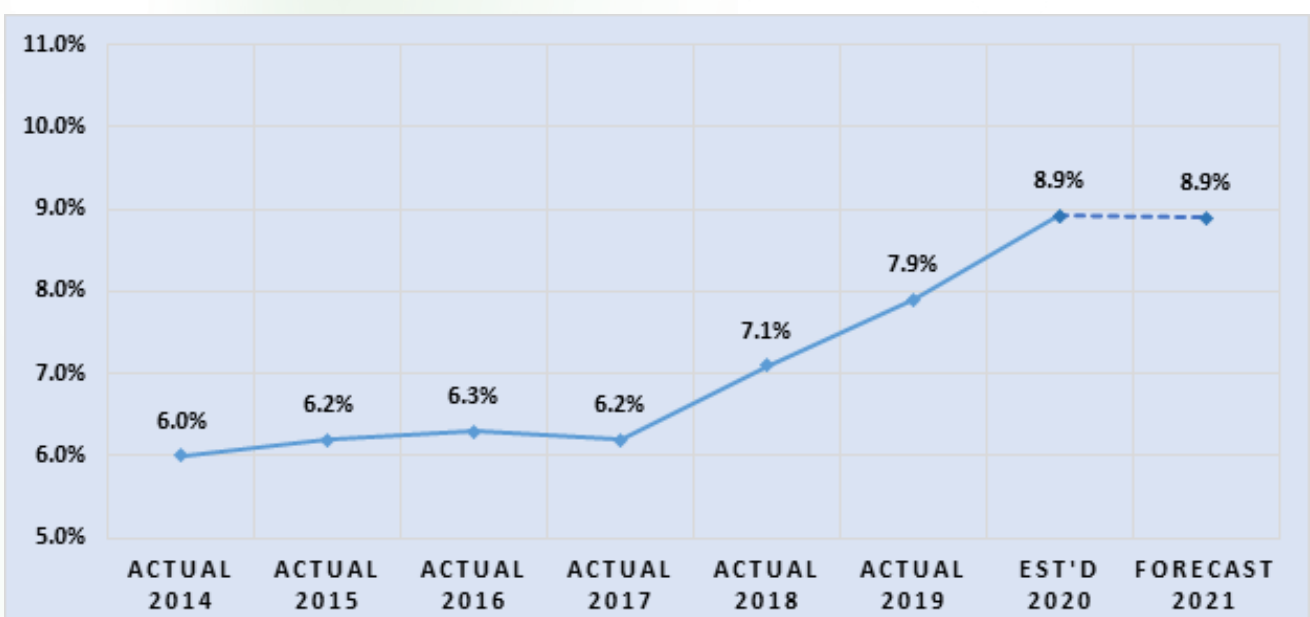




Waxyaalaha keenaya korodhka dakhli ee soo kordhaya sanadahan danbe, waxaa ugu waa weyn dhaqaalaha dalka oo soo kordhaya sanadba sanadka ka danbeeya, dib-u-habayn maaliyadeed oo wasaaraddu u samayso si joogto ah, casriyaynta odorasidda dakhliga, sal-balaadhinta cashuuraha (Tax-base broadening) daah-furnaanta iyo isla-xisaabtanka oo la xoojiyay, aaminaadda cashuurbixiyaha ee dawladda oo soo kordhaysa iwm.

In kasta oo dakhli-ururinta dawladdu soo kordhayso ilaa sanadkii 2018, si degdega ah oo ka dhakhso badan wadamada jaarka ah, haddana weli ma uu gaadhin saamiga/meesha ugu hoosaysa ee lagu soo jeediyay Qorshaha Horumarinta Qaranka Ee 2aad oo ah in uu gaadho dakhliga dawladda 15% marka loo eego wax-soosaarka guud ee dhaqaalaha dalka (Revenue-to-GDP ratio), si dawladdu u qaban karto adeegyada aasaasiga ah ee bulshada.

Jaantuska 3aad: Saamiga Dakhliga Somaliland Ee Dhaqaalaha Guud Ee Dalka, 2014-2021 (Somaliland's Revenue-To-GDP Ratio, 2014-2021)



## 2. Ujeedooyinka siyaasadda cashuurha (Objectives of the Tax Policy)

Ujeedooyinka siyaasadda cashuuraha ee Wasaaradda Horumarinta Maaliyaddu waxa weeye:

1. Helidda dakhliga ku filan oo ay dawladdu ku qaban karto adeegyada bulshada;
2. Xaqiijinta u-sinaanta culayska cashuurta ee muwaadiniinta;
3. Dhiiri-galinta wax-soo-saarka dalka si loo yareeyo wax-kala-soo-degidda debedda;
4. Cashuurid ku badinta la soo degidda waxyaalaha dadka dhiba si loo yareeyo;
5. Ilaalinta deegaanka;
6. Yaraynta kharashka maamulka cashuuraha;
7. Xoojinta u-hogaansamidda iyo dabiqidadda xeerarka cashuuraha ee cashuur-bixiyaha;
8. Ku tartamidda xagga cashuuraha ee gobolka;
9. Soo jiidatashada maalgashiga debedda;
10. Dhiirigalinta shaqada iyo dhaqaale kaydshada.

## 3. Yoolka Istaraatiijiyadeed Ee Cashuuraha (Strategic Targets of Taxes)

Yoolka aas-aasiga ah ee higsiga cashuureed ee Wasaaradda Horumarinta Maaliyaddu waxa weeye, in la horumarinyo ururinta dakhliga dalka lana kordhiyo saamiga cashuuraha ee dhaqaalaha guud ee dalka (Tax-to-GDP ratio) oo ay immika cashuuruhu ka yihiin saamigaa qiyaastii illaa 9-10% lana gaadhsiiyo 15% oo ah saamiga ugu hoose ee lagu calaamadiyay ama lagu dejiyay Qorshaha Horumarinta Qaranka Ee 2aad (NDPII), lana gaadho yoolkaa sanadka 2025. Taas macnaheedu waxa weeye in saamigaas 1% la kordhiyo sanadkiiba.

Yoolalka muhiimka ah ee ay higsanayso Wasaaradda Horumarinta Maaliyaddu waxa kale oo ka mid ah:

1. In la yareeyo ku tiirsanaanta dakhliga kastamada oo qaybta immika ay ka yihiin saamiga dakhliga guud ee dalka ee ah 80% lagu soo celiyo 50% sanadka 2030 Inshaa Allah.
2. In la kordhiyo saamiga dakhliga berriga oo immika ah 20% lana gaadhsiiyo 50% sanadka 2030 Inshaa Allah.

Si hadaba Wasaaradda Horumarinta Maaliyaddu u gaadho yoolalkaa higsiga ee dakhligayeed waxa ay dejiisay nidaam dib-u-habayneed oo ah maamulka maaliyadda xagga dakhli-ururinta iyo xagga kharash-bixintaba.

Si ay u kordhiso guud ahaan dakhliga guud ee dalka iyo gaar ahaan dakhliga berrigaba, Wasaaradda Horumarinta Maaliyaddu waxa ay ku dedaalaysaa:

1. Diwaangalinta cashuur-bixiyaha;
2. Wacyi-galinta cashuur-bixiyaha;
3. Fududaynta nidaamka cashuur-bixinta iyo wanaajinta macaamilka cashuur-bixiyaha;
4. Hirgalinta nidaamka cashuur-bixineed oo loo adeegsado habka is-wada (automate), iyada oo laga faaiidayso technology-ga casriga ah, si loo yareeyo tacabka iyo wakhtiga kaga luma bulshada gudashada waajibaadkooda cashuurbixineed, loona sugo badqabka dakhliga dawladda.
5. Sal-balaadhinta cashuuraha;
6. Yaraynta xadiga cashuuraha baaqda;
7. Hirgalinta ganaaxyada cashuuraha iyo dabaqaada xeerarka cashuuraha;



## Barnaamijka Isla-Xisaabtanka Bulshadda Iyo Hay'addaha Dawladda Oo Ay Ka Qaybgaleen Mas'uuliyiinta Sare Ee Wasaaradda H. Maaliyadda JSL



**H**argeisa 23 Feb, 2022 (WHM). Sida aynu hawada ogsoonahay waxa jira barnaamij aad u qiimo badan oo ay hal-abuurtay Xukuumadan hada talada dalka haysa ee uu gadhwareenka ka yahay Madaxweyne Muuse Biixi Cabdi, barnaamijkaas oo la magac-baxay Isla-xisaabtanka bulshada iyo hay'addaha dawladda, islamarkaan meel-marintiisa ay xil weyn is ka saartay Wasaaradda Warfaafintu, kaas oo ka marag kacaya sida ayna dawladdu uga cabsi qabin inay la xisaabtanto bulshadu, waana talaabo hore loogu qaaday dhinacyada daah-furnaanta iyo isla-xisaabtanka.

Barnaamijka oo ah todobaadle usbuuciiba hal mar la qabto waxa 23 February/2022 waxa marti ku ahaa Wasiirka Horumarinta Maaliyadda Dr. Sacad Cali Shire, Agaasimaha Guud Md. Maxamed Cabdi Gurxan iyo Xisaabiyaha Guud Md. Axmed Daaud Geedi, iyada oo ay ka soo qayb galeen dadweyne aad u tiro-badan.

Waxa intii uu socday barnaamijku mas'uuliyiinta la weydiidyey weydiimo tiro-badan, oo isugu jiray kuwo guud iyo kuwa si gaar ah ula xidhiidha shaqada Wasaaradda, iyaga oo dhinacoodana ay masuuliyiinta-sare ee Wasaaraddu uga warceliyeen dadweynaha dhamaan weydiimahoodii.

Wasiirka Maaliyadda Dr Sacad Cali Shire ayaa bulshadii kasoo qaybgashay barnaamijkaasi ku guubaabiyey inay ku dhiiradaan inay wax-soo-saar la yimaadaan, kaas oo tibaaxay in haddii aan kor loo qaadin wax-soo-saarka gudaha in badeecadaha dibada ka yimaado oo dhan qiimahoodu aad u

kordhi-doonaan mustaqalka dhaw.

Sidoo kale Wasiir Dr Sacad ayaa sheegay in Wasaaradda Maaliyadu ka dhaaftay cashuurta raashinka 20% xilligii xanuunka COVID uu bilaabmay, sidoo kale sannadka 2022 ayey siyaasada miisaaniyada ku jirtay oo laga dhaafay 10%, si loola dagaalamo sicir-bararka badeecadaha daruuriga ah. Isla markaana loo sameeyey cashuur-dhaafyo, badeecado qiimahoodu gaadhay 30 milyan dollar loo sameeyey dhinacyada beeraha, warshadaha, biyaha, kaluumaysiga, tamarta iyo xoolaha, si loo kobciyo waxsoo-saarka dalka, loona yareeyo sicir-bararka.

Warbixinta uu wasiirku halkaasi ka jeediyey ayaa mar uu kaga hadlayey waxqabadka Wasaaradda Maaliyadda ayuu sheegay in mashaariicda horumarinta bulshada la xidhiidha laga maalgeliyey miisaaniyada dawladda ee 2018 - 2021, wallow aynu nahay dal soo koroya, isla markaana aan dibeda ka helin taageero dhaqaale iyo kab miisaaniyadeed, laakiin cashuuraha laga ururiyo bulshada lagu fuliyo, oo badi ku baxda dhinaca hawlaha sugidda amniga, iyadoo Wasaaradu waajahaysay caqabdo lagala kulmay xanuunka saf-marka ee COVID, saamaynta Ayaxii ku habsaday gobolada dalka iyo abaaraha soo noqnoqday, haddana waxay ku guulaysatay inay maalgeliso mashaariicda horumarinta bulshada.

Sannadkii 2017 dhaqaalaha miisaaniyadda ee loo qorsheeyey mashaariicda waxay ahayd wadarta guud 10% halka sannadkan 2022 ay gaadhayso 15%.

Wasaaradda Maaliyadda iyadoo kaashanaysa Barnaajimka Dibu-habaynta Maamulka Maaliyadda ee PFM ee dhinaca dakhliga waxay ku guulasyatay casriyeynta iyo maamulka dakhliga, soo iibsiga miisaanka gawaadhiga jaadka oo lagu xidhay kastamada jaadku soo maro, iibsiga hanaanka dib-u-habaynta maamulka cashuuraha (ITAS), aasaasida guddiga ka-garnaqa dacwadaha cashuuraha, diiwaangelinta daaraha shan gobol la dhamaystiray, nidaamka bixinta cashuuraha ee elektarooniga (E-cashier), fududeynta qaadashada kaadhadhka shaqada iyo fiiseyaasha, hirgelinta cashuurta GST (Goods & Service tax), kor-u-qaadida iyo casriyeynta xidhiidhka cashuur-bixiyaha iyo Wasaaradda Maaliyadda, kor u qaadka heerka dabaqaadda iyo fulinta cashuur-bixinta, joojinta lacagaha aan sharcigu jideyn, sal-balaadhinta nidaamka kastamada ee casriga ah (CMS), summad aaqoonsiga cashuur-bixiyaha, hanaanka cashuur-bixinta online-ka ah, xaraashka badeecadaha muddo-dhaafka ah, yareynta wakhtiga la bixista badeecadaha ee kastamada, dib-u-habaynta hanaanka kharash-bixinta dawladda waxay sarre u kacday boqolkiiba xaddi dhan 34%, afartii sannadood u dambeeyey, iyadoo 99% lagu guulaystay bixinta qoondadii kharashka miisaaniyadda sannad walba, waxaanay wasaaradu meesha ka saartay kharash dhimid, jaris, ama miisaaniyadahii hore dhici jirtay.

Si loo xoojiyo daahfurnaanta iyo isla xisaabtanka waxay wasaarada maaliyadu fulisay, habaynta maamulka maaliyadda dawladda, sida hanaanka maareynta lacagaha dawladda, hanaanka la socodka jaranjarooyinka lacag-bixinta, tayeynta hanaanka wax-iibisga dawladda, mashruuc adabagalka iyo qiimaynta mashaariicda dawladda, nidaamka xisaabeed is-wada ee dawladda (IFMIS), mashruuc adaah-furnaanta iyo isla-xisaabtanka adeeg-bixinta Wasaaradda maaliyadda, mashruuca diiwaangelinta mashaariicda iyo deeqaha dibedda, hanaanka kharash-bixinta adwlada (E-payments), mashruuca fududeynta iyo casriyeynta lacagbixinta dawladda, mashruuca fulinta shuruucda maaliyadeed, mashruuca dejinta hagaha lacag-bixinta dawladda, mashruuca fulinta xisaab-xidhka dawladda (IPSAS).

Ugu horayn Wasiirka Horumarinta Maaliyadda Dr

Sacad oo ka jawaabayey su'aalo kala duwan oo bulshadii ka soo qeybgashay ay weydiyeen ayaa waxay u dhaceen sidan:-

### **S: Maxaa sababay in dhaqaalaha miisaaniyadda 2022 loo qoondeeyey wax-soo-saarka oo gaadhaya dhowr iyo toban u yaraado?**

J: “Wax-soo-saarka laba shay ayaa dhiirigeliya, miisaaniyada oo la kordhiyo iyo siyaasada cashuurta, waxa ugu weyn ee lagu dhiirigaliyo waxsoosaarka beeraha, kaluumaysiga, warshaduhu waa cashuur-dhaaf. Dhamaan agabka la xidhiidha beeraha, cagafcagafyada, iwm, agabka kaluumaysiga, warshadaha, ee dibeda ka yimaada cashuur lagama qaado, markaa dhinacyo kale ayaa laga kaabaa wax-soo-saarka, xilligan sicir-bararka waxa uu innagu baraarujiiyey wax-soo-saarka, maadama dal walba caalamku uu xidhay badeecadahi dalkiisa ka soo bixi jiray, taasoo keenaysa in bulshadii aan wax-soo-saar guddo lahayn dhamaan badeecadaha dibeda looga keeno qiimahoodu ku kordho”.

Sidoo kale su'aal kale oo laga weydiyey sababta mushaharka ciidamada suga amaanka bulshada xaddi ka badan loogu kordhin waayey ayuu ku jawaabay wasiirku “Ma jirto hagrasho in loo kordhiyo mushaharka ciidamada dalka in ka badan hadda, laakiin waa intii aynu awoodnay immika. Miisaaniyadda 36% waxa uu ku baxaa amniga, wadamada aynu jaarka nahay, marka xaaladu caadi tahay waxa amniga ku baxa 7-8%, ahmiyada amaanka dalkeena la siinayo ayaa qiyaasta sarreysa looga qoondeeyey miisaaniyadda”.

Su'aal kale oo laga weydiyey shaqada Baanka Dhexe waxa uu ku jawaabay, “Baananku waa laba, mid dhexe iyo mid ganacsi oo dadweynahu xisaabo ka furtaan. Dawladu waxay leedahay bangi dhexe, ma jiro bangi ganacsi aynu leenahay, waa wax loo baahan yahay, laakiin, imika ma jiro. Bangiga dhexe waxa uu qabtaa waajibaadkii loo aasaasay oo ka mid tahay dejinta siyaadaha dhaqaalaha, hubinta qiimaha shillinka, la dagaalanka sicir-bararka qiimaha sarifka lacagaha, haddaba dawlada waxa uga furan xisaabaad ay lacagaha dhigtaan, shicibkana way ku leeyahiin. Waa muhiim in la helo bangi ganacsi dawlada leedahay oo shicibku xisaabo uga furan karaan sida kuwa gaarka loo leeyahay, maadama bulshada inbadan caqabado kala kulmaan helitaanka deyn baananka gaarka loo leeyahay

dhalinyarada ama dadka danyarta way ku adag



tahay inay damaanad ama qof damiinta keenaan, waa arrin u baahan in loo hawlgalo bangi ganacsi dawlada oo muwaadiniintu ka faa'iideystaan".

Su'aal kale oo laga weydiiyey Wasaaradda Maaliyadda waxa uga qorsheysan dadka xanuunada dhimirka ay hayaan ee gudaha magaalooyinka dhex jooga, xilli bisha Barakaysan soo dhowdahay, ayuu Wasiirka Maaliyadda Dr Sacad kaga jawaabay, "Innagoo dareensan sid axanuunka dhimirku ugu baahsan yahay dalkeena iyo sid adadka qaba xanuunku u daryeel la' yihiin darteed ayey xukuumadu aasaastay sanduuq laga maalgeliyo mashaariicaha wax loogu qabanayo dadka xanuunka dhimirka qaba, oo 300 shillin kiilooga jaadka laga qaado. Waxa sanduuqa masuul ka ah Wasaaradda Caafimaadka. Dhaqaalaha sanduuqa dhimirka waxa lo qorsheeyey in cusbitaalada wakhtigan jira adeegyadooda sare loogu qaado, in lagu kantaroolo xarumaha cilaaajyada, in dadka xanuunka dhimirka qaba ee guryaha jooga adeegyo caafimaad loogu qabto halkooda, in Cusbitaalo dhimirka Gobolka Sanaag & Gobolka Laascaanood lagaga dhiso, oon lahaan jirin. Ururada sida mutadawcnimada uga shaqeeya dadka xanuunka dhimirka qaba, waxaan kula talin lahaa inay agaasimaha waaxda dhimirka ee wasaaradda caafimaadka la wadaagaan shaqooyinkooda iyo waxa ay qabtaan iyo waxuu ku biirin karo".

Dugsiyada farsamada gacanta oo xisbiga KULMIYE wakhtigii ololaha ballanqaaday inuu kor u qaadayo, maxaa idiinka qorsheysan Wasaarad Maaliyadda ahaan oo la weydiiyey ayuu ku jawaabay Dr Sacad, "Waxa jirta shaqo la'aan baahsan dhinaca dhalinyarada oo sabab looga dhigo xirfad la'aanta, innagu waxaynu dhaxalnay oo weli ku soconaa nidaam waxbarasho oo aqoonta farsamada gacantu ku yartahay. Siyaasada dawlada way ku jirtaa iyo rabitaankeeda in la kobciyo dugsiyada Farsama Gacanta, mana aha arrin keliya u yaala Wasaaradda Waxbarashada, waa qorshe Qaran ahaan inna sugaya sidii shaqooyinkii hore dadkeenu u qaban jireen ee imika gacmaheena ka baxaya looga tashan lahaa

Su'aal laga weydiiyey shaqaalahii sida rasmiga loo shaqaaleeyey waxa jira dad aan weli si rasmi ah u helin mushaharooyinka, waa maxay sababtu oo la weydiiyey ayuu Agaasimaha Guud Gurxan yidhi, "Shaqaaale badan ayaa lagu daray liiska rasmiga ah, oonku jirinku washaqo qaran, waxaanayhawshoodu dhamaatay bishii saddexaad ee sannadkii 2021,

bishii April ayuu mushaharku u bilaabmay. Sannadkan shaqaalaha waxa u bilaabmaya January mushaharkooda oo dhamaytiran sida Wasiirku hore u sheegay, gunnada aanay weli helin waxuu ku yimi dib u dhacii ansixinta miisaaniyadda iyo hawsha shaqo ee lagu diyaarinayo gunnad aoo wasaaradda maaliyadda iyo warfaafintu ka wada shaqeynayaan, laakiin waxay xaq iyo xuquuq la mid yihiin shaqaaleweynaha dawladda.

Su'aal laga weydiiyey sharcinimada xisaabaad wasaaradaha dawladu ka furtaan bangiyada gaarka loo leeyahay ayuu Wasiir Dr Sacad kaga jawaabay, "Waxa jira hay'addo badan oo wada shaqeyn u dhexeyso dawladda iyo hay'adaheeda, oo badi mashaariicaha ay kala shaqeeyaan dalbada in xisaabo looga furo bangiyada Dahabshiil ama Salaama bank, waa loo baahan yahay inaynu ogaano dhaqaalaha xisaabaadka ku soo dhaca si miisaaniyadda loogu daro, markaa xukuumadu waxay soo rogtay siyaasad inaan hay'ad dawladeed loo furi Karin xisaab bangiga gaarka loo leeyahay ilaa ay fasax ka soo qaadato baanka dhexe, ma furan karaa in Wasaaradda Maaliyadda & baanka dhexe ogolaansho u siinin, sidii loo mideyn lahaa dhaqaalaha iyo la socodkiisana waanu ku dedaalnay oo wadnaa.

Su'aal laga weydiiyey lacagta dadka dibedaha tegaya lagaga baadho xanuunka COVID ma miisaaniyadda dawlada ayey ku jirtaa mise wasaaradda caafimaadka ayaa isticmaasha ayuu Dr Sacad ku jawaabay, "Hore Cusbitaalka Guud, ayaa qaadi jiray, mardambe Wasaaradda Caafimaadka ayaa la wareegtay, imika miisaaniyadda 2022 waxaa ku sheegnay in lagu soo dari doono miisaaniyadda ka dibna nidaam miisaaniyadeed loogu gudbiyo Wasaarada Caafimaadka si ay u isticmaalaan. Wakhtigan waxaan bilownay in kharshkaa lagu qabto jiwan ku dhaca khasnada guud, nidaamkaana la mariyo waxii dambe".

## Abaal-Marinta Shaqaalihii Ugu Wanaagsanaa Wasaaradda Sandkii 2021

Hargeisa 22 march , 2022(WHM). Munaasibad si weyn loo soo agaasimay oo ka qabsoontay magaaladda Hargeisa 05/02/2022 ayaa abaal-marino lagu gudoonsiiyey 150 ka mida shaqaale weynaha Wasaaradda Horumarinta Maaliyadda

JSL, kuwaas oo loo aqoonsaday shaqaalihii ugu wanaagsanaa hawl-wadeenada Wasaaradda sanadkii hore ee 2021.



Shaqaalahan la maamuusay ayaa is kugu jiray saraakiil iyo shaqaale-hoosaad, waxaana laga soo kala xulay dhamaan waaxaha kala duwan ee ay ka koobantahay Wasaaraddu.





Hawsha soo xulista shaqaalahan ku soo baxay doorkan in la maamuuso ayaa in mudo ahba soo socotay iyada oo loo maray habraacyada iyo halbeegyada u dejisan Hay'adda Shaqaalaha Dawladda.



Wasaraadda H. Maaliyaddu waxa ay markasta mudnaan gaar ah siinaysaa kor u qaadista xirfadda iyo awooda wax-soo-saar ee guud ahaan hawl-wadeenada Wasaraadda gaar ahaana kuwa dakhli soo saar, sidoo kale waxa Wasaraadda ka go'an kor u qaadista niyad-samida shaqaalaha.



# Isbedalka qiimaha cuntadda iyo shidaalka ee dunidda iyo saamaynta uu ku yeeshay Somaliland

## 1.0. Isbedelka Qiimaha Cuntada Iyo Shiidaalka Ee Dunida Iyo Somaliland

### 1.1. Qiimaha Maciishadda

- Sida uu tilmaamayo Tusaha Sicirka Cuntadda Caalamka ee hay'adda FOA iyo IMF tuba "Food Price Index" sanadahii 2019-2021 wuxuu muujinayaa celcelis ahaan 42.6% korodh ah.
- Sida uu muujinayo sawirka hoose waa korodhkii ugu dhakhsaha badnaa ilaa tobanankii sano ee u danbeeyay.
- Itoobiya waxa uu kordhay celcelis ahaan 41.6%.
- Halka uu Somaliland ka kordhay celcelis ahaan 29.3%.

### Jaantuska 1aad: Tusaha Sicirka Cuntadda Caalamka (World Food Price Index)



*Il-Wareed: IMF*



## 1.2. Qiimaha Shiidaalka Dunida

- Sida uu tilmaamayo Tusaha Sicirka Shiidaalka Caalamka (World Gasoline Price Index), Celcelis ahaan qiimaha shiidaalka ee u danbeeyay hadda (14-Feb-2022) waa \$1.26 litirkiiba.
- Halka qiimaha naaftadu uu ka yahay celcelis ahaa \$1.16 litirkiiba.

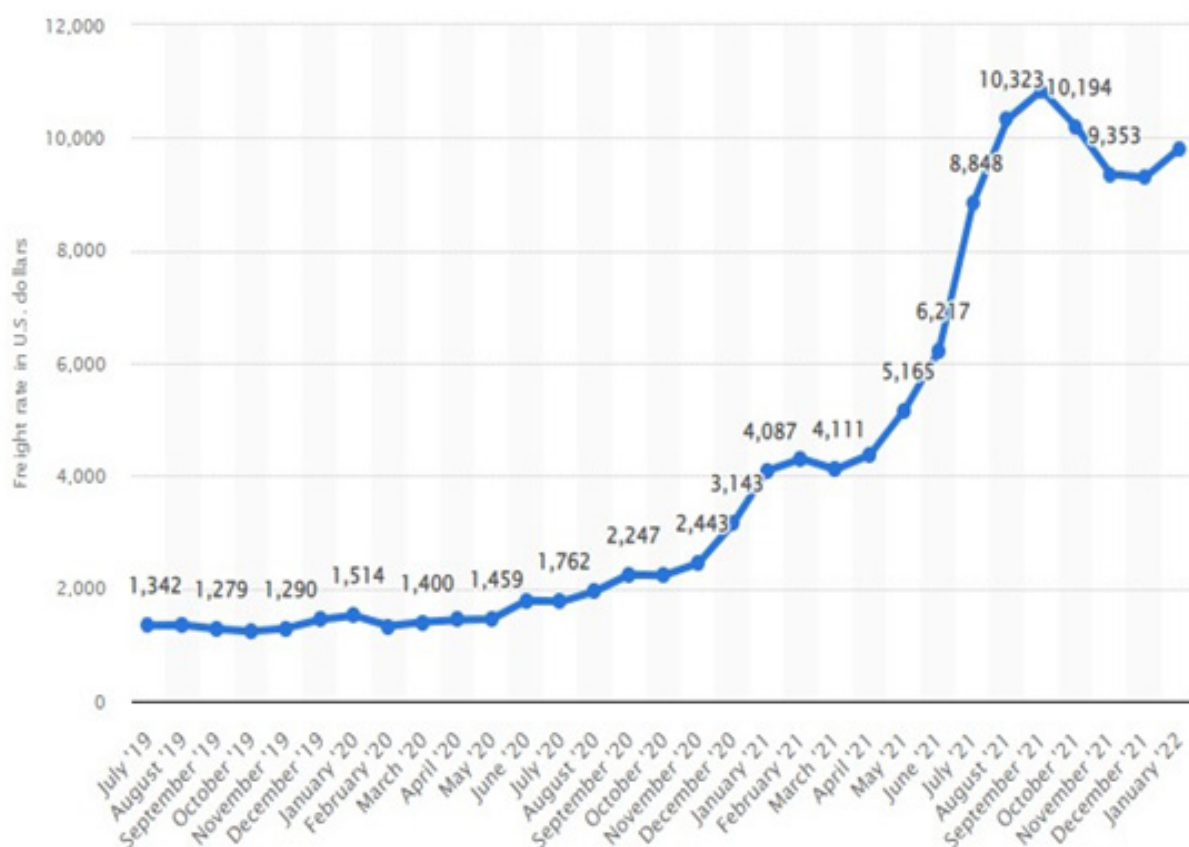
*Shaxda 1aad: Tusaha Sicirka Shiidaalka Caalamka (World Gasoline Price Index)*

Country	Last	Previous	Reference	Unit
Indonesia	0.53	0.54	Jan/22	USD/Liter
Saudi Arabia	0.62	0.62	Jan/22	USD/Liter
Russia	0.66	0.7	Jan/22	USD/Liter
Argentina	0.86	0.88	Jan/22	USD/Liter
United States	0.87	0.87	Jan/22	USD/Liter
China	0.94	0.9	Jan/22	USD/Liter
Mexico	1	1	Jan/22	USD/Liter
Turkey	1.04	0.9	Jan/22	USD/Liter
Canada	1.17	1.13	Jan/22	USD/Liter
Australia	1.19	1.15	Jan/22	USD/Liter
Brazil	1.24	1.17	Jan/22	USD/Liter
South Africa	1.26	1.28	Jan/22	USD/Liter
India	1.27	1.28	Jan/22	USD/Liter
South Korea	1.37	1.37	Jan/22	USD/Liter
Japan	1.48	1.43	Jan/22	USD/Liter
Spain	1.75	1.73	Jan/22	USD/Liter
Singapore	1.93	1.88	Jan/22	USD/Liter
United Kingdom	1.96	1.97	Jan/22	USD/Liter
Germany	1.97	1.9	Jan/22	USD/Liter
Switzerland	1.97	1.98	Jan/22	USD/Liter
France	2.02	1.91	Jan/22	USD/Liter
Italy	2.12	2.08	Jan/22	USD/Liter
Netherlands	2.32	2.3	Jan/22	USD/Liter

### 1.3. Qiimaha Noolka Koontiinarada Dunida

- Sida uu tilmaamayo Tusaha Sicirka Noolka koontiinarada caalamka “World Container Freight Index” waxaa ku kordhay sanadahii 2019-2022 celcelis ahaan 308%.
- Qiimaha kontaynarka 40 feet wuxuu ahaa celcelis ahaan 5 sano ka hor \$ 3000, halka uu immika (2022) ka marayo celcelis ahaan \$11,000.
- Sida tusahaasi tilmaamayo Korodhka qiimaha noolka kontaynaradu wuxuu ugu darnaan oo uu ugu sareeyay intii u dhaxaysay bilaha Aughast ilaa October ee 2021.

*Jaantuska 2aad: Tusaha Sicirka Noolka koontiinarada Caalamka  
(World Container Freight Index)*



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Show source



*Shaxda 2aad: Tusaha Isbedelka Noolka Koontiinarada Dariiqyada Waa Weyn Ee Caalamka (World Spot Freight Rates by Major Route)*

## Spot freight rates by major route

Our assessment across eight major East-West trades:

Route	3-Feb-22	10-Feb-22	17-Feb-22	Weekly change (%)	Annual change (%)
Composite Index	\$9,377	\$9,359	\$9,379	0%	79% ▲
Shanghai - Rotterdam	\$13,686	\$13,665	\$13,612	0%	58% ▲
Rotterdam - Shanghai	\$1,445	\$1,396	\$1,402	0%	2% ▲
Shanghai - Genoa	\$12,723	\$12,722	\$12,759	0%	48% ▲
Shanghai - Los Angeles	\$10,571	\$10,437	\$10,682	2% ▲	146% ▲
Los Angeles - Shanghai	\$1,257	\$1,250	\$1,247	0%	125% ▲
Shanghai - New York	\$13,127	\$13,437	\$13,063	-3% ▼	99% ▲
New York - Rotterdam	\$1,276	\$1,235	\$1,214	-2% ▼	62% ▲
Rotterdam - New York	\$6,455	\$6,453	\$6,514	1% ▲	183% ▲

Source: [Drewry Supply Chain Advisors](#)

## 2.0. Xaaladda Qiimaha iyo Isbedelka Maciishada Somaliland

*Shaxda 3aad: Isbedelka Qiimaha Maciishada iyo Shiidaalka Somaliland*

Item	Kg/Lt	QTY	Qiimihii Hore 2021	Qiimaha Hadda 2022	Difference	%Change
Sonkorta	50	1	22	33	11	50%
Bariiska	50	1	22	30	8	36%
Daqiiqda	50	1	20	29	7	50%
Saliida	20	1	16	35	19	118%
Baastada	10	1	7	9	2	29%
Naaftadda	1	1	0.6	0.9	0.3	50%
Shidaalka	1	1	0.7	0.9	0.2	20%

*Il-Wareed: Xog Waaxda Dhaqaluhu Soo Ururisay, 2022*

*Shaxda 4aad: Xogta Sicir-Bararka Somaliland Ee Saddex Biloodlaha Ah 2020-2021*

	Headline	Core	Food crops & related items	Energy, Fuels & Utilities				
	2020	2021	2020	2021	2020	2021	2020	2021
Q1	0.7%	0.3%	0.2%	0.2%	4.2%	0.7%	0.7%	0.9%
Q2	0.9%	0.9%	0.8%	0.9%	3.4%	1.2%	-1.7%	0.5%
Q3	-0.1%	0.7%	0.2%	0.5%	-1.8%	1.9%	0.3%	0.0%
Q4	-0.3%	0.1%	-0.5%	0.1%	0.6%	0.1%	1.7%	0.1%
Average	0.3%	0.5%	0.2%	0.4%	1.6%	1.0%	0.3%	0.4%

*Il-Wareed: WQ&HQ*



## F.G:

Celcelis ahaa alaabaaha waa weyn sanadka 2021 waxaa uu qiimo kordhay 6%, marka loo eego sanadkii hore oo uu ahaa 3.5%.

*Shaxda 4aad: Isbedelka Qiimaha Maciishada iyo Shiidaalka Wadamaa Dunida Qaarkood iyo Kuwa Jaarka Somaliland*

Il-Wareed:Xog Waaxda Dhaqaluhu Soo Ururisay, 2022

Item	Kg/Lt	Somaliland	Ethiopia	Djibouti	Kenya	UAE	India	USA	China
Sugar	50	33	32	34	53	25	32	56	25
Rice	50	30	28	28	61	25	52	60	42
Flour	50	29	25	14.6	63	25	24	38	48
Oil	20	35	36	22.4	28	16	34.5	48	41
Pasta	10	9.1	9	5.6	24	20	24	30	25
Diesel	1 Litter	0.9	0.52	0.7	0.99	0.5	1.1	1.08	1.1
Patrol	1 litter	0.9	0.67	0.7	1.1	0.5	1.3	0.55	1.3

## Sababaha Keenay Sicir-Bararka Dunida iyo Somaliland

1. Sicir bararka hadda ka jira Somaliland waa mid debedda kaga yimi, sababta ugu weyn ee keentayna waa saamayn uu keenay xanuunka dunida ka dilaacay ee Covid-19;
2. Xanuunkaasi waxa uu keenay in wax-soosaarkii dunidu hoos udhaco, shaqaalihiina la dhimo;
3. Sida ka muuqata shaxaha sare, waxaa si xad-dhaaf ah kor ugu kacay Kirada iyo noolka koontiinarada (\$3,000 - \$13,000).
4. Somaliland oo ku liidata xagga wax-soosaarka kuna tiirsan waxa dibada inooga yimaada;
5. Qiimaha shidaalka oo adduunka oo dhan ka qaaliyoobay oo isaga oo shay kastana saamayn taban ku yeeshay;
6. Ganacsatada shiidaalka keenta oo lagu amray in ay keennaan shidaal tayo fiican leh oo ka qaalisan kii hore.

## Talo Soo-Jeedin

- A. In hay'adaha dawladda ee ku shaqada leh arrimaha dhaqaalaha (sida Wasaaradaha Ganacsiga, Maaliyadda iwm) ay magacaabaan guddi qiimayneed oo la socata una xil-saraan arrimaha la xidhiidha sicirbararka hadda jira;
- B. In wasaaradda ganacsiga ku daba gasho oo hubiso sida ganacsatadu uga faa'iidayday cashuur-dhaafkii la siiyay raashinka quutal daruuriga ah (10%);
- C. In haddii laga fursan waayo hay'adaha dhaqaalaha suuqa ku sameeyaan farogalin toos ah (Intervention);
- D. In dadweynaha reer Somaliand iyo dawladduba iskaashadaan oo xoojiyaan wax-soosaarka dalka, iwm.

**Waaxda Arrimaha Dhaqaalaha Iyo Tirakoobka Ee Wasaaradda Horumarinta Maaliyadda JSL.**



# Wax Ka Barro Waajibaadka Iyo Qaab-Dhismeedka Wasaaradda Horumarinta Maaliyadda JSL

## 1. Hordhac

### Waajibaad-ka Wasaaradda

Wasaaradda H.Maaliyada JSL waajibaad-keedu waa mid laga soo minguuriyey dastuurka, kaas oo dhigaya dejinta iyo maaraynta miisaaniyad ku haboon illaha dhaqaale ee Dalka. Waxa ay masuul katahay hubinta habsami u socodka nidaamka maaliyadeed ee ay u idmantahay, sida kor-joogtaynta iyo xisaab-celinta kharashaadka Hay'adaha Dawladu galaan. Wasaaradda H.Maaliyadu iyadoo ka duulaysa awaamiirta uu farayo Xeerka Maamulka Maaliyaddu Xeer Lr. 75/2016, waxay isbedelo doora ku wadaa hore-u-dhigida iyo dardar-galinta habsami u socodka masuuliyadda qaran ee ay u xil-saarantahay.

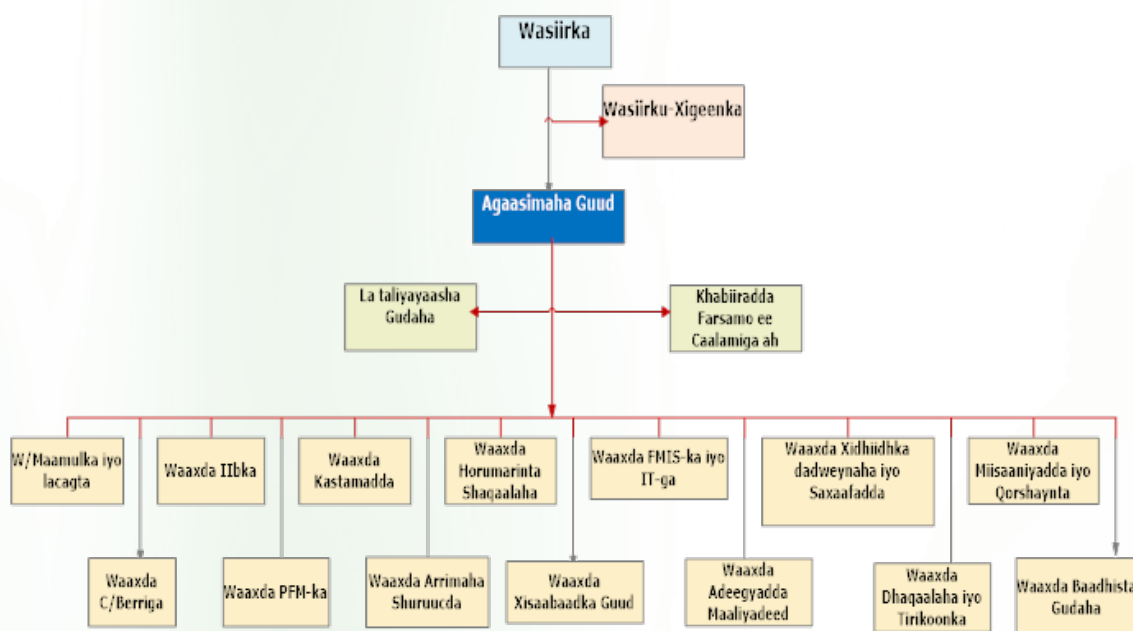
### Himilada Wasaaradda

Horumarinta iyo abaabulka dakhli ururinta, jiheynta maamulka maaliyadda iyo dhaqaalaha guud ee Dalka. Dejinta siyaasado abdo leh (hufan) oo horseeda isla-xisaabtan buuxa, daah-furnaan iyo horumar waara muddada fog.

### Hiigsiga Wasaaradda

Wasaarad hanata nidaam maamul maaliyadeed oo hufan iyo horumar dhaqaale oo waara mudada fog.

## 1.1 Qaabdhismeedka Wasaaradda H. Maaliyadda



## 1.2 Tiradda Shaqaalaha Wasaaradda

TIRADA GUUD EE SHAQAALAH WASAARADDA H. MAALIYADDA								
S.NO	MAGACA WAAXDA	DARAJADA				TOTAL	Jinsi	
		A	B	C	D		Lab	Dhedig
1	Cashuuraha Berriga	367	157	94	121	739	534	205
2	Kastamka	309	131	112	164	716	563	156
3	Xisaabadka	113	14	21	21	169	123	45
4	Maamulka	28	7	11	19	65	33	32
5	Waaxda Iibka	12	0	1	1	14	11	3
6	Waaxda Shaqaalaha	10	1	1	1	13	8	5
7	Waaxda Xidhiidhka Dadwaynaha	9	1	0	0	10	8	2
8	Waaxda Shuruudaha	8	0	0	0	8	4	4
9	Waaxda SLMIS	36	3	2	1	42	30	12
10	Waaxda PFMKA	5	0	0	5	10	2	8
11	Waaxda Private Sector	10	0	1	1	12	8	4
12	Macro Economic	14	2	1	0	17	12	5
13	Miisaniyadda	17	1	0	1	19	14	5
14	Baadhista	41	2	0	2	45	40	5
15	Geeriyooodey	11	7	5	11	34	31	4
TOTAL		990	326	249	348	1913	1421	495
TOTAL IN PERCENTAGE		52%	17%	13%	18%	100%	74%	26%

## 1.3 Guud ahaan tirada Xafiisyadda Wasaaraddu ku hawl-gasho

no	Waaxaha	total
1	Kastamka	31
2	C/Berriga	77
3	X/Guud	10
4	Waaxaha Kale	4
	Total	122



## 2.0 Dakhliga

Warbixinta hawl-qabadka Dakhliga ee Sanadka 2021-ka Wasaaraddu iyada oo fulinaysa Siyaasadda dakhliga, Maamulka Maaliyadda ee ay Wasaaraddu u dajisay kordhinta dakhli soo saarka iyo kobcinta dhaqaalaha, sadexdii sano ee u danbeeyey (2018, 2019, 2020 iyo 2021) waxa la sameeyey korodh dakhli oo dhan 18% (Boqolkiiba sided iyo toban) ka badan ku talo-galkii Sanad-miisaaniyadeedkii 2017-2019. Waxa dadaal horumar leh laga sameeyey Cashuuraha Berriga gaar ahaan salbalaadhinta cashuuraha sida Cashuuraha Iibka (GST-ga), Diiwaangalinta daaraha, Diiwaan-galinta Shaqaalaha iyo Macaash macaashka Ganacsiga iwm.

Dib u habbeynta nidaamka maamulka Cashuuraha iyo Kastamaddu, waxay qeyb weyn ka qaateen fudeydinta cashuur bixinta iyo dhisidda kalsoonidda cashuur bixiyaha, kuwaas oo kordhiyey heerka cashuur bixinta.

Waxaa cashuur-dhaaf loo sameeyay badeecaddo lacagtoodu ku dhawdahay ilaa 30 Milyan oo dollar, si ay dawladdu uga qayb qaadata kobcinta wax soosaarka dalka, kaas oo isna qayb laxaadle ka qaadanaaya sicir-bararka ku yimaada aasaarta kala duwan si loo yareeyo.

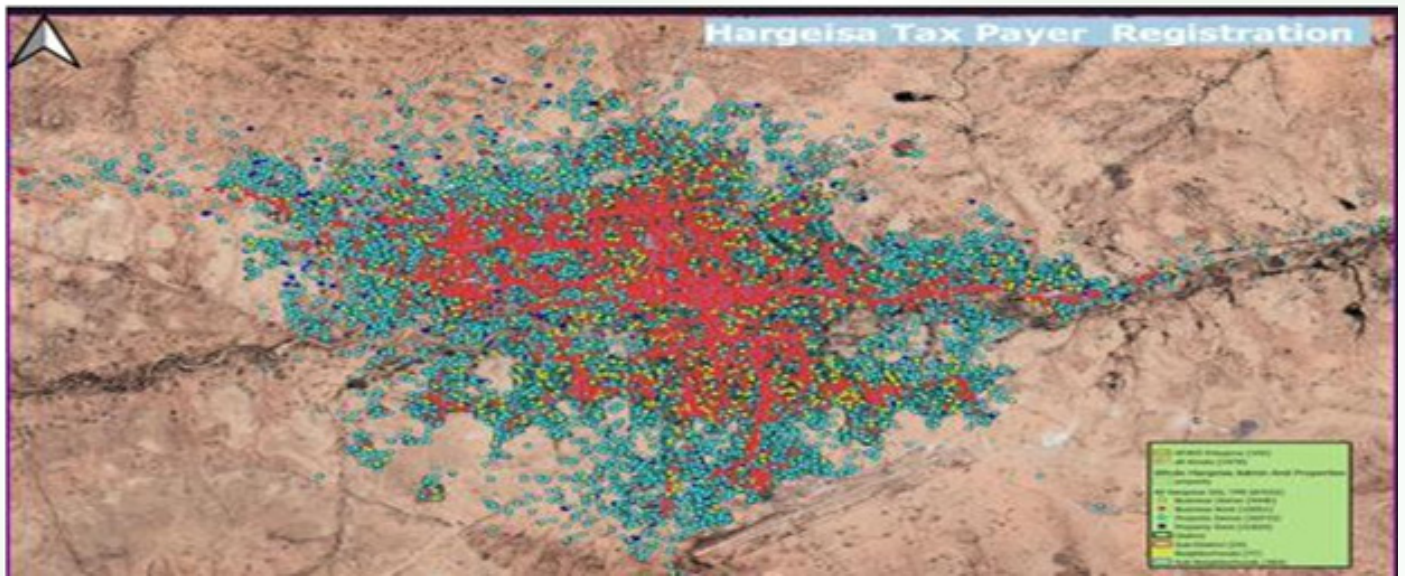
Sidoo kale waxay wasaaraddu cashuurta raashinka ka dhaaftay 20% markii uu bilaabmay xanuunkii safmareenka ahaa ee COVID-19, iyadoo sanadka 2022 siyaasadda miisaaniyadda ay ku jirtay lana hirgaliyay in 10% laga dhaaf cashuurta raashinka soo degaya, sidoo kalena waxaa cashuurta la kordhiyay ee containers-ka laga dhaafay wixii raashin ah oo dhan.

Iyada oo Wasaaradu ka duulaysa in dakhli soo-saarku yahay laf-dhabarta shaqo ee Wasaaradda iyo guud ahaanba socodsiinta hawlmaalmeedka Qaranka JSL, waxay wasaaradu muhiimada u horeysa saaraysaa helista iyo soo-ururinta dakhliga, si awood loogu yeesho daboolista baahiyaha kala duwan ee Qaranka, maadama aynu qaran ahaan ku hawlgalno dakhliga miisaaniyada.

Sidaa darteed waxa ay Wasaaradda Horumarinta Maaliyaddu iyadoo kaashaneysa Mashruuca Dib u habeynta Maamulka Maaliyadda ee dhinaca Dakhliga (PROFR), Waxa la qabtay hawlahaan oo muhiim u ah dakhli soosaarka iyo dabbaqaada sharciga dakhliga:-

### 2.1 Qaybaha dib u habaynta ee cashuuraha kordhintooda keenay

1	Iibsigiisa Misaanka gaadiidku fuulaan (Weighbridge)
2	Iibsigiisa Mishiinadda GST-ga
3	Iibsigiisa Systemka ITAS-ka
4	Asaasida Gudida ka garnaqa dacwadaha cashuuraha
5	Diiwangalinta Daaraha (Property Registration) (5-gobol)
6	E-Cashier iyo E-payment ee Cashuur ururint iyo kharash bixinta
7	Fududaynta qaadashadda fiisayaasha iyo kaadhka ogolaanshaha shaqo
8	hirgalinta cashuurta GST (Goods and Services Tax)
9	kor u qaadista iyo Casriyaynta Xidhiidhka Cashuurbixiyaha iyo Wasaaradda H/Maaliyadda
10	Kor u qaadka heerka dabbaqaadda iyo fulinta Cashuur bixinta (Compliance)
11	ololaha joojinta Lacagaha aan sharciga wafaqsaneyn (illegal Fee)
12	sal-balaadhinta Systemka Maamulka Kastamadda (CMS)
13	Sumadda Aqoonsiga Cashuur bixiyaha
14	Tax-payer Portal
15	Xaraashka Alaabta muddo dhaafka (Auction)
16	yareynta wakhtiga ka bixida kastamadda



**BAANKA SOMALILAND**

**Wasaaradda Maaliyadda**

**Baanka Somaliland**

**Adeegga E-SHILLING**

**ZAAD**

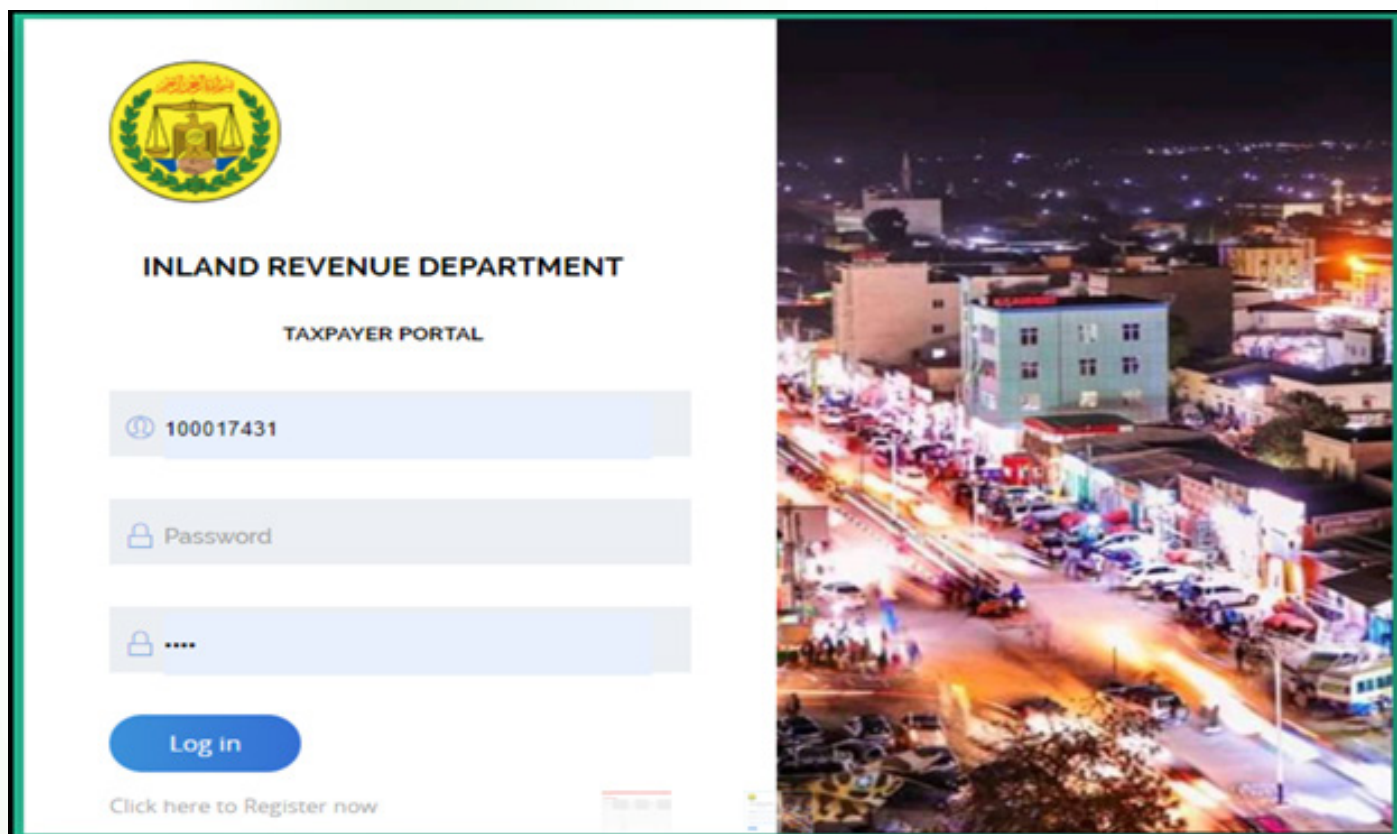
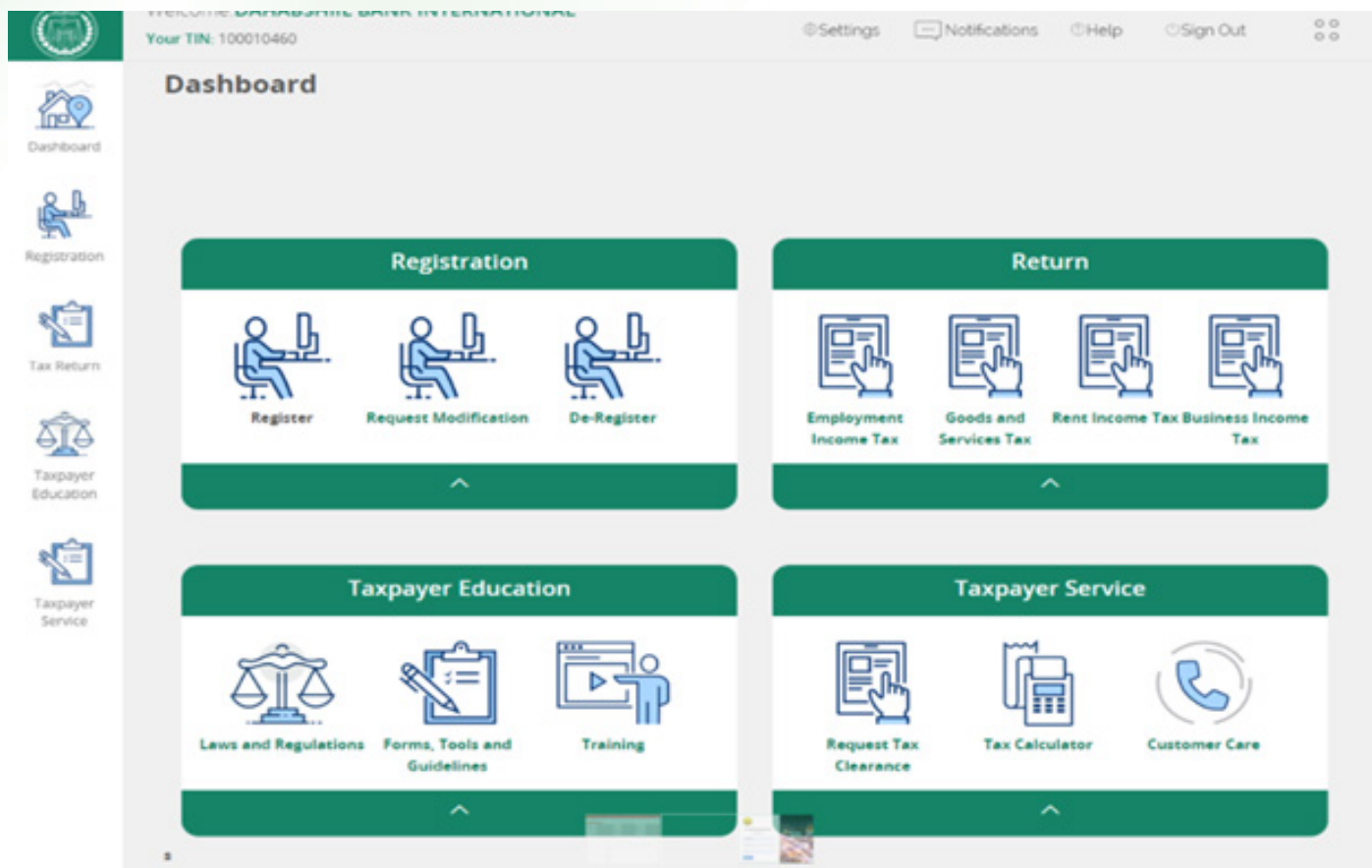
BAANKA SOMALILAND

1. Xisaabtayda
2. Lacag la bixid
3. Dhaq-Dhaqaaqa Xisaabtayda
4. U Wareeji Account kale
5. Maaraynta Account
10. KaBax

**e-Dahab**

1. Xisaabtayda
2. Lacag la bixid
3. Bixi Qaansheeg
4. Maareyn
5. KaBax





### 3.0 Horumarinta & Tayeynta Shaqaalaha

Wasaaraddu iyada oo ka faaiidaysanaysa Mashaariicda Dib-u-habeynta Maamulka Maaliyadda ee DRM&PFM iyo PROFR, waxay kor u qaaday Xirfaddaha farsamo ee shaqaalaha Wasaaradda guud ahaan, gaar ahaana hawl-wadeenada dakhli soo saarka.

Waxa muxaadaro diini ah loo qabtay saraakiisha dakhli soo saarka si loo toosiyo Qiyamkooda korna loogu qaado wacyigooda ku aaden Gudashada Amaanada & Dhawrsanaanta Akhlaaqda Shaqada.

*Tababaradda la qabtay iyo Shaqaalaha loo qabtay iyo tiradda shaqaaluhu-*

No.	Qaybta	Faah-faahin	Tirada Shaqaalaha
1.	Qaybta tababarada Shaqaalaha	. Jaamacaddaha . Tababarada	181 150







## 4.0 Kharashka

### Dib u habeynta Maamulka kharash bixinta dawladda:

Wasaaraddu iyada oo ka duulaysa muhiimadda fudeydinta hanaanka kharash bixinta Dawladda, waxay diyaarisay isla markaan fulisay hagge tilmaamaya shuruudaha kharash galka nooc walba oo kharash miisaniyadeed ah iyo faahfaahinta dokuments-yadda ay tahay in lagu soo lifaaqo kharash gal kasta. Qorshahani wuxuu yareeyey weydiimihii badnaa ee Xafiiska Xisaabiyaha Guud kaga iman jiray laamaha dawladda, waxanu yareeyey wakhtiga kharash bixinta.

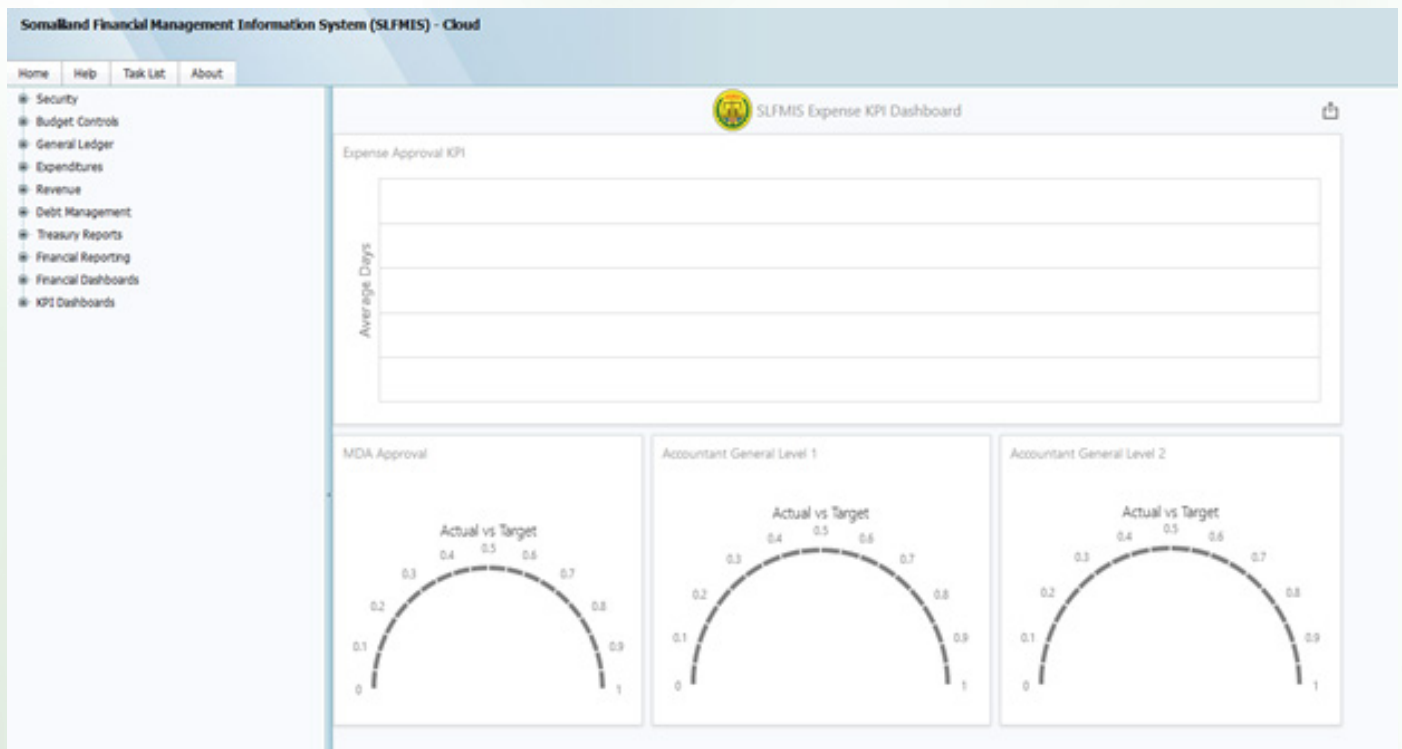
Sidoo kale dawladu lacag bixinta dawladda waxay kordhisay qadar dhan 17% marka loo eego kharash bixinta sanadkii 2019. Taasna waxaa keenay qodobadda hoos ku xusan:-

1	Mashruuca daba-galka iyo Qiimeynta Mashaariicda Dawladda (M & E)
2	Mashruuca daah-furnaanta & isla xisaabtanka adeeg bixinta Wasaaradda (Internal Audit)
3	Mashruuca Diiwaan galinta mashaariicda iyo Xisaabaha deeqaha dibadda
4	Mashruuca Diiwaangalinta Hantida Raagta (Asset Registration)
5	Mashruuca fududaynta iyo casriyaynta lacag bixinta dawladda
6	Mashruuca fulinta Shuruucda Maaliyadeed (PFM Act)
7	Mashruuca fulinta sumad xisaabeedka dakhliga iyo kharashaadka (Standard Chart of Accounts)
8	Mashruuca Fulinta xisaab xidhka Dawladda ee IPSAS-ka (International Public Sector Accounting Standards)

### 4.3 Sawiro dhinaca kharashka

Wasaaraddu iyada oo ka duulaysa muhiimadda fudeydinta hanaanka kharash bixinta Dawladda, waxay diyaarisay isla markaan fulisay Hagge tilmaamaya shuruudaha kharash galka nooc walba oo kharash miisaniyadeed ah iyo faahfaahinta documents-yadda ay tahay in lagu soo lifaaqo kharash gal kasta. Qorshahani wuxuu yareeyey weydiimihii badnaa ee Xafiiska Xisaabiyaha Guud kaga iman jiray laamaha dawladda, waxanu yareeyey wakhtiga kharash bixinta.

Sidoo kale dawladdu lacag bixinta dawladda waxay kordhisay qadar dhan 17% marka loo eego kharash bixinta sanadkii 2019. Taasna waxaa keenay qodobadda hoos ku xusan:-



### 5.0 Diyaarinta Miisaaniyadd Sanadeedka

Wasaarada H/Maaliyadda waajibaadkeeda shaqo ee ay Qaranka u hayso kuweeda ugu muhiimsan waxaa ka mid ah diyaarinta miisaaniyadda uu ku hawlgalo Qaranku, sida ku cad dastuurka JSL qodobkiisa 55-aad oo ka hadla Miisaaniyada iyo Xeerka Maamulka Maaliyadda Xeer no 75/2016, iyada oo diyaarinta miisaaniyaddu bilaabanto 15-ka bisha May sanadkasta, sida uu dhigayo xeerka maamulka Maaliyaddu.

Hadaba, iyada oo wasaaradu gudanaysa waajibaadkeeda shaqo, waxa ay ugu horeynba la yeelatay kulan muhiima gudida qaran ee Miisaaniyadda, kuwaas oo loo sharaxay xaalda

dhaqaale ee dalku halka ay marayso. Iyada oo la tixraacayo xaashida guud marka dhaqaalaha ee (budget outlook paper), iyo daraasada xaalada dhaqaale ee saddexda sano ee soo socda loona yaqaan (Macro-economic fiscal frame work), si la iskula meel dhigo xadaynta miisaaniyada.

Sidaa oo kale, iyada oo la raacayo habraaca diyaarinta miisaaniyada waxa ay wasaaradu joogteysay la tashiga iyo ka qaybgalinta ururada bulshada rayidka ah ee diyaarinta miisaaniyad sanadeedka. Kulankan la tashiga dadweynaha ee diyaarinta miisaaniyada oo ka mid ah nidaamyada daah furnaanta maamulka maaliyada oo wasaaradu

ku talaabsatay saddexdii sano ee ugu danbeeyay, waxa uu soo kordhiyay in bulshada radiydkay ay ka qayb gasho talo soo jeedinta meelaha muhiimada ay saarayso miisaaniyadu, iyada oo soo jeedimaha dadwaynaha ee macquulka ah ay si weyn uga dhex muuqato miisaaniyad dawlada, arintaas oo ku dhiirisay ururada bulshada rayidka ah in ay si joogto ah uga soo qaybgalaan kulanka la tashiga dadwaynaha ee diyaarinta miisaaniyadda. Wasaaradu iyada oo tixgalin siinaysa bulshada iyo cashuur bixiyayaashaba waxa ay xoojineysaa fahamka bulshada ee arimaha horumarinta maamulka maaliyadda, si loo helo isla xisaabtan, daahfurnaan, iyo adeeg hufan oo dhanka maamulka Maaliyadda ah.

Ugu danbayn, waxa wasaaradu gabagabaysay odoroska Miisaaniyad sanadeedka 2022-ka, kaas oo diyaar noqday wakhtigii sharcigu dhigayay iyada oo la horgeeyay golaha wasiirada, kuwaas oo waajibkooda ka gutey. Waxaa xusid mudan in odoroska Miisaaniyad sanadeedka loo gudbiyey golaha wakiilada kuwaas oo su'aalihi ay qabeen ka weydiyay wasiirka wasaarada horumarinta Maaliyada iyada oo wasiirku dhamaan si waafi ah uu uga jawaabay su'aalihii mudanyaasha golaha wakiilada. Dhanka kale waxaa wax ka badal lagu sameeyay soo jeedimihii ay ku sameeyeen golaha wakiiladu miisaaniyad sanadeedkan 2022-ka. Waxyaabaha ka qabsoomay diyaarinta miisaaniyada waxa kimada qodobadan:-

- I. Waxaa la go'aamiyey in Wasaaraddu Diyaariso Miisaaniyad dhameystiran (Budget comprehensiveness), taas oo sheegayo Qodobka 5aad, Farqadiisa laad, ee Xeerka Maamulka iyo Maaliyadda Qaranka (Xeer Lr. 75/2016) oo sheegaya in wasaaradaha, hay'adaha, komishanada, dawladaha hoose iyo maamulada heer gobol ay u soo gudbiyaan miisaaniyadooda kharash iyo dakhli Wasaaradda Horumarinta Maaliyadda iyaga oo ku salaynaya habraaca loo dajiyay diyaarinta miisaaniyadda.
- II. Waxay Wasaaraddu Xoojisay Fulinta Digreetadda Madax weynaha JSL ee Diyaarinta Miisaaniyadda dhameystiran oo la helo Sanadka 2021-ka,
- III. Waxa la diyaariyey Miisaaniyad faahfaahsan ay ku jiraan dawladaha hoose, Hay'addaha Madax Bannaan iyo qaar ka

mid ah Mashaariicda Horumarka.

- IV. Waxaa kulamo lala yeeshay Dawladdaha hoose, Hay'adaha Madax bannaan, Mashaariicda Dibadda ee Horumarineed, Wasaaradda Qorsheynta Qaranka, Hantidhawraha Guud, Guddida baarlamanka ee Dhaqaalaha iyo Miisaaniyadda, kulamadan oo lagaga arinsanayay sidii loo fulin lahaa Diyaarinta Miisaaniyad Dhameystiran 2022-ka.
- V. Waxaa la Diyaariyay Xaashida Guud-Marka ee Miisaaniyadda (Budget Outlook Paper)
- VI. Waxaa la Diyaariyay Siyaasadda Dhaqaalaha Guud iyo Maaliyadeed ee Mudadda dhexe 2021- 2023-ka.
- VII. Waxaa Kulan Wada tashi lala yeelashay Guddi hoosaadka Dhaqaalaha iyo Miisaaniyadda ee Golaha Wakiiladda
- VIII. Waxa la qabtay Kulan wada tashi oo u dhexeeyay Wasaaradda iyo Ururada aan Dawliga ahayn oo ku saabsan diyaarinta Miisaaniyadda
- IX. Waxa kulamo ku saabsan diyaarinta Siyaasadda Miisaaniyadda la galay Guddida Wasiiradda ee Diyaarinta Siyaasadda Miisaaniyadda
- X. Waxaa la baahiyay oo la daabacay Buuga Miisaaniyad sanadeedka 2022-ka ee Dawlada Dhexe, Dawladaha Hoose, & Hay'adaha Madaxa banana
- XI. Waxaa Mareegta Wasaarada lagu baahiyay Miisaaniyad sanadeedka 2022-ka, kaas oo ay ka dheehan karaan muwaadiniinta iyo daneyayaasha kaleba
- XII. Waxaa la diyaariyay warbixinta dakhliga iyo kharashka ee sanadka 2021-ka
- XIII. Waxaa la sameeyay qorshahaw hawleedka wasaarada Horumarinta Maaliyada ee sanadka 2022-ka ay ku hawl gali doonan waaxaha kala duwan ee wasaaradu
- XIV. Waxaa tababar ku saabsan hanaanka iyo habraacyada miisaaniyada la siiyay, dhamaan isudwayaasha gobolada waaweyn ee Dalka





*Tababaradda la qabtay iyo Shaqaalaha loo qabtay iyo tiradda shaqaaluhu-*



*Kulanka ka qaybgalka dadwaynaha ee miisaaniyadda 2022-ka.*



# Xog-raadin Ku Saabsan Kaabayaasha Marin-ganacsiyeedka Berbera Corridor

(Assessment On Berbera Corridor's Hard And Soft Infrastructure)



Bishii December 2021 ayaa Wasiirka Horumarinta Maaliyadda Somaliland Dr. Sacad Cali Shire wuxuu hawl geliyay labada khabir ee kala ah Dr. Adam Ismail Xasan iyo Axmed Dalal Faarax (Axmed Wiiwaa) inay xog-raadin ku sameeyaan qaybaha kala duwan ee Berbera Corridor. Ujeedada ka dambaysay xog-raadintu waxay ahayd in la ogaado halkeebay maraysaa shaqada Berbera Corridor xilligan, miyay jiraan wax carqalado ah

oo dib u dhac ku samayn kara habsami u socodka mashaariicda uu ka koobanyahay Berbera Corridor.

Guud ahaan mashaariicda ka socda marin ganacsiyeedka Berbera waxa loo qaybiyaa laba qaybood: kaabayaasha la dhisayo (Hard Infrastructure) iyo kaabayaasha fudud (Soft Infrastructure). Guud ahaan Berbera Corridor

1. Balaadhinta Dekeda (Berbera Port Expansion)
2. Madaarka Berbera (Berbera International Airport)
3. Suuqa Xorta ah (Economic Free Zone)
4. Wadada Berbera - Wajaale (Berbera - Wajaale Road)
5. Wadada ka leexinaysa gaadiidka Hargeisa (Hargeisa By-Pass Road)
6. Dekeda Qalalan ee Wajaale (Wajaale Dry Port)

Intaas waxa dhinac socda Kaabayaasha fudud oo ah kuwa sahlaya inuu Marin Ganacsiyeedku noqdo mid si wacan u hirgala oo u shaqeeya, waxana ka mid ah ilaa 8 arrimood:

1. Nidaamka Kastamada (Customs Systems)
2. Habka Alaabta Gudbaysa (Transit Process)
3. Gaadiidka (Transport)
4. Hay'adaha Alaabta Soo Khalisa (Logistics Agencies)
5. Caymiska (Insurance)
6. Bangiga (Banking)
7. Hay'ada Fayadhawrka (Quality Control Agency)
8. Socdaalka (Immigration)

Si ay u helaan warbixin sugan labada Khabiir waxay kala qaateen labada qaybood ee aanu kor ku xusnay, waxaanay u kala qaateen sidan: Kaabayaasha la dhisayo (Axmed Dalal Faarax) iyo Kaabayaasha fudud (Dr. Adam Ismail Xasan) mid kastaana wuxuu si qoto dheer isu dul taagay oo xog uga raadiyay 3 dan qodob:

1. Maxaa qabsoomay
2. Maxaa Dhiman
3. Maxaa loo baahanyahay

In kasta oo ay warbixintu ahayd mid balaadhan oo waxyaalaha ay ka hadashay aan halkan lagu soo koobi karin hadana waxaanu si kooban u soo qaadanayaa qodobada ugu muhiimsanaa ee ay xog-raadintu soo ogaatay

### **Dhinaca Kaabayaasha La Dhisayo:**

Markii ay u kuurgaleen labadaa khabiir mashaariicda Marin Ganacsiyeedka waxa noo soo baxday arrimahan:

- Dib u habayn lagu sameeyay dekedii hore ee uu dhererkeedu dhamaa 650 mitir.
- Dhismaha dekada cusub ee koontaynarada (Phase One 400 mitir oo la dhamaystiray).
- Kordhinta dekada (Phase Two 650 mitir oo dhawaan la bilaabay).
- Dhismaha wadada Berbera - Haleeya (143km) waxa dhamaaday 90% inta hadhayna waxa la dhamaystirayaa 2022.
- Wadada ka leexinaysa gaadiidka Hargeisa (Hargeisa By-Pass Road) waxa weeye 22.5km waxa la dhamaystirayaa 2022.
- Wadada Hargeisa - Wajaale (100km) Hargeisa iyo Gabiley way samaysantahay lakin waxay u baahantahay balaadhin iyo dayactir meelaha qaar. Wadada Gabiley - Kalabaydh (12km) samayn hor leh ayay u baahantahay. Wadada Kalabaydh - Wajaale (18km) hada ayaa gacanta lagu hayaa si tayo lehna waa loo samaynayaa.
- Madaarka caalamiga ah ee Berbera waxa laga qabtay shaqo heer aad u baaxad wayn oo ay ka mid tahay goobta diyaaraduhu ku soo degaan (runway) iyo halka laga soo degayo ama laga dhoofayo (terminal), dhawaana waxa la filayaa inay duulimaadyo cusub ay ka bilaabaan diyaarada FlyDubai, Al-Arabia, Kenya Airways iwm.
- Dhinaca Suuqa Xorta ah (Economic Free Zone) waxa ka socota shaqadii dhismayaasha xafiisyada, bakhaarada iyo waddooyinka iwm
- Arrinta Dekeda qalalan (Dry Port) ee loo qorshaynayay in Wajaale laga dhigo weli lama go'aamin lamana bilaabin.



### **Kaabayaasha Fudud:**

1. Nidaamka Kastamada (Customs Systems) waxa la doonayaa in la fududeeyo si badeecada soo degaysaa ay dhakhso uga baxaan dekada.
2. Sidoo kale Alaabta Gudbaysa (Transit Process) waxa la qorshaynayaa in ay iyana sida ugu fudud uga baxdo dekedda waxaana la wadaa in lagu xidho qalab lagula soconayo meesha ay marayaan gaadiidka sida alaabta gudbaysaa.
3. Gaadiidka (Transport) waxa la qorshaynayaa sidii loo heli lahaa gaadiid qaadi kara xamuulka u gudbaya Itoobiya kaas oo ah mid tayo.
4. Waxa warbixintu ka hadashay tayeeynta hay'adaha alaabta soo Khalisa (Logistics Agencies) si ay ula jaan qaadaan tirada badeecadaha ee la filayo inay timaado dekada Berbera.
5. Caymiska (Insurance Service) waxay warbixintu tilmaantay in loo baahanyahay in la sameeyo adeega Caymiska noocyadiisa kala duwan sida gaadiidka iyo alaabada.
6. Adeega Bangiga (Banking Service) waxay warbixintu ka hadashay muhiimada uu leeyahay adeegyada Bangigu kuwaas oo ka mid ah tiirarka dhaqdhaqaaqa iyo isu socodka ganacsiga.
7. Kaalinta muhiimka ah ee ay ku jirto Hay'ada Fayadhawrku ayay warbixintu sii xoojisay waxana loo baahanyahay in ay si joogto ah u hubiso badeecada soo gelaya dalka.
8. Waxa kale oo ay xog-raadintu eegtay shaqada Hay'ada Socdaalka (Immigration) taas oo door wayn kaga jirta nabad gelyada iyo isu socodka ganacsatada iyo dadka kale.

### **Gunaanad**

Xog-raadintu waxay soo jeedisay talooyin badan oo ku wajahan sidii mashaariicda Marin Gancasiyeedka Berbera loo dardar gelin lahaa looguna diyaar garoobo sidii looga midho dhalin lahaa muhiimada uu Marin Ganacsiyeedku u leeyahay dalkeena haday noqoto dhinaca ganacsiga dalka imanaya (imports) iyo alaabta gudbaysa (transit goods).

## Wasaaradda H. Maaliyada Xafiiskeeda Dib-U-Habaynta Maamulka Maaliyada Dawladda Ee PFM Ayaa Shahaadooyin Gudoonsiiyey 219 Arday



Hargeisa 11 March, 2022 (WHM)- Wasaaradda Horumarinta Maaliyadda Xafiiskeeda barnaamijka dib-u-habaynta Maamulka Maaliyadda ee PFM, ayaa shahaadooyin gudoonsiiyey 52 arday oo dhamaysatay barashada hanaanka Abaabulka Cashuuraha Gudaha ee loo soo gaabiyo DRM (Domestic Revenue Mobilization), kuwaas oo ka kala socday Wasaaradda H. Maaliyadda, Wasaaradda Cadaaladda, Xeer-Ilaalinta iyo Maxkamada-Sare, iyaga oo soo waday barashada kooraskan muddo ku siman labba sanno.

Waxa sidoo kale is la madashaa lagu gudoonsiiyey shahaadooyinkii ay mutaysteen 167 kale oo iyaguna dhamaystay duruus la xidhiidha maamulka maaliyadda dawladda, loona soo gaabiyo ICGFM (International Consortium for Government Financial Management). Wadarta guud ee ardaydaas ayaa noqonaysa 219 waxaana dhamaan kharashkii ku baxay laga dabaray xafiiska dib-u-habaynta Maamulka Maaliyadda PFM.

Xafladan qalinjabinta oo ahayd mid si heer-sare ah loo soo agaasimay waxa goob-joog ka ahaa Wasiirka Wasaaradda H. Maaliyada Dr. Sacad Cali Shire, Wasiir-Xigeenka Wasaaradda H. Maaliyada Amb. Rooda Jaamac Cilmi, xidhiidhiyaha xafiiska dib u habaynta Maamulka Maaliyadda PFM Xasan Faarax Muxumed, Maamulhii Course ka DRM ee Jaamacada Hargeysa C/rashiid, Agaasimaha fulinta machadka Haayada Dawlada Cumar-Sayid Qaloonbi, Agaasime waaxeedyada cududda shaqaalaha Wasaaradda H. Maaliyadda Maxamed Axmed Wayrax iyo Cashuuraha-Barriga Maxamed Ibraahin Batuun iyo marti sharaf kale.

Halkaasi oo masuuliyiinta kasoo qayb galay xafladu khudbado dhiirigalin iyo waano ah ugasoo jeediyeen ardaydii dhamaysatay labbada course iyaga oo xusay muhiimada ay u leedahay shaqada xirfadan ay barten.





## Saraakiil Ka Tirsan Waaxda Cashuuraha Berriga Ee Gobolada AWDAL, GABILEY, SOOL, SANAAG, TOGDHEER iyo SAAXIL Oo Tababaro Mihiim Ah Loogu Qabtay BURCO



**B**urco, March 22, (W.H.M) - Wasaaradda Horumarinta Maaliyadda JSL ayaa magaalooyinka Boorama iyo Burco tababar mihiim ah uga furtay saraakiil ka kala socday Xafiisyada Waaxda Cashuuraha Berriga ee Gobolada AWDAL, GABILEY, SANAAG, SOOL TOGDHEER iyo SAAXIL, kaas oo midkiiba mudo laba maalmood ah loogu kala qabtay Magaalooyinka Boorama iyo Burco.

Saraakiishaas ayaa lagu tababari doona Barashada Shuruucda Cashuuraha Gudaha, Hogaansanaanta Cashuur-bixiyaha, xisaab celinta iyo Adeegsiga habska is-wada ee cashuur-bixinta. Iyadoo tababarka qaybtiisii hore ee gobolaad galbeedka lagu qabtay magaaladda Boorama ayaa waxa halkaasi ka hadlay ugu horayn Maamulaha cashuuraha bariga ee gobolka AWDAL Cabdilaahi Aadan Nuur iyo Agaasimaha cashuuraha bariga Maxamed Ibraahin Batuun oo isagu si rasmi ah u furay tababarkaas, kuwaas oo saraakiisha tababarka loo qabtay ku guubaabiyey inay ka

faa'idaystaan aqoontaasi isla markaana ay kula noqdaan xafiisyadooda.

Sidoo kale tababarkaas qaybtiisii 2-aad oo lagu qabtay magaaladda Burco ee xarunta gobolka Togdheer isla markaana ay iskugu yimaadeen saraakiil ka kala socday gobolada SANAAG, SOOL TOGDHEER iyo SAAXIL ayaa waxa ugu horayn halkaasi ka hadlay Maamulaha cashuuraha barriga ee gobolka Togdheer Maxamed Muuse, Yuusuf Maxamed Xuseen oo ka socday Hay'ada OPM iyo Agaasime ku xigeenka waaxda xidhiidhka Dadwaynaha ee Wasaaradda Horumarinta Maaliyadda JSL Nasir Adan Maxamed, kuwaas oo dhamaantood saraakiisha tababarku u furmay ku guubaabiyey inay weeleeyaan oo ay ka faa'idaystaan culuumtaas, isla markaana ay aqoontaas ku dabaqaan oo ay xafiisyadoodii kula noqdaan.



## Munaasabad Isugu Jirta Sagootin iyo Xidhitaan Oo Loo Sameeyey Hawl-Wadeenada Hay'adda OPM oo Mudo Shan Sano ah Gacan Ka Gaysanaysay Mashruuca Dib-u-habaynta Maamulka Waaxaha Dakhliga



Wareisa 26 March, 2022 (WHM) - Waxa 26/03/2022 lasoo af-meeray mashruuc qayb ka ahaa Barnaamijka Dib-U-Habaynta Maamulka Maaliyadda Dawladda JSL, kaas oo si gaar ah xidhiidh ula lahaa Waaxaha Dakhliga, waxaana fulinaysay Hay'adda OPM (Oxford Policy Management Ltd), iyada oo ay maal-galinaysay Dawladda UK oo maal-galinta soo marinaysay Xafiiskeeda Debedda ee Horumatinta Arimaha Barwaaqo-Sooranka ee loo soo gaabiyo FCDO (Foreign Commonwealth & Development Office).



Halka Barnaamijka Dib-U-Habaynta Maamulka Maaliyadda ee loo soo gaabiyo DRM/PFM (Domestic Revenue/Public Financial Mgt.) uu maal-galiyo Bangiga Aduunku, waana uu socdaa isagu, balse kan dhamaaday waa kii ay inaga gacan-siinaysay Dawladda Ingiriisku.

Mashruucan maanta la soo gunaanaday ayaa soo socday tan iyo sanadkii 2018-ka waxaana laga gaadhay guulo la taaban karo dhinacyada casriyeynta hawlaha Kastamada iyo C/Berriga.

Xidhitaankii munaasabaddan sagootiga iyo xidhitaanka isugu jirtay waxa si wada jir ah uga hadlay Wasiirka Wasaaradda H. Maaliyadda JSL Dr. Sacad Cali Shire, Wasiir-Xigeenka Wasaaradda Amb. Rooda Jaamac Cilmi, Agaasimaha Guud Md. Maxamed Cabdi gurxan iyo Madaxa Mashruuca qaybtiisa Somaliland ee Hay'adda PROF/OPM Mr. Owen Wilcox.



Waxaana gunaanadkii masuuliyiinta Wasaaraddu ku maamuuseen hawl-wadeenada Hay'adda OPM agabka hidaha iyo dhaqanka Somaalida, laba dhigane oo ka waramaya Dalkeena kuwaas oo kala ahaa Buug ay sanadkii hore soo saartay Wasaaradda Arimaha-Debedda Somaliland oo layidhaa Xog-Sidaha Somaliland (Somaliland Profile) iyo mid ay qortay muwaadinad u dhalatay Somaliland oo layidhaa Kayd, iyo waliba shahaado sharafyo.





## Kala-saraynta iyo mudnaanta dabbaqaada iyo Hogaansanaanta Xeerarka Maaliyadda JSL



### Hababka Kala Saraynta Xeerarka:-

Xeerarka Guud ahaan waxay leeyihiin nidaam kala sarayneed (Hierarchy Law) Waa sidan hoos ku cad :-

- o Dastuurka: - Waxa Xeerka Ugu sareeya Xeerarka Dalka marka laga yimaado Islaamka, Maba'a'dida uu Dastuurku Xanbaarsan yahay waxa ka kow ah Maba'diida Shareecadda Islaamka, kaas oo ah mid lama taabtaan ah oo waxba laga bedeli karin sida ku xusan Qod 127aad ee Dastuurka Qaranka; haddii Dastuurka ku wax lid ku ah Shareecadda waxa noqaysaa sharci

daro.

Xeer:- Waa Xeerarka ka soo baxa Golaha barlamaanka (Wakiilada, & Guurtida) ka dibna Madax-waynuhu uu Saxeexo, marka laga reebo Xeerarka Maaliyadda, kuwaas oo iyaga dhaqan-galkoodu noqonayo ka dib marka Golaha Wakiiladdu ansixiyaan Madaxwaynuhuna saxeexo, haddii Xeerarkaasi laga helo wax lid ku ah Dastuurka waxay noqonaysaa sharci daro

### Xeer Madax-Wayne / Xeer nidaamiye:-

- Xeer Madaxwayne: xaalado Gaar ah oo Dastuurka ku xusan sida Xaalado deg-deg ah oo kale ama aasaasidda Hayad cusub, dhaqan-gelin Xeer, Xeer Wasiir, IWM. Xeer Nidaamiyaasha lagu dhaqan-geliyo Xeerarka Dhaqan-galka: - badanna Xeer kasta gaarkiisa ayaa waxa ku jira Qodobo Wasiirka awood u siinaya inuu soo saari karo Xeer nidaamiye ku dhaqan gelinayo Xeerkaasi. wasiirku waxa uu soo saari karaa

Wareegto Wasiir lagu toosinayo Nidaamka xidhiidhka wada shaqayneed ee Hayadaha dawlada si waafaqsan Xeer dhaqan-galka ah Wareegto maamul: waxa ay ka soo bixi kartaa Agaasime Guud, Agaasimaha Waaxeed, Madax qaybeed, Maamule & i.w.m; mid waliba waxa uu gaarkiisa usoo saari karaa qoraal ku saabsan wajibaadkooda shaqo ee heerkiisa maamul waafaqsan.

## Kala Mudnaanta Marka La Dabbaqayo Xeerarka dhaqangalka aha :-

- o Haddii ay iska hor yimadaan Xeerka Guud & Xeer gaarka ahi waxa la qaadanayaa Xeerka Gaarka ah.
- o Haddii ay iska hor yimaadaan Labo Xeer oo gaar ahi mabd'a ahaan waxa mudnaanta la siiyaa ka ay gaar-u-sii tahay mawduuca arinkaas ku saabsan yahay.

## Qodobada Dastuurka JSL ee ka ka Hadlaya Mabaadida Cashuuraha & Maaliyadda Dastuurka JSL:-

- Sida ku xusan Qod 14aad ee Dastuurka JSL Waajibinta cashuuraha iyo takaaliiftooda waxa loo eegayaa danta umadda & maslaxada bulshadda.
- Curinta, dhaafida iyo wax ka bedelka cashuur ama takaaliif iyo wixii kale ee takaaliif ahba xeer ayaa jidaynaya.
- Ribada iyo macaamilkasta oo ganacsi oo dhib ku keenaya bulshadda iyo ku xoolaysi sifo aan sharci ahayni way reeban yihihiin.

## Qodobka 34-aad ee Dastuurka; waajibaadka muwadiniinta:-

- Qof kasta waxa ku waajiba inuu si Hagar la'aan ah u bixiyo cashuurta iyo takaaliifta xeerku waajibiyey; iyad oo gudasho la'aanta ciqaabaha ka dhalanaya xeerku uu caddaynayo.
- Awoodda jidaynta xeerarka Maaliyadda waxa Dastuurka Qaranku u gaar yeelay Golaha wakiilada JSL oo keliya.

## Qodka 55 ee Dastuurka Qaranka JSL Miisaaniyadda:-

Golaha Wakiiladdu waxa uu ka doodi karaa, waxna ka beddeli karaa miisaaniyadda, waxaanu ku ansixinayaa go'aan Gole, Haddii ansixinta miisaaniyadda cusubi dhammaan weydo ka hor bilawga sannad Maaliyadeedka cusub, waxa lagu dhaqmayaa miisaaniyaddii hore. Waxa waajib ah u soo bandhigidda xisaab-xidhka Golaha Wakiilada Sannad Maaliyadeed-kii dhammaaday muddo aan ka badnayn lix bilood oo ka bilaabanta taariikhda dhammaadka sannad-maaliyadeedka.

## Xeerarka Maaliyadda:-

- o Wasaaradda H. Maaliyaddu waxa ay mas'uul ka tahay dabbaqaada Xeerarka Maaliyadda si ay shaqadeedu u noqoto mid leh isla xisaabtan & Caddaalad dhinac walba. Xeerarka laf-dhabarta u ah Wasaradda Horumarinta Maaliyada waa;
- o Xeerka Dakhliga Xeer Lr 72/2016 & Xeer-nidaamiyayaashiisa
- o Xeerka Kastamka Xeer Lr; 73/2016 & xeer-nidaamiyashiisa
- o Xeerka Maamulka Maaliyadda Qaranka. Xeer Lr; 75/2016 & Xeer-nidaamiyashiisa
- o Xeerka Qandaraasyada Qaranka Lr: 82/2018
- o Xeerka Hant-dhawrka Qaranka Lr; 76/2016

**FADLAN AYNUN SI WADA JIR AH U DABBAQNO XEERARKA MAALIYADDA EE AYNUN KOR KU SOO SHEEGNAY.**







## MISHIINKA CASHUURTA IIBKA

Si Loo Helo Xisaab Cashuureed Oo  
Sugan, Fadlan gacan nagu sii  
Adeegsiga Mishiinka Cashuurta Iibka

INFO@SLMOF.ORG

WWW.SLMOF.ORG



### ODOROSKA MIISAANIYADDA DAWLADDA-DHEXE 2022

## SLSH 2,410 BILYAN

OO KA BADAN 11% MIISAANIYADII 2021, TII OO CASHUURAHA  
QUUTAL DARUURIGA HOOS LOO DHIGAY 10 %

#### WAXAA SARE LOO QAADAY QOONDADA



MUSHAHARKA  
CIIDAMADA

20%↑



HORUMARINTA  
MASHAARIICDA  
IYO ADEEGA BIYAHA

94%↑



HORUMARINTA  
ADEEGAYADA  
CAAFIMAADKA

32%↑



DEDAALADA  
AQOONSI RAADINTA  
IYO ARIMAHA DIBADA

20%↑



WAXSOOSAARKA

12.5%↑