DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA

WARBIXINTA HANTIDHOWRKA GUUD EE KU SAABSAN BAYAANNADA MAALIYEED EE ISKU-DHAFAN EE SANNADKII DHAMMAADEY 31KA DISEMBAR 2021

Warqadda Faafinta

XAFIISKA HANTIDHOWRKA GUUD EE DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA

12-ka Jannaayo 2022

Guddoomiyaha Baarlamaanka Dowlad-goboleedka

Dowlad-goboleedka Jubaland ee Soomaaliya, Kismaayo, Soomaaliya

Mudane Guddoomiye

Iyada oo la raacayo qeybta 32(3) ee Xeerka Maareynta Maaliyadda Maamulka (PFM) ee 2017 iyo qeybaha 30aad, 32aad iyo 33aad ee Xeerka Hantidhowrka/Baarista ee 2016 ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS), waxaan ku faraxsanahay in aan kuu soo gudbiyo warbixinteyda ku saabsan xisaabaha Dowlad-goboleedka Jubaland ee Soomaaliya ee sannad maaliyadeedkii dhammaaday 31ka Disembar 2021 si loo horgeeyo Baarlamaanka Dowlad-goboleedka.

Mahadsanid,

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Hantidhowraha Guud
Dowlad-goboleedka Jubaland ee Soomaaliya

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1. Erayada La Isku Gaabiyay

Erayga La Isku Gaabiyay	Ereyada oo Kaamil ah
CPO	Ballanqaadka Amarka Lacag-bixinta
CSC	Guddiga Shaqaalaha Rayidka ah
DG	Agaasimaha Guud
EU	Midowga Yurub
FMIS	Nidaamka Macluumaadka Maareynta Maaliyadda
FY	Sannad Maaliyadeed
ICT	Tiknoolajiyadda War-isgaarsiinta iyo Macluumaadka
ID	Aqoonsi
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare
IT	Tiknoolajiyadda Macluumaadka
JSS	Dowlad-goboleedka Jubaland ee Soomaaliya
MOF	Wasaaradda Maaliyadda
NGO	Urur Aan Dowli Ahayn
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
SFAS	Xoojinta Isla-Xisaabtanka Maaliyadeed ee Soomaaliya
RMS	Nidaamka Maareynta Dakhliga
SAI	Hay'adda Hantidhowrka Sare
TD	Agaasimaha Waaxda Khasnadda
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
UNDP	Barnaamijka Horumarinta ee Qaramada Midoobay
USD	Doolarka Mareykanka

2. Gogoldhig

Sannado badan, oo uu mas'uul ka ahaa Hantidhowraha Guud, iyadoo taageero laga helayo saaxiibada deeq-bixiyeyaasha gaar ahaan taageerada Caawimaad Farsamo ee laga helay mashruuca Midowga Yurub ee EUs SFAS sannadkan, Xafiiska Hantidhowrka Guud (OAG) ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ayaa waxaa uu baaritaanno maaliyadeed iyo kuwa u hoggaansamidda shuruucda ah ku sameeyay xisaabaha dowaldda ee JSS. Meelaha u baahan in la sii wanaajiyo ayaa la aqoonsadey waxaanna la soo-jeediyay soo-jeedimo la-taaban karo oo ku saleysan waxyaabihii aan ku oggaaney baarista. Soo-jeedimadu waa qayb muhiim ah oo ka mid ah warbixinnada baaritaankeenna/hantidhowrkeenna. In la dhaqangeliyo waa muhiim si loo sii wanaajiyo oo loo dardargeliyo bixinta barnaamijyada iyo adeegyada kharash ahaanta taabogalka ah ee loogu talagalay dadka ku nool Dowlad-goboleedka Jubaland ee Soomaaliya (JSS).

Iyadoo qeyb ka ah shaqadeenna, ayaa waxaan xaqiijineynaa in aan dabagal ku sameyno soo-jeedimada lagu soo-jeediyay baaristii hore si kuwa ka mas'uulka ahi ay u qaadaan tallaabo lagu dhaqangelinayo soo-jeedimadeenna.

Xafiiska Hantidhowrka Guud (OAG) ayaa waxaa si adag uga go'an in uu si fiican gacan uga geysto sidii looga gudbi lahaa caqabadaha hor yaalla hannaanka xakameynta iyo maareynta maaliyadaha ee aad iyo aadka looga taxaddaro. Waxaannu sii wadi doonnaa in aan sii joogno oo aan sii bixinno aragtiyo ku saabsan sababaha asalka ah ee keena nidaamyada kontaroolka gudaha oo daciif ah.

Waxaan sidoo kale dooneynaa in aan u mahadnaqno bah-wadaagta horumarinta, gaar ahaan kooxda EU-SFAS, oo sii wadey in ay muujiso sida ay u daneynayso adkeynta kartida hawlgalka gudaha ee Xafiisyada Hantidhowrka Guud (OAGs) ee Dowlad-goboleedka.

Waxaan si kal iyo laab ah ugu mahad-celinayaa dhammaan hawlwadeennada Xafiiska Hantidhowrka Guud ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS-OAG) oo si joogto ah ugu heelanaa waalijaabkooda iyo mas'uuliyadooda iyagoo ku jira duruufo adag.

3. Nuxurka Warbixinta oo Kooban

Nuxurkan warbixinta ee kooban wuxuu bixinayaa guudmarka waxyaabahii ugu muhiimsanaa ee lagu oggaaday warbixintan.

3.1 Doorka OAG

Annaga oo ah Hay'adda Hantidhowrka Sare (SAI) ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS), waajibaadkeenna dastuuriga ah waa xaqiijinta in maaliyadaha dowladda si sharci ah oo taabogal ah loogu isticmaalo adeeg bixinta. Taa macnaheedu waa in aannu nahay hay'ad u madax-bannaan ilaalinta maaliyadaha dowladda iyo amniga dhaqaalaha ee Dowlad-goboleedka Jubaland sida lagu sheegay Qodobbada 88aad iyo 89aad ee Dastuurka Jubaland iyo Qeybta 7aad ee Xeerka Hantidhowrka JSS ee 2016.

Waxaannu baarnaa oo aan ka warbixinnaa mas'uuliyada ay Dowladdu inoo igmatey ee naga saaran ilaalinta lacagaha la helay, ha ahaato mid laga helay canshuur-bixiyeyaasha, deeq-bixiyeyaasha ama meel kale, iyo kharashaadka la xiriira ee laga bixiyay maaliyadahan oo ah hab daahfuran, anshax iyo xirfadlenimo ku dheehan. Sidoo kale, waxaannu ka salgaarnaa xaqiiqda heerka hubaalka macquulka ah si Dowladda lacagaha dadweynaha ugu adeegsato, habka uu ansixiyey Baarlamaanka, iyadoo loo marayo baaritaanno xirfadeed oo madax-bannaan. Waxaannu daraaseynaa sida iyo haddii maaliyadahan ay si cad oo sax ah ay uga soo warbixisay Dowladda iyo sida loo adeegsado marka loo eego dhaqaalaha, hufnaanta iyo taabogalnimada. Waxaannu ku faafinaa warbixinta hantidhowrka/baaritaanka Faafinta Rasmiga ah waxaanna marka hore u geynaa Baarlamaanka ka-dibna muwaadiniinta u dhashey Dowlad-goboleedka Jubaland iyo daneeyayaasha kale annaga oo xaqiijinayna in ay hal bil gudaheeda ku helaan marka la dhammeeyo warbixinta hantidhowrka sida ku cad qeybta 32(3 iyo 4) ee Xeerka PFM ee 2017. Dhammaan warbixinnadeenna ayaa waxaa si guud loogu soo bandhigi doonnaa mareegtada OAG.

Gaar ahaan, Qeybta 30(6) ee Xeerka Hantidhowrka ee 2016 ayaa uga baahan hantidhowraha Guud (AG) in uu warbixintiisa ku soo daro:

- ra’yigiisa dhabta ah ee miisaaman ee xisaabaadka dowladda ee isku-dhafan iyo kuwa kala-soocan;
- waxyaabihii la ogaaday ee mugga lahaa iyo soo-jeedimada;
- nusqaamaha lagu tilmaamay nidaamka kantaroolka gudaha;
- faahfaahinnada diiwaannada aasaasiga ah ee aan la joogteyn; iyo
- lacago kastoo la bixiyay iyada oo aan la eegin dhaqaalaha ama waxtarkooda.

3.2 Ra'yiga Hantidhowraha Guud

Waxaan baarey bayaannada maaliyadda isku-dhafan ee Dowlad-goboleedka Jubaland ee Soomaaliya ee sanadkii dhammaadey 31kii Disembar 2021. Bayaannadan Maaliyadeed ayaa ka kooban Bayaanka Qabashada iyo Lacag-bixinta, Bayaanka Isbarbardhiga Qaddarka Miisaaniyadda La Sii Dejiyay iyo Tan Rumoowday, iyo qoraallada bayaannada maaliyadeed oo ay ku jiraan siyaasadaha xisaabaadka mugga leh ee kooban iyo macluumaadka kale ee sharraxaadda ah. Sannadkan, waxaan soosaarey fikrad ama ra'yi hantidhowr cillad leh (*qualified opinion*). Bayaamada Maaliyadeed waxaa loo arkey in ay intooda badani waafaqsan yihiin qodobbada Xeerka PFM ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee (IPSAS) - Warbixinta Maaliyadeed ee Xisaabaadka Kaashka Ku Saleysan. Ra’yiga Hantidhowrka oo dhammeystiran (ee la socda Bayaamada Maaliyadeed) waxaa lagu soo bandhigey Lifaaqa 1aad.

Waa suuragal Bayaannada Maaliyadeed ee 2021, sida loo soo bandhigey, in aysan si caddaalad ku dhisan u bixinaynin hawlaha maaliyadeed ee dowladda ee seddax, meelood, oo muhiim ah.

a) Kala duwanaanshiyo aan la iswaafajin oo u dhaxeeya Bayaannada Maaliyadeed ee la saxiixay iyo baaqiga diiwaanka oo dhan USD$ 1,377,808.
b) Waxaan oggaanay in ay jiraan lacag-bixinno wadar ahaan dhan USD 405,400 oo aan lahayn dokumentiyo taageeraya oo aasaasi ah.
c) Waxaan sidoo kale oggaanay in ay jiraan Lacag-bixinno wadar ahaan dhan USD 664,118 oo aan lahayn dokumentiyo taageeraya oo ku filan.

3.3 Waxyaabihii Lagu Ogaadey Baarista oo Kooban

Kala duwanaanshiyo aan la iswaafajin oo u dhaxeeya Bayaannada Maaliyadeed ee la saxiixay iyo baaqiga diiwaanka

Kala duwanaansho u dhaxeeya baaqiga diiwaanka iyo bayaanka maaliyadeed ee la saxiixay oo dhan 1,377,808 oo ku saabsan deeqaha laga helay qaybaha kale ee dowladda iyo hantida ma guurtada ah waa in la baaraa oo la iswaafajiyaa.

Kaash iyo banki

Ka gaabinta maamulka in uu hirgeliyo oo uu u hoggaansamo shuruudaha xeer-hoosaadka bankiyada kuwaas oo ku waajibiya Wasaaradda Maaliyadda in ay qaybiso oo ay ka xaqiijiso dhammaan xisaabaha bankiga ee dowladda magaceeda ku furan dhammaan bankiyada sannadka dhammaadkiisa. Arrintan ayaa u baahan joogteynta ama gacan ku haynta diiwaanka bankiga iyo isku ururinta natiijada habraacyada raacidda xeer-hoosaadka.

Qabashooyinka

Nusqaamaha aasaasiga ah ee ururinta iyo diiwaangelinta dakhliyada ayaa la aqoonsadey. Nusqaamahan aasaasiga ah ayaa guud ahaan sabab u ah nidaamyada kantaroolka gudaha oo daciif ah oo saameeya dhammeystirnaanta, baadi-sooca iyo saxnaanta dakhliyada la ururiyay laguna sheegay Bayaannada Maaliyadeed.

Si kor loogu qaado ku kalsoonaanta macluumaadka lagu soo bandhigay bayaanka maaliyadeed ee ku saabsan qaddarada laga helay ilaha dakhliga ee kala duwan, nidaamka kantaroolka gudaha adag oo xoogan waa in la diyaariyaa ka-dibna la hirgeliyaa. Kantarooladan ayaa sidoo kale gacan ka geysanaya hubinta in dowladdu ay qaado dhammaan lacagaha la filayo iyo in dhammaan lacagaha la ururiyey loo adeegsadey dan guud.

Lacag-bixinnada

Marka lacago la bixinayo, si kasta oo ay u yar tahay amaba u badan tahay, waxaa muhiim ah in la raaco hannaanka ku habboon ee ku xusan sharciyada iyo xeernidaamiyeyaasha khuseeya. Marka lacago la bixinayo, aad iyo aad ayay muhiim u tahay in caddeymo laga hayo tusaale ahaan dokumentiyada taageeraya sida: qaansheegyo, ogeysiisyada xawilaadaha bankiga, waraaqaha guddoonka alaabta, iyo qandaraasyada. Nasiib-darrose, qaar ka mid ah lacag-bixinnada dowladda ayaa la sii bixiyaa iyadoo aan jirin dokumentiyada noocaas ah (dokumentiyo kasta) ee taageeraya. Sida lagu muujiyay iyadoo lagu saleynayo faqradda ra'yiga hantidhowrka,

a) Waxaan oggaanay in ay jiraan lacag-bixinno wadar ahaan dhan USD 405,400 oo aan lahayn dokumentiyo taageeraya oo aasaasi ah.
b) Waxaan sidoo kale oggaanay in ay jiraan Lacag-bixinno wadar ahaan dhan USD 664,118 oo aan lahayn dokumentiyo taageeraya oo ku filan.

Wax-soo-iibsiga

Baaritaanadii ugu dambeeyay ma lahayn wax horumar ah oo muuqda oo laga sameeyay hannaanka wax-soo-iibsiga ee dowlad-goboleedka. Gaar ahaan, waxaa guud ahaan lagu guuldareystay in la raaco tilmaamaha wax-soo-iibsiga. Tusaalooyinka xeer-jebinta waxaa ka mid ah balse aan ku xaddidnayn:

- la'aanta tartan lagu xulanayo kuwa laga soo iibsado alaabooyinka iyo adeegyada; iyo
- in si xad-dhaaf ah loogu tiirsan yahay hal-meel oo laga helo keliya iyada oo aan loo yeelin sabab.

JSS waa in ay raacdaa tilmaamaha wax-soo-iibsiga si ay uga fogaato u hoggaansamid la'aanta Xeerka PFM ee 2017 iyo si loo yareeyo halisaha mugga leh ee khiyaannada iyo xatooyada iyadoo la hubinayo in qiimaha ugu badan ee lacagta lagu gaaro kheyraadyada iyo dhaqaalaha dowlad-goboleedka ee xaddidan.

Hantida

Aad iyo aad ayay muhiim u tahay in la ilaaliyo hantida dowladda iyo in la raaco habraacyada iyo siyaasadda hantida. Waxaan oggaanay in dowladda aysan joogteyn ama gacanta ku hayn diiwaanka hantida ma guurtada ah, hantida lama calaamadin mana jirin nidaamka maareynta hantida. Tani ayaa ka dhigeysa mid aan suuragal ahayn in la raadraaco, lala socdo oo la sameeyo hawl xaqiijin joogto ah oo itus oo itaabsii ah. La'aanta kantaroollada aasaasiga ah ee noocaas ah ee ku saabsan maareynta hantida dowladda, waxaa jiraya halis aad u badan oo ah in hantida dowladda lagu takrifalo ama in si khaldan loo adeegsado.

La-socoshada Soo-jeedimadii Baaristii Sannadkii Hore

Intii lagu guda jiray baarista waxaannu dabagal ku sameynay dhammaan soo-jeedimadii hantidhowrka ee la soo-jeediyay sannadadii hore. Xaaladda hadda ee soo-jeedimadan oo kooban ayaa lagu muujiyay shaxda hoose:

Xaaladda	Tirada Soo-jeedimada
La Hirgeliyay	7
Qayb Ahaan La Hirgeliyay	2
Aan La Hirgelin	31
WADARTA GUUD	40

Sidii sannadahii hore, horumarka laga gaarey hirgelinta soo-jeedimada baarista ayaa ahayd mid aad u yar. Waa muhiim in horumarkan uu horey u sii socdo. Si ujeedkan loo gaaro, Wasaaradda Maaliyadda (MoF) waa in ay hirgelisaa hab rasmi ah oo lagu qaadayo tallaabooyin lagu saxayo oo habboon.

3.4 Gebaggebo

Kantaroollada ka jira JSS si weyn uma sii hagaagin sannadihii la soo dhaafay. Meelaha ugu waaweyn ee uu walaacu ka taagan yahay waa dhammeystirnaanta dakhliga, ku takrifalka maaliyadaha, lacag-bixinnada kaashka ah ee badan iyo in aannu jirin diiwaanka hantida ma guurtada ah. Inta badan meelahan dowladdu waxay leedahay qaab guud oo sharci ah oo faahfaahsan; haseyeeshee, inta badan shuruudahan sharciga ah lama raaco. Waxaa loo baahan yahay in si joogto ah loo korjoogteeyo u hoggaansamidda habraacyadan kantaroolka ee aasaasiga ah ee leh cawaaqib-xumo ka dhallan karta sharci-jebinta soo noqnoqota. Kantaroollada gudaha ee ururinta iyo diiwaangelinta dakhliga lama hirgalin iyadoo lacag-bixinnada iyo qabashooyinkana aanan si buuxda loo taageerin. Arrimahan waxaa ay keenaan in shaki weyn laga muujiyo waxyaabaha lagu sheegay bayaamada maaliyadeed ee qabyo-qoraalka ah. Sidaa daraadeed, Xafiiska Hantidhowrka Guud (OAG) ayaa wuxuu bixiyey ra'yi hantidhowr qeexaya in bayaannada maaliyadeed loo soo bandhigay si caddaalad ah, marka laga reebo arrimo cayiman.

4. Hordhac

Kalsoonida ay muwaadiniinta ku qabaan hay'adaha dowliga ah ayaa dib loo soo celin karaa iyadoo loo adeegsanayo kheyraadka aan badneyn siyaabo lagu kordhinayo qiimaha-lacagta iyo bixinta natiijooyin tayo leh. Si loo fuliyo doorkan, muwaadiniinta ayaa sidoo kale u baahan caddeymo la isku halleyn karo oo ku saabsan sharciyada iyo barnaamijyada shaqeeya iyo kuwa aan shaqeyn. Xafiiska Hantidhowrka Guud (OAG) oo ah hantidhowka dibedda ee waaxaha dowladda, ayaa wuxuu qabtaa shaqo muhiim ah oo lagu taageerayo doorarka kuwa loo igmaday maamulka hay'adaha waaxda dowladda iyo daneeyeyaasha kale marka loo eego la-socodka, fahamka iyo aragtida dheer.

4.1 Waajibaadkeenna iyo Madax-bannaanideenna

Qaybta 28(1) ee Sharciga Hantidhowrka ee 2016 ayaa wuxuu koobayaa mas'uuliyadda xafiiska hantidhowrka guud (OAG) uu ka saaran yahay in uu baaritaan ku sameeyo xisaabaadka dhammaan hay'adaha guud ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS). Iyada oo la raacayo qodobbada Qaybta 32(3) ee Xeerka PFM ee 2017 iyo qaybta 30(4) ee Sharciga Hantidhowrka ee 2016, Hantidhowraha Guud waa in uu u soo gudbiyaa warbixinta Baarista Sanadlaha ah Baarlamaanka afar bilood gudahooda ka-dib marka uu Bayaannada Maaliyadeed ka helo Wasiirka Maaliyadda. Guddoomiyaha Barlamaanka waa in uu ku horgeeyo dhammaan warbixinnada hantidhowrka Golaha Shacabka Dowlad-goboleedka shan maalmood oo kuwa shaqada ah gudahooda ka-dib marka uu helo warbixinta sida ku cad qaybta 33(1) ee Sharciga Hantidhowrka ee 2016.

Madax-bannaanida Hantidhowrka Guud waa sifada aasaasiga ah ee ay leedahay Hay'adda Hantidhowrka Sare (SAI) oo si fiican u shaqeynaysa oo u hawlgaleysa si waafaqsan Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (International Standards of Supreme Audit Institutions (ISSAIs). Qaybaha 88aad iyo 89aad ee Dastuurka Jubaland wuxuu dhigayaa in OAG uu yahay hay'ad madax-bannaan shaqadiisa ugu weynna ay tahay in uu noqdo hantidhowraha dibedda ee Dowlad-goboleedda. Intaa waxaa dheer, Qaybta 7(1) ee Sharciga Hantidhowrka ee 2016 ee Dowlad-goboleedka Jubaland ee Soomaaliya in ay si gaar ah ula xiriirto Hantidhowrka-Guud in uu u madax-bannaan yahay gudashada mas'uuliyadiisa.

4.2 Horumarka Ilaa iyo Hadda La Gaarey

Horumar ayaa waxaa laga gaarey dhisidda kartida shaqaalaha Xafiiska Hantidhowrka Guud (OAG) sannadahii 2020 iyo 2021. Xawaaraha ay ku socotay karti ku biirrinta ayaa hoos u dhac ku yimid iyadoo ay sabab u tahay gaabis ku yimid taageerada deeq-bixiyeyaasha sannadahii 2022 iyo 2023. In kastoo ay dib u dhacyadan jiraan haddana xafiiska wuxuu awooday in uu soosaaro warbixinta sannadlaha ah ee OAG ee 2021 iyadoo taageero laga helayo la-taliyaha SPFAS.

4.3 Caqabadaha

JSS OAG ayaa isku-dayaya in uu helo hawlwadeenno hantidhowrka u sameeyo oo xirfadoodu aad u sarreyso kuwaas oo gudan kara waajibaadka sharci ee xafiiska iyagoo haysta taageero yar. Si shuruudan loo buuxiyo, kheyraadyada ku habboon waa in la bixiyaa si loo haqabtiro baahiyada tababarka iyo hawlgalka ee xafiiska. Gaabiskan ku yimid taageerada deeq-bixiyayaasha ayaa saameyn xun ku yeeshay dhammaan hawlahii xafiiska ka socday. Kor u qaadista xirfadaha shaqaalaha xafiiska hantidhowka guud (OAG) ayaa la dhimay waxaanna joogsaday hawlo badan oo xafiiska u qorsheysnaa. Sidaa daraaddeed warbixintii baaritaannada 2021 ayaa sidoo kale dib u dhac ku yimid.

Waxaannu aaminsannahay in aqoonsashada arrimaha hantidhowrka ee jira iyo dowladda in la siiyo soo-jeedimo in ay tahay tallaabada ugu horreysa oo keliya. Shaqada dhabta ahi ayaa bilaabata marka kuwa mas'uuliyadaha haya, ay qaadaan tallaabo lagu dhaqangelinayo talooyinkii aynu soo-jeedinay. Sababtan daraadeed ayaa waxaa jira qayb muhiim ah oo ka mid ah shaqadeenna oo ah in aannu dabagalno ama la-soconno soo-jeedimadii lagu sameeyay baaritaannadii hore, si loo qiimeeyo horumarka laga gaarey tallaabooyinkii aynu horey u soo-jeedinay. Markaa ka-dib waxaa Baarlamaanka, iyo daneeyayaasha kale looga fadhiyaa in ay gacan ka geystaan hubinta in dowladdu ay qaaddo tallaabo ku filan oo wax looga qabanayo arrimaha baarista ee la tilmaamay.

4.4 Mahadnaq

Xafiiska OAG wuxuu fursaddan ugu faa'iideysanayaa in uu ugu mahadnaqo shaqaalaheenna sida ay ugu heellanaayeen shaqadooda, bah-wadaagta iyo shaqaalaha uu ka mid tahay la-taliyaheenna TA kuwaas oo waxyaabihii ay ku biirriyeen u suurageliyay in xafiiska OAG uu sii wado joogteynta xirfadlenimadiisa.

Ugu dambeyn, waxaan u mahad-celineynaa Baarlamaanka, Wasaaradda Maaliyadda iyo Guddiga Shaqaalaha Rayidka ah, kuwaas oo si uun gacan uga geystay shaqada xafiiska hantidhowrka guud (OAG). Waxaa sharaf weyn inoo ah in aan soo bandhigno Warbixinta Sannadlaha ah ee Hantidhowrka-Guud ee 2021.

5. Waxyaabihii La Oggaaday oo Faahfaahsan – Baaristii Sannad Maaliyadeedka (FY) 2021

Faahfaahin dheeraad ah oo ku saabsan dhammaan waxyaabihii la oggaadey ayaa laga heli karaa Lifaaqa 2aad ee warbixintan

5.1 Dakhliga

Waxyaabo ay ka mid yihiin liidashooyinkan soo socda ayaa la arkay oo ku saabsan ururinta, diiwaangelinta iyo ka warbixinta dakhliyada; Macaamulaad kala duwan oo tijaabin loo xushay oo dhan $1,022,957 ayaa waxaan lagu taageerin nuqullada rasiidyada asalka ah oo ay ahayd in canshuur bixiyaasha rasiid ahaan loo siiyo taas oo markaasi shaki-gelinaysa kala-soocooda saxa ah iyo in lagu soo bandhigo bayaanka maaliyadeed. Nidaamka Maareynta Dakhliga (RMS) lama wada adeegsan maadaama uusan diiwaangelin dhammaan dakhliyada ay dowladdu canshuurta saartey, nidaamka RMS sidoo kale lama dhexgalin Nidaamka Macluumaadka Maareynta Maaliyadda (FMIS) taas oo keentay kala duwanaansho su'aal gelinaysa ku kalsoonaanta dakhliyada la diiwaangeliyay, ururinta iyo diiwaangelinta dkahliyada ka soo xarooda dekedda waa mid gacanta lagu sameeyo taas oo u banaan wax-isdabamarin iyo xatooyo, dakhli ururinta dekedda sidoo kale laguma taageero dokumentiyo hadba sida loo hor diiwaangeliyay iskugu xigxiga oo caqligal ah. Daldaloollada ka jira xarunta dakhli ururinta waxaa ka mid ah is-waafajin la'aan u dhaxeysa buugaagta rasiidka asalka ah iyo lacagaha la ururiyay ee bankiyada lagu shubay iyo sidoo kale nidaam-darro iyo galaynta diiwaannada oo liidata.

Dhammaan macaamulaadka dakhliga waa in lagu taageeraa dokumentiyada asalka ee muhiimka ah, nidaamka RMS waa in la dhexgeliyaa nidaamka FMIS si loo joogteeyo ama loo ilaaliyo daacadnimada ku dheehan xogta loo isticmaalay diyaarinta bayaanka maaliyadeed. Nidaamka RMS waa in sidoo kale la sii wanaajiyaa si loogu diiwaangeliyo dhammaan dakhliga dowladda waqtiga la joogo. Dakhli ururinta oo dhan waa in laga dhigaa mid otomaatik ah oo la wanaajiyaa iswaafajinnada si loo hubiyo in dhammaan dakhliyada la ururiyo, la diiwaangeliyo oo loo xisaabiyo hab daahfuran.

5.2 Lacag-bixinnada

Lacag-bixinno guud ahaan dhan $1,069,518 ayaan gebi ahaanba la taageerin ama si ku filan looma taageerin. Qaar ka mid ah lacag-bixinnadan ma lahayn dokumentiyo taageeraya oo aasaasi ah sida qaan-sheegyo, fawjarro la ansaxiyey waxaanna badankooda lagu taageeray keliya warqad gudaha ka soo baxdey kana timid Agaasimaha Guud ee Wasaaradda Maaliyadda. Halka qaar kale aysanba lahayn cadeymaha dokumentiyada alaabooyin la keenay ama adeegyo la bixiyay sida warqadda guddoonka alaabta, xaashida diiwaanka gaadiidka, xaashida waqtiga ama warqadaha lagu caddeeyo shaqo la dhammeeyay.

Si kor loogu qaado u hoggaansamidda xeerka PFM iyo xeer-nidaamiyeyaasha waaxda khasnadda, dokumentiyo taageeraya oo ku habboon waa in laga hayaa dhammaan lacag-bixinnada. Waa in aan wax lacag ah la bixin iyadoon lahayn dokumentiyo ku filan oo taageeraya.

5.3 Wax-soo-iibsiga

Intii lagu guda jiray dib-u-eegistii wax-soo-iibsiga, waxaannu oggaaney in ay jireen liidashooyinkan soo socda.

- Xaalado kuwa laga soo iibsado alaabooyinka iyo adeegyada la shaqaaleeyay iyadoon la soo marsiin hannaanka wax-soo-iibsiga ee lagu tartamo oo ka hor-imaanaysa sharciyada iyo xeer-hoosaadyada jira iyadoo aan la qiimeyn qiimaha lacagta.
- Haddii aannu jirin sababo loogu baahanayo wax-soo-iibisga halka meel laga helo sida ku cad Qeybta 4.25.4 ee Buugga Wax-soo-iibsiga.

Hubso in hannaanka wax-soo-iibsiga lagu tartamo in si buuxda loo dhaqangeliyay si qiimaha lacagta loo gaarsiiyo heerka ugu sarreeya oo loogu talagalay kharashaadka dowladda. Sababta keenta in hal meel laga helo waa in ay ahaataa mid yar oo keliya loo adeegsado iibsiga xaaladaha degdegga ah ee halka mar la sameeyo.

5.6 Hantida aan muddo gaaban la caddeysan karin (Non-current assets)

Waxaannu oggaaney nusqaamahan soo socda in ay ka jiraan maareynta hantida dowladda:

- Ma jiro diiwaan dhexe oo ku diiwaangashan hantida ma guurtada ah oo uu hayo Agaasimaha Guud ee Wasaaradda Maaliyadda taas oo ka hor-imaanaysa shuruudaha xeer-hoosaadka maareynta hantida.
- Hantida ma guurtada ah lama calaamadin (laguma dhejinin calaamad aan ka go'in) taas oo adkaynaysa in la raadraaco.
- Ma jirin habraacyo loogu talagalay xaqiijinta hantida ee muddo ka dibba ma la sameeyo taas oo keenaysa hay'adaha in ay halis u galaan xatooyo iyo ku takrifal.

Diiwaanka hantida waa in la diyaariyaa oo la cusboonaysiiyaa si loogu daro dhammaan hantida dowladda labadaba hantida ma guurtada ah iyo tan guurtada ah.

5.7 Bankiga iyo Kaashka

Waxaan oggaanay in habraacyada sannadka dhammaadkiisa la sameeyo ee u baahan xaqiijinta iyo falanqeynta dhammaan xisaabaha bankiga ee ku qoran magaca dowladda ee loogu talagalay ujeeddooyinka korjoogteynta dhow looma hoggaansamin.

Xaqiijinta xisaabaha bankiga ee la sammeeyo sannadka dhammaadkiisa iyo cusboonaysiinta diiwaanka bankiga waa in loo hoggaansamaa.

5.10 La-socoshada Soo-jeedimada Baaristii Sannad Maaliyadeedka (FY) 2021

Intii lagu guda jiray baarista, waxaannu dabagal ku sameynay dhammaan soo-jeedimadii hantidhowrka ee la soo-jeediyay sannadadii hore waxaanna oggaaney in, marka la eego 18kii soo-jeedimo ee uu soo-jeediyay Xafiiska Hantidhowrka Guud (AOG) in 1 soo-jeedin oo keliya la fuliyay.

Nidaam rasmi ah waa in la dhaqangeliyaa si loo xaqiijiyo in uu jiro qorshe habboon oo lagu hubinayo in soo-jeedimadan loo hirgeliyo sidii la qorsheeyay iyo in horumarku uu la socdo Maamulka Sare ee Wasaaradda Maaliyadda (MoF).

Lifaaqa 1aad – Bayaannada Maaliyadeed ee Iskudhafan ee La Baarey ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ee Sannadkii Dhammaadey 31ka Disembar 2021 iyo warbixinta hantidhowraha ee la socota

Lifaaqa 2aad– Warqadda Maamulka ee Kama-Dambeysta ah. Warbixinta Hantidhowrka Madaxa-Bannaan Ee Ku Saabsan Baaritaanka Dowlad-Goboleedka Jubaland Ee Soomaaliya (JSS) ee Sannadkii Dhammaadey 31ka Dismebar 2021.

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دولة إقليم جوبالاند الصومالية

مكتب المراجع العام

[redacted]

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DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA (JSS)

BAYAANNADA MAALIYADDA ISKUDHAFAN EE LA BAAREY EE XAFIISKA HANTIDHOWRKA GUUD EE SANNADKII DHAMMAADEY 31-KA DISEMBAR 2021

Bayaannada Maaliyadda Iskudhafan ee La Baarey ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ee Sannadkii Dhammaadey 31-ka Disembar 2021

Tusmada Buugga

1.0 BAYAANKA MAS'UULIYADDA EE WASAARADDA MAALIYADDA 1

2.0 WARBIXINTA HANTIDHOWRKA MADAX-BANNAAN EE KU SAABSAN BAYAANNADA MAALIYADDA ISKU-DHAFAN EE SANNADKII DHAMMAADEY 31-KA DISEMBAR 2021.....2

Lifaaqa 1aad: Bayaannada Maaliyadeed ee Wasaaradaha iyo Tan Isku-dhafan ee Dowlad-goboleedka Jubaland ee Soomaaliya ee sanadkii dhammaadey 31-ka Disembar 2021 6

1.0 BAYAANKA MAS'UULIYADDA EE WASAARADDA MAALIYADDA

Xeerka Maareynta Maaliyadda Maamulka / Dadweynaha (PFM) eeDowlad-goboleedka Jubaland ee Soomaaliya wuxuu Wasaaradda Maaliyadda uga baahan yahay in ay diyaariso Bayaanka Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinnada ee sannad maaliyadeed kasta kaas oo aragti iyo sawir dhab ah oo miisaaman ka bixinaya halka ay dhaqaale ahaan taagan tahay Dowlad-goboleedka dhammaadka sannad maaliyadeedka iyo wixii saa'id ama naaqis ku ah sannadkaasi. Wuxuu sidoo kale doonayaa Dowladda in ay xaqiijiso in Dowladda ay joogteyso diiwaannada xisaabaadka habboon oo ku filan in ay muujiyaan oo ay sharxaan macaamulaadka Dowladda iyo in ay si sax ah oo macquul ah, u shaaciso xaaladda maaliyadeed ee Dowladda. Dowladda ayaa sidoo kale ka mas'uul ah ilaalinta hantida Dowladda iyo in ay qaado tallaabooyin macquul ah oo loogaga hortagayo laguna oggaanayo khiyaannada iyo wax isdabamarinnada kale.

Maamulka wuxuu oggol yahay mas'uuliyadda diyaarinta iyo in uu u soo bandhigo Bayaannadan Maaliyadeed si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public Sector Accounting Standards* iyo habka uu u baahan yahay Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) ee 2017 ee Dowlad-goboleedka Jubaland ee Soomaaliya. Maamulka ayaa sidoo kale oggol mas'uuliyadda:

i) Nakh-shadeynta, hirgelinta iyo joogteynta kantaroolka gudaha ee ku habboon diyaarinta iyo in si wanaagsan loo soo bandhigo Bayaannada Maaliyadeed ee Iskudhafka ah.

ii) Xulashada iyo adeegsiga siyaasadaha xisaabaha ee habboon; iyo

iii) Sameynta qiyaasaha xisaabaadka iyo go'aamada macquulka ah ee ku saleysan xaaladaha.

Marka uu qiimeeyo awoodda ay Dowladda u leedahay in ay sii jirto/sii hawlgasho, Maamulka kama warqabo wax hubsasho la'aan ah oo la taaban karo oo la xiriira dhacdooyinka ama xaaladaha shakiga gelin kara awoodda ay Dowladda u leedahay in ay sii jirto/hawlaheeda sii wadato.

Maamulka wuxuu qirayaa baarista madax-bannaan ee Bayaannada Maaliyadeed ee Iskudhafan in aysan ka xayuubinaynin mas'uuliyadahooda.

Waxaa ansaxisay Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) markay taariikhdu ahayd…31-Desembar 2021

Mudane Maxamed Cabdi Salaad

Wasiir Ku-xigeenka Maaliyadda iyo Horumarinta Dhaqaalaha

Taariikhda **Saxiixa**

2.0 WARBIXINTA HANTIDHOWRKA MADAX-BANNAAN EE KU SAABSAN BAYAANNADA MAALIYADEED EE ISKUDHAFAN EE SANNADKII DHAMMAADEY 31-KA DISEMBAR 2021

Ra'yiga Wax-laga-beddelay

Waxaannu baarney Bayaannada Maaliyadeed ee Dowlad-goboleedka Jubaland ee Soomaaliya oo ay ku jiraan Warqadda Maaliyadda Isku-dhafan ee Qabashada iyo Lacag-bixinta, Warqadda Maaliyadda Isku-dhafan ee Isbarbardhiga Qaddarka Miisaaniyadda La Sii Dejiyay iyo Tan Rumoowday, iyo Bayaanka Halwgalka Istaatiistika Maaliyadda Dowladda (GFS) ee sannadkii dhammaadey 31ka Disembar 2021 iyo Qoraallada Bayaannada Maaliyadeed ee uu ku jiro nuxurka kooban ee siyaasadaha xisaabaadka muhiimka ah.

Ra'yigeyga ahaan, marka laga reebo saameynta ay leeyihiin arrimaha lagu sharxay qaybta warbixintayda ee Waxyaabaha Lagu Saleeyey Ra'yiga Cilladda leh (Qualified Opinion), bayaannada maaliyadeed ee la socda waxay si caddaalad ah u soo bandhigayaan halka ay dhaqaale ahaan taagneyd Dowlad-goboleedka Jubaland ee Soomaaliya sannadkii dhammaaday 31-ka Disembar, 2021, iyo waxqabadkeeda maaliyadeed sannadkii dhammaadey iyadoo la raacayo Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public Sector Accounting Standard* (IPSAS) - Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan.

Waxyaabaha Lagu Saleeyey Ra'yiga Wax-laga-beddelay

Waxaan aqoonsaney khaladaadkan la taaban karo ee soo socda intii ay socotey baarista loo sameeyay si waafaqsan jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare (ISSAI):

- Kala duwanaanshiyo aan la iswaafajin oo u dhaxeeya Bayaannada Maaliyadeed ee la saxiixay iyo baaqiga harsan ee diiwaanka oo dhan USD$ 1,377,808.
- Waxaan oggaanay in ay jiraan lacag-bixinno wadar ahaan dhan USD 405,400 oo aan lahayn dokumentiyo taageeraya oo aasaasi ah.
- Waxaan sidoo kale oggaanay in ay jiraan Lacag-bixinno wadar ahaan dhan USD 664,118 oo aan lahayn dokumentiyo taageeraya oo ku filan.
- Dowlad-goboleedka JSS ma lahan diiwaanka hantida ma guurtada ah oo dhammeystiran kaas oo muujinaya dhammaan hantida ay dowladdu iska leedahay.
- In aannu jirin isku-xir ku filan oo u dhaxeeya nidaamyada BPM, RMS, iyo IFMS. Waxaa jirta halis ah in Qiimayaasha miisaaniyadda ee kharashaadka iyo dakhliga ee la daabacay in si khalad ah loo sheego oo sabab u ah kala-duwanaansho u dhaxeeya nidaamyada BPM iyo IFMIS;

Waxaan baaristeyda u sameeyay si waafaqsan Jaangooyada Caalamiga ah ee Hay'adaha Hantidhowrka Sare ee loo yaqaanno *International Standards for Supreme Audit Institutions* (ISSAI). Mas'uuliyadaheyga ee waafaqsan jaangooyadaasi ayaa si faahfaahsan loogu sharxay Mas'uuliyadaha Hantidhowrka ee Baarista qaybta Bayaannada Maaliyadeed ee Warbixinteyda.

Waxaan ka madax-bannaanahay hay'adda iyadoo la raacayo Xeer-Anshaxeedka Hay'adaha Hantidhowrka Sare iyo shuruudaha anshaxa ee u habboon baaristeyda bayaannada maaliyadeed ee Jamhuuriyadda Federaalka Soomaaliya, waxaanna mas'uuliyadaheyga kale ee anshaxa uga soo baxay si waafaqsan shuruudahan iyo Xeer-Anshaxeedka. Waxaan aaminsanahay caddeymaha aan baarista ku helnay in ay ku filan yihiin kuna habboon yihiin bixinta waxyaabaha lagu saleeyey ra'yigeyga.

Macluumaad kale

Wasaaradda Maaliyadda ayaa ka mas'uul ah macluumaadka kale. Macluumaadka kale ayaa ka kooban macluumaadka ku jira Warbixin Sannadeeda laakinse kuma jirto Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta iyo warbixinteenna hantidhowrka ee raacsan.

Ra'yigeenna ku saabsan Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta kama hadlayo macluumaad kale mana muujinayno nooc kasta oo gunaanad la hubo ah oo raacsan.

Iyadoo lala xiriirinayo baaristeenna Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta, mas'uuliyadeenna waa in aan akhrino macluumaadka kale, marka aan sidaa sameynayno, in aan tixgelinno haddii macluumaadka kale uu yahay mid la taaban karo oo aan waafaqsanayn Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Lacag-bixinta ama aqoonta aan ka helnay baarista, ama si kale u muuqda in uu yahay khalad la taaban karo. Haddii, lagu saleeyo shaqada aan qabaney ee ku saabsan macluumaadka kale, waxaan ku soo gunaanadaynaa in uu khalad la taaban karo ku jiro macluumaadkan kale, waxaa na looga baahan yahay in aan soo sheegno xaqiiqdaas. Ma hayno wax aan ka warbixinno oo arrintan ku saabsan.

Arrimaha Muhiimka ah ee Baarista

Arrimaha muhiimka ah ee baarista waa arrimaha, marka aan ku saleyno ra'yigeenna, fikirkeenna xirfadlenimo, ugu muhiimsannaa baaristeenna Bayaannada Maaliyadeed ee muddada. Arrimahan, waxaa looga hadley guud ahaan nuxurka qoraallada Baaristeenna ee Bayaamada Maaliyadeed, iyo in aan bixinno ra'yigeenna ee la socda, mana bixinayno ra'yi gaar ah oo arrimahan ku saabsan. Ka sokow arrimaha aan ku qeexnay qaybta Waxyaabaha Lagu Saleeyey Ra’yiga Wax-laga-beddelay, waxaan go'aaminay arrimaha hoos lagu qeexay in ay noqdaan arrimaha muhiimka ah ee hantidhowrka ee ay tahay in aan ugu hadalno warbixinteenna.

A. Ururinta iyo diiwaangelinta dakhliga.

Habraacyada uu ku dhaqmay Maamulka Dowlad-goboleedka Jubaland ee Soomaaliya ayaa baneynaya fursad dakhli lagu lumin karo iyo khaladaad ku yimaada bayaannada maaliyadeed oo ay sababeen:

- In aan la wada adeegsan Nidaamka Maareynta Dakhliga (RMS) ee otomaatika ah.
- Iswaafajin la'aanta dakhliga la ururiyay iyo tirada lacagaha bankiga lagu shubay iyo nidaamka xisaabaadka.
- Rasiidyo taageeraya dakhliga la'aan

Si wax looga qabo halisahan, waxaan sameynay habraacyada baarista ee soo socda:

- Fahamka hannaanka dakhli ururinta, tijaabinta kantaroollada ka dhex jira hannaanka gudahiisa si loo hubiyo in habraacyada la raaco.
- Waxaan raadka hantidhowrka ku tijaabinay rasiidyada canshuurta ay ururiyeen wakiillada canshuurta ilaa tirada lacagaha bankiga lagu shubay iyo nidaamka xisaabaadka.
- Waxaan qiimeynay aqoonta kooxda dakhliga waxaanna daraaseynay heerkooda ku lug lahaanshaha hannaanka canshuur ururinta, diiwaangelinta iyo bankiyada.
- Waxaan dib-u-eegnay bayaannada bankiga waxaanna mar kale ku noqonay ama xaqiiqsanay diiwaannada Nidaamka Macluumaadka Maareynta Maaliyadda si aad u xaqiijino haddii labada diiwaanno ay iswaafaqsan yihiin.

B. Deymo aan la taageerin

Qoraalka 1.9 ee bayaannada maaliyadeed wuxuu sheegayaa deymo aan wali la bixin oo dhan USD 7,806,526 kana kooban keenista alaabooyin iyo adeegyo loo qabtey Dowlad-goboleedka Jubaland ee Soomaaliya. Waxaan ogaaney walaacyadan soo socda in ay ka jiraan:

- Nala ma siinin jadwallada dib-u-bixinta deymahan.
- Ma aanan helin heshiisyo deymaha khuseeya oo u dhaxeeya JSS iyo deyn-bixiyaasha gaarka ah si aan u eegno shuruudaha deymaha.
- Ma jiro diiwaan weyn oo qoraya baaqiga sannadka dhammaadkiisa ee sannad maaliyadeedka FY2021 iyo qaddarada la soo minguuriyay sannadka bilowgiisa.

Sidaa daraaddeed, ansaxnimada deymaha aan wali la bixin ee lagu sheegay qoraalka 1.9 ee bayaannada maaliyadeed lama xaqiijin karo.

Si wax looga qabo halista, ayaa waxaan sameynay habraacyada baarista ee soo socda:

- Waxaan maamulka weyddiinay haddii ay leeyihiin siyaasado iyo habraacyo deymaha loogu talagalay oo jira iyo haddii ay sidaa tahay, in kuwan loo hoggaansamay.
- Waxaan codsanay bayaannada deynta cid kasta oo gaar ah oo deyn lacageed siineysa dowladda si loo xaqiijiyo tirada lacagaha aan wali la bixin dhammaadka sannad maaliyadeedka FY2021 iyo dib-u-eegista shuruudaha deyn-siinta. Kuwan ma helin ama diyaar uma ahayn in aan dib-u-eegis ku sameyno.
- Waxaan sii codsanay liiska lacagaha deymaha ah ee ku jira bayaannada maaliyadeed ee sannadka, laakiinse ma helin si aan dib-u-eegis ugu sameyno.

Mas'uuliyadaha Maamulka iyo Kuwa Loo Igmaday Maamulka Bayaannada Maaliyadeed

Maamulka ayaa ka mas'uul ah diyaarinta iyo si wanaagsan u soo bandhigidda Bayaannadan Maaliyadeed oo waafaqsan Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha ee 2017 iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public Sector Accounting Standard* (IPSAS) - Ka-warbixinta Maaliyadaha ee Habka Kaashka Ku Saleysan ee Xisaabaadka iyo kantaroolka gudaha ee kale ee Guddiga Maamulku u arko in ay lagama maarmaan u yihiin diyaarinta Bayaamada Maaliyadeed oo aan lahayn khalad la taaban karo, khayaamo ama ilduuf mid uu ku yimaadaba.

Marka la diyaarinayo bayaamada maaliyadeed, Maamulka ayaa ka mas'uul ah qiimeynta awoodda ay JSS u leedahay in ay sii jiro/sii hawlgasho, iyadoo si ku habboon loo shaacinayo, arrimaha la xiriira sii jiridda/sii hawlgelidda lana adeegsanayo habka sii jiridda ee xisaabaadka ku saleysan haddii Maamulka uu doonayo in uu lacageeyo ama iibiyo hantida JSS ama uu joojiyo hawlgallada mooyaane, ama uusan lahayn xal kale oo macquul ah oo aan ka ahayn in sidaa la sameeyo.

Kuwa loo igmaday maamulka ayaa ka mas'uul ah kor-ka-ilaalinta hannaanka ka-warbixinta maaliyadaha hay'adda ee Dowladda.

Mas'uuliyadaha Hantidhowraha ka Saaran hantidhowr-ku-sameynta/baarista bayaamada maaliyadeed

Ujeeddooyinkeenna waa in aan helno ballanqaad caqligal ah oo ku saabsan in bayaamada maaliyadeed ee dowlad-goobleedka aaney lahayn khalad la taaban karo, khayaanno iyo ilduuf mid uu ku yimaadaba , iyo in aan soo saarno warbixinta hantidhowrka oo aan ku sheegeyno ra'yigeenna. Ballanqaad caqligal ah waa ballanqaad heerkiisu sarreeyo, laakiin ma ahan damaanadqaad sheegaya in hantidhowrka ama baarista loo sameeyey si waafaqsan ISSAIs iyo in uu mar walba soo helayo khaladaad marka uu Jira. Khaladaadka ayaa waxaa ka dhalan karaa khiyaanno ama ilduuf waxaana loo qaadanayaa in ay yihiin kuwo la taaban karo haddii, mid ahaan ama wadar ahaanba, si caqligal ah loo fili karo in ay saameyn ku yeeshaan go'aannada dhaqaale ee ay qaateen adeegsadayaasha marka lagu saleynayo warbixintan maaliyadeed.

- Iyadoo qayb ka ah baarista qaabilsan ISSAIs, ayaa waxaannu adeegsanaa go'aan xirfadeed annaga oo joogteyn doonnaa shaki xirfadeed inta ay baaristu socota. Waxaan kaloo:

- Aqooonsanaa oo aan u-kuurgalnaa halisaha khaladka la taaban karo ee bayaannada maaliyadeed, khayaano ama ilduuf midka uu doonaba ha ku yimaadee, in aan nakh-shadeyno oo aan sameyno habraacyo baaris oo wax ka qabanaya halisahan, iyo si aan u helo caddeyn dad ku filan oo habboon si aan ugu saleyno ra'yigeenna. Halista ah in aan la soo oggaan khaladka la taaban karo ee ku yimid khayaano ayaa ka badan tan midka ku yimaada ilduufka, maaddaama khayaannadu ay ku lug lahaan karto mu'aamarad, been-abuur, si ku-talogal ah in wax looga tago, maldahaad, ama in laga dul-boodo kantaroolka gudaha.
- Helnaa faham ku aaddan kantarool gudaha oo u habboon baarista si aan u nakh-shadeyno habraacyo baarista ee ku habboon xaaladaha jira, laakiinse aanu ahayn in la bixiyo ra'yi ku aaddan taabogalnimada kantaroolka gudaha ee dowladda.
- Qiimeynaa sida guud ahaan loo soo bandhigey, loo diyaariyey iyo waxa ku jira Bayaannada Maaliyadeed, ee ay ka mid yihiin shaac-ka-qaadista, iyo in Bayaannada Maaliyadeed ee dowlad-goboleedka ay tacaamulaadka iyo dhacdooyinka aasaaska u ah ay u muujinayaan si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.
- Ku soo gunaanadeynaa habboonaanshaha in maamulku uu adeegsado sii jiridda xisaabaadka ku saleysan iyo, iyadoo lagu saleynayo caddeynta baarista, la helay haddii hubaal la'aan la taaban karo ay jirta oo la xiriirta dhacdooyinka ama xaaladaha shakiga weyn u keeni kara awoodda ay JSS u leedahay in ay sii jirto ama sii hawlgasho. Haddii aan ku soo gunaanadno in hubaal la'aan la taaban karo ay jirto, waxaa nalaga doonayaa in aan dadka ku dareensiinno warbixintayada hantidhowrka shaac-ka-qaadista la xiriirta ee ku xusan bayaamnnada maaliyadeed, ama, haddii shaac-ka-qaadista noocaasi ahi aysan dad ku filnayn, in aannu wax ka beddelno ra'yigeenna. Gunaanadkeenna wuxuu ku saleysan yahay caddeynta baarista ee laga helay ilaa iyo taariikhda warbixinteenna hantidhowrka. Si kastaba ha ahaatee, dhacdooyinka ama xaaladaha mustaqbalka ayaa keeni kara JSS in aysan sii hawlgelin.
- Qiimeynaa sida guud ahaan loo soo bandhigey, loo diyaariyey iyo waxyaabaha ku jira bayaannada maaliyadeed, ee ay ka mid yihiin shaac-ka-qaadista, iyo in bayaannada maaliyadeed ee dowlad-goboleedka ay tacaamulaadka iyo dhacdooyinka aasaaska u ah ay u muujinayaan si ka bixineysa sawir dhab ah oo caddaalad ku dhisan.
- Waxaan kuwa ka mas'uulka ah arrimaha maamulka la xiriira kala xiriirney, arrimo ay ka mid yihiin, baaxadda iyo waqtiga loo qorsheeyey baarista iyo waxyaabihii muhiimka ahaa ee baarista lagu soo oggaadey, oo ay ka mid yihiin haddiiba ay jiraan nusqaamo mug leh oo la xiriira kantaroolka gudaha ee aan soo ogaaney inta uu socday baaritaankeenna.

Bashir Mohamed Bahale
Hantidhowraha Guud
Dowlad-goboleedka Jubaland ee Soomaaliya
Kismaayo Soomaaliya

Saxiixa—

Taariikhda 31-ka Disembar 2022

Lifaaqa 1aad: Bayaannada Maaliyadeed ee Wasaaradaha iyo Tan Isku-dhafan ee Dowlad-goboleedka Jubaland ee Soomaaliya ee sanadkii dhammaadey 31ka Disembar 2021.

BAYAANNADA MAALIYADEED EE WASAARADAHA & TAN ISKUDHAFAN EE DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA

Sannadkii Dhammaadey 31ka Disembar 2021

Waxaa loo diyaariyay si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (IPSAS) – Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan 2017

Waxaa Diyaariyey Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha

Dowlad-goboleedka Jubaland ee Soomaaliya

Bayaanka Caddaynta – Bayaannada Maaliyadeed ee 2021

Bayaannada maaliyadeed ee 2021, iyo qoraallada la socda, ayaa waxaa loo diyaariyey si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda, Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan ee (2017) iyo habka uu u baahan yahay Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) 2017.

Marka la eego ra'yiga Wasiirka Maaliyadda, bayaannada maaliyadeed ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) sida loogu gudbiyay hantidhowrka ee waafaqsan Qaybta 32aad ee Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha ee 2017, waa kuwo sax ah oo sawir dhab ah oo miisaaman ka bixinaya halka ay dhaqaale ahaan taagan tahay Dowlad-goboleedka JSS 31ka Disembar ee sannadkii dhammaadey 2021. Wasiirka wuxuu sii xaqiijinayaa dhammeystirnaanta diiwaannada xisaabaadka gacanta lagu hayo ee Dowlad-goboleedka Jubaland ee Soomaaliya, kuwaas oo lagu tiirsanaa markii la diyaarinayey bayaannada maaliyadeed ee Jubaland iyo sidoo kale dad ku filnaanshaha nidaamka kantaroolka maaliyadaha gudaha.

Aniga oo ka wakiil ah Dowlad-goboleedka Jubaland ee Soomaaliya

Mudane Maxamed Cabdi Salaad 30 Abril, 2022

Wasiir Ku-xigeenka Maaliyadda iyo Horumarinta Dhaqaalaha **Taariikhda** **Saxiixa**

Dowlad-goboleedka Jubaland ee Soomaaliya
Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha ee
Xisaabta Mideysan ee Waaxda Khasnadda
Sannadkii Dhammaadey 31ka Disembar ee 2021

	Qoraalka	2021 Waxaa Kantaroola TSA USD	2020 Waxaa kantaroola TSA USD
Lacag-qabashada (Receipts / Inflows)			
Canshuuraha			
Canshuuraha dakhliga, faa'iidooyinka iyo faa'iidooyinka raasumaalka	**2**	266,658	250,485
Canshuuraha mushaaraadka iyo shaqaalaha	**3**	505,035	460,788
Canshuuraha alaabada iyo adeegyada	**4**	4,092,704	4,273,710
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah	**5**	10,051,485	11,318,990
Canshuuraha kale	**6**	12,534	-
Canshuuraha		**14,928,416**	**16,303,972**
Deeqaha			
Ka yimid ururrada caalamiga ah	**7**	4,004,990	5,372,109
Ka yimid qaybaha kale ee dowladda guud	**8**	4,854,160	8,022,644
Deeqaha		**8,859,149**	**13,394,753**
Dakhli Kale			
Iibka alaabada iyo adeegyada	**9**	2,405,819	1,250,878
Ganaaxyada iyo ciqaabaha	**10**	24,455	27,842
Dakhli Kale		**2,430,274**	**1,250,878**
Lacag-qabashada (Receipts / Inflows)		**26,217,839**	**30,949,602**
Lacag-bixinnada (Payments / Outflows)			
Gunnooyinka la siiyo Shaqaalaha			
Mushaaraadka iyo Ujuurooyinka	**11**	15,050,731	19,233,695
Gunnooyinka la siiyo Shaqaalaha		**15,050,731**	**19,233,695**
Adeegsiga Alaabada iyo Adeegyada			
Safarrada iyo Shirarka	**12**	1,798,852	2,787,377
Kharashaadka Hawlgallada	**13**	2,755,664	3,372,039
Kiro	**14**	68,004	67,200
Kharashaadka Kale ee Hawlgallada La Xiriira	**15**	2,249,225	1,167,175
Ku-talagalka	**16**	226,307	693,483
Adeegsiga Alaabada iyo Adeegyada		**7,098,052**	**8,087,273**
Deeqaha			
Deeqaha La Siiyo Qaybaha Kale ee Dowladda Guud	**17**	108,638	104,789
Deeqaha		**108,638**	**104,789**
Dheefaha Bulshada			
Dheefaha bulshada ee shaqada la xiriira	**18**	101,763	369,926
Dheefaha Bulshada		**101,763**	**369,926**
Kharashaadka Kale			
Xawilaadaha aan meel kale lagu sheegin	**19**	3,513,419	1,436,670
Kharashaadka Kale		**3,513,419**	**1,436,670**
Hantida aan maaliyadda ahayn			
Hantida Ma Guurtada ah	**20**	671,719	805,980
Hantida aan maaliyadda ahayn		**671,719**	**805,980**
Lacag-bixinnada (Payments / Outflows)		**26,544,322**	**30,038,333**
Kororka Hoos-u-dhaca Kaashka		**(326,483)**	**939,111**
Kaashka Bilowga Sannadka		1,196,995	257,884
Kaashka Dhammaadka Sannadka	**1.5**	**870,512**	**1,196,995**

Dowlad-goboleedka Jubaland ee Soomaaliya
Warqadda Maaliyadda Isku-dhafan ee Isbarbardhiga Qaddarka Miisaaniyadda La Sii Dejiyey iyo Ta Rumooway
ee Sannadkii Dhammaadey 31-ka Disembar, 2021
Miisaaniyadda Qoondeynta ee Loo Ansaxiyey Habka Kaashka Ku Saleysan
Kala-sooca Lacag-bixinnada ee Heerka Dhaqaale

		2021				2020
	Qoraalka	Qiyaasta Asalka ah ee Qoondeynta A USD	Qiyaasta Kama Dambeysta ah ee Qoondeynta B USD	Waxaa Kantaroola TSA C USD	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Ta Rumowday C-B USD	Waxaa Kantaroola TSA USD
Lacag-qabashada (Receipts / Inflows)						
Canshuuraha						
Canshuuraha dakhliga, faa'iidooyinka iyo faa'iidooyinka raasumaalka		300,000	271,679	266,658	(5,021)	250,485
Canshuuraha mushaaraadka iyo shaqaalaha		503,771	470,821	505,035	34,214	460,788
Canshuuraha alaabada iyo adeegyada		6,854,584	7,304,034	4,092,704	(3,211,331)	4,273,710
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		10,941,250	9,401,796	10,051,485	649,689	11,318,990
Canshuuraha kale		400,000	395,170	12,534	(382,636)	
Canshuuraha	**21**	**18,999,606**	**17,843,501**	**14,928,416**	**(2,915,085)**	**16,303,972**
Deeqaha						
Ka yimid ururrada caalamiga ah		3,757,136	5,041,382	4,004,990	(1,036,392)	5,372,109
Ka yimid qaybaha kale ee dowladda guud		14,917,169	10,116,056	4,854,160	(5,261,897)	8,022,644
Deeqaha	**22**	**18,674,305**	**15,157,438**	**8,859,149**	**(6,298,289)**	**13,394,753**
Dakhli Kale						
Dakhliga guryaha		50,000	-	-	-	-
Iibka alaabada iyo adeegyada		935,740	2,117,377	2,405,819	288,442	1,250,878
Ganaaxyada iyo ciqaabaha		20,000	40,338	24,455	(15,883)	27,842
Dakhli Kale	**23**	**1,005,740**	**2,157,715**	**2,430,274**	**272,559**	**1,278,719**
Lacag-qabashada (Receipts / Inflows)		**38,679,650**	**35,158,654**	**26,217,839**	**(8,940,815)**	**30,977,444**

Dowlad-goboleedka Jubaland ee Soomaaliya
Warqadda Maaliyadda Isku-dhafan ee Isbarbardhiga Qaddarka Miisaaniyadda La Sii Dejiyey iyo Ta Rumooway
ee Sannadkii Dhammaadey 31-ka Disembar, 2021
Miisaaniyadda Qoondeynta ee Loo Ansaxiyey Habka Kaashka Ku Saleysan
Kala-sooca Lacag-bixinnada ee Heerka Dhaqaale

		2021				2020
	Qoraalka	Qiyaasta Asalka ah ee Qoondeynta A	Qiyaasta Kama Dambeysta ah ee Qoondeynta B	Waxaa Kantaroola TSA C	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Ta Rumowday C-B	Waxaa Kantaroola TSA
		USD	USD	USD	USD	USD
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		16,038,121	17,220,256	15,050,731	(2,169,525)	19,233,695
Gunnooyinka la siiyo Shaqaalaha	**24**	**16,038,121**	**17,220,256**	**15,050,731**	**(2,169,525)**	**19,233,695**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		2,126,346	2,474,651	1,798,852	(675,799)	2,787,377
Kharashaadka Hawlgallada		3,542,974	3,951,866	2,755,664	(1,196,202)	3,372,039
Kiro		83,674	126,449	68,004	(58,445)	67,200
Kharashaadka Kale ee Hawlgallada La Xiriira		2,089,834	2,641,253	2,249,225	(392,028)	1,167,175
Kharashka Soo-noqnoqda ee Aan Mushaarka Ahayn		743,140	544,217	-	(544,217)	-
Ku-talagalka		259,955	259,577	226,307	(33,270)	693,483
Adeegsiga Alaabada iyo Adeegyada	**25**	**8,845,923**	**9,998,013**	**7,098,052**	**(2,899,961)**	**8,087,273**
Deeqaha						
Deeqaha La Siiyo Qaybaha Kale ee Dowladda Guud		229,000	199,000	108,638	(90,362)	104,789
Deeqaha	**26**	**229,000**	**199,000**	**108,638**	**(90,362)**	**104,789**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		223,262	166,662	101,763	(64,899)	369,926
Dheefaha Bulshada	**27**	**223,262**	**166,662**	**101,763**	**(64,899)**	**369,926**
Kharashaadka Kale						
Xawilaadaha aan meel kale lagu sheegin		4,430,777	3,579,277	3,513,419	(65,858)	1,436,670
Kharashaadka Kale	**28**	**4,430,777**	**3,579,277**	**3,513,419**	**(65,858)**	**1,436,670**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		8,912,567	3,995,445	671,719	(3,323,727)	805,980
Hantida aan maaliyadda ahayn	**29**	**8,912,567**	**3,995,445**	**671,719**	**(3,323,727)**	**805,980**
Lacag-bixinnada (Payments / Outflows)		**38,679,650**	**35,158,654**	**26,544,322**	**(8,614,332)**	**30,038,333**
Kororka Hoos-u-dhaca Kaashka				**(326,483)**	**(326,483)**	**939,111**

Dowlad-goboleedka Jubaland ee Soomaaliya
Bayaanka Hawlgallada Dowladda
Sannadkii Dhammaadey 31-Ka Disembar, 2021

		2021 USD	2020 USD
	Macaamulaadka Saameynaya Qiimaha Sugan		
Dakhliga		**26,217,839**	**30,977,444**
	Canshuuraha	**14,928,416**	**16,303,972**
	Canshuuraha dakhliga, faa'iidooyinka iyo faa'iidooyinka raasumaalka	266,658	250,485
	Canshuuraha mushaaraadka iyo shaqaalaha	505,035	460,788
	Canshuuraha alaabada iyo adeegyada	4,092,704	4,273,710
	Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah	10,051,485	11,318,990
	Canshuuraha kale	12,534	-
Deeqaha	**Deeqaha**	**8,859,149**	**13,394,753**
	Ka yimid ururrada caalamiga ah	4,004,990	5,372,109
	Ka yimid qaybaha kale ee dowladda guud	4,854,160	8,022,644
Dakhli Kale		**2,430,274**	**1,278,719**
	Iibka alaabada iyo adeegyada	2,405,819	1,250,878
	Ganaaxyada iyo ciqaabaha	24,455	27,842
Kharashka		**25,872,604**	**29,232,353**
Gunnooyinka la siiyo Shaqaalaha		**15,050,731**	**19,233,695**
	Mushaaraadka iyo Ujuurooyinka	15,050,731	19,233,695
Adeegsiga Alaabada iyo Adeegyada		**7,098,052**	**8,087,273**
	Safarrada iyo Shirarka	1,798,852	2,787,377
	Kharashaadka Hawlgallada	2,755,664	3,372,039
	Kiro	68,004	67,200
	Kharashaadka Kale ee Hawlgallada La Xiriira	2,249,225	1,167,175
	Ku-talagalka	226,307	693,483
Deeqaha		**108,638**	**104,789**
	Deeqaha La Siiyo Qaybaha Kale ee Dowladda Guud	108,638	104,789
Dheefaha Bulshada		**101,763**	**369,926**
	Dheefaha bulshada ee shaqada la xiriira	101,763	369,926
Kharashaadka Kale		**3,513,419**	**1,436,670**
	Xawilaadaha aan meel kale lagu sheegin	3,513,419	1,436,670
Haraaga Guud ee Hawlaha La Xiriira		**345,235**	**1,745,091**
	Macaamulaadka Hantida Aan Maaliyadda Ahayn	-	-
	Isbeddelka Macaamulaadka Qiimaha Sugan	**671,719**	**805,980**
	Hantida aan maaliyadda ahayn	671,719	805,980
	Hantida Ma Guurtada ah	671,719	805,980
	Alaabooyinka	-	-
Macaamulaadka Hantida Maaliyadeed & Deymaha		**(326,483)**	**939,111**
Isbeddelka Qiimaha Sugan. Macaamulaadka (Hantida)		**(326,483)**	**939,111**
Hantida maaliyadeed		(326,483)	939,111
Gudaha		-	-
Deymaha		**-**	**-**
Deymaha		-	-
Deymaha		-	-
Kala-bandaanshaha Guud ee Istaatistik		-	-

Qoraallada Bayaamada Maaliyadeed
Qoraalka 1aad Siyaasadaha Xisaabaadka

1.1 Aasaaska Diyaarinta Lagu Saleeyay

Bayaannada maaliyadeed ee iskudhafan ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) waxaa loo diyaariyey si waafaqsan *Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha 2017* (PFM) iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno *International Public Sector Accounting Standard* (IPSAS) - *Warbixinta Maaliyadeed ee Waafaqsan Xisaabaadka Kaashka Ku Saleysan ee 2017*. Qoraalladan ku qoran bayaannada maaliyadeed waxay noqdaan qayb aan ka go'in fahamka bayaannada oo waa in lala akhriyaa bayaannada.

Waxaa si joogto ah muddada oo dhan loo adeegsanayay siyaasadaha xisaabaadka.

1.2 Hay'adda Warbixinta

Bayaannada maaliyadeed waxaa loogu talogaley Dowlad-goboleedka Jubaland ee Soomaaliya. Magaalo Madaxda Magacaaban ee Dowlad-goboleedka Jubaland waa magaalada Bu'aale, oo ku taalla gobolka Jubbada Dhexe ee Soomaaliya, taas oo dhacda koonfurta Webiga Jubba. Si kastaba ha ahaatee, xarumaha Dowlad-goboleedka Jubaland ee Soomaaliya waxay hadda si ku-meelgaar ah ugu yaallaan magaalada Kismaayo. Cinwaanka ugu weyn waa:

Dhismaha Wasaaradda Maaliyadda,
Jidka Garoonka Diyaaradaha,
Xaafadda Faanoole, Ka Soo Horjeedka Hoteelka Agan.

Hawlaha ugu waaweyn ee Dowladda iyo hay'adaha ay maamusho waxaa ka mid ah bixinta adeegyada caafimaadka, waxbarashada, amniga iyo adeegyada guud ee dadweynaha. Bayaannada maaliyadeed waxaa loogu talogaley Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) waxayna khuseeyaan muddada u dhaxeysa 1-da Jannaayo ilaa 31-ka Disembar ee 2021.

Bayaannada maaliyadeed waxaa ku jira hay'adaha ka warbixinaya sida ku xusan *Xeerka Qoondeynta JSS ee Lr. 2aad ee 2020* waxayna ka kooban yihiin:

1. Wasaaradda Beeraha iyo Waraabka
2. Wasaaradda Hiddaha iyo Tacliinta Sare
3. Wasaaradda Biyaha iyo Tamarta
4. Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha
5. Wasaaradda Caafimaadka
6. Wasaaradda Isgaarsiinta, Boostada, iyo Tiknoolijiyadda
7. Wasaaradda Amniga Gudaha
8. Wasaaradda Garsoorka iyo Arrimaha Diinta
9. Wasaaradda Qorsheynta & Iskaashiga Caalamiga
10. Wasaaradda Ganacsiga iyo Warshadaha
11. Wasaaradda Haweenka iyo Xuquuqul Insaanka
12. Wasaaradda Madaxtooyada
13. Maamulka Garoonka Diyaaradaha ee Kismaayo
14. Maamulka Dekadda Kismaayo
15. Xafiiska Hantidhowrka Guud
16. Guddiga Shaqaalaha Rayidka ah

17 Baarlamaanka Jubaland
18 Wasaaradda Xannaanada Xoolaha
19 Wasaaradda Kalluumeysiga iyo Kheyraadka Badda
20 Wasaaradda Dhallinyarada iyo Isboortiga
21 Wasaaradda Gaadiidka iyo Duulista Hawada
22 Wasaaradda Arrimaha Gudaha iyo Federaalka
23 Wasaaradda Degaanka iyo Dalxiiska
24 Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta
25 Guddiga Adeegga Garsoorka.
26 Wasaaradda Dastuurka iyo Arrimaha Federaalka
27 Wasaaradda Shaqada iyo Shaqaalaha
28 Guddiga Xuduudaha iyo Doorashooyinka Jubaland
29 Xafiiska Xeer-Ilaaliyaha Guud
30 Wasaaradda Warfaafinta iyo Hanuuninta Dadweynaha
31 Wasaaradda Gaadiidka iyo Dekedaha
32 Wasaaradda Batroolka iyo Macdanta
33 Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka

Wasaaradaha oo dhan waxaa lagu dhisey *Wareegtada Madaxeyne ee XM/J/772014* oo cinwaankeedu uu ahaa *Wareegto Lagu Dhisayo Wasaaradaha Dowlad-goboleedka Jubaland ee Soomaaliya oo lagu Qeexay Doorarka iyo Shaqooyinka Wasaaradaha* kuna taariikheysan 25ka Disembar 2014. Iyada oo sabab u ah dib-u-habeyn lagu sameeyay wasaaradaha, afar (4) wasaaradood oo cusub ayaa waxaa lagu dhisey *Wareegtada Madaxweyne ee XM/DGS/112/2018* oo soo baxday markay taariikhdu ahayd 27ka Nofembar, 2018. Xeerka Dhisidda Wasaaradda Maaliyadda iyo Maamulka Dakhli Ururinta ee 2017 ee Dowlad-goboleedka Jubaland ee Soomaaliya ayaa loo abuuray ujeeddooyin lagu dhisayo Wasaaradda Maaliyadda iyo Maamulka Dakhli Ururinta si loo xaqiijiyo in Dowlad-goboleedka Jubaland ee Soomaaliya ay leedahay Wasaarad Maaliyadeed ka mas'uul ah guud ahaan maamulka maaliyadda ee Dowlad-goboleedka Jubaland ee Soomaaliya iyo sidoo kale xaqiijinta in Wasaaradda Maaliyadda gudaheeda in uu ka jiro Maamulka Dakhli Ururinta kaas oo si buuxda u haysta shaqaale, u abaabulan, loo maamulo oo awood buuxda loo siiyay in uu ururiyo oo dhigo xisaabta mideysan ee waaxda khasnadda ((TSA) dhammaan canshuuraha sharciga ah iyo dakhliyada kale ee Dowlad-goboleedka Jubaland ee Soomaaliya. Xafiiska Hantidhawrka guud ayaa lagu dhisay Xeerka Hanti-dhowrka ee 2016; haseyeeshee, Xafiiska ayaa keliya si rasmi ah loo dhisay intii lagu guda jiray sannad maaliyadeedkii 2018. Maamullada Garoonka Diyaaradaha iyo Dekadda Kismaayo ayaa si gaar ah loo sharciyeeyay.

Wareegto ku xigtey oo ku saabsan dhisidda Guddiga Shaqaalaha Rayidka ah (CSC) iyo ujeeddadiisa oo cinwaankeedu uu ahaa *Xeer lagu dhisayo Guddiga Shaqaalaha Rayidka ah ee Dowlad-goboleedka Jubaland ee Soomaaliya oo ku taariikheysan 23ka Abriil, 2018* ayaa lagu dhisey xafiiska Guddiga Shaqaalaha Rayidka ah. Xeer la socda ayaa sidoo kale lagu dhisey Shaqaalaha Rayidka ah iyo qaab-dhismeedka Mushaaraadka Shaqaalaha Rayidka ah. Dastuurka Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ayaa si otomaatik ah u dhisey Baarlamaanka Jubaland. Bayaannada kala duwan ee dhammaan hay'adaha liiska taxan ayaa waxay noqdaan qayb ka mid ah bayaannada maaliyadeed ee iskudhafan maadaama hay'adahan ay qayb ka ahaayeen Xeerka Qoondeynta JSS Lr. 2aad, ee *2021.*

Maamullada Dekedaha iyo Garoonka Diyaaradaha ee Kismaayo ayaa si kala gaar ah loo sharciyeeyay sannadkii 2017, si kastaba ha ahaatee bayaannadooda gaarka ah ayaa halkan loogu darey in ay qayb ka noqdaan bayaanka maaliyadeed ee iskudhafan maadaama hay'adahan ay qayb ka ahaayeen Xeerka Qoondeynta JSS Lr. 2aad ee *2021.* Intii lagu guda jiray sannad maaliyadeedka FY2021 Maamulka Garoonka Diyaaradaha ee Kismaayo

iyo Maamulka Dekedda Kismaayo ayaa sida loo kala hor xusay la hoos keenay Wasaaradda Gaadiidka iyo Dekedaha.

Xafiiska Hantidhowrka Guud, Guddiga Adeegga Garsoorka, Wasaaradda Shaqada iyo Shaqaalaha iyo Wasaaradda Dastuurka iyo Arrimaha Federaalka ayaa la dhisay intii lagu guda jiray sannad maaliyadeedka 2018 iyo Guddiga Xuduudaha iyo Doorashooyinka Jubaland sannadkii 2019.

Intii lagu guda jiray sannad maaliyadeedka FY2021 Wasaarado dheeraad ah ayaa la soo bandhigay oo kala ahaa, Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka iyadoo Wasaaradda Biyaha, Macdanta iyo Tamarta magaca laga beddelay oo loo kala bixiyay Wasaaradda Biyaha iyo Tamarta iyo Wasaaradda Batroolka iyo Macdanta, sidoo kale Wasaaradda Warfaafinta iyo Isgaarsiinta ayaa laga kala dhigay laba hay'adood oo kala ah Wasaaradda Warfaafinta iyo Wasaaradda Isgaarsiinta.

Bayaannada maaliyadeed ee isku-dhafka ah waxaa ka mid ah dhammaan hay'adaha la kantaroolay intii lagu guda jirray sannadka. Hay'daha midkoodna iskama laha hay'ad kale haseyeeshee Dowladda Hoose ee Kismaayo ee ah dowladda hoose ee magaalada Kismaayo, ayaa waxaa kantaroola Wasaaradda Arrimaha Gudaha iyo Federaalka

1.3 Kaalmada Dibedda

1.3.1 Lacag-bixinnada Dhinacyada Saddexaad

JSS waxay sidoo kale ka faa'iiday alaabo iyo adeegyo loo soo iibiyay oo sabab u ah lacag-bixinno kaash ah oo ay bixiyeen dhinacyo saddexaad inta muddadan lagu guda jiray. Warbixinta kaalmada dhinaca saddexaad ayaa lagu hoos qoray Qoraalka 30aad

1.3.2 Kaalmada Dibedda

Kaalmada dibedda laga helo ayaa waxaa loo helay qaab ah deeqo ka yimid hay'ado deeq-bixiyeyaal laba-geesood ah iyo kuwo dhinacyo badan oo hoos imaanaya heshiisyo qeexaya ujeeddada kaalmada loo adeegsan doono. Kaalmada kale ayaa waxaa ujeeddooyin gaar ah u bixiyay NGO-yada iyo deeq-bixiyeyaasha kale waxaanna warbixintooda lagu hoos qoray Qoraalka 30.2

1.4 Xisaabta Mideysan ee Waaxda Khasnadda & Xisaabaha Mashruuca

Dowlad-goboleedka Jubaland ee Soomaaliya ayaa xisaabo banki uga furan Bankiyada Dahabshiil iyo Salaam.

1.4.1 Xisaabaha Bankiga Dahabshil

Sannad maaliyadeedkii 2021, shan (5) xisaabood oo cusub ayaa lagu furay oggolaansho qoraal ah oo laga helay Wasiirka Maaliyadda, iyada oo la raacayo Qaybta 29aad, faqradda 2aad ee Xeerka PFM ee 2017. Xisaab-hoosaad la xiriira mashruuc deeq-bixiye ayaa la furay si loogu hoggaansamo shuruudaha deeq-bixiyaha. Dhammaadkii sannad maaliyadeedka FY2021, lacagaha ku harsanaa xisaabahan bankiga waxay ahaayeen sidan soo socota:

Magaca Xisaabaha Bankiga Dahabshiil	2021 USD	2020 USD
Wasaaradda Arrimaha Haweenka - Xisaabta Taageerada (Support Account)	63	913
Wasaaradda Qorsheynta iyo Iskaashiga Caalamiga ah - Xisaab Hoosaad	3,234	-
JRIA iyo Arrimaha IDPs - Xisaabta GIZ	51	-
Sanduuqa Xaaladaha Degdegga ah ee JRIA iyo Arrimaha IDPs - Xisaabta GIZ	-	93,886
Taageerada JRIA -Xisaabta UNHCR	2,714	2,681
Wasaaradda Beeraha - Xisaab Taageero	70,779	684
Xisaabta Xafiiska Guddoomiyaha Jubbada Hoose	1	-
Ministry of Livestock - Support Account	977	10
Ministry of Health - Support Project Account	92	4,800
Ministry of Minerals, Energy & Water Resources	-	2,175
Jubaland Teachers Training College (JTTC)	4,706	-
Moet-GIZ Support Account	131	-
Ministry of Minerals Energy & Water-GIZ Project	-	17,728
Moh-Covid19 Emergency Preparedness	87,116	21,455
MoEHL JSS-UNICEF Project	5	-
JSS MoH Kismayo Quarantine Facility (Covid19)	-	21,900
JSS MoH Kismayo Rural Mobile Clinic (Allenley)	-	16,000
JSS MoH Kismayo Urban Mobile Clinic (Allenley)	-	2,968
JSS MoTI-GIZ Project Account	-	12,821
JSS Min of Women & Human Right	-	29,736
Ministry of Agriculture Jubaland	-	28,708
Ministry of Finance Support Project Account	-	4,335
Ministry of ICT GIZ Support Project	-	8,750
MoPWH Support Project Account	-	5,330
Moet-GIZ Gobwen Support Account	1	4,344
Moet-GIZ-Herbs Account	425	19,954
Ministry of Minerals, Energy &Water JSS	-	1,955
Support Project Account MoH JSS	1	9,819
JRIA Resilience Sub-Account-GIZ	-	65,635
JRIA UFSP Sup-Account-GIZ	1	88,080
JRIA CFD Sub Account-GIZ	-	53,321
JSS Mot12-GIZ Project Account	2,532	-
Ministry Of Agriculture JSS GIZ Project	19,735	-
GIZ UFSP Gobweyn Project	38,971	-
MoPWRH-JSS Support Project Account	45,340	-
JUCRI CDF Sub-Account-GIZ	87,702	-
	364,574	**517,990**

1.4.2 Xisaabaha Bankiga Salaam Somali Bank

Intii lagu guda jiray sannad maaliyadeedkii 2021, shan (4) xisaabood oo cusub ayaa lagu furay oggolaansho qoraal ah oo laga helay Wasiirka Maaliyadda, iyada oo la raacayo Qaybta 29aad, faqradda 2aad ee Xeerka PFM ee 2017. Dhammaan xisaabo-hoosaadyada waxay gaar ahaan la xiriiraan mashruucyada deeq-bixiyaha waxaanna loo furay si loogu hoggaansamo shuruudaha deeq-bixiyaha. Dhammaadkii sannad maaliyadeedka FY2021, lacagaha ku harsanaa xisaabahan bankiga waxay ahaayeen sidan soo socota:

Magaca Xisaabaha Bankiga Salaam Somali Bank	2021 USD	2020 USD
Xisaabta Mideysan ee Waaxda Khasnadda ee Jubaland	3,911	343,361
Ministry of Woman & Human Rights - Support Account	35,427	42
Ministry of Agriculture - Support Account	9	9
Wb Project RCRF II	-	81,312
Ministry of Fisheries & Marine - Support By FAO	93	93
MOE And Higher Learning Support Project Account	236	12,061
Moi Jubaland Dialogue Account	10	10
Moj-Women Access to Justice Project	-	5,000
MOH HMIS Strengthening Bardere And Elwak Districts	70	70
Supp_Af Kismayo Municipality	-	48,514
Ministry Of Minerals, Energy And Water Resources	12,575	-
Mopwh Jss Jplg Support Account	14,777	5,100
JRIA Subaccount-Care	3	21,327
Support Account Jl-Gpe Account	-	119,601
Moilg-Jss	164	13,532
SURP- Kismayo Municipality	350,437	-
Ministry Of Public Work and Housing Jubaland	11,066	28,971
Mole Baxnaano Project Account	19,485	1
Garoonka Diyaaradaha Sayid Mohamed Abdulle Xassan	21,898	-
WB Project Account-2103-34177359	8,591	-
MoW & Hr-Support Account Dollars	1,787	-
JUCRI Sub-Account-Care	25,400	-
	505,938	**679,005**

1.5 Kaash & La Mid Ah Kaash

Kaash iyo La Mid ah Kaash waxaa loola jeedaa lacagaha waraaqda ah iyo qadaadiicda ee la hayo iyo dhigaal kasta ee lagu hayo xisaabaha bankiyada ama hay'adaha maaliyadeed. Kaashka waxaa loo aqoonsan yahay qaddarkiisa qiimaha lacageed. Bankiyada Soomaaliya ma bixiyaan wax dulsaar ah.

Kaashka ku jira bayaanka qabashada kaashka iyo lacag-bixinta ayaa ka kooban qaddaradan soo socda:

	2021 USD	2020 USD
Kaashka La Hayo iyo lacagaha ku harsan bankiyada	**870,512**	**1,196,995**

Tirada lacagta $870,512 waxaa ku jira $3,911 oo lagu hayo Xisaabta Mideysan ee Waaxda Khasnadda (TSA) ee ugu weyn, iyada oo kaashka lacagaha harsan oo dhan $866,601 lagu hayo xisaabo-hoosaadyada TSA ee loo xaddiday kaash loogu talagalay ujeeddooyinka mashruuc gaar ah

1.6 Nooca Lacagta Warbixinta

Nooca lacagta looga warbixinayo waa Doolarka Mareykanka (USD), oo la duubay lagana dhigay doolarka ugu dhow.

1.7 Miisaaniyadda Asalka ama Tan Kama Dambeysta ah ee La Ansaxiyay iyo Isbarbardhigga Qaddarka Miisaaniyadda iyo Kan Rumooway

Miisaaniyadda la ansaxiyey waxaa la diyaariyey iyadoo lagu saleynayo isla xisaabaadka (Kaash ku saleysan), isla aasaaska kala-soocidda iyo muddada (Laga bilaabo 1da Jannaayo 2021 ilaa 31ka Disembar 2021) ee bayaannada maaliyadeed. Waxaa ku jira isla hay'adaha ku jira bayaanka maaliyadeed ee iskudhafan (Kuwani waxaa lagu muujiyay Qoraalka 1.2)

Baarlamaanka Jubaland ayaa ansaxiyay miisaaniyadda asalka markay taariikhdu ahayd 27ka Disembar 2020. Waxaa ku xigay, in miisaaniyad dheeri ah uu ansaxiyey Baarlamaanka Jubaland 22ka Agoosto 2021.

1.8 Taariikhda Oggolaanshaha

Bayaannada maaliyadeed ayaa waxaa markii ay taariikhdu ahayd **30-ka Abriil 2022 ansaxiyay in la bixiyo Mudane Maxamed Cabdi Salaad, Wasiir Ku-xigeenka Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha.**

Qoraalka 2aad Canshuuraha Dakhliga, Faa'iidooyinka iyo Faa'iidooyinka Raasumaalka
Intii lagu guda jiray sannad maaliyadeedka 2021, JSS ayaa ururisay canshuuraha dakhliga, faa'iidooyinka, iyo faa'iidooyinka raasumaalka oo gaaraya $266,658 ($250,485 sannadkii 2020). Canshuurta waxaa bixiyay shaqaalaha Rayidka ah iyo shaqaalaha kale ee ganacsiga taas oo lagu soo rogay Mushaarkooda guud ee ay bixiso Dowlad-goboleedka Jubaland ee Soomaaliya iyada oo la adeegsanayo nisbo jaango'an oo gaaraysa 5%.

Qoraalka 3aad Canshuuraha Mushaaraadka iyo Shaqaalaha

Canshuurta waxaa bixiyay kuwa loo shaqeeyo iyada oo nisbo jaango'an oo 5% lagu saleynayo mushaarka guud (mushaarka/ujuurada) ee la siiyo dhammaan shaqaalaha. Sannad maaliyadeedkii 2021 lacag dhan, $505,035 ($460,788 sannadkii 2020) ayaa laga helay ururro caalami ah iyo shirkado ganacsi oo ka hawlgalla Dowlad-goboleedka Jubaland ee Soomaaliya.

Qoraalka 4aad Canshuuraha Alaabada iyo Adeegyada

Kuwani waa canshuuro iskujir ah oo la saaro isticmaalka adeegyada ay bixiso JSS. Shaxdan soo socota waxay muujinaysaa kala-dhigdhigista, iyo meelaha laga helo canshuuraha la saaro alaabada iyo adeegyada lagu bixiyay gudaha degaamada ay ka taliso JSS.

	2021	Wasaaradda arrimaha Gudaha iyo Federaalka	Wasaradda Maaliyadda iyo Horumarinta Dhaqaalaha	Wasaaradda Cadaaladda iyo Arrimaha Diinta	Wasaaradda Qorsheynta iyo Iskaashiga Caalamigaah	Wasaaradda Ganacsiga iyo Warshadaha	Maamulka Garoonka Diyaaradaha Kismaayo	Maamulka Dekedaha Kismaayo	Wasaaradda Kalluumeysiga iyo Badda	Wasaaradda Gaadiidka iyo Duulista Hawada	Wasaaradda Gaadiidka iyo Dekedaha	2020
Canshuurta Macaashka	957,530		957,530									837,515
Canshuurta Guryaha	407,778	407,778										229,326
Shatiyada Gawaarida iyo Darawalada	149,732									149,732		10,080
Shatiyada Ganacsiga & Xirfadaha	31,405	445				30,960						36,510
Ujuurrada Maamulka Dhulka	545,962							354,756		15,572	175,634	947,499
Canshuurta Waddo-marista ee Dowlad-goboleedka	953,272		945,572					7,700				727,068
Ujuurrooyinka Kaluumeysiga	20,000								20,000			404,850
Ujuurrooyinka Ku Soo-Xirashada Dekedda	-											424,137
Ujuurrooyinka Soo-degidda Diyaaradaha	209,482						112,133			97,349		101,059
Ujuurrada Rakaabka Maxalliga ah	369,193						208,253			160,940		
Ujuurrooyinka meelaha baabuurta la dhigto	3,299						708			2,591		
Canshuurta bixidda caalamiga ah	38,007						10,027			27,980		
Ujuuradda Hagidda Diyaaradaha	137,247						73,572			63,675		58,218
Canshuurta Waddo-marista ee Magaalada	228,227									228,227		260,460
Diiwaangelinta NGO-yada Caalamiga ah	18,000				18,000							27,000
Diiwaangelinta NGO-yada Maxaliga ah	21,800				21,800							20,500
Diiwaangelinta Shirkadaha Ajnabiga ah	-											2,000
Diiwaangelinta Shirkadaha Maxalliga ah	-											1,400
Ujuurrooyinka meelaha baabuurta la dhigto	-											6,550
Ajuurooyinka Xoolaha	-											6,781
Canshuuraha kale ee laga qaado	1,770			1,770								-
isticmaalka alaabooyinka iyo fasaxyada adeegsiga Ujuurrooyinka rakaabka maxalliga ah.	-											172,757
Wadarta Guud	**4,092,704**	**408,223**	**1,903,102**	**1,770**	**39,800**	**30,960**	**404,693**	**362,456**	**20,000**	**746,066**	**175,634**	**4,273,710**

Nisbooyinka lagu dabakhi karo adeegyada way kala duwan yihiin intooda bandanna waxay ku xiran yihiin waaxda ganacsiga iyo nooca adeegga waxaanna loo oggolaaday si waafaqsan Xeerka Dakhliga 2017.

Qoraalka 5aad Canshuuraha Ganacsiga iyo Macaamulaadka Caalamiga ah

Canshuuraha Ganacsiga Caalamiga ah waxay mideynayaan dhammaan canshuuraha lagu soo rogo alaabada iyo adeegyada loo soo dhoofiyo ama laga dhoofiyo Dowlad-goboleedka Jubaland ee Soomaaliya. Intii lagu guda jirey sannad maaliyadeedkan, canshuuraha Kastamka/Furdada ee lagu soo rogo waxyaabaha dalka loo soo dhoofiyo waa canshuurta keliya ee lagu qaado dabakhadan. Maamulka Dekadda Kismaayo iyo Maamulka Garoonka Diyaaradaha Kismaayo waa ilaha ugu weyn ee canshuuraha lagu soo rogo ganacsiga caalamiga ah.

Intii sannadka lagu guda jiray, $10,051,485 ayaa la ururiyay iyadoo $1,988,532 ay la xiriirto Canshuuraha Kastamka/Furdada - Jaadka ($4,223,258 sannadkii 2020) iyo canshuuraha furdada alaabooyinka la soo dhoofiyay $7,986,350 ($6,935,576 sannadkii 2020). Hoos u dhaca ururinta canshuuraha furdada ee sannadkii la soo dhaafay ayaa la xiriirta hoos u dhaca qaadista canshuuraha Jaadka. Canshuuraha dhoofinta oo dhan $76,603 ayaa la ururiyay. Shaxda soo socota waa kala dhigdhigista faahfaahsan ee canshuuraha kastamka ee la qaaday iyo meelaha ay ka soo xaroodeen.

	2021						2020
	Wadarta Guud	Wasaaradda Maaliyadda	Wasaaradda Gaadiidka iyo Dekedaha	Maamulka Dekadda Kismaayo	Wasaaradda Gaadiidka iyo Duulista Hawada	Maamulka Garoonka Diyaaradaha ee Kismaayo	
	USD	USD	USD			USD	
Canshuuraha furdada - Alaabooyinka dalka loo soo dhoofiyo	7,986,350		2,551,698	5,390,882	22,995	20,776	6,935,576
Canshuuraha furdada - JAADKA	1,988,532	1,988,532		-		-	4,223,258
Canshuurta alaabooyinka dalka laga dhoofiyo	76,603	-	20,753	55,850		-	160,156
	10,051,485	**1,988,532**	**2,572,451**	**5,446,732**	**22,995**	**20,776**	**11,318,990**

Qoraalka 6aad Canshuuraha kale

Canshuuraha kale waxaa ku jira dakhliga ay soo ururiyaan dowladaha hoose. Intii lagu guda jiray sannadka, Wasaaradda Maaliyadda (MoF) waxay qabatey dakhli iyada oo ka wakiil ah Dowladda Hoose ee Kismaayo oo guud ahaan gaaraya $2,430,274 ($1,278,719 sannadkii 2020).

Dowladda Hoose ee Kismaayo waa dowladda hoose ee keliya ka dhisan gobolka ee ka qaada dakhli ilaha sida canshuuridda dukaamada guurguura/waratada iyo gaadiidka dadweynaha ee degaanka. Iyadoo la adeegsanayo heshiis ay qorteen Wasaaradda Maaliyadda iyo Dowladda Hoose ee Kismaayo, dhammaan dakhliga ay qaado Dowladda Hoose ee Kismaayo waa in lagu shubaa Xisaabta Mideysan ee Waaxda Khasnadda (TSA) lacag-bixinnada xiggana waa in la bixiyaa iyadoo la raacayo habraacyada jaango'an ee u degsan Wasaaradda Maaliyadda.

Qoraaka 7aad Deeqaha ka yimid Ururrada Caalamiga ah

Intii lagu guda jiray sannad maaliyadeedka 2021, deeqo ayaa laga helay ururro caalami ah oo dhan $4,004,990 ($5,372,109 sannadkii 2020). Qaddarka laga helay ururrada caalamiga ah ayaa lagu faahfaahiyay kala-dhigdhigista hoos ku xusan.

Deeq-bixiye	2021 USD	2020 USD
Danish Refugee Committee (DRC)	3,360	-
GIZ	1,053,161	2,344,480
ADRA	57,025	30,600
AVSI	3,820	-
Norwegian Church Aid	20,900	15,058
Norwegian Refugee Council	9,000	2,400
Save The Children	142,875	291,487
World Vision	925	-
TROCAIRE	-	10,000
CARE INTERNATIONAL IN SOMALIA	121,891	142,510
American Refugee Committee (ARC)	1,550	19,351
Lutheran World Federation (LWF) Education	-	1,140
Food and Agricuture Organization	333,404	395,945
International Labour Organisation	55,234	75,262
United Nations Assistance Mission in Somalia	1,000	-
United Nation Developmental Programme	53,800	170,985
UNICEF	1,161,524	380,333
UNHCR	323,641	482,516
UNHABITAT	88,163	62,840
Barnaamijka Cuntada Adduunka	157,578	42,886
United Nations Capital Development Fund	129,425	160,000
UN-WOMEN	7,000	25,200
International Organization for Migration	279,715	545,657
Somali Stability Fund	-	20,010
Adam Smith International	-	153,448
	4,004,990	**5,372,109**

Qoraalka 8aad Deeqaha ka yimid Qaybaha Kale ee Dowladda Guud

Intii lagu guda jiray sannad maaliyadeedka 2021, Dowladda Federaalka ee Soomaaliya waxay ugu deeqday deeq guud ahaan gaareysa $4,854,160 ($8,022,644 sannadkii FY2020) Dowlad-goboleedka Jubaland. Maaliyadda, oo la helay sannadka oo dhan waxaa ka mid ahaa $182,584 oo loo isticmaalay Iskaashiga Caalamiga ah ee Waxbarashada / Global Partnership for Education (GPE), $2,684,093 ($2,289,636 sannadkii 2020) oo laga helay mashruuca RCRF II/III ee uu maamulo Bankiga Adduunka / World Bank.

$517,520 oo loogu talagalay u diyaar-garowga iyo wax-ka-qabashada xaaladda degdegga ah ee COVID-19 oo hoos imaanayay Wasaaradda Caafimaadka ayaa waxaa laga helay Dowladda Federaalka Soomaaliya, iyadoo inta hartayna ay yihiin $150,000 oo loogu talagalay sanduuqa kaalmada abaarta ee hoos imaanaya Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka, $23,310 oo loogu talagalay in lagu taageero dib-u-eegista qorshaha istiraatiijiga ah ee Jubaland, $4,130 ayaa la helay si loo taageero JPLG loogu talagalay degmada Afmadow, $10,000 oo loogu talagalay xasillinta iyo $1,282,523 oo loogu talagalay mashruuca qorsheynta maalgelinta magaalooyinka ee Soomaaliya. Qaddarka laga helay mashruucyada ayaa lagu faahfaahiyay kala-dhigdhigista hoos ku xusan. (Sidoo kale tixraac ama u noqo Qoraalka 22aad).

Mashaariicda		2021						2020
		Wasaaradda Hiddaha iyo Tacliinta Sare	Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	Wasaarada Caafimaadka	Wasaaradda Qorsheynta iyo Iskaashiga Caalamiga ah	Wasaaradda Arrimaha Gudaha iyo Federaalka	Wasaaradda Maaliyadda iyo Horumarunta Dhaqaalaha	
Iskaashiga Caalamiga ah ee Waxbarashada (GPE)	83,200	83,200						158,652
Imtixaanka Qaranka Fasalka 12aad (Form4)	-							10,210
Bah-wadaagta Caalamiga ah ee Waxbarashada GPE MCA	99,384	99,384						17,375
Dib-u-eegista Qorshaha Istiraatiijiga ah ee Jubaland	23,310				23,310			-
SURP II -TF-B1409(KFW)	718,223					718,223		-
SURP II -TF-B1519(EU)	269,324					269,324		-
SURP II - IDA-D5310(IDA)	294,975					294,975		-
Munaasabadaha Maalinta Biyaha Adduunka ee 2019	-							6,540
U-diyaar-garowga iyo Wax-ka-qabashada Xaaladda Degdegga ah ee COVID-19 ee Jubaland	-							500,000
COVID-19 Ayaxa iyo Fatahaadaha	-							2,493
Dib-u-eegista Qorshaha Istiraatiijiga ah ee Jubaland	-							23,310
Taageerada Xasillinta(Kismaayo,Garba,Bardh,Afmadow)	10,000					10,000		75,000
Mashruuca Qorsheynta Maalgashiga	-							320,429
Magaalooyinka Soomaaliyeed Mashruuca RCRF II	2,684,093						2,684,093	2,289,636
Taageerada Miisaaniyadda ee Midowga Yurub	-							1,319,000
TAAGEERADA MIISAANIYADDA EE DFS	-							3,300,000
JPLG Degmada Afmadow	4,130					4130		-
Sanduuqa Kaalmada Abaaraha	150,000		150,000					-
Waxqabadka 2.2.1 RCRFIICOVID-19	517,520			517,520				-
	4,854,160	**184,605**	**150,000**	**517,520**	**23,310**	**1,296,653**	**2,684,093**	**8,022,644**

[redacted]

Qoraalka 9aad Iibka Alaabada iyo Adeegyada

Iibka alaabada iyo adeegyada wuxuu ka kooban yahay dakhliga ka soo xarooda dokumeentiga sharciga ah ee ay JSS siiso muwaadiniinteeda kuwaas oo lagama maarmaan ah. Sannad maaliyadeedkii 2021, Wasaaradaha iyo Hay'adaha waxay ururiyeen guud ahaan dakhli gaaraya $2,405,819 ($1,250,878 sannadkii 2020) oo ka soo xaarooday iibka alaabada iyo adeegyada. Shaxda soo socota waxay bixinaysaa kala dhigdhigista faahfaahsan ee waxyaabaha dakhliga ka soo xarooday:

	2021 USD	2020 USD
Ajuurooyinka Dal-ku-galka	107,942	86,950
Ujuurrada Aqoonsiga Shakhsiga	1,050	-
Ujuurrooyinka Warqadda Dhalashada	1,635	-
Ujuurrooyinka Warqadda Dhulka	464,806	289,514
Diiwaangelinta Taarikada Gaadiidka	246,800	182,200
Diiwaangelinta Warqadda Gaadiidka	144,860	105,720
Qoondeynta Dhulka	1,359,165	540,969
Ujuurooyinka Nootaayada	600	1,500
Ujuurrooyinka Dokumentiyada Codsiga Qandaraaska	1,000	5,600
Ujuurada Baasaboorka	4,660	-
Ujuurrooyinka Baarista Waxyaabaha Dalka Loo Soo Dhoofiyay	73,302	38,425
	2,405,819	**1,250,878**

Qoraalka 10 Ganaaxyada iyo ciqaabaha

Wasaaradda Cadaaladda, Awqaafta iyo Arrimaha Diinta waxay ururisay Ujuurrooyinka Qabashada Dacwadaha Maxkamadda oo dhan $24,455. Ujuurrooyinka qabashada dacwadaha maxkamadda waxay la xiriiraan khidmadaha laga helo furitaanka galalka dacwadaha ee Maxkamadda Degmada ee Kismaayo.

Qoraalka 11aad Mushaaraadka iyo Ujuurooyinka

Xisaabta Mideysan ee Waaxda Khasnadda

Mushaaraadka iyo ujuurooyinka waa isku jirka dhammaan mushaaraadka, gunnooyinka iyo lacag-bixinnada nooc kale ah ee la siiyo shaqaalaha. Shaqaalaha waxaa ka mid ah shaqaalaha rayidka ah iyo kuwa haya xilalka siyaasadeed. Kala-dhigdhigista mushaaraadka iyo ujuurooyinka la soo koobay oo dhammeystiran ayaa hoos lagu muujiyay:

	2021 USD	2020 USD
Shaqaalaha joogtada ah	2,552,838	2,197,741
Shaqaalaha qandaraaska ku shaqeeya	1,718,511	1,911,511
Shaqaalaha ujuurrada ku shaqeeya	914,323	949,025
Gunno	59,100	15,600
Ciidamada Ammaanka (Booliska, Nabadsugidda iyo Asluubta)	3,399,750	5,023,492
Mushaaraadka la siiyo Wasiirada iyo Magacaabisyada Sharciga ah	308,812	381,715
Mushaaraadka La Siiyo Siyaasiyiinta	749,677	923,264
Gunnada Hoyga	2,228,900	3,633,977
Gunnada Xirfadlayaasha	309,283	127,427
Gunnada Gaadiidka	50,820	254,720
Gunnooyinka Kale	29,160	19,500
Gunnooyinka Hawlgallada Amniga	385,498	787,177
Bixinta Raashiinka Joogtada ah	1,191,389	1,561,321
Raashiinka Maalinlaha	1,152,670	1,447,224
	15,050,731	**19,233,695**

Mushaaraadka Siyaasiyiinta waxay la xiriiraan mushaaraadka la siiyo Xildhibaannada Baarlamaanka. Mushaaraadka la siiyo Wasiirada iyo magacaabista qaanuuniga ah ee ay ka mid yihiin mushaaraadka la siiyo Wasiirada iyo Guddoomiyeyaasha madaxda ka ah hay'adaha qaanuuniga ah sida Guddiga Shaqaalaha Rayidka ah.

Gunnada hoyga waxay la xiriirtaa gunnooyinka sida gunnooyinka guriga iyo gunnooyinka martigelinta hoteelka ee la siiyo Wasiirrada, Xildhibaannada Baarlamaanka, Guddoomiyeyaasha iyo shaqaalaha rayidka ah ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS). Bixinta raashiinka joogtada ah ee lacag-bixinta nooc kale ahaanta loo siiyo Ciidamada Militeriga Jubaland ee loo bixiyo qaab cunto iyo sahayda kale ee la xiriirta cuntada, halka raashiinka maalinlaha uu la xiriira raashiinka loo diyaariyo shaqaalaha ka shaqeeya Wasaaradda Madaxtooyada iyo qaybaha kala duwan ee Ciidamada ammaanka ee waajibaadkoodu yahay sugidda amniga Hay'adaha Dowladda.

Qoraalka 12aad Safarrada iyo Shirarka iyo Xallinta Khilaafaadka

Kharashaadka safarrada iyo shirarka ayaa guud ahaan dhan $1,798,852 ($2,787,377 sannadkii 2020) waxayna ka kooban yihiin kharashaadka safarrada iyo shirarka ee lagu qabtay dalka gudahiisa iyo dibeddiisa iyo kharashaadka xallinta khilaafaadka. Shaxdan soo socota waxay bixinaysaa kala-dhigdhigidda kharashaadka guud

	2021 USD	2020 USD
Safarka Gudaha	420,544	412,022
Safarka Dibedda	270,926	330,042
Shirarka maxalliga ah	359,612	553,437
Shirarka Dibedaha	47,259	26,119
Kharashaadka Xallinta Khilafaadka	700,511	1,465,757
	1,798,852	**2,787,377**

Qoraalka 13aad Kharashaadka Hawlaha La Xiriira

Kharashaadka Hawlaha La Xiriira waa isku jirka kharashaadka loo adeegsado fududeynta socodsiinta hawlaha xafiisyada Wasaaradda. Shaxda soo socota waxay bixinaysaa kala-dhigdhigidda kharashaadka hawlaha la xiriira ee ay bixisay JSS intii sannadka lagu guda jiray

	2021 USD	2020 USD
Biyo	69,890	49,889
Koronto	171,216	164,170
Shidaalka Matoorka	19,336	-
Lacagaha telefoonka	17,241	7,050
Kharashaadka Telefoonnada Gacanta	12,978	19,520
Internet-ka	179,958	206,924
Lacagaha Dishka Satalaytka	74,000	86,244
Ujuurrooyinka G-suite	4,608	-
Baasiinka	13,900	17,962
Nafto	226,022	182,478
Saliidda (mashiinnada)	3,272	2,328
Qalabka Dhigaalka/Qoraalka	190,382	173,153
Lacagaha Faafinta	22,799	588
Sahayda Kulanka	610,447	283,692
Cuntada Fudud ee Xafiiska	74,975	77,568
Daabacadaha	123,901	185,777
Sahayda Nadaafadda	49,767	323,215
Waxyaalaha uu Isticmaalo Kombiyuutarka	23,270	5,318
Sahay Caafimaad	11,297	467,209
Dayactir qalab	70,332	78,252
Dayactirka alaabooyinka guriga iyo waxyaabaha lagu rakibo	37,475	10,735
Dayactir Gaadiid	47,250	26,251
Dayactirka makiinadaha waaweyn	5,800	1,550
Dayactirka iyo gacan ku haynta dhismayaasha	79,197	461,269
Sahayda iyo qalabka dayactirka	34,863	15,027
Kuwo kale	34,725	45,395
Adeegyada Nadaafadda	2,000	9,771
Adeegyada Amniga	-	5,015
Kirada Gawaarida/ kirada baabuurta	544,764	465,689
	2,755,664	**3,372,039**

Qoraalka 14aad Kiro

Kharashaad kiro oo gaaraya $68,004 ayaa baxay 2021 ($67,200 sannadkii 2020. Kharashka Kiro Xafiiseedka ayaa la xiriira $14,400 oo lagu bixiyay kirada xafiisyo ku yaalla degmooyinka Luuq, Dhoobley, Beled-Xaawo iyo Afmadow oo ay leedahay Wasaaradda Arrimaha Gudaha oo loogu talagalay *Hay'adda Qaxootiga iyo Dadka Gudaha Ku Barakacay ee Jubaland* (JRIA), $800 oo lagu bixiyay mashruuca maciishada ee CARE, $22,500 waxay la xiriirtaa Kirada Xafiiska Hantidhowrka Guud oo uu taageero mashuurca RCRF III iyadoo la adeegsanayo kharashka

Aan mushaarka ahayn ee soo noqnoqda, $5,640 oo loogu talagalay mashruuca GIZ ee ay taageerto Wasaaradda Deegaanka iyo $4,500 oo loogu talagalay mashruuca Talinta Sharciga iyo asluubta ee Wasaaradda Cadaaladda Awqaafta iyo Arrimaha Diinta oo ay taabogelisay hay'adda UNDP.

Kiro kale oo la xiriirta kiraynta hoteel iyo hool oo isku noqonaya $20,164.

	2021 USD	2020 USD
Kiro Xafiiseed	47,840	47,500
Kiro Kale	20,164	19,700
	68,004	**67,200**

Qoraalka 15aad Kharashaadka Kale ee Hawlaha La Xiriira

Ujuurooyinka la-talinta, Tababarka iyo Kobcinta shaqaalaha, ujuurooyinka adeegyada la bixiyay iyo kharashaadka Telefisyoonka iyo Wargeyska waa qaybaha ugu muhiimsan ee kharashaadka kale ee hawlaha la xiriira. Ujuurooyinka la-talinta waxaa ay ka kooban yihiin adeegyada la-talinta ee loo qortay maareynta mashruuca RCRFII, mashruuca qorsheynta maalgelinta magaalooyinka Soomaaliyeed ee loo marayo Dowladda Federaalka ee Soomaaliya, mashaariicda ay hirgeliyeen hay'adaha GIZ, CARE, Trocaire, Norwegian Refugee Council (NRC) iyo Hay'adda Cuntada iyo Beeraha ee Qaramada Midoobay (FAO). Kharashaadka tababarka shaqaalaha ee la xiriira tababbarada farsamo ee takhasusiga ah ee ay bixiyeen mashaariicda ay hirgeliyeen hay'adaha GIZ, ADRA, Norwegian Refugee Council (NRC), UNHABITAT, Ururka Shaqaalaha Adduunka / International Labour Organization (ILO) iyo Sanduuqa Horumarinta Ra'samaalka ee Qaramada Midoobay / United Nations Capital Development Fund.

Ujuurooyinka adeegyada la bixiyay waa lacag-bixinnada la siiyay SEMLEX iyo MILESTONE, SEMLEX oo ah shirkad ay qandaraas kula gashey Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) in ay bixiso adeegyada diiwaangelinta taarikada gaadiidka iyo buugga diiwaanka (logbook) iyo lambar u yeelidda guryaha; tani ayaa ugu horreyn lagu guuleystay iyada oo JSS bixinayso kharashaadka ka baxay SEMLEX marka ay bixinayso adeegyadan. MILESTONE ayaa Jubaland u qabatey adeegyada diiwaangelinta dhulka. Iyada oo kharashaadka Xayaysiinta Telefisyoonka iyo Wargayska loogu talogalay kharashaadka ku baxa xayaysiinnada telefisyoonka iyo rukumashada joornaal ee ay bixiso JSS. Khidmadaha bankiga ee ku baxa hawlgallada xisaabaha TSA ee JSS ayaa yareeya khidmadaha Bankiga ee la xiriira qiimaha khidmadaha Bankiga ee hooseeya ee Bankiga Salaam. Shaxdan soo socota waa kala-dhigdhigista kharashaadka kale ee hawlaha la xiriira.

	2021 USD	2020 USD
Ujuurrooyinka La-talinta	704,503	374,278
Tababarka iyo Kobcinta Shaqaalaha	211,438	53,926
Ujuurrada adeegga la bixiyay (Adeeg aan la-talin ahayn)	1,112,693	516,126
Khidmadaha Bankiga	52,460	58,642
Korjoogteyn Iyo Qiimeyn	22,920	-
Kharashka Xulashada iyo Shaqo-qorista	8,172	-
Xayaysiinta Telefishanka iyo Wargeysyada	121,459	152,492
Rukumashada Wargeysyada iyo Majaladaha	15,580	-
Suuq-geynta iyo Xayaysiinta	-	11,710
	2,249,225	**1,167,175**

Qoraalka 16aad Ku-talagal ah

Intii sannadka lagu guda jiray, Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha waxaa ku baxay kharash dhan $226,307 oo ah kharashka ku-talagalka ah.

	2021 USD	2020 USD
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	226,307	693,483
	226,307	**693,483**

Qoraalka 17aad Deeqaha la siiyo qaybaha kale ee Dowladda Guud

Deeqaha la siiyo Qaybaha kale ee Dowladda Guud ayaa la xiriira lacagaha loo wareejiyo heerarka hoose ee Dowladda JSS. Sannad maaliyadeedkii FY2021 lacag gaareysa of $108,638 ($104,789 sannadkii 2020) ayaa loo wareejiyay Dowladda Hoose ee Kismaayo si loo fududeeyo hawlgalladooda iyo sidoo kale bixinta adeegyada muhiimka ah magaalada Kismaayo. Xafiisyada dowladda hoose waxay hawlgaliyaan habraacyo jaango'an oo iyaga u gaar ah oo ay ku maareeyaan maaliyaddan sida uu dhigayo heshiis ay la galeen Wasaaradda Maaliyadda (MoF).

Qoraalka 18aad Dheefaha/Faa'iidooyinka Bulshada

Kharashaadka dheefaha/faa'iidooyinka bulshada waxay ka kooban yihiin Daaweyn caafimaad oo ku kacaysa $101,763 ($369,926 sannadkii 2020) oo la bixiyay si loogu daaweeyo shaqaalaha Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ee dalka gudahiisa iyo dibeddiisa. Daaweynta caafimaad waxaa caadi ahaan la siiyaa hawlwadeennada amniga ee ku dhaawacmay gudashada waajibaadkooda shaqada qaran iyo siyaasiyiinta Dowladda.

Qoraalka 19aad Xawilaadaha aan meel kale lagu soocin

Xawilaadaha aan meel kale lagu soocin waxay la xiriiraan deymaha JSS (waxaa loola jeedaa deymahii hore iyo lacagaha aan wali la bixin ee lagu leeyahay JSS tan iyo markii la aasaasay ilaa iyo hadda) $3,513,419 ayaa la bixiayay sannad maaliyadeedkii 2021 sida hoos lagu faahfaahiyay.

	2021 USD	2020 USD
Deymaha JSS	3,363,419	1,436,670
Musiibada Dabiiciga ah	150,000	-
	3,513,419	**1,436,670**

Sannadkii 2013 , JSS waxay ganacsiyada degaanka ka heshay amaah dulsaar la'aan ah oo guud ahaan dhan $1,262,769. Maaliyadaha waxaa loo adeegsadey in lagu dhiso maamulka JSS. Sannadkii 2019 intii lagu guda jirey muddadii doorashada iyo markii Dowladda Federaalka ee Soomaaliya ay xannibaad safar ku soo rogtey ayaa JSS waxay qaadatey deyn dulsaar la'aan ah oo guud ahaan dhan $5,140,621. Waxaa intaa dheer, in sannad maaliyadeedkii 2021 JSS in ay qaadatay deyn dulsaar la'aan ah oo guud ahaan dhan 7,368,585 oo sabab u ah caqabado miisaaniyadeed iyo in aan taageero miisaaniyadeed laga helin Dowladda Federaalka Soomaaliya, waxaa la isku afgartey in JSS ay dib-u-bixiso lacagaha deynta ah iyadoo u bixinaysa qaab lacag qawiman oo joogto ah (instalments) oo ku xiran helitaanka maaliyadaha. Shaxda hoose waxaa ku xusan jadwalka dhaqdhaqaaqa deyn bixinta.

Qaddarka Lacageed ee La Helay - 2013		1,262,769
Qaddarka Lacageed ee La Helay - 2019		5,140,621
Qaddarka Lacageed ee La Helay - 2021		7,368,585
Wadarta La Helay		**13,771,975**
Dib-u-bixinnada		
FY2014	70,000	
FY2015	483,108	
FY2016	353,141	
FY2017	152,521	
FY2018	106,590	
FY2019	-	
FY2020	1,436,670	
FY2021	3,363,419	
Wadarta Dib-u-bixinnada		**5,965,449**
Baaqiga harsan		**7,806,526**

Qoraalka 20aad Hantida Aan Maaliyadda Ahayn

Wadarta guud ee Hanti Aan Maaliyad Ahayn oo ah $671,719 ($805,980 sannadkii 2020) ayaa loo baahnaa oo ka kooban kharashaadka ku baxay dayactirka Dhismayaal, soo iibsashada qalabka ICT, Saabaannada (qalab xafiiseed), Makiinnado, alaabooyin iyo rakibaadooda iyo agab loogu talagalay Dowladda.

Kala-dhigdhigista dhammeystiran ee soo iibsiga hantida aan maaliyadda ahayn ayaa waxaa loo faahfaahiyay sida soo socota.

	2021 USD	2020 USD
Dhismeyaasha aan guryaha ahayn	379,908	106,805
Baabuur	10,000	160,603
Qalabka Macluumaadka, Kombiyuutarrada iyo Isgaarsiinta (ICT)	5,134	85,036
Makiinnadaha iyo Qalab aan meel kale lagu qeexin	98,631	414,837
Alaabooyinka iyo waxyaabaha lagu rakibo	15,900	35,787
Agabka iyo adeegyada xirfadeed ee takhasusiga ah	162,146	2,913
	671,719	**805,980**

Qoraalka 21aad Canshuuraha

Lacag wadarteedu gaaraysa $17,843,501 oo canshuur ururin ah ayaa la qiyaasay in la soo ururiyo sannad maaliyadeedkii 2021; si kastaba ha ahaatee, ururin rumoowday oo ah $14,928,416 ayaa lagu guulaystey in la soo ururiyo. Tirada lacagta la ururiyey waxay u dhigantaa 84% ee dakhliga guud ee canshuurta sannadka la qiyaasey

Hoos u dhaca canshuuraha dakhliga ee la ururiyey ayaa si toos ah ula xiriirta xilli doorasheedka 2021. Sidoo kale, hoos u dhaca dakhli ururinta Maamulka Dekedda Kismaayo ayaa waxaa sabab u ahaa hoos u dhaca muuqda ee alaabooyinka dalka loo soo dhoofiyay, qiimo iyo mug ahaabna intii lagu guda jirey muddada doorashadii 2021.

	2021			2020
	Qiyaasta Kama-dambeysta ah	Ururinta Rumowdey	Farqiga u dhaxeeya Qiyaasta Kama-dambeysta ah iyo tan Rumowdey	Ururinta Rumowdey
Canshuurta Dakhliga Shakhsiga	271,679	266,658	(5,021)	250,485
Canshuurta Mushaaraadka - Aan Dowli Ahayn	470,821	505,035	34,214	460,788
Canshuurta Macaashka	1,000,000	957,530	(42,470)	837,515
Canshuurta Guryaha	1,056,000	407,778	(648,222)	229,326
Shatiyada Gawaarida iyo Darawalada	240,000	149,732	(90,268)	10,080
Shatiyada Ganacsiga & Xirfadaha	16,824	31,405	14,581	36,510
Canshuuraha kale ee laga qaado isticmaalka alaabooyinka iyo fasaxyada adeegsiga	-	1,770	1,770	-
Ujuurrooyinka Kaluumeysiga	48,160	20,000	(28,160)	404,850
Ujuurrooyinka Ku Soo-Xirashada Dekedda	450,472		(450,472)	424,137
Ujuurrooyinka Soo-degidda Diyaaradaha	240,469	209,482	(30,987)	101,059
Ujuurrada Rakaabka Maxalliga ah	328,478	369,193	40,715	172,757
Canshuurta Waddo-marista ee Dowlad-goboleedka	1,230,074	953,272	(276,802)	727,068
Canshuurta Waddo-marista ee Magaalada	350,000	228,227	(121,773)	260,460
Diiwaangelinta NGO-yada Caalamiga ah	34,000	18,000	(16,000)	27,000
Diiwaangelinta NGO-yada Maxaliga ah	39,000	21,800	(17,200)	20,500
Diiwaangelinta Shirkadaha Ajnabiga ah	30,000	-	(30,000)	2,000
Diiwaangelinta Shirkadaha Maxalliga ah	13,500	-	(13,500)	1,400
Ujuurrooyinka meelaha baabuurta la dhigto	30,000	3,299	(26,701)	6,550
Ajuurooyinka Xoolaha	20,000	-	(20,000)	6,781
Canshuurta bixidda caalamiga ah	75,000	38,007	(36,993)	-
Ujuuradda Hagidda Diyaaradaha	150,000	137,247	(12,753)	58,218
Ujuurrada Maamulka Dhulka	1,952,057	545,962	(1,406,096)	947,499
Canshuuraha furdada - Alaabooyinka dalka loo soo dhoofiyo	7,176,796	7,986,350	809,554	6,935,576
Canshuuraha furdada - JAADKA	2,025,000	1,988,532	(36,469)	4,223,258
Canshuurta Alaabooyinka Dalka Laga Dhoofiyo	200,000	76,603	(123,397)	160,156
Dakhli Ururinta laga helay Dowladda Hoose	395,170	12,534	(382,636)	-
	17,843,501	**14,928,416**	**(2,915,085)**	**16,303,972**

Qoraalka 22aad Deeqaha

Guud ahaan deeqo gaaraya $8,859,149 ayaa la helay marka loo eego tirada miisaaniyadda loo dejiyay oo gaaraysay $15,157,438. Deeqaha ka imaanaya Dowladaha shisheeye iyo kuwa Ururrada Caalamiga ah looma helin sida la qiyaasay iyadoo farqiga ay inta badan sabab u ahayd qiyaasid siyaado ah maadaama rajo wanaagsan laga qabay in la heli doonno $1,385,905 RCRFIII, $632,543 Iskaashiga Caalamiga ah ee Waxbarashada iyo $3,177,673 oo ahayd lacag bixinteeda dib u dhacday oo ka imaanaysay sanduuqa deeq-bixiyaha ee Mashruuca Adkeysiga Magaalooyinka Soomaaliya (SURP II). Shaxda soo socota ayaa waxay soo bandhigaysaa kala-dhigdhigista faahfaahsan ee deeqaha kala duwan.

	2021			**2020**
	Qiyaasta Kama-dambeysta ah	**Ururinta Rumowdey**	**Farqiga u dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Ta Rumowday**	**Ururinta Rumowdey**
Nooca Canshuurta				
Deeqaha Hadda Ka Yimid Ururrada Caalamiga ah	5,041,382	4,004,990	1,036,392	5,372,109
Deeqaha ka yimid Dowladda Federaalka ee Soomaaliya	10,111,926	4,850,030	5,261,897	8,022,644
Deeqaha ka yimid Dowladda Hoose-Jubaland	4,130	4,130	-	-
Wadarta Guud	**15,157,438**	**8,859,149**	**(6,298,289)**	**13,394,753**

Mashaariicda RCRF II/III iyo RCRFIII inta ugu badan waxay maalgeliyaan mushaaraadka shaqaalaha rayidka ah ee la shaqaaleeyay ka-dib markii la marsiiyay geeddi-socod aad u adag oo wakhti badan qaatay, JSS uma qorin shaqaale xawaarihii markii hore la qorsheeyay taas oo horseeday in aan la isticmaalin maaliyado dhan $191,819 oo loogu talagalay shaqaalaha caafimaadka ee dumarka ah. Maaliyadda xoojinta maareynta kheyraadka oo dhan

$ 96,000 lama adeegsan, maaliyadahan waxaa loo qoondeeyay kordhinta mushaaraadka waaxda EAFS, hawlwadeennada waaxda EAFS weli ma dhammeynin koorsada shahaaddada CIPFA, oo ahayd shuruud ku xiran mushaar kordhinta. Intii lagu guda jiray sannadka waxaa jiray maaliyad loogu talagalay hawlaha kormeerka Iskuullada oo aan la isticmaalin oo dhan $83,051 iyo dib u dhac ku yimid bixinta lacagta taageerada adeeg bixinta-MOH oo dhan $480,000, taas oo la sii gudbiyay sannad maaliyadeedka 2022.

Deeqaha ka yimid Ururrada Caalamiga ah

Deeqaha	La Dejiyay	La Bixiyay	Harsan
Danish Refugee Committee (DRC)	2,400	3,360	(960)
GIZ	1,418,380	1,053,161	365,219
ADRA	95,780	57,025	38,755
AVSI	3,820	3,820	-
Norwegian Church Aid	21,813	20,900	913
Norwegian Refugee Council	9,000	9,000	-
Save The Children	218,262	142,875	75,387
World Vision	1,850	925	925
CARE INTERNATIONAL IN SOMALIA	347,911	121,891	226,020
American Refugee Committee (ARC)	1,550	1,550	-
Food and Agricuture organization	373,647	333,404	40,243
International Labour Organisation	149,898	55,234	94,664
United Nations Assistance Mission in Somalia	-	1,000	(1,000)
United Nation Developmental Programme	58,800	53,800	5,000
UNICEF	1,155,911	1,161,524	(5,613)
UNHCR	326,322	323,641	2,681
UNHABITAT	100,886	88,163	12,723
Barnaamijka Cuntada Adduunka	169,406	157,578	11,828
United Nations Capital Development Fund	184,134	129,425	54,710
UN-WOMEN	33,300	7,000	26,300
International Organization for Migration	368,312	279,715	88,597
	5,041,382	**4,004,990**	**947,795**

Deeqaha ka yimid Dowladda Federaalka ee Soomaaliya

Deeqda guud ahaan gaareysa $10,116,056 oo ka timid Dowladda Federaalka ee Soomaaliya ayaa la qiyaasay; haseyeeshee, deeqda rumoowday ee la helay waxay ahayd $4,854,160. Kala duwanaanshaha ayaa inta badan loo aaneynayaa dib-u-dhac ku yimid bixinta lacag dhan ($3,177,673 iyo $1,385,905) oo ka imaanayay sanduuqda deeqda ee mashruuca adkaysiga magaalooyinka ee Soomaaliya (SURP II) iyo mashruuca taageerada RCRF II/IIII oo sida loo kala hor xusay ah.

Jubaland ma helin maaliyadda taageerada miisaaniyadda sannad maaliyadeedkii 2021.

Qoraalka 23aad Dakhliga Kale

Dakhliga kale ee la ururiyay waxaa uu ka kooban yahay iibka alaabada iyo canshuuraha kale ee Ganaaxyada iyo ciqaabaha oo dhan $2,430,274 marka loo eego bartilmaameedka oo dhan $2,157,715. Dakhli ururinta dheeraadka ah marka loo eego bartilmaameedka waxaa sabab u ahaa $54,301 oo ahayd ujuurrooyinka warqadda dhulka iyo $259,165 oo ahayd qoondeynta dhulka oo si fiican loo qaaday sannad maaliyadeedkii 2021.

Lacag ururinnada sannadka ayaa waxay ahaayeen:

	2021			2020
	Qiyaasta Kama-dambeysta ah	Ururinta Rumowdey	Farqiga u dhaxeeya Qiyaasta Kama Dambeysta ah iyo Tan Rumowdey	Ururinta Rumowdey
Nooca Canshuurta				
Ajuurooyinka Dal-ku-galka	145,872	107,942	37,930	86,950
Ujuurrada Aqoonsiga Shakhsiga	-	1,050	(1,050)	-
Ujuurrooyinka Warqadda Dhalashada	-	1,635	(1,635)	-
Ujuurrooyinka Warqadda Dhulka	410,505	464,806	(54,301)	289,514
Diiwaangelinta Taarikada Gaadiidka	250,000	246,800	3,200	182,200
Diiwaangelinta Warqadda Gaadiidka	100,000	144,860	(44,860)	105,720
Qoondeynta Dhulka	1,100,000	1,359,165	(259,165)	540,969
Ujuurooyinka Nootaayada	10,000	600	9,400	1,500
Ujuurrooyinka Dokumentiyada Codsiga Qandaraaska	700	1,000	(300)	5,600
Ujuurada Baasaboorka	-	4,660	(4,660)	-
Ujuurrooyinka Baarista Waxyaabaha Dalka Loo Soo Dhoofiyay	100,000	73,302	26,698	38,425
Ganaaxyo/Ciqaabo	10,000	-	10,000	-
Ujuurrooyinka Qabashada Dacwadaha Maxkamadda	30,338	24,455	5,883	27,842
Wadarta Guud	**2,157,415**	**2,430,274**	**(272,859)**	**1,278,719**

Qoraalka 24aad Gunnooyinka La Siiyo Shaqaalaha

Guud ahaan lacag gaareysa $15,050,731 ayaa lagu bixiyay gunnooyinka la siiyo shaqaalaha marka loo eego miisaaniyadda kama dambeyska ah oo dhan $17,220,256. Isticmaal yarida ayaa la xiriira Shaqaalaha qandaraaska ku shaqeeya, Shaqaalaha ujuurrada ku shaqeeya, Gunnada hoyga iyo Mushaaraadka la siiyo Wasiirada, waxaana sabab u ah dib-u-dhac ku yimid soo wareejinta maaliyadaha ka imaanayay DFS. Isticmaal yarida la xiriira shaqaalaha joogtada ah ayaa sabab u ahayd dib u dhac ku yimid qorista shaqaalaha rayidka ah.

	2021			2020
	Miisaaniyadda Kama Dambeysta ah	**Rumowdey**	**Farqiga u dhaxeeya Miisaaniyadda iyo Tan Rumowdey**	**Rumowdey**
Shaqaalaha joogtada ah	3,047,337	2,552,838	494,499	2,197,741
Shaqaalaha qandaraaska ku shaqeeya	2,226,687	1,718,511	508,176	1,911,511
Shaqaalaha ujuurrada ku shaqeeya	1,205,049	914,323	290,727	949,025
Gunno	69,250	59,100	10,150	15,600
Ciidamada Ammaanka (Booliska, Nabadsugidda iyo Asluubta)	3,636,266	3,399,750	236,516	5,023,492
Mushaaraadka la siiyo Wasiirada iyo Magacaabisyada Sharciga ah	609,444	308,812	300,632	381,715
Mushaaraadka La Siiyo Siyaasiyiinta	873,500	749,677	123,823	923,264
Gunnada Hoyga	2,399,809	2,228,900	170,909	3,633,977
Gunnada Xirfadlayaasha	313,983	309,283	4,700	127,427
Gunnada Gaadiidka	55,710	50,820	4,890	254,720
Gunnooyinka Kale	29,160	29,160	-	19,500
Gunnooyinka Hawlgallada Amniga	385,800	385,498	302	787,177
Bixinta Raashiinka Joogtada ah	1,208,090	1,191,389	16,700	1,561,321
Raashiinka Maalinlaha	1,160,171	1,152,670	7,501	1,447,224
Wadarta Gunnooyinka la siiyo Shaqaalaha	**17,220,256**	**15,050,731**	**(2,169,525)**	**19,233,695**

Qoraalka 25aad Isticmaalka Alaabada iyo Adeegyada

Awoodda kharash bixinta Dowlad-goboleedka Jubaland ee Soomaaliya waxay ku koobnayd dakhli ururinta muddo waqti ah oo cayiman. Marka la eego alaabada iyo adeegyada, JSS waxay bixisay kharash guud ahaan dhan $7,098,052, kuwaas oo u dhigma boqolkiiba 71 ee miisaaniyadda ugu dambeysa. Kala duwanaanshaha loo qaybiyay guud ahaan hay'adaha ayaa inta badan ah loo aaneynayo caqabado ka jira xagga dakhliga dhab ahaantii la heli karo.

	2021			2020
	Miisaaniyadda Kama Dambeysta ah	Rumowdey	Farqiga u dhaxeeya Miisaaniyadda iyo Tan Rumowdey	Rumowdey
Safarka Gudaha	629,041	420,544	208,496	412,022
Safarka Dibedda	416,841	270,926	145,915	330,042
Shirarka maxalliga ah	616,167	359,612	256,555	553,437
Shirarka Dibedaha	76,748	47,259	29,489	26,119
Kharashaadka Xallinta Khilafaadka	735,855	700,511	35,344	1,465,757
Biyo	118,467	69,890	48,577	49,889
Koronto	300,751	171,216	129,535	164,170
Shidaalka Matoorka	36,380	19,336	17,044	-
Lacagaha telefoonka	26,771	17,241	9,530	7,050
Kharashaadka Telefoonnada Gacanta	21,694	12,978	8,716	19,520
Internet-ka	264,094	179,958	84,136	206,924
Lacagaha Dishka Satalaytka	96,000	74,000	22,000	86,244
Ujuurrooyinka G-suite	4,608	4,608	-	-
Baasiinka	15,050	13,900	1,150	17,962
Nafto	303,515	226,022	77,493	182,478
Saliidda (mashiinnada)	4,026	3,272	754	2,328
Qalabka Dhigaalka/Qoraalka	307,040	190,382	116,658	173,153
Buugaag	6,320	-	6,320	-
Lacagaha Faafinta	29,940	22,799	7,142	588
Sahayda Kulanka	835,364	610,447	224,917	283,692
Cuntada Fudud ee Xafiiska	120,411	74,975	45,435	77,568
Daabacadaha	169,560	123,901	45,659	185,777
Sahayda Nadaafadda	61,330	49,767	11,563	323,215
Waxyaalaha uu Isticmaalo Kombiyuutarka	23,270	23,270	-	5,318
Sahay Caafimaad	12,761	11,297	1,464	467,209
Dayactir qalab	135,637	70,332	65,305	78,252
Dayactirka alaabooyinka guriga iyo waxyaabaha lagu rakibo	60,485	37,475	23,010	10,735
Dayactir Gaadiid	73,447	47,250	26,198	26,251
Dayactirka makiinadaha waaweyn	9,900	5,800	4,100	1,550
Dayactirka iyo gacan ku haynta dhismayaasha	123,803	79,197	44,606	461,269
Sahayda iyo qalabka dayactirka	43,550	34,863	8,688	15,027
Qandaraasyada dayactirka	500	-	500	-
Kuwo kale	56,665	34,725	21,940	45,395
Adeegyada Nadaafadda	13,600	2,000	11,600	9,771
Adeegyada Amniga	4,700	-	4,700	5,015
Kirada Gawaarida/ kirada baabuurta	669,126	544,764	124,363	465,689
Doon Kirayn/ Kiro	3,100	-	3,100	-
Kiro Xafiiseed	87,300	47,840	39,460	47,500
Kiro Kale	39,149	20,164	18,985	19,700
Ujuurrooyinka La-talinta	743,567	704,503	39,064	374,278
Tababarka iyo Kobcinta Shaqaalaha	387,734	211,438	176,296	53,926
Ujuurrada adeegga la bixiyay (Adeeg aan la-talin ahayn)	1,123,288	1,112,693	10,595	516,126
Khidmadaha Bankiga	86,866	52,460	34,406	58,642
Korjoogteyn Iyo Qiimeyn	106,980	22,920	84,060	-
Kharashka Xulashada iyo Shaqo-qorista	8,188	8,172	16	-
Xayaysiinta Telefishanka iyo Wargeysyada	162,050	121,459	40,591	152,492
Rukumashada Wargeysyada iyo Majaladaha	15,580	15,580	-	-
Suuq-geynta iyo Xayaysiinta	-	-	-	11,710
Caymiska Gaadiidka	7,000	-	7,000	-
Kharashka Soo-noqnoqda ee Aan Mushaarka Ahayn	544,217	-	544,217	-
Ku-talagalka	259,577	226,307	33,270	693,483
Wadarta Isticmaalka Alaabada iyo Adeegyada	**9,998,013**	**7,098,052**	**(2,899,961)**	**8,087,273**

Qoraalka 26aad Deeqaha La Siiyo Dowladaha Kale

Iyadoo loo marayo heshiis u dhaxeeya Wasaaradda Maaliyadda iyo Dowladda Hoose ee Kismaayo oo ku taariikheysan 2014, dowladda hoose waa in ay dhigtaa dakhligeeda canshuur ururinta Xisaabta Mideysan ee Waaxda Khasnadda (TSA) ka-dibna waa in ay codsataa kharashaadkeeda hawlgallada iyadoo u mareysa habraacyada jaango'an ee u degsan Wasaaradda.

U fasaxidda maaliyadaha dowladda hoose ee Kismaayo ayaa ku saleysan hadba baahiyada loo qabo.

	2021			2020
	Miisaaniyadda Kama Dambeysta ah	Rumowdey	Farqiga u dhaxeeya Miisaaniyadda iyo Tan Rumowdey	Rumowdey
Lacagaha Loo Wareejiyo Dowladda Heerka Hoose	199,000	108,638	90362	104,789
Wadarta Lacagaha Loo Wareejiyo Dowladda Heerka Hoose	**199,000**	**108,638**	**(90,362)**	**104,789**

Qoraalka 27aad Dheefaha/Faa'iidooyinka Bulshada ee shaqada

Daaweynta caafimaad ee dalka gudahiisa iyo dibediisa waa dheefta bulshada ee aasaasiga ah ee hadda la siiyo shaqaalaha JSS. Hawlwadeennada Ciidanka Ammaanka ee Jubaland waa dadka inta badan ka faa'iideysta dheeftan iyadoo inta badan sabab u ah khataraha amni ee soo wajaha. Kharashaadka rumooway ayaa wuxuu ahaa boqolkiiba 61 ee guud ahaan miisaaniyadda. Si kastaba, dheefaha daaweyntaasi caafimaad waxay dabci ahaan ku xiran tahay dalabka, helitaanka khayraadka iyo tirada dhacdooyinka inta lagu guda jirro sannadka.

	2021			2020
	Miisaaniyadda Kama Dambeysta ah	Rumowdey	Farqiga u dhaxeeya Miisaaniyadda iyo Tan Rumowdey	Rumowdey
Daaweyn Caafimaad	166,662.00	101,763.00	64899	369,925.82
Wadarta Dheefaha Bulshada ee Shaqada La Xiriira	**166,662**	**101,763**	**(64,899)**	**369,926**

Qoraalka 28aad Xawilaadaha kale ee aan meel kale lagu soocin

Xawilaadaha kale ee aan meel kale lagu sheegin waxay la xiriiraan deymaha lagu leeyahay JSS. Guud ahaan lacag dhan $3,579,277 ayaa loo qorsheeyay iyadoo lacag dhan $3,513,419 (Lacag-bixinnada la siiyay kuwa deynta laga qabo) la bixiyay intii lagu guda jiray muddada warbixinta. Waxaa intaa dheer, shakshiyaad ay abaartu ku saameysay Jubaland in la siiyay gargaar bani'aadamnimo. Shaxda soo socota waa kala-dhigdhigista kala duwanaanshaha.

	2021			2020
	Miisaaniyadda Kama Dambeysta	Rumowdey	Farqiga u dhaxeeya Miisaaniyadda iyo tan Rumowdey	Rumowdey
Deymaha JSS	3,429,277	3,363,419	65,858	1,436,670
Musiibo Dabiici ah	150,000	150,000	-	-
Wadarta Xawilaadaha kale ee aan meel kale lagu soocin	**3,579,277**	**3,513,419**	**(65,858)**	**1,436,670**

Qoraalka 29aad Hantida Aan Maaliyadda Ahayn

Intii lagu guda jiray sannadka, 17% ee miisaaniyadda hantida aan maaliyadda ahayn ayaa lagu bixiyay sannadka gudahiisa. Kala duwanaanshaha waxaa sabab u ahaa dib-u-dhaca bixinta/qaybinta maaliyada deeq-bixiyaasha oo dhan $2,667,382 oo loogu talagalay dhismaha waddo iyo $432,123 oo la xiriira soo iibsashada qalab iyo adeegyo xirfadeed oo takhasus gaar ah.

	2021			2020
	Miisaaniyadda Kama Dambeysta ah	Rumowdey	Farqiga u dhaxeeya Miisaaniyadda iyo Tan Rumowdey	Rumowdey
Dhismeyaasha aan guryaha ahayn	413,384	379,908	33,477	106,805
Dhismaha Waddo	2,667,382	-	2,667,382	-
Baabuur	64,547	10,000	54,547	160,603
Qalabka Macluumaadka, Kombiyuutarrada iyo Isgaarsiinta (ICT)	25,360	5,134	20,226	85,036
Makiinnadaha iyo Qalab aan meel kale lagu qeexin	163,948	98,631	65,317	414,837
Alaabooyinka iyo waxyaabaha lagu rakibo	66,555	15,900	50,655	35,787
Agabka iyo adeegyada xirfadeed ee takhasusiga ah	594,269	162,146	432,123	2,913
Wadarta Guud ee Hantida Aan Maaliyadda Ahayn	**3,995,445**	**671,719**	**(3,323,727)**	**805,980**

Qoraalka 30aad Lacag-bixinnada Dhinacyada Saddexaad, Kaalmooyinka Dibedda, Kaalmo Kale iyo Mid Aan Lala Soo Bixin

30.1 Lacag-bixinnada Dhinacyada Saddexaad

JSS waxay ka faa'iiday dhinacyo saddexaad oo alaabo iyo adeegyo u soo iibiyay. Lacag-bixinnadan laguma xisaabo qabashada kaashka ah ama lacag-bixinnada ay bixiso JSS , balse waxay faa'iido u yihiin dowladda. Waxaa ka mid ah lacag-bixinnada ay bixiyaan hay'adaha gargaarka geesaha badan iyo kuwa laba-geesoodka ah iyo ururrada aan dowliga ahayn. Waxaa ay qayb ka yihiin taageerada loogu talagalay barnaamijyada dowladda sida kaalmo dibeddeed ama kaalmo kale. Dowladda waxaa si rasmi ah loogu sheegay in lacag-bixinnadan soo socda ay bixiyeen dhinacyo saddexaad si loogu soo iibiyo alaabo iyo adeegyo intii lagu guda jiray sannad maaliyadeedkii 2021 waxaanna ka faa'iiday JSS. Qaddarka lagu sheegay lacag-bixinnada dhinac saddexaad muhiim ma aha in uu tilmaamo in liiskani uu yahay liiska dhammeystiran ee dhammaan tabarrucaadda dhinaca-saddexaad, waa keliya qaddarka JSS sida rasmiga ah loogu sheegay.

30.2 Kaalmada Dibedda iyo Kaalmo Kale

Kaalmada dibedda laga helo ayaa waxaa loo helay qaab ah deeqo ka yimid hay'ado deeq-bixiyeyaal laba-geesood ah iyo kuwo dhinacyo badan oo hoos imaanaya heshiisyo qeexaya ujeeddada kaalmada loo adeegsan doono. Kaalmada kale ayaa waxaa ujeeddooyin gaar ah u bixiyay NGO-yada iyo deeq-bixiyeyaasha kale. Qaddaradan lacagaha ee soo socda ayaa la helay sannad maaliyadeedkii 2021.

	2021 USD	2020 USD
Kaalmada Dibedda		
Wadarta guud ee kaashka la qabtey	8,859,149	13,394,753
Wadarta guud ee lacag-bixinnada dhinaca Saddexaad	-	-
Wadarta Guud ee Kaalmada Dibedda	**8,859,149**	**13,394,753**
Hay'adaha Gargaarka ee Geesaha Badan		
Wadarta guud ee kaashka la qabtey	-	-
Wadarta guud ee lacag-bixinnada dhinaca Saddexaad	-	-
Wadarta guud ee hay'adaha gargaarka ee geesaha badan	**-**	**-**
Hay'adaha Gargaarka ee Laba-geesoodka ah		
Wadarta guud ee kaashka la qabtey	4,854,160	8,022,644
Wadarta guud ee lacag-bixinnada dhinaca Saddexaad	-	-
Wadarta hay'adaha gargaarka ee laba-geesoodka ah	**4,854,160**	**8,022,644**
Ururrasda Aan-Dowliga Ahayn		
Wadarta guud ee kaashka la qabtey	4,004,990	5,372,109
Wadarta guud ee lacag-bixinnada dhinaca Saddexaad	-	-
Wadarta Guud ee Ururrada Aan Dowliga Ahayn	**4,004,990**	**5,372,109**

30.3 Kaalmada Dibedda ee Aan Lala Soo Bixin

Intii lagu guda jiray sannad maaliyadeedkii 2015, mashruuc cusub oo loo yaqaano Kharashaadka Soo Noqnoqda iyo Maalgelinta Dib-u-habeynta (Recurrent Cost and Reform Financing (RCRF II/III) ayaa la bilaabey. Mashruucan wuxuu socon doonaa muddo shan sano ah, ilaa 30-ka Juun 2022 waxaana loo cusboonaysiin karaa si sannadle ah. Mashruuca RCRF II/III waa sanduuqa multi-partner fund oo uu maamulo Ururka Horumarinta Caalamiga ah ee loo yaqaano International Development Association (IDA), iyada oo maaliyadaha JSS loo soo marsiiyo Dowladda Federaalka ee Soomaaliya. Hadafka mashruuca waa in lagu taageero qaataha in uu bixiyo mushahaar joogto ah oo la isku haleyn karo, iyo in la dhiso aasaaska fulinta miisaaniyadda iyo nidaamyo lacag-bixin hufan oo loogu talogalay qaybaha/waaxaha aan amniga ahayn ee Dowladda Federaalka, Dowlad-goboleedyada xaqa u leh.

Sida ku xusan heshiiska waajibka ah ee *Lambarkiisu yahay TFOA0534 Ku Taariikheysan 29ka Juun 2015* ee u dhaxeeya Dowladda Federaalke ee Soomaaliya (DFS), iyadoo ka wakiil ah dhammaan dowlad-goboleedyada kale ee dhisan & kuwa hadda la dhisaya, iyo Ururka Horumarinta Caalamiga ah ee loo yaqaano International Development Association (IDA), Dowlad-goboleedka Jubaland ee Soomaaliya iyadoo sabab u ah heshiis-hoosaad ay la gashey Dowladda Federaalka ee Soomaaliya (DFS) waxay mashruuc socda la gashey IDA, oo socon doonaa ilaa 31ka Disembar 2025.

Kaalmada dibedda ee aan lala soo bixin ee la xiriirta mashruuca RCRF waxay ku xiran tahay in JSS ay ka soo baxdo shuruudaha aasaasiga ah ee mashruuca; haseyeeshee, deeqda ayaa sida soo socota u tilmaameysa kala-dhigdhigista miisaaniyadda dejisan ee loogu talogalay JSS muddadan oo ah sidan soo socota. Qaddarka lacagta deeqda waxay ku xiran tahay dib-u-eegis sannadle ah iyo ansaxinta ururka IDA. Si kastaba ha ahaatee, mashruuca waxaa la filayaa in uu sii socdo ilaa uu ka dhammaado.

Sannadka	**2015**	**2016**	**2017**	**2018**	**2019**
Qaddarka Miisaaniyadda La Dejiyay (USD)	1780000	2,980,000	2,580,000	3,430,000	2,598,432

2020	**2021**	**2022**	**2023**	**2024**	**2025**
3,512,815	4,569,998	4,759,520	4,759,520	4,759,520	4,759,520

Qoondeynta kore waa qoondeyn tilmaan ah oo ku waajibta dib-u-eegista min sannadka 2022 ilaa 2025 (maalgelinta shaqooyinka dowladda ee muhiimka ah $1,930,769, maalgelinta bixinta adeegga waxbarasho $778,829, maalgelinta bixinta Adeegga Caafimaadka $ 474,400, Xoojinta Nidaamka Maareynta Kheyraadka $ 96,000, Xoojinta Xiriirka Maaliyadda ee Dowladaha Ka Dhaxeeya $ 1,100,000 iyo isuduwidda iyo maareynta mashruuca $190,000).

Sannadkii dhammaaday 31ka Disembar 2021, JSS waxay heshay 3,274,334 ($2,342,573 sannadkii 2020) oo ah maaliyadaha mashruuca RCRF II/III. Marka ay taariikhdu ahayd 31ka Disembar, 2021, waxaa jiray haraaga aan lala soo bixin ee maaliyadda mashruuca ee loogu talagalay mashaariicda hadda socda. Waxaa la filayaa in shuruudaha la sii buuxin doono mashaariicdana waxaa la filayaa in ay u sii socdaan si waafaqsan shuruudaha heshiiska u dhaxeeya deeq-bixiyaha iyo JSS.

Ma jirin xaalado loo hoggaansami waayey shuruudaha , kuwaas oo ka dhashey in la baajiyo deeqaha kaalmada dibedda ah.

Qoraalka 31aad Bayaannada Hawlgallada

Warbixinta Bayaanka Hawlgallada waa mid waafaqsan Buugga Istaatistika Maaliyadda Dowladda ee loo yaqaano Government Finance Statistics Manual 2014 (GFSM 2014). Istaatistika Maaliyadda Dowladda ee loo yaqaanno Government Finance Statistics (GFS) waa qaabka-guud ee xisaabaad oo ay diyaarisay Hay'adda Lacagaha Adduunka International Monetary Fund (IMF) si ay u bixiso dhabbe-tuseyaasha loogu talogalay isugeynta xisaabaadka maaliyadeed. Qaabka-guud ee GFS waxaa loo qaabeeyay in uu bixiyo istaatistik u saamaxaya kuwa siyaasadda dejiya iyo falanqeeyayaasha in ay daraasadeeyaan horumarada hawlgallada maaliyadeed iyo booska dhaqaale ee dowladda. Waxaa sidoo kale loo adeegsadaa in lagu falanqeeyo hawlgallada heerka gaarka ah ee dowladda, macaamulaadka u dhaxeeya heerarka dowladda, iyo waaxaha dowladda

Bayaanka Hawlgallada waxaa uu soosaarayaa macluumaad kooban oo ku saabsan waxqabadka guud iyo booska dhaqaale ee guud ahaan dowladda. Bayaankan waxaa loo qaybiyaa saddex qaybood oo soo bandhiga: macaamulaadka dakhliga iyo kharashaadka; macaamulaadka hantida aan maaliyadda ahayn; iyo macaamulaadka hantida maaliyadda ah iyo deymaha. Bayaankan waa shaacin khiyaari ah oo ma ahan shuruud shaacin waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda, Warbixinta Maaliyadeed ee waafaqsan Jaangooyada Xisaabaadka ee Kaashka Ku Saleysan (2017), oo ah jaangooyada la qaatey markii la diyaarinayay bayaamadan maaliyadeed.

DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA

HAY'ADDA MIISAANIYADDA EE GAARKA AH

WARQADDA MAALIYADDA QABASHADA IYO BIXINTA LACAGAHA KAASHKA AH & ISBARBARDHIGGA MIISAANIYADDA

Sannadkii Dhammaadey 31-ka Disembar 2021

Waxaa loo diyaariyay si waafaqsan
Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (IPSAS) – Warbixin Maaliyadeedka Xisaabaadka Kaashka Ku Saleysan ee 2017

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumoowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**473,369**	**540,069**	**395,645**	**(144,424)**	**500,947**
Deeqaha						
Ka yimid ururrada caalamiga ah		316,489	403,189	407,361	4,172	435,762
Deeqaha	**22**	**316,489**	**403,189**	**407,361**	**4,172**	**435,762**
Lacag-qabashada (Receipts / Inflows)		**789,858**	**943,258**	**803,006**	**(140,252)**	**936,709**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		314,108	330,808	276,227	(54,581)	283,519
Gunnooyinka la siiyo Shaqaalaha	**24**	**314,108**	**330,808**	**276,227**	**(54,581)**	**283,519**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		11,983	12,863	2,800	(10,063)	7,887
Kharashaadka Hawlgallada		128,188	172,658	103,032	(69,627)	171,058
Kharashaadka Kale ee Hawlgallada La Xiriira		13,480	21,130	12,977	(8,153)	34,570
Adeegsiga Alaabada iyo Adeegyada	**25**	**153,651**	**206,651**	**118,809**	**(87,843)**	**213,515**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		5,000	2,000	-	(2,000)	1,000
Dheefaha Bulshada	**27**	**5,000**	**2,000**	**-**	**(2,000)**	**1,000**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		610	610	610	-	2,913
Hantida aan maaliyadda ahayn	**29**	**610**	**610**	**610**	**-**	**2,913**
Lacag-bixinnada (Payments / Outflows)		**473,369**	**540,069**	**395,645**	**(144,424)**	**500,947**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga u Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Ta Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**2,309,970**	**2,155,000**	**1,137,635**	**(1,017,365)**	**832,704**
Deeqaha						
Ka yimid ururrada caalamiga ah		174,878	199,908	149,326	(50,582)	93,472
Ka yimid qaybaha kale ee dowladda guud		815,127	815,127	182,584	(632,543)	186,237
Deeqaha	**22**	**990,005**	**1,015,035**	**331,910**	**(683,125)**	**279,709**
Lacag-qabashada (Receipts / Inflows)		**3,299,975**	**3,170,035**	**1,469,545**	**(1,700,490)**	**1,112,413**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		1,197,171	1,191,761	885,447	(306,314)	673,913
Gunnooyinka la siiyo Shaqaalaha	**24**	**1,197,171**	**1,191,761**	**885,447**	**(306,314)**	**673,913**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		226,684	242,285	103,982	(138,303)	27,495
Kharashaadka Hawlgallada		176,073	201,438	98,356	(103,082)	90,110
Kharashaadka Kale ee Hawlgallada La Xiriira		282,950	272,524	48,000	(224,524)	9,300
Kharashka Soo-noqnoqda ee Aan Mushaarka Ahayn		424,217	244,217	-	(244,217)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**1,109,924**	**960,464**	**250,338**	**(710,126)**	**126,905**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		1,000	900	-	(900)	13,000
Dheefaha Bulshada	**27**	**1,000**	**900**	**-**	**(900)**	**13,000**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		1,875	1,875	1,850	(25)	18,886
Hantida aan maaliyadda ahayn	**29**	**1,875**	**1,875**	**1,850**	**(25)**	**18,886**
Lacag-bixinnada (Payments / Outflows)		**2,309,970**	**2,155,000**	**1,137,635**	**(1,017,365)**	**832,704**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeynta Maaliyadda Iskudhafan		**191,184**	**302,716**	**241,875**	**(60,841)**	**529,959**
Deeqaha						
Ka yimid ururrada caalamiga ah		69,998	196,530	182,421	(14,109)	472,726
Ka yimid qaybaha kale ee dowladda guud		-	-	-	-	6,540
Deeqaha	**22**	**69,998**	**196,530**	**182,421**	**(14,109)**	**479,266**
Lacag-qabashada (Receipts / Inflows)		**261,182**	**499,246**	**424,296**	**(74,950)**	**1,009,225**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		104,221	118,321	91,405	(26,916)	165,959
Gunnooyinka la siiyo Shaqaalaha	**24**	**104,221**	**118,321**	**91,405**	**(26,916)**	**165,959**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		14,380	10,780	3,380	(7,400)	34,492
Kharashaadka Hawlgallada		64,175	154,107	127,590	(26,517)	103,410
Kharashaadka Kale ee Hawlgallada La Xiriira		3,400	7,300	7,300	-	40,290
Adeegsiga Alaabada iyo Adeegyada	**25**	**81,955**	**172,187**	**138,270**	**(33,917)**	**178,192**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		5,008	12,208	12,200	(8)	185,808
Hantida aan maaliyadda ahayn	**29**	**5,008**	**12,208**	**12,200**	**(8)**	**185,808**
Lacag-bixinnada (Payments / Outflows)		**191,184**	**302,716**	**241,875**	**(60,841)**	**529,959**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeynta Maaliyadda Iskudhafan		**7,935,641**	**8,377,251**	**8,108,402**	**(268,848)**	**6,984,927**
Canshuuraha						
Canshuuraha dakhliga, faa'iidooyinka iyo faa'iidooyinka raasumaalka		300,000	271,679	266,658	(5,021)	250,485
Canshuuraha mushaaraadka iyo shaqaalaha		503,771	470,821	505,035	34,214	460,788
Canshuuraha alaabada iyo adeegyada		2,126,313	1,930,074	1,903,102	(26,972)	1,564,583
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		2,025,000	2,025,000	1,988,532	(36,469)	4,223,258
Canshuuraha kale		-	-	-	-	-
Canshuuraha	**21**	**4,955,084**	**4,697,574**	**4,663,326**	**(34,247)**	**6,499,113**
Deeqaha						
Ka yimid ururrada caalamiga ah		45,790	45,790	41,191	(4,599)	171,519
Ka yimid qaybaha kale ee dowladda guud		4,074,998	4,069,998	2,684,093	(1,385,905)	6,908,636
Deeqaha	**22**	**4,120,788**	**4,115,788**	**2,725,284**	**(1,390,504)**	**7,080,155**
Dakhli Kale						
Dakhliga guryaha		50,000	-	-	-	-
Iibka alaabada iyo adeegyada		560,000	1,510,505	1,823,970	313,465	830,483
Dakhli Kale		610,000	1,510,505	1,823,970	313,465	830,483
Lacag-qabashada (Receipts / Inflows)	**23**	**17,621,512**	**18,701,117**	**17,320,983**	**(1,380,135)**	**21,394,678**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiysaasta Asalka ah ee Qoondeynta	Qiyaasta kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama-Dambeysta ah iyo Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-bixinnada (Payments /Outflows)		USD	USD	USD	USD	USD
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		1,756,115	2,297,775	2,175,077	(122,698)	2,278,593
Gunnooyinka la siiyo Shaqaalaha	**24**	**1,756,115**	**2,297,775**	**2,175,077**	**(122,698)**	**2,278,593**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		757,419	873,176	850,581	(22,595)	1,269,121
Kharashaadka Hawlgallada		502,079	503,048	457,755	(45,293)	664,853
Kiro		-	-	-	-	300
Kharashaadka Kale ee Hawlgallada La Xiriira		779,781	1,305,828	1,294,300	(11,528)	691,559
Kharashka Soo-noqnoqda ee Aan Mushaarka Ahayn		18,923	-	-	-	-
Ku-talagalka		226,598	226,598	226,307	(290)	693,483
Adeegsiga Alaabada iyo Adeegyada	**25**	**2,284,799**	**2,908,649**	**2,828,943**	**(79,706)**	**3,319,317**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		29,081	29,081	28,127	(954)	38,366
Dheefaha Bulshada	**27**	**29,081**	**29,081**	**28,127**	**(954)**	**38,366**
Kharashaadka Kale						
Xawilaadaha aan meel kale lagu sheegin		3,860,570	3,134,070	3,068,580	(65,490)	1,126,719
Kharashaadka Kale	**28**	**3,860,570**	**3,134,070**	**3,068,580**	**(65,490)**	**1,126,719**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		5,075	7,675	7,675	-	221,933
Hantida aan maaliyadda ahayn	**29**	**5,075**	**7,675**	**7,675**	**-**	**221,933**
Lacag-bixinnada (Payments / Outflows)		**7,935,641**	**8,377,251**	**8,108,402**	**(268,848)**	**6,984,927**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Rumoowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**2,835,421**	**3,336,567**	**2,474,879**	**(861,688)**	**3,159,926**
Deeqaha						
Ka yimid ururrada caalamiga ah		1,046,490	1,520,115	1,363,198	(156,917)	1,852,547
Ka yimid qaybaha kale ee dowladda guud		500,000	517,520	517,520	-	500,000
Deeqaha	**22**	**1,546,490**	**2,037,636**	**1,880,718**	**(156,917)**	**2,352,547**
Lacag-qabashada (Receipts / Inflows)		**4,381,912**	**5,374,202**	**4,355,597**	**(1,018,605)**	**5,512,473**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		1,500,030	1,512,748	1,313,793	(198,955)	1,518,755
Gunnooyinka la siiyo Shaqaalaha	**24**	**1,500,030**	**1,512,748**	**1,313,793**	**(198,955)**	**1,518,755**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		176,828	295,680	212,107	(83,573)	100,596
Kharashaadka Hawlgallada		690,060	961,390	765,050	(196,340)	1,153,363
Kiro		7,984	43,984	4,000	(39,984)	-
Kharashaadka Kale ee Hawlgallada La Xiriira		137,919	168,979	144,329	(24,651)	36,177
Kharashka Soo-noqnoqda ee Aan Mushaarka Ahayn		300,000	300,000	-	(300,000)	-
Adeegsiga Alaabada iyo	**25**	**1,312,791**	**1,770,033**	**1,125,486**	**(644,547)**	**1,290,136**
Adeegyada Dheefaha						
Bulshada		18,600	18,600	18,000	(600)	252,789
Dheefaha bulshada ee shaqada la xiriira						
Dheefaha Bulshada	**27**	**18,600**	**18,600**	**18,000**	**(600)**	**252,789**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		4,000	35,185	17,600	(17,585)	98,245
Hantida aan maaliyadda ahayn	**29**	**4,000**	**35,185**	**17,600**	**(17,585)**	**98,245**
Lacag-bixinnada (Payments / Outflows)		**2,835,421**	**3,336,567**	**2,474,879**	**(861,688)**	**3,159,926**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumoowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**615,938**	**615,938**	**484,218**	**(131,720)**	**405,058**
Deeqaha						
Ka yimid ururrada caalamiga ah		116,990	116,990	107,560	(9,430)	108,850
Deeqaha	**22**	**116,990**	**116,990**	**107,560**	**(9,430)**	**108,850**
Lacag-qabashada (Receipts / Inflows)		**732,928**	**732,928**	**591,778**	**(141,150)**	**513,908**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		**347,746**	**346,583**	**282,895**	**(63,688)**	**178,279**
Gunnooyinka la siiyo Shaqaalaha	**24**	**347,746**	**346,583**	**282,895**	**(63,688)**	**178,279**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		3,552	3,552	-	(3,552)	2,500
Kharashaadka Hawlgallada		180,150	181,313	118,729	(62,584)	139,985
Kiro		2,990	2,990	1,764	(1,226)	3,750
Kharashaadka Kale ee Hawlgallada La Xiriira		81,500	81,500	80,830	(670)	78,554
Adeegsiga Alaabada iyo Adeegyada	**25**	**268,192**	**269,355**	**201,323**	**(68,032)**	**224,789**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	-	-		1,990
Hantida aan maaliyadda ahayn	**29**	**-**	**-**	**-**		**1,990**
Lacag-bixinnada (Payments / Outflows)		**615,938**	**615,938**	**484,218**	**(131,720)**	**405,058**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**5,509,868**	**5,989,868**	**5,726,562**	**(263,306)**	**8,887,332**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		**5,428,268**	**5,948,268**	**5,706,511**	**(241,757)**	**8,829,343**
Gunnooyinka la siiyo Shaqaalaha	**24**	**5,428,268**	**5,948,268**	**5,706,511**	**(241,757)**	**8,829,343**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		14,500	4,500	840	(3,660)	28,446
Kharashaadka Hawlgallada		16,100	16,100	5,146	(10,954)	13,016
Kharashaadka Kale ee Hawlgallada La Xiriira		1,000	1,000	-	(1,000)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**31,600**	**21,600**	**5,986**	**(15,614)**	**41,462**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		50,000	20,000	14,065	(5,935)	16,528
Dheefaha Bulshada	**27**	**50,000**	**20,000**	**14,065**	**(5,935)**	**16,528**
Lacag-bixinnada (Payments / Outflows)		**5,509,868**	**5,989,868**	**5,726,562**	**(263,306)**	**8,887,332**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda

Sannadkii Dhammaadey 31-ka Disembar, 2021

Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**167,128**	**160,228**	**89,522**	**(70,706)**	**348,666**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		-	-	1,770	1,770	-
Canshuuraha		**-**	**-**	**1,770**	**1,770**	**-**
Deeqaha						
Ka yimid ururrada caalamiga ah		45,000	53,100	26,800	(26,300)	196,185
Deeqaha	**22**	**45,000**	**53,100**	**26,800**	**(26,300)**	**196,185**
Dakhli Kale						
Iibka alaabada iyo adeegyada		10,000	10,000	600	(9,400)	1,500
Ganaaxyada iyo ciqaabaha		20,000	40,338	24,455	(15,883)	27,842
Dakhli Kale	**23**	**30,000**	**50,338**	**25,055**	**(25,283)**	**29,342**
Lacag-qabashada (Receipts / Inflows)		**242,128**	**263,666**	**143,147**	**(120,519)**	**574,192**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		88,688	83,688	53,668	(30,020)	221,787
Gunnooyinka la siiyo Shaqaalaha	**24**	**88,688**	**83,688**	**53,668**	**(30,020)**	**221,787**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		13,500	10,500	3,310	(7,190)	18,494
Kharashaadka Hawlgallada		50,700	52,000	28,044	(23,956)	79,185
Kiro		4,500	4,500	4,500	-	18,000
Kharashaadka Kale ee Hawlgallada La Xiriira		600	600	-	(600)	6,100
Adeegsiga Alaabada iyo Adeegyada	**25**	**69,300**	**67,600**	**35,854**	**(31,746)**	**121,779**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		2,000	1,800	-	(1,800)	-
Dheefaha Bulshada	**27**	**2,000**	**1,800**	**-**	**(1,800)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		7,140	7,140	-	(7,140)	5,100
Hantida aan maaliyadda ahayn	**29**	**7,140**	**7,140**	**-**	**(7,140)**	**5,100**
Lacag-bixinnada (Payments / Outflows)		**167,128**	**160,228**	**89,522**	**(70,706)**	**348,666**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**154,972**	**216,527**	**143,118**	**(73,409)**	**120,239**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		50,000	73,000	39,800	(33,200)	47,500
Canshuuraha	**21**	**50,000**	**73,000**	**39,800**	**(33,200)**	**47,500**
Deeqaha						
Ka yimid ururrada caalamiga ah		9,270	80,825	49,825	(31,000)	18,078
Ka yimid qaybaha kale ee dowladda guud		23,310	23,310	23,310	-	**25,803**
Deeqaha	**22**	**32,580**	**104,135**	**73,135**	**(31,000)**	**43,881**
Lacag-qabashada (Receipts / Inflows)		**237,552**	**393,662**	**256,053**	**(137,609)**	**211,620**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		95,472	115,772	83,372	(32,400)	64,303
Gunnooyinka la siiyo Shaqaalaha	**24**	**95,472**	**115,772**	**83,372**	**(32,400)**	**64,303**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		9,920	27,920	13,590	(14,330)	6,700
Kharashaadka Hawlgallada		43,780	56,955	36,276	(20,679)	40,717
Kharashaadka Kale ee Hawlgallada La Xiriira		2,800	9,380	9,380	-	8,520
Adeegsiga Alaabada iyo Adeegyada	**25**	**56,500**	**94,255**	**59,246**	**(35,009)**	**55,937**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		3,000	500	500	-	-
Dheefaha Bulshada	**27**	**3,000**	**500**	**500**	**-**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	6,000	-	(6,000)	-
Hantida aan maaliyadda ahayn	**29**	**-**	**6,000**	**-**	**(6,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**154,972**	**216,527**	**143,118**	**(73,409)**	**120,239**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**124,790**	**169,473**	**109,732**	**(59,741)**	**83,841**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		70,270	16,824	30,960	14,136	36,510
Canshuuraha	**21**	**70,270**	**16,824**	**30,960**	**14,136**	**36,510**
Deeqaha						
Ka yimid ururrada caalamiga ah		18,310	77,993	59,097	(18,896)	49,398
Deeqaha	**22**	**18,310**	**77,993**	**59,097**	**(18,896)**	**49,398**
Lacag-qabashada (Receipts / Inflows)		**213,370**	**264,290**	**199,789**	**(64,501)**	**169,749**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		85,480	93,980	58,345	(35,635)	53,940
Gunnooyinka la siiyo Shaqaalaha	**24**	**85,480**	**93,980**	**58,345**	**(35,635)**	**53,940**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		10,380	29,048	21,035	(8,013)	9,480
Kharashaadka Hawlgallada		21,550	22,287	6,402	(15,885)	4,921
Kharashaadka Kale ee Hawlgallada La Xiriira		5,000	19,082	18,890	(192)	7,500
Adeegsiga Alaabada iyo Adeegyada	**25**	**36,930**	**70,417**	**46,327**	**(24,090)**	**21,901**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		2,380	5,076	5,060	(16)	8,000
Hantida aan maaliyadda ahayn	**29**	**2,380**	**5,076**	**5,060**	**(16)**	**8,000**
Lacag-bixinnada (Payments / Outflows)		**124,790**	**169,473**	**109,732**	**(59,741)**	**83,841**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda

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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumoowdey	Waxaa Kantaroola TSA
Lacag-qabashada (Receipts / Inflows)	**Qoraalka**	**A** **USD**	**B** **USD**	**C** **USD**	**C-B** **USD**	**USD**
Qoondeymaha Maaliyadda Isku-dhafan		**292,674**	**305,674**	**236,371**	**(69,303)**	**218,452**
Deeqaha						
Ka yimid ururrada caalamiga ah		162,038	195,038	180,623	(14,415)	189,745
Deeqaha	**21**	**162,038**	**195,038**	**180,623**	**(14,415)**	**189,745**
Lacag-qabashada (Receipts / Inflows)		**454,712**	**500,712**	**416,994**	**(83,718)**	**408,197**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		161,584	177,734	149,249	(28,485)	103,584
Gunnooyinka la siiyo Shaqaalaha	**24**	**161,584**	**177,734**	**149,249**	**(28,485)**	**103,584**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		19,575	9,475	1,575	(7,900)	875
Kharashaadka Hawlgallada		88,965	95,040	64,097	(30,943)	57,835
Kiro		15,600	15,375	14,400	(975)	5,100
Kharashaadka Kale ee Hawlgallada La Xiriira		6,950	8,050	7,050	(1,000)	6,558
Adeegsiga Alaabada iyo Adeegyada	**25**	**131,090**	**127,940**	**87,122**	**(40,818)**	**70,368**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	-	-	-	1,500
Dheefaha Bulshada	**27**	**-**	**-**	**-**	**-**	**1,500**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	-	-	-	43,000
Hantida aan maaliyadda ahayn	**29**	**-**	**-**	**-**	**-**	**43,000**
Lacag-bixinnada (Payments / Outflows)		**292,674**	**305,674**	**236,371**	**(69,303)**	**218,452**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka Ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**2,063,345**	**2,063,345**	**2,013,289**	**(50,056)**	**3,099,670**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		832,253	1,109,448	1,090,554	(18,894)	1,727,141
Gunnooyinka la siiyo Shaqaalaha	**24**	**832,253**	**1,109,448**	**1,090,554**	**(18,894)**	**1,727,141**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		271,694	388,932	387,102	(1,830)	767,384
Kharashaadka Hawlgallada		311,601	239,266	220,030	(19,236)	172,008
Kharashaadka Kale ee Hawlgallada La Xiriira		800	800	-	(800)	5,000
Adeegsiga Alaabada iyo Adeegyada	**25**	**584,095**	**628,998**	**607,132**	**(21,866)**	**944,391**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		5,301	5,301	1,785	(3,516)	28,443
Dheefaha Bulshada	**27**	**5,301**	**5,301**	**1,785**	**(3,516)**	**28,443**
Kharashaadka Kale						
Xawilaadaha aan meel kale lagu sheegin		570,207	295,207	294,840	(368)	309,951
Kharashaadka Kale	**28**	**570,207**	**295,207**	**294,840**	**(368)**	**309,951**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		71,488	24,391	18,979	(5,412)	**89,743**
Hantida aan maaliyadda ahayn	**29**	**71,488**	**24,391**	**18,979**	**(5,412)**	**89,743**
Lacag-bixinnada (Payments / Outflows)		**2,063,345**	**2,063,345**	**2,013,289**	**(50,056)**	**3,099,670**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka Ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**281,216**	**172,519**	**172,519**	**-**	**204,138**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		899,869	386,413	404,693	18,280	338,584
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		80,000	17,855	20,776	2,921	12,589
Canshuuraha	**21**	**979,869**	**404,268**	**425,469**	**21,201**	**351,173**
Dakhli Kale						
Iibka alaabada iyo adeegyada		115,440	81,980	81,980	-	86,950
Dakhli Kale	**23**	**115,440**	**81,980**	**81,980**	**-**	**86,950**
Lacag-qabashada (Receipts / Inflows)		**1,376,525**	**658,767**	**679,967**	**21,200**	**642,261**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		200,016	140,912	140,912	-	157,765
Gunnooyinka la siiyo Shaqaalaha	**24**	**200,016**	**140,912**	**140,912**	**-**	**157,765**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		15,000	6,600	6,600	-	3,800
Kharashaadka Hawlgallada		56,000	25,007	25,007	-	41,374
Kharashaadka Kale ee Hawlgallada La Xiriira		1,200	-	-	-	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**72,200**	**31,607**	**31,607**	**-**	**45,174**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		9,000	-	-	-	1,200
Dheefaha Bulshada	**27**	**9,000**	**-**	**-**	**-**	**1,200**
Lacag-bixinnada (Payments / Outflows)		**281,216**	**172,519**	**172,519**	**-**	**204,138**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**279,540**	**24,075**	**24,075**	**-**	**158,775**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		2,150,472	362,456	362,456	-	1,371,636
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		8,836,250	5,446,732	5,446,732	-	7,083,143
Canshuuraha	**21**	**10,986,722**	**5,809,188**	**5,809,188**		**8,454,779**
Dakhli Kale						
Iibka alaabada iyo adeegyada		-	50,317	50,317	-	38,425
Dakhli Kale	**23**	**-**	**50,317**	**50,317**	**-**	**38,425**
Lacag-qabashada (Receipts / Inflows)		**11,266,262**	**5,883,580**	**5,883,580**		**8,651,979**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		228,540	24,075	24,075	-	117,223
Gunnoovinka la siivo Shaqaalaha		**228,540**	**24,075**	**24,075**		**117,223**
Adeegsiga Alaabada iyo Adeegyada	**24**					
Safarrada iyo Shirarka		9,000	-	-	-	**8,845**
Kharashaadka Hawlgallada		25,000	-	-	-	11,635
Adeegsiga Alaabada iyo Adeegyada	**25**	**34,000**	**-**	**-**	**-**	**20,480**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		17,000	-	-	-	21,072
Hantida aan maaliyadda ahayn	**29**	**17,000**	**-**	**-**	**-**	**21,072**
Lacag-bixinnada (Payments / Outflows)		**279,540**	**24,075**	**24,075**		**158,775**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumoowdey	Waxaa Kantaroola TSA
Lacag-qabashada (Receipts / Inflows)	Qoraalka	A USD	B USD	C USD	C-B USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**167,533**	**126,947**	**94,898**	**(32,049)**	**97,683**
Deeqaha						
Ka yimid ururrada caalamiga ah		-	-	-	-	23,335
Deeqaha	**22**	**-**	**-**	**-**	**-**	**23,335**
Lacag-qabashada (Receipts / Inflows)		**167,533**	**126,947**	**94,898**	**(32,049)**	**121,017**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		105,720	80,720	69,981	(10,739)	68,304
Gunnooyinka la siiyo Shaqaalaha	**24**	**105,720**	**80,720**	**69,981**	**(10,739)**	**68,304**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		10,210	5,210	-	(5,210)	-
Kharashaadka Hawlgallada		32,193	17,517	2,417	(15,100)	6,519
Kiro		18,000	22,590	22,500	(90)	13,500
Adeegsiga Alaabada iyo Adeegyada	**25**	**60,403**	**45,317**	**24,917**	**(20,400)**	**20,019**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		1,410	910	-	(910)	-
Dheefaha Bulshada	**27**	**1,410**	**910**	**-**	**(910)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	-	-	-	9,360
Hantida aan maaliyadda ahayn	**29**	**-**	**-**	**-**	**-**	**9,360**
Lacag-bixinnada (Payments / Outflows)		**167,533**	**126,947**	**94,898**	**(32,049)**	**97,683**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kaama-Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**266,039**	**245,215**	**169,116**	**(76,099)**	**183,450**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka	**24**	191,772	184,172	163,253	(20,919)	175,928
Gunnooyinka la siiyo Shaqaalaha		**191,772**	**184,172**	**163,253**	**(20,919)**	**175,928**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		11,000	9,000	570	(8,430)	900
Kharashaadka Hawlgallada		45,767	39,543	4,893	(34,650)	5,872
Kharashaadka Kale ee Hawlgallada La Xiriira		3,700	3,700	400	(3,300)	750
Adeegsiga Alaabada iyo Adeegyada	**25**	**60,467**	**52,243**	**5,863**	**(46,380)**	**7,522**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		4,000	2,500	-	(2,500)	-
Dheefaha Bulshada		**4,000**	**2,500**	**-**	**(2,500)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		9,800	6,300	-	(6,300)	-
Hantida aan maaliyadda ahayn	**29**	**9,800**	**6,300**	**-**	**(6,300)**	**-**
Lacag-bixinnada (Payments / Outflows)		**266,039**	**245,215**	**169,116**	**(76,099)**	**183,450**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowday	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		**USD**	**USD**	**USD**	**USD**	**USD**
Qoondeymaha Maaliyadda Isku-dhafan		**1,523,600**	**1,123,600**	**1,076,090**	**(47,511)**	**1,557,697**
Deeqaha						
Ka yimid ururrada caalamiga ah		-	-	-	-	20,010
Deeqaha	**22**	**-**	**-**	**-**	**-**	**20,010**
Lacag-qabashada (Receipts / Inflows)		**1,523,600**	**1,123,600**	**1,076,090**	**(47,511)**	**1,577,707**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		1,271,000	921,000	906,376	(14,625)	1,182,691
Gunnooyinka la siiyo Shaqaalaha	**24**	**1,271,000**	**921,000**	**906,376**	**(14,625)**	**1,182,691**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		122,850	92,850	91,270	(1,580)	363,405
Kharashaadka Hawlgallada		76,750	71,750	43,201	(28,549)	7,601
Adeegsiga Alaabada iyo Adeegyada	**25**	**199,600**	**164,600**	**134,471**	**(30,129)**	**371,006**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		53,000	38,000	35,243	(2,757)	4,000
Dheefaha Bulshada	**27**	**53,000**	**38,000**	**35,243**	**(2,757)**	**4,000**
Lacag-bixinnada (Payments / Outflows)		**1,523,600**	**1,123,600**	**1,076,090**	**(47,511)**	**1,557,697**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowday	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**135,348**	**142,359**	**67,415**	**(74,944)**	**73,056**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		20,000	20,000	-	(20,000)	6,781
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		-	-	-	-	-
Canshuuraha	**21**	**20,000**	**20,000**	**-**	**(20,000)**	**6,781**
Deeqaha						
Ka yimid ururrada caalamiga ah		17,120	46,540	28,586	(17,954)	25,150
Deeqaha	**22**	**17,120**	**46,540**	**28,586**	**(17,954)**	**25,150**
Lacag-qabashada (Receipts / Inflows)		**172,468**	**208,899**	**96,001**	**(112,898)**	**104,987**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo						
Shaqaalaha		85,168	100,559	59,835	(40,724)	67,791
Mushaaraadka iyo Ujuurooyinka						
Gunnooyinka la siiyo Shaqaalaha	**24**	**85,168**	**100,559**	**59,835**	**(40,724)**	**67,791**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		5,000	4,000		(4,000)	300
Kharashaadka Hawlgallada		31,180	32,900	7,580	(25,320)	4,965
Kiro		-	900	-	(900)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**36,180**	**37,800**	**7,580**	**(30,220)**	**5,265**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		14,000	4,000	-	(4,000)	-
Dheefaha Bulshada	**27**	**14,000**	**4,000**	**-**	**(4,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**135,348**	**142,359**	**67,415**	**(74,944)**	**73,056**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**171,828**	**151,828**	**96,313**	**(55,515)**	**185,365**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		48,160	48,160	20,000	(28,160)	404,850
Canshuuraha	**21**	**48,160**	**48,160**	**20,000**	**(28,160)**	**404,850**
Deeqaha						
Ka yimid ururrada caalamiga ah		61,124	61,124	61,029	(95)	137,929
Deeqaha	**22**	**61,124**	**61,124**	**61,029**	**(95)**	**137,929**
Lacag-qabashada (Receipts / Inflows)		**281,112**	**261,112**	**177,342**	**(83,770)**	**728,144**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		112,808	102,808	63,483	(39,325)	100,467
Gunnooyinka la siiyo Shaqaalaha	**24**	**112,808**	**102,808**	**63,483**	**(39,325)**	**100,467**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		9,000	9,000	3,000	(6,000)	7,300
Kharashaadka Hawlgallada		20,520	16,570	7,380	(9,190)	45,878
Kiro		6,000	-	-	-	10,450
Adeegsiga Alaabada iyo Adeegyada	**25**	**35,520**	**25,570**	**10,380**	**(15,190)**	**63,628**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		1,000	1,000	-	(1,000)	3,270
Dheefaha Bulshada	**27**	**1,000**	**1,000**	**-**	**(1,000)**	**3,270**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		22,500	22,450	22,450	-	18,000
Hantida aan maaliyadda ahayn	**29**	**22,500**	**22,450**	**22,450**	**-**	**18,000**
Lacag-bixinnada (Payments / Outflows)		**171,828**	**151,828**	**96,313**	**(55,515)**	**185,365**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**154,078**	**134,078**	**46,773**	**(87,305)**	**69,288**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		111,678	101,678	45,533	(56,145)	57,480
Gunnooyinka la siiyo Shaqaalaha	**24**	**111,678**	**101,678**	**45,533**	**(56,145)**	**57,480**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		29,642	19,642	400	(19,242)	1,050
Kharashaadka Hawlgallada		12,758	12,758	840	(11,918)	8,258
Adeegsiga Alaabada iyo Adeegyada	**25**	**42,400**	**32,400**	**1,240**	**(31,160)**	**9,308**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	-	-	-	2,500
Dheefaha Bulshada	**27**	**-**	**-**	**-**	**-**	**2,500**
Lacag-bixinnada (Payments / Outflows)		**154,078**	**134,078**	**46,773**	**(87,305)**	**69,288**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**232,880**	**422,577**	**272,180**	**(150,397)**	**122,088**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		390,000	1,227,534	746,066	(481,468)	270,540
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		-	62,145	22,995	(39,151)	-
Canshuuraha	**21**	**390,000**	**1,289,679**	**769,061**	**(520,619)**	**270,540**
Dakhli Kale						
Iibka alaabada iyo adeegyada		250,000	413,892	422,282	8,390	287,920
Dakhli Kale	**23**	**250,000**	**413,892**	**422,282**	**8,390**	**287,920**
Lacag-qabashada (Receipts / Inflows)		**872,880**	**2,126,148**	**1,463,523**	**(662,626)**	**680,548**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		140,860	285,564	226,059	(59,505)	118,142
Gunnooyinka la siiyo Shaqaalaha	**24**	**140,860**	**285,564**	**226,059**	**(59,505)**	**118,142**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		11,000	19,400	1,540	(17,860)	955
Kharashaadka Hawlgallada		36,400	67,893	9,120	(58,773)	2,991
Kharashaadka Kale ee Hawlgallada La Xiriira		39,520	40,720	35,461	(5,259)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**86,920**	**128,013**	**46,121**	**(81,892)**	**3,946**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		5,100	9,000	-	(9,000)	-
Dheefaha Bulshada	**27**	**5,100**	**9,000**	**-**	**(9,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**232,880**	**422,577**	**272,180**	**(150,397)**	**122,088**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**11,275,952**	**6,385,340**	**2,309,829**	**(4,075,511)**	**1,464,502**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		1,056,000	1,056,000	408,223	(647,777)	229,326
Canshuuraha kale		400,000	395,170	12,534	(382,636)	-
Canshuuraha	**21**	**1,456,000**	**1,451,170**	**420,757**	**(1,030,413)**	**229,326**
Deeqaha						
Ka yimid ururrada caalamiga ah		1,285,738	1,482,888	945,432	(537,456)	1,302,210
Ka yimid qaybaha kale ee dowladda guud		9,503,734	4,540,101	1,296,653	(3,243,449)	395,429
Deeqaha	**22**	**10,789,472**	**6,022,990**	**2,242,085**	**(3,780,905)**	**1,697,639**
Dakhli Kale						
Iibka alaabada iyo adeegyada		-	700	3,685	2,985	5,600
Dakhli Kale	**23**	**-**	**700**	**3,685**	**2,985**	**5,600**
Lacag-qabashada (Receipts / Inflows)		**23,521,424**	**13,860,199**	**4,976,355**	**(8,883,844)**	**3,397,067**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-bixinnada (Payments / Outflows)		USD	USD	USD	USD	USD
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		664,071	722,244	520,718	(201,526)	532,835
Gunnooyinka la siiyo Shaqaalaha	**24**	**664,071**	**722,244**	**520,718**	**(201,526)**	**532,835**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		264,115	304,830	76,290	(228,540)	86,742
Kharashaadka Hawlgallada		622,169	628,720	463,256	(165,464)	418,004
Kiro		27,100	30,100	15,200	(14,900)	16,100
Kharashaadka Kale ee Hawlgallada La Xiriira		678,934	647,560	541,862	(105,698)	227,797
Ku-talagalka		33,358	32,980	-	(32,980)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**1,625,675**	**1,644,190**	**1,096,608**	**(547,582)**	**748,643**
Deeqaha						
Deeqaha La Siiyo Qaybaha Kale ee Dowladda Guud		229,000	199,000	108,638	(90,362)	104,789
Deeqaha	**26**	**229,000**	**199,000**	**108,638**	**(90,362)**	**104,789**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		9,170	21,170	3,120	(18,050)	4,830
Dheefaha Bulshada	**27**	**9,170**	**21,170**	**3,120**	**(18,050)**	**4,830**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		8,748,035	3,798,735	580,745	(3,217,991)	73,405
Hantida aan maaliyadda ahayn	**29**	**8,748,035**	**3,798,735**	**580,745**	**(3,217,991)**	**73,405**
Lacag-bixinnada (Payments / Outflows)		**11,275,952**	**6,385,340**	**2,309,829**	**(4,075,511)**	**1,464,502**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**238,212**	**270,977**	**143,608**	**(127,369)**	**183,602**
Deeqaha						
Ka yimid ururrada caalamiga ah		107,144	189,909	91,311	(98,598)	172,148
Deeqaha	**22**	**107,144**	**189,909**	**91,311**	**(98,598)**	**172,148**
Lacag-qabashada (Receipts / Inflows)		**345,355**	**460,886**	**234,919**	**(225,967)**	**355,750**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		113,318	140,278	86,326	(53,953)	78,557
Gunnooyinka la siiyo Shaqaalaha	**24**	**113,318**	**140,278**	**86,326**	**(53,953)**	**78,557**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		15,000	6,500	-	(6,500)	4,000
Kharashaadka Hawlgallada		86,494	96,889	35,785	(61,104)	88,845
Kiro		1,500	6,010	5,640	(370)	-
Kharashaadka Kale ee Hawlgallada La Xiriira		15,900	18,300	15,858	(2,442)	12,200
Adeegsiga Alaabada iyo Adeegyada	**25**	**118,894**	**127,699**	**57,283**	**(70,416)**	**105,045**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		6,000	3,000	-	(3,000)	-
Dheefaha Bulshada	**27**	**6,000**	**3,000**	**-**	**(3,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**238,212**	**270,977**	**143,608**	**(127,369)**	**183,602**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
Lacag-qabashada (Receipts / Inflows)	Qoraalka	A USD	B USD	C USD	C-B USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**340,182**	**389,467**	**287,086**	**(102,381)**	**128,125**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		43,500	43,500	-	(43,500)	3,400
Canshuuraha	**21**	**43,500**	**43,500**	**-**	**(43,500)**	**3,400**
Deeqaha						
Ka yimid ururrada caalamiga ah		190,598	269,283	209,071	(60,212)	95,642
Deeqaha	**22**	**190,598**	**269,283**	**209,071**	**(60,212)**	**95,642**
Lacag-qabashada (Receipts / Inflows)		**574,280**	**702,250**	**496,157**	**(206,093)**	**227,166**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		189,124	204,184	166,335	(37,849)	85,758
Gunnooyinka la siiyo Shaqaalaha	**24**	**189,124**	**204,184**	**166,335**	**(37,849)**	**85,758**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		23,080	29,380	13,460	(15,920)	4,120
Kharashaadka Hawlgallada		107,078	135,103	89,530	(45,573)	29,932
Kharashaadka Kale ee Hawlgallada La Xiriira		17,600	18,500	16,588	(1,912)	2,300
Adeegsiga Alaabada iyo Adeegyada	**25**	**147,758**	**182,983**	**119,578**	**(63,405)**	**36,352**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		2,000	1,000	923	(77)	-
Dheefaha Bulshada	**27**	**2,000**	**1,000**	**923**	**(77)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		1,300	1,300	250	(1,050)	6,015
Hantida aan maaliyadda ahayn	**29**	**1,300**	**1,300**	**250**	**(1,050)**	**6,015**
Lacag-bixinnada (Payments / Outflows)		**340,182**	**389,467**	**287,086**	**(102,381)**	**128,125**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumoowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**365,020**	**327,020**	**281,919**	**(45,101)**	**265,986**
Deeqaha						
Ka yimid ururrada caalamiga ah		6,000	18,000	18,000	-	-
Deeqaha	**22**	**6,000**	**18,000**	**18,000**	**-**	**-**
Lacag-qabashada (Receipts / Inflows)		**371,020**	**345,020**	**299,919**	**(45,101)**	**265,986**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		325,020	301,263	278,109	(23,154)	255,730
Gunnooyinka la siiyo Shaqaalaha	**24**	**325,020**	**301,263**	**278,109**	**(23,154)**	**255,730**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		22,804	10,561	800	(9,761)	1,300
Kharashaadka Hawlgallada		17,196	15,196	3,010	(12,186)	6,456
Adeegsiga Alaabada iyo Adeegyada	**25**	**40,000**	**25,757**	**3,810**	**(21,947)**	**7,756**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	-	-		2,500
Dheefaha Bulshada	**27**	**-**	**-**			**2,500**
Lacag-bixinnada (Payments / Outflows)		**365,020**	**327,020**	**281,919**	**(45,101)**	**265,986**

Wasaaradda Dastuurka iyo Arrimaha Federaalka

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**97,816**	**41,016**	**34,943**	**(6,073)**	**61,432**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		61,316	37,016	34,416	(2,600)	58,962
Gunnooyinka la siiyo Shaqaalaha	**24**	**61,316**	**37,016**	**34,416**	**(2,600)**	**58,962**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		13,000	2,347	-	(2,347)	670
Kharashaadka Hawlgallada		21,800	1,653	527	(1,126)	1,800
Kharashaadka Kale ee Hawlgallada La Xiriira		500	-	-	-	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**35,300**	**4,000**	**527**	**(3,473)**	**2,470**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		1,200	-	-	-	-
Dheefaha Bulshada	**27**	**1,200**	**-**	**-**	**-**	**-**
Lacag-bixinnada (Payments /		**97,816**	**41,016**	**34,943**	**(6,073)**	**61,432**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
Sannadkii Dhammaadey 31-ka Disembar, 2021
Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama-dambeysta ah Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**133,607**	**116,016**	**66,310**	**(49,706)**	**23,424**
Deeqaha						
Ka yimid ururrada caalamiga ah		41,959	41,959	41,958	(1)	7,405
Deeqaha	**22**	**41,959**	**41,959**	**41,958**	**(1)**	**7,405**
Lacag-qabashada (Receipts / Inflows)		**175,566**	**157,975**	**108,268**	**(49,707)**	**30,829**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		80,473	77,832	48,579	(29,253)	18,945
Gunnooyinka la siiyo Shaqaalaha	**24**	**80,473**	**77,832**	**48,579**	**(29,253)**	**18,945**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		10,230	3,500	-	(3,500)	520
Kharashaadka Hawlgallada		30,149	27,784	17,731	(10,053)	1,449
Adeegsiga Alaabada iyo Adeegyada	**25**	**40,379**	**31,284**	**17,731**	**(13,553)**	**1,969**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		3,400	1,900	-	(1,900)	-
Dheefaha Bulshada	**27**	**3,400**	**1,900**	**-**	**(1,900)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		9,356	5,000	-	(5,000)	2,510
Hantida aan maaliyadda ahayn	**29**	**9,356**	**5,000**	**-**	**(5,000)**	**2,510**
Lacag-bixinnada (Payments / Outflows)		**133,607**	**116,016**	**66,310**	**(49,706)**	**23,424**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**200,000**	**165,000**	**23,000**	**(142,000)**	**88,000**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		158,000	133,000	23,000	(110,000)	58,000
Gunnooyinka la siiyo Shaqaalaha	**24**	**158,000**	**133,000**	**23,000**	**(110,000)**	**58,000**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		20,500	15,500	-	(15,500)	30,000
Kharashaadka Hawlgallada		21,500	16,500	-	(16,500)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**42,000**	**32,000**	**-**	**(32,000)**	**30,000**
Lacag-bixinnada (Payments / Outflows)		**200,000**	**165,000**	**23,000**	**(142,000)**	**88,000**

Xaiiska Xeer-Ilaaliyaha Guud

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**100,000**	**70,000**	**19,500**	**(50,500)**	**-**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		80,900	55,900	19,000	(36,900)	-
Gunnooyinka la siiyo Shaqaalaha	**24**	**80,900**	**55,900**	**19,000**	**(36,900)**	**-**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		4,500	4,500	-	(4,500)	-
Kharashaadka Hawlgallada		11,600	6,600	500	(6,100)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**16,100**	**11,100**	**500**	**(10,600)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		3,000	3,000	-	(3,000)	-
Hantida aan maaliyadda ahayn	**29**	**3,000**	**3,000**	**-**	**(3,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**100,000**	**70,000**	**19,500**	**(50,500)**	**-**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		-	**50,000**	-	**(50,000)**	-
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		-	18,500	-	(18,500)	-
Gunnooyinka la siiyo Shaqaalaha	24		**18,500**	-	**(18,500)**	-
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		-	3,500	-	(3,500)	-
Kharashaadka Hawlgallada		-	11,500	-	(11,500)	-
Adeegsiga Alaabada iyo Adeegyada	25	-	**15,000**	-	**(15,000)**	-
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	1,500	-	(1,500)	-
Dheefaha Bulshada	27	-	**1,500**	-	**(1,500)**	-
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	15,000	-	(15,000)	-
Hantida aan maaliyadda ahayn	29	-	15,000	-	(15,000)	-
Lacag-bixinnada (Payments / Outflows)		-	**50,000**	-	**(50,000)**	-

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
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Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka Ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**-**	**275,465**	**-**	**(275,465)**	**-**
Canshuuraha						
Canshuuraha alaabada iyo adeegyada		-	2,140,074	175,634	(1,964,440)	-
Canshuuraha ganacsiga iyo macaamulaadka caalamiga ah		-	1,850,064	2,572,451	722,387	-
Canshuuraha	**21**		**3,990,137**	**2,748,085**	**(1,242,052)**	**-**
Dakhli Kale						
Iibka alaabada iyo adeegyada		-	49,683	22,985	(26,698)	-
Dakhli Kale	**23**	**-**	**49,683**	**22,985**	**(26,698)**	**-**
Lacag-qabashada (Receipts / Inflows)		**-**	**4,315,285**	**2,771,070**	**(1,544,216)**	**-**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		-	214,465	-	(214,465)	-
Gunnooyinka la siiyo Shaqaalaha	**24**	**-**	**214,465**	**-**	**(214,465)**	**-**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		-	9,000	-	(9,000)	-
Kharashaadka Hawlgallada		-	35,000	-	(35,000)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**-**	**44,000**	**-**	**(44,000)**	**-**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	1,500	-	(1,500)	-
Dheefaha Bulshada	**27**	**-**	**1,500**	**-**	**(1,500)**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	15,500	-	(15,500)	-
Hantida aan maaliyadda ahayn	**29**	**-**	**15,500**	**-**	**(15,500)**	**-**
Lacag-bixinnada (Payments / Outflows)		**-**	**275,465**	**-**	**(275,465)**	**-**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
Sannadkii Dhammaadey 31-ka Disembar, 2021
Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		**USD**	**USD**	**USD**	**USD**	**USD**
Qoondeymaha Maaliyadda Isku-dhafan		**-**	**50,000**	**5,000**	**(45,000)**	**-**
Lacag-qabashada (Receipts / Inflows)						
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		-	20,000	1,000	(19,000)	-
Gunnooyinka la siiyo Shaqaalaha	**24**	**-**	**20,000**	**1,000**	**(19,000)**	**-**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		-	5,000	4,000	(1,000)	-
Kharashaadka Hawlgallada		-	11,500	-	(11,500)	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**-**	**16,500**	**4,000**	**(12,500)**	**-**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	1,500	-	(1,500)	-
Dheefaha Bulshada	**27**	**-**	**1,500**	**-**	**(1,500)**	-
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		-	12,000	-	(12,000)	-
Hantida aan maaliyadda ahayn	**29**	**-**	**12,000**	**-**	**(12,000)**	**-**
Lacag-bixinnada (Payments / Outflows)		**-**	**50,000**	**5,000**	**(45,000)**	**-**

Bayaanka Maaliyadda Iskudhafan ee Qabashada Kaashka iyo Lacag-bixinta iyo Isbarbardhiga Qaddarka Miisaaniyadda
Sannadkii Dhammaadey 31-Ka Disembar, 2021
Dowladdu Waxay Isticmaashaa Nidaamka Xisaabta Mideysan ee Waaxda Khasnadda si ay Maaliyadaha Ugu Maareyso

		2021				2020
		Qiyaasta Asalka ah ee Qoondeynta	Qiyaasta Kama Dambeysta ah ee Qoondeynta	Waxaa Kantaroola TSA	Farqiga U Dhaxeeya Miisaaniyadda Kama Dambeysta ah iyo Tan Rumowdey	Waxaa Kantaroola TSA
	Qoraalka	A	B	C	C-B	
Lacag-qabashada (Receipts / Inflows)		USD	USD	USD	USD	USD
Qoondeymaha Maaliyadda Isku-dhafan		**42,200**	**242,200**	**192,500**	**(49,700)**	**-**
Deeqaha						
Ka yimid ururrada caalamiga ah		42,200	42,200	42,200	-	-
Ka yimid qaybaha kale ee dowladda guud		-	150,000	150,000	-	-
Deeqaha	**22**	**42,200**	**192,200**	**192,200**	**-**	**-**
Lacag-qabashada (Receipts / Inflows)		**84,400**	**434,400**	**384,700**	**(49,700)**	**-**
Lacag-bixinnada (Payments / Outflows)						
Gunnooyinka la siiyo Shaqaalaha						
Mushaaraadka iyo Ujuurooyinka		7,200	27,200	7,200	(20,000)	-
Gunnooyinka la siiyo Shaqaalaha	**24**	**7,200**	**27,200**	**7,200**	**(20,000)**	**-**
Adeegsiga Alaabada iyo Adeegyada						
Safarrada iyo Shirarka		-	5,620	620	(5,000)	-
Kharashaadka Hawlgallada		15,000	25,880	14,380	(11,500)	-
Kharashaadka Kale ee Hawlgallada La Xiriira		16,000	16,000	16,000	-	-
Adeegsiga Alaabada iyo Adeegyada	**25**	**31,000**	**47,500**	**31,000**	**(16,500)**	**-**
Dheefaha Bulshada						
Dheefaha bulshada ee shaqada la xiriira		-	1,500.00	-	(1,500.00)	-
Dheefaha Bulshada	**27**	**-**	**1,500**	**-**	**(1,500)**	**-**
Kharashaadka Kale						
Xawilaadaha aan meel kale lagu sheegin		-	150,000	150,000	-	-
Kharashaadka Kale	**28**	**-**	**150,000**	**150,000**	**-**	**-**
Hantida aan maaliyadda ahayn						
Hantida Ma Guurtada ah		4,000	16,000	4,300	(11,700)	-
Hantida aan maaliyadda ahayn	**29**	**4,000**	**16,000**	**4,300**	**(11,700)**	**-**
Lacag-bixinnada (Payments / Outflows)		**42,200**	**242,200**	**192,500**	**(49,700)**	**-**

Qoraalka 1aad Siyaasadaha Xisaabaadka Muga Leh oo Kooban ee Dhammaan Hay'adaha Miisaaniyadda

1.1 Bayaanka Maaliyadeed

Si ka duwan bayaamada maaliyadda iskudhafan ee halka ujeeddo leh ee labada ah ee loogu talogalay Maaliyadda Iskudhafan ee JSS, JSS waxay dooratey in ay u soosaarto hal warqad maaliyadeed hay'ad miisaaniyad kasta oo isku dareysa *Warqadda Qabashada iyo Bixinta lacagaha iyo Warqadda Isbarbardhigga Qaddarada Miisaaniyadda iyo Ta Rumoowday,* sida uu oggolaaday Jaangooyada Caalamiga ah uu oggol yahay Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda International Public Sector Accounting Standard (IPSAS) – *Warbixin Maaliyadeedda Waafaqsan Xisaabaadka Kaashka Ku Saleysan ee (2017).*

1.2 Aasaaska Diyaarinta Lagu Saleeyay

Warqadda maaliyadda ee miisaaniyadda hay'adda gaarka ah ee wasaarad/maamul kasta ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) waxaa loo diyaariyay si waafaqsan *Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha 2017* iyo Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda ee loo yaqaanno International Public Sector Accounting Standard (IPSAS) - *Warbixin Maaliyadeedda Waafaqsan Xisaabaadka Kaashka Ku Saleysan ee (2017*). Qoraalladan ku qoran bayaamada maaliyadeed waxay noqdaan qayb aan looga maarmayn fahamka bayaamada waana in lala akhriyaa bayaamada.

Waxaa si joogto ah muddada oo dhan loo adeegsanayay siyaasadaha xisaabaadka.

1.3 Qoraallada Iskudhafan

Qoraalladan soo socda waxaa loo adeegsadaa sida qoraallo loogu talogalay dhammaan hay'adaha miisaaniyadda. Ma jiri doonaan qoraallo kala duwan oo loogu talogalay hay'ad miisaaniyadeed kasta isla markiiba ka-dib bayaanka maaliyadeed ee hay'adda miisaaniyadda. Haddii caddeyn looga baahan yahay hay'ad miisaaniyadeed gaar ah, waxaa si cad loogu sheegi doonnaa qoraalladan iskujirka ah.

1.4 Hay'adaha Ka-warbixinaya

Bayaanka maaliyadeed ee hay'ad miisaaniyad kasta wuxuu u xambaarsan yahay hay'adda ka warbixinaysa sida lagu cayimay *Xeerka Qoondeynta*

JSS ee Lr. 2aad ee 2021. Dhammaan hay'adaha miisaaniyadda ee ku qoran liiska hoose waxaa kantaroola JSS. Dhammaan hawlaha hay'adaha miisaaniyadda waxaa lagu maalgeliyaa Miisaaniyadda Iskudhafan ee JSS ama iyadoo loo marayo kaalmada dibedda ee dhinac 3^{aad}.

Bayaamada maaliyadeed ee gaarka ah ee kan ka horreeyay waxaa loogu talogalay hay'adahan waaxaha dowladda ee soo socda, kuwaas oo ujeeddadooda ugu muhiimsan lagu sharxay Wareegtada Madaxweyne ee XM/DGS/772014 ee

cinwaankeedu uu ahaa Wareegto Lagu Dhisayo Wasaaradaha Dowlad-goboleedka Jubaland ee Soomaaliya oo lagu Qeexay Doorarka iyo Shaqooyinka Wasaaradaha kuna taariikheysan 25ka Disembar 2014 iyo Xeerka Dhisidda Wasaaradda Maaliyadda iyo Maamulka Dakhli Ururinta ee 2017 ee Dowlad-goboleedka Jubaland ee Soomaaliya ee loo abuuray ujeeddooyin lagu dhisayo Wasaaradda Maaliyadda iyo Maamulka Dakhli Ururinta si loo xaqiijiyo in Dowlad-goboleedka Jubaland ee Soomaaliya ay leedahay Wasaarad Maaliyadeed oo ka mas'uul ah guud ahaan maamulka maaliyadda ee Dowlad-goboleedka Jubaland ee Soomaaliya iyo sidoo kale xaqiijinta in Wasaaradda Maaliyadda gudaheeda uu ka jiro Maamulka Dakhli Ururinta kaas oo si buuxda u haysta shaqaale, habeysan, loo maamulo oo awood buuxda loo siiyay in uu ururiyo oo uu ku shubo xisaabta mideysan ee waaxda khasnadda (TSA) dhammaan canshuuraha sharciga ah iyo dakhliyada kale ee Dowlad-goboleedka Jubaland ee Soomaaliya iyo wareegto madaxweyne XM/DGS/032/2016 oo ku xigtey si loo abuuro toddobo Wasaaradood oo dheeraad ah kuna taariikheysan 18ka Maajo, 2016.

Lr.	Hay'adda Miisaaniyadda
1	Wasaaradda Beeraha iyo Waraabka
2	Wasaaradda Hiddaha iyo Tacliinta Sare
3	Wasaaradda Biyaha iyo Tamarta
4	Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha
5	Wasaaradda Caafimaadka
6	Wasaaradda Isgaarsiinta, Boostada, iyo Tiknoolijiyadda
7	Wasaaradda Amniga Gudaha
8	Wasaaradda Garsoorka iyo Arrimaha Diinta
9	Wasaaradda Qorsheynta & Iskaashiga Caalamiga
10	Wasaaradda Ganacsiga iyo Warshadaha
11	Wasaaradda Haweenka iyo Xuquuqul Insaanka
12	Wasaaradda Madaxtooyada
13	Maamulka Garoonka Diyaaradaha ee Kismaayo
14	Maamulka Dekadda Kismaayo
15	Xafiiska Hantidhowrka Guud
16	Guddiga Shaqaalaha Rayidka ah
17	Baarlamaanka Jubaland
18	Wasaaradda Xannaanada Xoolaha
19	Wasaaradda Kalluumeysiga iyo Kheyraadka Badda
20	Wasaaradda Dhallinyarada iyo Isboortiga
21	Wasaaradda Gaadiidka iyo Duulista Hawada
22	Wasaaradda Arrimaha Gudaha iyo Federaalka
23	Wasaaradda Degaanka iyo Dalxiiska
24	Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta
25	Guddiga Adeegga Garsoorka.
26	Wasaaradda Dastuurka iyo Arrimaha Federaalka
27	Wasaaradda Shaqada iyo Shaqaalaha
28	Guddiga Xuduudaha iyo Doorashooyinka Jubaland
29	Xafiiska Xeer-Ilaaliyaha Guud
30	Wasaaradda Warfaafinta iyo Hanuuninta Dadweynaha
31	Wasaaradda Gaadiidka iyo Dekedaha
32	Wasaaradda Batroolka iyo Macdanta
33	Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka

Maamullada Dekedaha iyo Garoonka Diyaaradaha ee Kismaayo ayaa si kala gaar ah loo sharciyeeyay sannadkii 2017, si kastaba ha ahaatee bayaannadooda gaarka ah ayaa halkan loogu darey in ay qayb ka noqdaan Bayaanka Maaliyadeed ee Iskudhafan maadaama hay'adahan ay qayb ka ahaayeen *Xeerka Qoondeynta JSS Lr. 2aad ee 2021.*

Wareegto Madaxweyne oo soo baxday bishii Maajo, 2021, ayaa Maamulka Garoonka Diyaaradaha ee Kismaayo hoos geysay Wasaaradda Gaadiidka iyo Duulista Hawada iyadoo Maamulka Dekedda Kismaayo la hoos geeyay Wasaarad cusub oo magaceedu yahay Wasaaradda Gaadiidka iyo Dekedaha.

Xafiiska Hantidhowrka Guud, Guddiga Adeegga Garsoorka, Wasaaradda Shaqada iyo Shaqaalaha iyo Wasaaradda Dastuurka iyo Arrimaha Federaalka ayaa la dhisay intii lagu guda jiray sannad maaliyadeedkii 2018 iyadoo Guddiga Xuduudaha iyo Doorashooyinka Jubaland-na la dhisay sannadkii 2019.

Wasaarado dheeraad ah ayaa la soo bandhigay sannadkii 2021 oo kala ahaa, Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka iyadoo Wasaaradda Biyaha, Macdanta iyo Tamarta magaca laga beddelay waxaanna laga dhigay laba wasaaradood oo loo kala bixiyay Wasaaradda Biyaha iyo Tamarta iyo Wasaaradda Batroolka iyo Macdanta, sidoo kale Wasaaradda Warfaafinta iyo Isgaarsiinta ayaa laga kala dhigay laba wasaaradood oo kala ah Wasaaradda Warfaafinta iyo Wasaaradda Isgaarsiinta.

Hay'adaha miisaaniyadda kor ku xusan ma kantaroolaan hay'adaha kale ee hawlahooda lagu soo daray bayaannadan maaliyadeed.

1.5 Xisaabta Mideysan ee Waaxda Khasnadda

Hay'adaha miisaaniyadda ma lahan xisaab bankiga iyaga u gaar ah oo ay ku shaqeeyaan. Dowladdu waxay leedahay oo ay ku shaqeysaa khasnad dhexe, taas oo maamusha kharashaadka kaashka ah ee baxa iyo qabashooyinka kaashka ah ee ay soo ururiyeen dhammaan hay'adaha miisaaniyadda inta lagu guda jiro sannad maaliyadeedka. Lacag-bixinnada laga bixiyay xisaabtan ee la xiriria hay'adaha miisaaniyadda waxaa lagu soo bandhigaa joog-u-taxa Xisaabta Mideysan ee Waaxda Khasnadda (TSA) ee *Bayaanka Isku-dhafka ah ee Qabashada Kaashka iyo Lacag-bixinnada iyo Isbarbardhigga Miisaaniyadda Hay'adda Gaarka ah.*

1.6 Xawilaadaha / Wareejinta

Lacagaha waxaa loo wareejiyaa qaatayaasha xaqa u leh iyadoo la raacayo heshiisyada u dhaxeeya Wasaaradda iyo qaatayaasha. Haddii aad rabto sharraxaad dheeraad ah, fadlan eeg Qoraalka 9aad ee hoose.

1.7 Nooca Lacagta Warbixinta

Nooca lacagta looga warbixinayo waa Doolarka Mareykanka (USD) oo la duubay lagana dhigay doolarka ugu dhow.

1.8 Taariikhda Oggolaanshaha

Isaga oo ka wakiil ah hay'adda miisaaniyadda gaarka ah, bayaannadooda maaliyadeed ayaa waxaa markii ay taariikhdu ahayd **30-ka Abriil 2022 ansaxiyay in la bixiyo Mudane Maxamed Cabdi Salaad, Wasiir Ku-xigeenka Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha.**

1.9 Lacag-qabashada (Receipts/Cash In-flows)

Lacag-qabashada (Receipts / Inflows) aan ahayn Qoondeymaha Maaliyadda Isku-dhafan waxay la xiriirtaa dakhliga ay Hay'adaha Miisaaniyadda ururiso iyadoo ka wakiil ah Dowladda adeegsaneysana hawlaheedda lacag ururinta waxaanna lagu shubaa Xisaabta Mideysan ee Waaxda Khasnadda oo ay maamusho Waaxda Khasnadda. Dakhliga la ururiyay looma isticmaali karo in lagu taageero hawlgallada Wasaaradda / Waaxda iyadoon Baarlamaanku sameyn qoondeyn cayiman. Sidaa daraadeed, kaashka la ururiyay ma kantaroosho Wasaaradda/Waaxda. Maaliyadaha loo qoondeeyay

in ay adeegsadaan Wasaaradda / Waaxda si ay ugu bixiyaan kharashaadka ayaa waxaa la soo marsiinayaa qoondeymaha maaliyadda ee lagu muujiyay Qoraalka 2aad.

1.10 Qoondeymaha Maaliyadda Isku-dhafan

Tani waxay u taagan tahay qaddarka guud ee kharashaadka lagu maalgeliyay maaliyadda iskudhafan (Xisaabta Mideysan ee Waaxda Khasnadda).

Qaddarada uu Baarlamaanka Jubaland u qoondeeyay hay'adaha miisaaniyadda waxaa la maareeyaa iyadoo loo marayo xisaab mideysan oo ay maamusho Waaxda Khasnadda. Qaddaradan ma kantaroolaan hay'adaha miisaaniyadda gaarka ah balse waxaa adeegsada isagoo ka wakiil ah maamulaha xisaabta mideysan (Waaxda khasnadda) marka la dhammeeyo dokumeentiga habboon iyo oggolaansho loo marayo Sistem-ka Macluumaadka Maamulka Maaliyadeed (FMIS). Qaddarka loo soo gudbiyay sida Qoondeymaha Maaliyadda Iskudhafan ee *Warqadda Maaliyadda Iskudhafan ee Qabashada iyo Bixinta Lacagaha Caddaanka ah ee Hay'adda gaarka ah iyo Isbarbardhiga Miisaaniyadda* waa qaddarka Khasnadda ay soo deysay iyadoo loo marayo Xisaabta Mideysan ee Waaxda Khasnadda oo loogu faa'iideynaya hay'adaha miisaaniyadda (qaddarka "yareynta ama isticmaalidda" doondeynta).

Qaddarka lacagta kama turjumaysa kaashka rumooway ee laga helay Khasnadda sababtoo ah hay'adaha miisaaniyadda ma kantaroolaan xisaab banki iyaga u gaar ah. Qaddarka lacagta waxay ka turjumaysaa "isha" maaliyadda loo isticmaalay in lagu bixiyo lacag-bixinnada.

Sharaxaadyadan soo socda waa sharaxaadyo kooban oo ah dabciga isha dakhliga iyo kharashaadka lagu maalgeliyay qoondeymaha maaliyadda guud.

Qoraalka 2aad Canshuuraha

Canshuuraha waxaa loola jeedaa dakhliga laga helayo canshuuraha la saaro mushaaraadka iyo cudduda shaqaalaha, alaabada iyo adeegyada, canshuur ururinta dowladda hoose (Canshuuraha kale) iyo canshuuraha la saaro wax-isdhaafsiyada ganacsiga caalamaiga ah. Hay'adaha qaar inkastoo loo arko in ay yihiin xarumaha kharashaadka sidoo kale waxay soosaareen qayb ka mid ah dakhliga guud ee la ururiyo. Haseyeeshee, tani macnaheeda ma aha in hay'adahaasi ay kantarooli karaan dakhliga ay ururiyaan balse waxay u xawilaan dakhliga ay ururiyaan Xisaabta Mideysan ee Waaxda Khasnadda halkaas oo loogu adeegsado maalgelinta qoondeymaha hay'adaha miisaaniyadda.

Iyadoo canshuuraha qaar ay si toos ah u qaado Wasaaradda ay khuseyso xaaladaha intooda badan, Wasaaradda Maaliyadda (MoF) ayaa ku meelaysa shaqaalahooda ka socda waaxda dakhliga oo loo xilsaarey dakhli ururinta rumoowday. Shaxdan soo socota waa kala-dhigdhigista qabashada canshuuraha ay ururiyeen hay'adaha khuseeya oo la barbardhigey qiyaasta miisaaniyada kama dambeysta ah oo kooban

Hay'adaha Miisaaniyadda	2021 Qabashada Canshuurta La Diiwaangeliyay USD	2020 Qabashada Canshuurta La Diiwaangeliyay USD
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	4,663,326	6,499,113
Wasaaradda Garsoorka iyo Arrimaha Diinta	1,770	-
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	39,800	47,500
Wasaaradda Ganacsiga iyo Warshadaha	30,960	36,510
Maamulka Garoonka Diyaaradaha ee Kismaayo	425,469	351,173
Maamulka Dekadda Kismaayo	5,809,188	8,454,779
Wasaaradda Xannaanada Xoolaha	-	6,781
Wasaaradda Kalluumeysiga iyo Kheyraadka Badda	20,000	404,850
Wasaaradda Gaadiidka iyo Duulista Hawada	769,061	270,540
Wasaaradda Arrimaha Gudaha iyo Federaalka	420,757	229,326
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	-	3,400
Wasaaradda Gaadiidka iyo Dekedaha	2,748,085	-
	14,928,416	**16,303,972**

Qoraalka 3aad Deeqaha

Deeqaha ka yimaada ururrada caalamiga ah iyo Dowladda Federaalka ee Soomaaliya waxaa la soo xawilaa iyagoo la soo marsiinaya Xisaabta Mideysan ee Waaxda Khasnadda (TSA) sidaa daraadeedna waxaa lagu diiwaangeliyaa hoosta Wasaaradda Maaliyadda. Xaaladaha qaarkood, deeq-bixiyeyaasha waxaa ay maalgelin karaan mashaariic wasaaradeed oo si shaki la'aan ah loogu qaabeeyay oo ayna hirgelisay hay'ad la doortey. Mashruuca noocaas ah ayaa hoos imaan doona hay'adaas gaarka ah inkastoo maaliyadaha la dhigay Xisaabta Mideysan ee Waaxda Khasnadda (TSA).

Hay'adda	Deeq-bixiye	2021 USD
Wasaaradda Beeraha iyo Waraabka	GIZ	103,828
Wasaaradda Beeraha iyo Waraabka	FAO	303,533
Wasaaradda Hiddaha iyo Tacliinta Sare	ADRA	53,090
Wasaaradda Hiddaha iyo Tacliinta Sare	NRC	9,000
Wasaaradda Hiddaha iyo Tacliinta Sare	FGS	182,584
Wasaaradda Hiddaha iyo Tacliinta Sare	ARC	1,550
Wasaaradda Hiddaha iyo Tacliinta Sare	UNICEF	58,080
Wasaaradda Hiddaha iyo Tacliinta Sare	WFP	27,606
Wasaaradda Biyaha iyo Tamarta	GIZ	24,514
Wasaaradda Biyaha iyo Tamarta	ADRA	3,935
Wasaaradda Biyaha iyo Tamarta	NCA	400
Wasaaradda Biyaha iyo Tamarta	World Vision	925
Wasaaradda Biyaha iyo Tamarta	UNICEF	152,647
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	GIZ	41,191
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	FGS	2,684,093
Wasaaradda Caafimaadka	GIZ	180,175
Wasaaradda Caafimaadka	Save The Children	142,875
Wasaaradda Caafimaadka	FGS	517,520
Wasaaradda Caafimaadka	UNICEF	698,620
Wasaaradda Caafimaadka	WFP	61,814
Wasaaradda Caafimaadka	IOM	279,715
Wasaaradda Isgaarsiinta, Boostada, iyo Tiknoolijiyadda	GIZ	107,560
Wasaaradda Garsoorka iyo Arrimaha Diinta	UNDP	19,800
Wasaaradda Garsoorka iyo Arrimaha Diinta	UN-WOMEN	7,000
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	GIZ	31,000
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	FGS	23,310
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	UNICEF	18,825
Wasaaradda Ganacsiga iyo Warshadaha	GIZ	59,097
Wasaaradda Haweenka iyo Xuquuqul Insaanka	GIZ	3,873
Wasaaradda Haweenka iyo Xuquuqul Insaanka	NCA	20,500
Wasaaradda Haweenka iyo Xuquuqul Insaanka	CARE	16,018
Wasaaradda Haweenka iyo Xuquuqul Insaanka	UNSOM	1,000
Wasaaradda Haweenka iyo Xuquuqul Insaanka	UNICEF	139,232
Wasaaradda Xannaanada Xoolaha	DRC	3,360
Wasaaradda Xannaanada Xoolaha	AVSI	3,820
Wasaaradda Xannaanada Xoolaha	FAO	21,406
Wasaaradda Kalluumeysiga iyo Kheyraadka Badda	GIZ	61,029
Wasaaradda Arrimaha Gudaha iyo Federaalka	TSA- JSS	4,130
Wasaaradda Arrimaha Gudaha iyo Federaalka	GIZ	233,693
Wasaaradda Arrimaha Gudaha iyo Federaalka	FGS	1,292,523
Wasaaradda Arrimaha Gudaha iyo Federaalka	CARE	105,873
Wasaaradda Arrimaha Gudaha iyo Federaalka	ILO	12,300
Wasaaradda Arrimaha Gudaha iyo Federaalka	UNICEF	94,120
Wasaaradda Arrimaha Gudaha iyo Federaalka	UNHCR	323,641
Wasaaradda Arrimaha Gudaha iyo Federaalka	UNHABITAT	46,380
Wasaaradda Arrimaha Gudaha iyo Federaalka	UNCDF	129,425
Wasaaradda Degaanka iyo Dalxiiska	GIZ	82,846
Wasaaradda Degaanka iyo Dalxiiska	FAO	8,465
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	GIZ	124,355
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	ILO	42,934
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	UNHABITAT	41,783
Guddiga Adeegga Garsoorka.	UNDP	18,000
Wasaaradda Shaqada iyo Shaqaalaha	WFP	41,958
Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	FGS	150,000
Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	UNDP	16,000
Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	WFP	26,200
		8,859,149

Dakhli deeq ah oo gaaraya $15,157,438 ayaa miisaaniyadiisa la dejiyay intii lagu guda jiray muddada ka warbixinta ee sannad maaliyadeedka FY2021 Haseyeeshee,
$8,859,149 ayaa la helay, hoos u dhaca $6,298,289 ah marka loo eego qiyaasta sannadka, $1,036,392 ayaa waxaa loo aaneynayaa dib-u-eegis rajo-weyn laga qabay oo la sameeyay intii sannadka lagu guda jiray oo ahaa deeqo laga filayay Ururrada caalamiga ah, iyo $5,261,897 waxaa sabab u ahaa in Dowladda Federaalka Soomaaliya ay dib u dhigtay soo dirista maaliyadda mashruuca adkeysiga magaalooyinka Soomaaliya (SURP II), RCRF II/III/III.

Inkastoo maaliyadaha ay ku soo dhaceen Xisaabta Mideysan ee Waaxda Khasnadda oo ayna maamusho Wasaaradda Maaliyadda (MoF), hawlaha mashruuca xaaladaha intooda badan waxaa loo qoondeeyay hawlaha laga hirgeliyay hay'adaha kale.

Qoraalka 4aad Dakhliga Kale

Iibka alaabada iyo adeegyada wuxuu ka kooban yahay dakhliga iyo canshuuraha kale ee lagu soo rogo Ganaaxyada iyo ciqaabaha ee ka soo xarooda dokumeentiga sharciga ah ee ay JSS siiso muwaadiniinteeda kuwaas oo lagama maarmaan ah. Sannad maaliyadeedkii 2021, Wasaaradaha iyo Hay'adaha waxay guud ahaan ururiyeen $2,430,274. JSS waxay adeegyada qaar ay siisaa dadka deggan degaanka iyadoo ka qaadeysa ujro. Sannadkii 2021, lacag ururin qaareysa $246,800 iyo $144,860 ayaa laga helay ama diiwaangeliyay diiwaangelinnada Taarikada gaadiidka iyo buugga diiwaanka gaadiidka (logbook) sida ay isugu xigaan. Si la mid ah, ujuurooyinka Dal-ku-galka, ujuurrada Aqoonsiga shakhsiga, ujuurrooyinka Warqadda dhalashada, Ujuurrooyinka Warqadda dhulka, Qoondeynta dhulka, Ujuurooyinka nootaayada, ujuurrooyinka Dokumentiyada Codsiga Qandaraaska, iyo Ujuurrooyinka baarista waxyaabaha dalka loo soo dhoofiyay ayaa la qaaday ($107,942 $4,660, $1,050, $1,635, $464,806 $1,359,165, $600, $1,000 and $73,302 oo sida loo kala hor xusay ah).

Ujuurrooyinka Qabashada Dacwadaha Maxkamadda oo dhan $24,455 ayaa waxaa qaaday Wasaaradda Cadaaladda, Awqaafta iyo Arrimaha Diinta. Ujuurrooyinka qabashada dacwadaha maxkamadda waxay la xiriiraan khidmadaha laga helo furitaanka galalka dacwadaha ee Maxkamadda Degmada ee Kismaayo.

Qoraalka 5aad Gunnooyinka La Siiyo Shaqaalaha

Gunnooyinka La Siiyo Shaqaalaha waxay la xiriiraan dhammaan mushaaraadka iyo ujuurooyinka oo ay ka mid yihiin lacag-bixinta nooc kale ah. Mushaaraadka la siiyo shaqaalaha rayidka ah iyo ciidanka amniga waxay ka kooban yihiin qaybta ugu muhiimsan ee gunnooyinka la siiyo shaqaalaha. Mashruuca kharashaadka soo noqnoqda iyo maalgelinta dib-u-habeynta (RCRF II/III/III) waxaa uu bixiyaa mushaaraadka shaqaalaha joogtada ah ee Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ee shaqada ugu soo qorey si lagu soo tartamey Guddiga Shaqaalaha Rayidka ah. Intii lagu guda jiray muddada ka warbixinta, mashruuca RCRF II/III/III waxaa uu bixiyay mushaaraadka Hay'adahan soo socda.

SR.	Magaca Wasaaradaha, Waaxaha, Hay'adaha (MDAs)	2021		2020	
		Tirada Shaqaaaha	Mushaarka Aasaasiga ah	Tirada Shaqaalaha	Mushaarka Aasaasiga ah
1	Wasaaradda Beeraha iyo Waraabka	13	7,240	13	7,240
2	Wasaaradda Hiddaha iyo Tacliinta Sare	357	51,744	341	53,824
3	Wasaaradda Biyaha iyo Tamarta	8	4,165	8	3,864
4	Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	46	21,474	47	21,976
5	Wasaaradda Caafimaadka	120	24,298	7	4,496
6	Wasaaradda Isgaarsiinta, Boostada, iyo Tiknoolijiyadda	7	4,079	7	4,079
7	Wasaaradda Amniga Gudaha	5	2,589	5	2,589
8	Wasaaradda Garsoorka iyo Arrimaha Diinta	10	4,344	10	4,344
9	Wasaaradda Qorsheynta & Iskaashiga Caalamiga	9	4,366	9	4,366
10	Wasaaradda Ganacsiga iyo Warshadaha	6	3,040	6	3,040
11	Wasaaradda Haweenka iyo Xuquuqul Insaanka	10	5,182	9	5,032
12	Wasaaradda Madaxtooyada	46	16,812	48	17,765
13	Maamulka Garoonka Diyaaradaha ee Kismaayo	-	-	18	6,697
14	Xafiiska Hantidhowrka Guud	9	4,013	9	4,013
15	Guddiga Shaqaalaha Rayidka ah	21	7,656	23	7,956
16	Wasaaradda Xannaanada Xoolaha	6	2,739	6	3,693
17	Wasaaradda Kalluumeysiga iyo Kheyraadka Badda	5	2,589	6	3,392
18	Wasaaradda Dhallinyarada iyo Isboortiga	8	3,864	8	3,864
19	Wasaaradda Gaadiidka iyo Duulista Hawada	22	9,437	4	2,740
20	Wasaaradda Arrimaha Gudaha iyo Federaalka	6	3,040	6	3,040
21	Wasaaradda Degaanka iyo Dalxiiska	5	2,589	5	2,589
22	Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	11	4,550	8	3,864
23	Guddiga Adeegga Garsoorka.	24	8,870	24	8,870
24	Wasaaradda Dastuurka iyo Arrimaha Federaalka	-	-	10	4,636
25	Wasaaradda Shaqada iyo Shaqaalaha	4	2,624	1	1,285
		758	**201,304**	**638**	**189,254**

Geeddi-socodka shaqo-qorista lagu tartamo waa shuruuda aasaasiga ah ee mashruucan. Haysashada shaqo-qoris laga Taxadarey, awoodid la'aanta Guddiga shaqaalaha rayidka ah kordhinta geeddi-socodka shaqo-qorista iyo isbedbedelka siyaasadeed ayaa xaddiday qaadashada Mashruuca RCRF II/III si looga soo baxo filashooyinka miisaaniydooda la dejiyay.

Qoraalka 6aad Isticmaalka Alaabada iyo Adeegyada

Awoodda Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ay ku bixinayso kharashaadkeedda hawlaha la xiriira, adeegyada iyo alaabada iyo kharashaadka kale ee kala duwan waxaa go'aamiya awoodda lagu ururinayo ama lagu helayo dakhli ku filan fulinta miisaaniyadeeda. Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) ma laha tas-hiilaad deymeed sidaa daraadeed iyadoo sabab u ah caqabadahan aasaasiga ah Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) waxay hortebinta mudnaanta koowaad siisay oo ayna ku bixisay boqolkiiba 71% dakhliga la heli karo fulinta miisaaniyadaha hay'adaha. Shaxdan soo socota waa heerka fulinta miisaaniyadda hawlgallada Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) oo kooban. Ogow in shaxda ay keliya soo koobeysaa miisaaniyadda hawlgallada.

	Miisaaniyadda Kama-Dambeysta ah 2021	Fulinta 2021	Fulinta %
Wasaaradda Beeraha iyo Waraabka	206,651	118,809	57%
Wasaaradda Hiddaha iyo Tacliinta Sare	960,464	250,338	26%
Wasaaradda Biyaha iyo Tamarta	172,187	138,270	80%
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	2,908,649	2,828,943	97%
Wasaaradda Caafimaadka	1,770,033	1,125,486	64%
Wasaaradda Isgaarsiinta, Boostada, iyo Tiknoolijiyadda	269,355	201,323	75%
Wasaaradda Amniga Gudaha	21,600	5,986	28%
Wasaaradda Garsoorka iyo Arrimaha Diinta	67,600	35,854	53%
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	94,255	59,246	63%
Wasaaradda Ganacsiga iyo Warshadaha	70,417	46,327	66%
Wasaaradda Haweenka iyo Xuquuqul Insaanka	127,940	87,122	68%
Wasaaradda Madaxtooyada	628,998	607,132	97%
Maamulka Garoonka Diyaaradaha ee Kismaayo	31,607	31,607	100%
Xafiiska Hantidhowrka Guud	45,317	24,917	55%
Guddiga Shaqaalaha Rayidka ah	52,243	5,863	11%
Baarlamaanka Jubaland	164,600	134,471	82%
Wasaaradda Xannaanada Xoolaha	37,800	7,580	20%
Wasaaradda Kalluumeysiga iyo Kheyraadka Badda	25,570	10,380	41%
Wasaaradda Dhallinyarada iyo Isboortiga	32,400	1,240	4%
Wasaaradda Gaadiidka iyo Duulista Hawada	128,013	46,121	36%
Wasaaradda Arrimaha Gudaha iyo Federaalka	1,644,490	1,096,608	67%
Wasaaradda Degaanka iyo Dalxiiska	127,699	57,283	45%
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	182,983	119,578	65%
Guddiga Adeegga Garsoorka.	25,757	3,810	15%
Wasaaradda Dastuurka iyo Arrimaha Federaalka	4,000	527	13%
Wasaaradda Shaqada iyo Shaqaalaha	31,284	17,731	57%
Guddiga Xuduudaha iyo Doorashooyinka Jubaland	32,000	-	0%
Xafiiska Xeer-Ilaaliyaha Guud	11,100	500	5%
Wasaaradda Warfaafinta iyo Hanuuninta Dadweynaha	15,000	-	0%
Wasaaradda Gaadiidka iyo Dekedaha	44,000	-	0%
Wasaaradda Batroolka iyo Macdanta	16,500	4,000	24%
Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	47,500	31,000	65%
	9,998,013	**7,098,052**	**71%**

Qoraalka 7aad Deeqaha la siiyo Qaybaha Kale ee Dowladda Guud

Qaybaha kale ee dowladda guud waxaa loola jeedaa dowladaha heerka hoose sida dowladaha hoose ee magaalooyinka. Dowladda Hoose ee Kismaayo waa dowladda hoose ee keliya ka dhisan Dowlad-goboleedka Jubaland ee Soomaaliya oo hawlgelisa geeddi-socodka dakhli ururinta iyo kharashaadka. Dowladda hoose waxay ka ururisaa canshuuro iyada u gaar ah sistem-ka gaadiidka dadweynaha iyo ganacsiyada kale ee ku dhaqdhaqaaqa Kismaayo gudaheeda. Heshiiska u dhaxeeya Wasaaradda Maaliyadda iyo Dowladda Hoose ee Kismaayo, wuxuu dhigayaa in dhammaan dakhliga laga ururiyo dowladda heerka hoose in la dhigo Xisaabta Mideysan ee Waaxda Dowladda iyo in dowladda hoose soo codsato kharashaadkeeda iyadoo adeegsanaysa habraacyada oggolaanshaha jaango'an ee Wasaaradda.

Dowladda hoose waxay ku joogteynaysaa dokumeentiyo iyada u degsan iyo habraacyo ganacsi jaango'an hawlgalkeeda oo ka duwan Wasaaradda.

Qoraalka 8aad Dheefaha/Faa'iidooyinka Bulshada ee shaqada

Dheefaha/faa'iidooyinka bulshada ee shaqo-siiyaha waxay inta badan ka kooban yihiin daaweynta caafimaad ee la siiyo shaqaalaha JSS. Qorshaha ma ahan mid rasmi ah balse mararka qaar waxaa la siiyaa shaqaalaha loo tixgeliyo in ay u baahan yihin daaweyn caafimaad. Daaweynta caafimaad waxaa lagu bixiyaa hay'adaha oo dhan. Intii sannadka lagu guda jiray hay'adahan soo socda ayaa waxaa la siiyay daaweyn caafimaad.

	2021 USD	2020 USD
Wasaaradda Beeraha iyo Waraabka	-	1,000
Wasaaradda Hiddaha iyo Tacliinta Sare	-	13,000
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	28,127	38,366
Wasaaradda Caafimaadka	18,000	252,789
Wasaaradda Amniga Gudaha	14,065	16,528
Wasaaradda Qorsheynta & Iskaashiga Caalamiga	500	-
Wasaaradda Arrimaha Haweenka	-	1,500
Wasaaradda Madaxtooyada	1,785	28,443
Maamulka Garoonka Diyaaradaha ee Kismaayo	-	1,200
Baarlamaanka Jubaland	35,243	4,000
Wasaaradda Kalluumeysiga iyo Kheyraadka Badda	-	3,270
Wasaaradda Dhallinyarada iyo Isboortiga	-	2,500
Wasaaradda Arrimaha Gudaha iyo Federaalka	3,120	4,830
Wasaaradda Hawlaha Guud, Dib-u-dhiska iyo Guryeynta	923	-
Guddiga Adeegga Garsoorka.	-	2,500
	101,763	**369,926**

Qoraalka 9aad Xawilaadaha aan meel kale lagu soocin

Xawilaadaha ama wareejinnada aan meel kale lagu sheegin ee guud ahaan dhan $3,513,419 ee la xiriira deymha JSS waa lacag-bixinnada loo diray kuwa deymaha ku leh JSS waxayna la xiriiraan deymihii ku baxay dhismaha Maamulkii ku-meelgaarka ahaa ee Jubaland iyo doorashadii iyo abaarahii 2021. Xawilaadaha ama wareejinnada aan meel kale lagu sheegin ayaa loola wadaagay hay'adaha sida soo socota:

Hay'adda Miisaaniyadda	**2021 USD**	**2020 USD**
Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha	3,068,580	1,126,719
Wasaaradda Madaxtooyada	294,840	309,951
Wasaaradda Arrimaha Gargaarka iyo Maareynta Musiibooyinka	150,000	-
	3,513,419	**1,436,670**

Qoraalka 10aad Hantida Aan Maaliyadda Ahayn

Hantida aan maaliyadda ahayn waxaa ay ka kooban tahay hantida ay soo iibsadeen hay'adaha si ay u socodsiiyaan hawlgalladooda shaqo waxaanna ka mid ah hantida sida gawaarida, Makiinnadaha iyo Qalab aan meel kale lagu qeexin, Alaabada iyo rakibaadooda, Qalabka macluumaadka, kombiyuutarada, iyo isgaarsiinta (ICT), Dhismaha Waddo iyo dhismayaasha aan degaanka

ahayn ee loogu talagalay Wasaaradaha dhisan. Habeynta hore ee hay'adaha dhowaan la sameeyay ayaa damaannad qaaday xoog-saaridda soo iibsashada hantida sida alaabta, qalab xafiiseedka iyo baabuur.

Intii lagu guda jiray muddada warbixinta, isugeyn lacag dhan $671,719 ayaa loo bixiyay hantida aan maaliyadda ahayn, taas oo u dhigmaysa boqolkiiba 17% ee miisaaniyadda la qiyaasay. Hay'adaha waxay awoodi waayeen in ay ka faa'iideystaan oo ay adeegsadaan qoondeynta miisaaniyadda iyadoo ay sabab u yahay dib-u-dhac ku yimid bixinta maaliyadaha deeq-bixiyayaasha.

[redacted]

[redacted]

WARQADDA MAAMULKA EE KAMA-DAMBEYSTA AH

29-ka Disembar 2022

WARBIXINTA HANTIDHOWRKA GUUD EE KU SAABSAN BAARITAANKA
DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA (JSS)
SANNADKII DHAMMAADEY 31KA DISEMBAR 2021

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EREYO LA SOO GAABIYEY

Erayo La Isku Gaabiyay	Ereyada oo Dhammeystiran
DRP	Qorshaha Ka Soo Kabashada Musiibooyinka
DSA	Gunnada quud maalmeedka
FMIS	Nidaamka Macluumaadka Maareynta Maaliyadda
FMS	Dowladda Xubinta ka ah Federaalka /Federal Member State
FS	Bayaannada Maaliyadeed
FY	Sannad Maaliyadeed
ICT	Tiknoolajiyadda Macluumaadka iyo War-isgaarsiinta
ISSAI	Jaangooyooyinka Caalamiga ah ee Hay'adaha Hanti-dhowrka Sare
IPSAS	Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda
JSS	Dowlad-goboleedka Jubaland ee Soomaaliya
MDA	Wasaaradaha, Waaxdaha iyo Hay'adaha
MOF – JSS	Wasaaradda Maaliyadda Dowlad-goboleedka Jubaland ee Soomaaliya
MPs	Xubnaha Baarlamaanka
OAG	Xafiiska Hantidhowrka Guud
PFM	Maareynta Maaliyadda Maamulka/Dadweynaha
PV	Fawjar Lacag-bixineed
RCC	Xarunta Dakhli Ururinta
REG	Xeer-nidaamiye
RMS	Nidaamka Maareynta Dakhliga
RV	Fawjarka Dakhliga
SAS	Shirkadda Safari Aviation Service Limited
SOMSAD	Nidaamka Casriga ah ee Somalia Single Administrative Document
TSA	Xisaabta Mideysan ee Waaxda Khasnadda
USD	Doolarka Mareykanka

Wasaaradda Maaliyadda,

Dowlad-goboleedka Jubaland ee Soomaaliya (JSS),

Kismaayo.

Mudane,

ARRIMAHA SOO IFBAXAY INTII LAGU GUDO JIRAY BAARISTA SANNADKII DHAMMAADEY 31KA DISMEBAR 2021

Wasaaradda Maaliyadda ayaa ka mas'uul ah dhisidda iyo joogteynta qaab-dhismeedka kantaroolka gudaha. Iyada oo gudaneysa waajibkan, ayaa waxaa loo baahan yahay in ay Wasaaraddu sameyso qiyaaso iyo go'aanno si loo qiimeeyo dheefaha la filayay iyo kharashaadka la xiriira qaab-dhismeedka kantaroolka gudaha, siyaasadaha iyo habraacyada. Ujeeddooyinka qaab-dhismeedka kantaroolka gudaha loo sameeyay waa in Wasaaraddu ay ka hesho hubanti macquul ah, balse aan ahayn mid boqolkiiba boqol ah, in hantida laga ilaaliyay lumitaan iyo adeegsiga aan la ogolayn, iyo in macaamulaadka loo fuliyo si waafaqsan oggolaanshaha Wasaaradda, loona diiwaangeliyo si ku habboon oo oggolaanaysa in Bayaannada Maaliyadeed loo diyaariyo qaab waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda, Warbixinnada Maaliyadeed ee Xisaabaadka ku Saleysan Kaashka ee 2017 iyo Qaybta 30aad ee Xeerka Maamulka Maaliyadda Dowladda (PFM) ee 2017.

Sababo la xiriira xaddidaadaha soo jireenka ah ee uu leeyahay qaab-dhismeed kasta ee kantaroolka gudaha ah, khaladaad ama ilduuf ayaa si kastaba dhici kara iyada oo aan la ogaanin.

Warbixinta halkan lagu soo gudbinayaa waxaa ay ku saleysan tahay xogta aan helnay iyo indha-indhaynta aanu samaynay intii aanu ku guda jirnay baarista Dowlad-Goboleedka Jubaland ee Soomaaliya (JSS). Dib-u-eegista aan ku sameynay hannaanada kantaroolka gudaha ee JSS ayaa waxaa aanu u sameynay in uu naga caawiyo aragti ka dhiibashada Bayaannada Maaliyadeed ee muddadan ee mashruuca oo si guud la isugu wada qaaday. Shaqadan mudnaan uma ahayn helista waxyaabaha lagu liito, oggaanshaha ama qabashada khiyaano ama khaladaad iyo wax-isdabamarinno kale (marka laga reebo arrimahaasi ee saamaynta ku yeelanaya gaarista aragtiyadeenna), sidaa daraadeed warbixintan waa in aan loo adeegsan muujinta in aaney jirin daldalloollo kale ama dhinacyo kale oo u baahan fiiro. Arrimaha lagu soo qaadey warqaddani waa kuwa aannu aragnay inta aanu ku gudo jirnay baaritaankan oo aanu qabno in loo baahan yahay in la idinku baraarujiyo. Lama soo koobi karo dhammaan arrimaha u baahan u fiirsashada ee ku soo baxay hantidhowrkan, sidaa daraadeed mas'uul kama noqon karno in aanu ka warbixinno dhammaan halisaha ku gedaaman mashaariicdiinna ama dhammaan daldaloollada kantaroolka gudaha. Warbixintan waxaa keliya loo diyaariyey adeegsigiinna, waa in aan la soo xigan dhammaanteeda ama qayb ka mid ah iyada oo aan ogolaansho qoran marka hore nalaga helin. Wax mas'uuliyad ahi nagama saarna dhinac saddexaad, maadaama aan warbixintan loo diyaarin, looguna talogelin ujeeddo kale.

Sidaa daraadeed, farxad ayay noo tahay in aanu soo gudbinno warbixintan iyo talooyinka la soo jeediyay ee khuseeya kantaroollada gudaha, habraacyada xisaabaadka iyo arrimaha kale ee aanu aragnay intii aanu ku gudo jirnay baaritaankan.

Fursaddan waxaa aanu uga faa'idaysanaynaa in aan idinkaga mahad celino idinka iyo howlwadeennadiinna wada-shaqaynta aanu idinka helnay intii uu socday baaritaankan. Waxa aanu idiinkaaga mahad celinaynaa haddii aad nala wadaagtaan aragtiyadiinna ku saabsan arrimaha aannu aragnay iyo talooyinka aanu ku soo gudbinnay warqaddan maamulka oo ay la socdaan faahfaahinta wax-ka-bedellada la hirgelin doono ama la bilaabey ee khuseeya arrimaha aannu sheegnay.

Mahadsanidiin,

Bashiir Maxamed Baahale

Hantidhowraha Guud ee JSS

Kismaayo

Soomaaliya

Waxaa saxiixay

Taariikhda : 31-ka Agoosto 2022

1 HORDHAC

Waxaannu dhammeynay baarista Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) sannadkii dhammaadey 31ka Dismebar 2021. Waxaannu soo bandhignay arrimaha aanu aragnay muddadii ay socotay shaqadeenna baarista ee caadiga ahayd sida lagu faahfaahiyay qaybaha soo socda.

1.1 Kala-soocidda Mudnaanta

Si loo fududeeyo la-socodka iyo si loogu suurageliyo maamulka in ay si taabogal ah diiradda u saaraan wax-ka-qabashada arrimaha ku jira warbixinteenna, waxaannu u kala-soocnay arrimaha ka soo ifbaxaya baaritaankeenna sida ay u kala muhiimsan yihiin. “Sare”, “Dhexe” iyo “Hoose”.

Marka mudnaanaha arrimaha loo kala soocayo “Sare”, “Dhexe” iyo “Hoose” ISSAIs waxay nooga baahan yihiin in aynu tixgelinno muhiimadda gaarka ah ee arrinta laga hadlayo.

Waxyaabihii lagu ogaadey baarista waxaanu mudnaan u kala siinnay sidan soo socota:

Sare	Tallaabooyinka lagu taliyay waa in si degdeg ah loo hirgeliyaa sababta oo ah waxaa ay ku saabsan yihiin liidashooyin mug leh
Dhexe	Sii wanaajinta waa in la tixgeliyaa muddo-dhexe.
Hoose	Soo-jeedimada waxay la xiriirraan hababka xil-gudashada ugu wanaagsan waxaanna la hirgelin karaa muddo-dheer.

2 WARQADDA MAAMULKA OO FAAHFAAHSAN

2.1 SOO-KOOBIDDA U-FIIRSASHADA

Tix	Waxyaabahii la soo ogaadey oo kooban	Mudnaanta	Saameynta maaliyadeed oo US$* ah
1.	Kala-duwanaansho aan la iswaafajin oo u dhaxeeya Bayaannada Maaliyadeed ee la saxiixay iyo baaqiyada diiwaanka	Dhexe	1,377,808
2.	Liidashooyin ka jira hannaanka diiwaangelinta iyo maareynta dakhliga	Sare	1,022,957
3.	In aan la wada adeegsan Nidaamka Maareynta Dakhliga	Sare	-
4.	Liidashooyin ka jira Dekedda Kismaayo	Sare	988,750
5.	Daldaloollo ka jira Xarunta Dakhli Ururinta	Sare	-
6.	Daldaloollo ka jira in Wakiillada Dakhli Ururinta ka Wada-shaqeeyaan Hannaanka Dakhli Ururinta	Sare	-
7.	Sii wanaajinta habraacyada Iswaafajinta Bankiyada	Sare	-
8.	Codsiga xaqiijinta sannadlaha ah ee loo diro bankiyada oo dhan lama sameyn	Dhexe	-
9.	Dhabbetusayaasha Xisaabaadka iyo Maaliyadda oo Aan Dad Ku Filnayn	Dhexe	
10.	Liidasho ka jirta habraacyada maareynta deynta	Sare	
11.	In aanu jirin dokumentiyo aasaasi ah oo taageeraya lacag-bixinnada	Sare	405,400
12.	Lacag-bixinno aan lahayn dokumentiyo taageeraya oo ku filan	Sare	664,118
13.	Ka-gaabin dokumentiyada taageerada in lagu shaabbadeeyo "LA BIXIYEY"	Dhexe	-
14.	Kala-soocidda qabashada iyo kharashaadka oo khaldan	Dhexe	
15.	Liidashada geeddi-socodka wax-soo-iibsiga	Sare	-
16.	Liidashooyin ka jira maareynta hantida iyo Hannaanka Maareynta Hantida	Sare	-
17.	Daldaloollo ka jira Waajibaadka Shaqo ee Hantidhowka Gudaha	Dhexe	-
18.	Dib-u-dhaca hirgelinta soo-jeedimadii baarista sannadkii hore	Dhexe	-
	Wasarta Guud ee Saameynta Maaliyadeed		**4,459,033**

Saameynta maaliyadeed (USD) - Saameyntan waa kaliya saameynta maaliyadeed ee la qiyaasay, saameynta dhabta ahna waxay u badan tahay in ay intan aad uga badan tahay*

2.2 WAXYAABAHII LA OGAADEY IYO SOO-JEEDIMADA OO FAAHFAAHSAN

Waxyaabihii la ogaadey Ir°: 1	**Cinwaanka:** Kala duwanaanshiyo aan la iswaafajin oo u dhaxeeya Bayaannada Maaliyadeed ee la saxiixay iyo baaqiga diiwaanka

Shuruudaha:

Waxyaabaha ugu muhiimsan ee loo baahan yahay si loo hubiyo in la helo faylal(galal) maaliyadeed sax ah oo dhammeystiran waa siyaasado iyo habraacyo kantarool maaliyadeed oo taabogal ah. Kantarool maaliyadeed oo muhiim ah waa xaqiijinta in dhammaan lacagaha laga helo deeq-bixiyeyaasha loo diiwaangeliyo si habboon iyo in muddo ka-dibba mar la iswaafajiyo diiwaannada deeq-bixiyeyaasha.

Sharraxaadda waxyaabihii la ogaadey

Iyada oo lagu saleynayo bayaannada maaliyadeed ee laga helay Wasaaradda Maaliyadda, waxaan oggaaney kala duwanaansho u dhaxeeya baaqiga diiwaanka iyo qaddarada lagu diiwaangeliyay Bayaannada Maaliyadeed oo ah sida soo socota;

Magaca Xisaabta	Lambarka lootada	Qaddarka ku ca Bayaannada Maaliyadeed USD	Qaddarka ku cad baaqiga Diiwaanka USD	Kala-duwanaanshaha USD
Deeqaha Ka Yimid Qaybaha kale ee Dowladda Guud	**8**	4,854,160	6,231,968	1,377,808
				(1,377,808)
Kharashaadka Kale ee Hawlgallada La Xiriira	**15**	2,249,225	2,256,725	(7,500)
Hantida Ma Guurtada ah	**20**	671,719	2,042,027	(1,370,308)
Wadarta Guud				**1,377,808)**

Waxaan kaloo oggaaney dib u dhigista taariikhda diiwaan guud oo ku qoran Maajo 2022 ka-dib marka Bayaannada Maaliyadeed uu saxiixay Wasiirka Maaliyadda.

Waxyaabaha ka dhalan kara

Waxaa jira halis ah in bayaannada Maaliyadeed la yareeyo/hoos loo dhigo sidaas daraaddeedna looga been sheego Bayaannada Maaliyadeed ee iskudhafan.

Muhiimadda
Dhexe

Soo-jeedimo:

Wasaaradda Maaliyadda (MOF) waa in ay had iyo jeer iswaafajisaa xisaabaha Diiwaanka ee kala duwan ka hor inta aysan diyaarin Bayaannada Maaliyadeed ee Iskudhafan ee Dowladda iyo iswaafajinta kala duwanaansho kasta ee soo ifbaxaya waqti ku filan si loo damaannad qaado saxnaanta macluumaadka ku jira bayaannada maaliyadeed iyo si looga fogaado khaladaadka la taaban karo.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey JSS:

Waxaan xaqiijinta lacag-bixinnada dhinaca saddexaad la wadaagnay dowladda Federaalka Soomaaliya, DFS waxay xaqiijinta sameysay waqti dambe oo ah ka-dib markii la diyaariyay bayaanka maaliyadeed sidaa daraadeed lacag-bixinta dhinaca saddexaad ayaa lagu daabacay koodhka DFS beddelkii koodhka dhinaca-saddexaad. Sixitaan ayaa la sameeyay, lacag-bixintanna hadda waxay ka muuqataa koodhka dhinaca-saddexaad beddelkii koodhka DFS.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda Sibtembar 2022

Waxyaabihii la ogaadey lr°: 2	**Cinwaanka:** Liidashooyin ka jira hannaanka diiwaangelinta iyo maareynta dakhliga

Shuruudaha:

Hannaanka Dakhliga ayaa muujinaya qaybo ka mid ah Buugga Habraacyada Dakhliga/Kharashaadka iyo Maareynta Maaliyadeed ee Dowlad-goboleedka Jubaland ee Soomaaliya oo Dhigaya "Dakhli ururinta sida ku cad sharciga/wareegtada dakhliga waxaa sameeya midkood canshuurqaadayaal dowladda u shaqeeya ama wakiilo canshuur ururinta awood buuxda u leh oo ka wakiil ah dowladda, ama canshuur-bixiyaha ayaa si toos ah uga bixin kara xisaabta bankiga ee Xisaabta Mideysan ee Khasnadda (TSA) ama Daaqadda lacag bixinta ee Wasaaradda Maaliyadda. Canshuurta ay qaadaan canshuur-qaadayaasha ama wakiilada had iyo jeer waxaa taageera canshuur qaadaha/wakiilka oo bixinaya rasiidka dakhliga ee la oggol yahay, oo tiro ahaanna la kantoroolo. Canshuur-qaadayaasha waa in ay lacagta dhigaan ama ku shubaan xisaabta bankiga.

Dakhliga waxaa lagu diiwaangeliyaa hannaanka FMIS iyada oo la adeesanayo summadaha dakhliga ee ku habboon"

Sharraxaadda waxyaabihii la ogaadey

Waxaan dib-u-eegnay rasiidyada dakhliga ee lagu diiwaangeliyay Bayaannada Maaliyadeed waxaanna oggaaney liidashooyinkan soo socda in ay jiraan:

a) Qabashooyinka aan la taageerin; a) Nuqullada rasiidyada dakhliga ee asalka ah ee shacabka la siiyo ee loogu talagalay lacag-bixinnada adeegyada Dowladda ay bixiso lama bixin oo la xiriira rasiidyada gudaha laga soosaarey oo qaddarkoodu dhan yahay **USD 1,022,957.40** marka la eego wadarta guud ee rasiidyada oo dhan **USD 17,358,690** ee looga soo warbixiyay Bayaannada Maaliyadeed. Tani waxay u dhigantaa **6%** ee guud ahaan rasiidyada gudaha laga soo saarey sida lagu faahfaahiyay **Lifaaqa 1aad.**

b) Waxaan codsanay liiska dhammaan ganacsiyada, guryaha, NGO-yada caalamiga ah iyo kuwa maxalliga ah iyo shirkadaha ee la diiwaangeliyay sannadkii 2021 si aan u oggaano haddii dhammaan qabashada lacagaha laga filayay ilaha kala duwan in la diiwaangeliyay. Liisaskan waxaa kaliya laga helay keliya qaybaha dakhliga ee NGO-yada caalamiga ah. Liiska NGO-yada caalamiga ah ee Wasaaradda Qorsheynta u diiwaangashanaa 2021 waxaan oggaaney in ay jirto kala duwanaansho aan la caddeyn oo dhan USD 28,000 marka la eego diiwaanka sida hoos lagu faahfaahiyay;

Qaybta Dakhliga	**Qaddarka ku cad Diiwaanka**	**Qaddarka ku cad taageeridda liiska**	**Farqiga**
	USD	**USD**	**USD**
Diiwaangelinta INGOs	18,000	46,000	28,000

c) Rasiidyada macmiilka looma eegin waraaqaha muujinaya lacagaha bankiga lagu shubay iyo rasiidka nidaamka FMIS ee BISAN, kaas oo asal ahaan loo adeegsado in lagu diiwaangeliyo hannaanka xisaabaadka. Iyada oo lagu saleynayo falanqaynteenna ku saabsan wadarta guud ee rasiidyada loo bixiyay dib-u-eegisteenna, waxaan oggaaney kala duwanaansho u dhaxeeya qaddarada iyada oo la raacayo nuqullada rasiidyada dakhliga JSS ee asalka ah iyo qaddarka lagu diiwaangeliyay barnaamijka (software) xisaabaadka BISAN.

Waxyaabaha ka dhalan kara

a) Liidashada habraacyada dakhli ururinta ayaa keeni karta in ay wax ka lumaan maaliyadaha, xisaabaadka canshuurta la ururiyey oo aan dad ku filnayn, warbixin maaliyadeed oo aan sax ahayn iyo/ama khaladaad suuragal ah in ay ku jiraan bayaanka maaliyadeed.

b) Dokumentiga isha dakhliga ee asalka la'aan waxay yareynaysaa awoodda lagu xaqiijinayo saxnaanta qaddarada dakhliga iyo qiimeynta taabogalnimada habraacyada kantaroolka ee lagu dabakho macaamulaadka.

Saameynta Maaliyadeed: USD 1,022,957.4

Muhiimadda

Sare

Soo-jeedimo:

a) Wasaaradda Maaliyadda (MoF) waa in ay xaqiijisaa in dhammaan dakhliga si sax ah loogu taageero nuqullada asalka ah ee rasiidyada dakhliga ee JSS. Waxaa intaa dheer, in dhammaan dakhliga ururiyay ay tahay in la waafajiyo buugaagta rasiidka iyo bankiga.

b) Dhammaan diiwaangelinnada buugaagta la geliyo ee marxaladaha kala duwan ee meertooyinka dakhliga iyo xisaabaadka waa in lagu saleeyaa tixraacyo gaar ah oo laga soo qaatay dokumentiyada habboon ee lagu adeegsaday marxaladaha kala duwan. Canshuur qaadayaasha waa in ay adeegsadaan lambarka tixraaca ee uu soo saaro hannaanka (system) ka dibna waa in ay ku daraan kooxda rasiidyada gaarka ah ee isku noqonaya qaddarka guud ee lacagta bankiga lagu shubey maalintii. Fawjarrada rasiidka loo yeelay lambarrada taxanaha ah ee loogu talogalay dakhli ururinta ka sokow, buugaagtan rasiidka waa in la soo saaro iyaga oo raacaya tiro xisaabeed isku xigxigta si loo sii wanaajiyo la-xisaabtamka.

c) Wasaaradda Maaliyadda waa in ay hubisaa dakhliga la diiwaangeliyay in la waafajiyo diiwaannada diiwaangelinta kale ee ay gacanta ku hayaan hay'adaha kala duwan sida Wasaaradda Qorsheynta

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF - JSS:

- Dhammaan dakhliyada waxaa loo diiwaangeliyay si sax ah waxaanna la waafajiyay rasiidyada asalka ah, qaddarka $1,022,957.4 ee muunada ah waxaa si sax ah loogu taageeray rasiidyo laakiinse waxay ku jiraan gal ama fayl meel khaldan la dhigay ama la waayay intii hannaanka baarista lagu guda jiray waxaanna la helay markii baarista la dhammeeyay si loo xaqiijiyo waa lagu la wadaagi karaa si aad u caddeyso oo aad dib-u-eegis ugu sameyso. Mustaqbalka faylasha waxaa loo diyaarin doonnaa baarista ka hor inta aan hawsha hantidhowrka/baarista la bilaabin.
- Diiwaanka iyo liiska NGO-yada waa la iswaafajiyay, haseyeeshee, Wasaaradda Qorsheynta ayaa waxaa ay keentay liiskii sannad maaliyadeedka 2020 iyo 2021 taasina waxay keentay kala duwanaansho dhan $28,000 waxaa intaa dheer in Wasaaradda Qorsheynta ay lacag-bixinno aan wali la bixin u diiwaangelisay in la bixiyay.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Dakhliga Oktoobar 2022

Waxyaabihii la ogaadey lr°: 3	**Cinwaanka:** In aan la wada adeegsan Nidaamka Maareynta Dakhliga

Shuruudaha:

Kantarool muhiim ah oo lagu gaaro hannaanka habboon ee maareynta dakhliga waa hubinta in hannaanka dakhliga gebi ahaanba laga dhigo mid otomaatik ah iyada oo la adeegsanayo mashiin ama barnaamij (software) diiwaangeliya dakhliga oo soosaara rasiidyo waqtiga la joogo ah dakhliga la qabanayo ee baraha dakhli ururinta kaas oo ka-dib lagu xiriirin karo qaybaha BISAN RMS iyo BISAN FMIS

Sharraxaadda waxyaabihii la ogaadey

Waxaan dib-u-eegnay rasiidyada dakhliga ee lagu diiwaangeliyay Bayaannada Maaliyadeed waxaanna oggaaney liidashooyinkan soo socda in ay jiraan:

a) Hannaanka BISAN RMS oo aan si buuxda loo wada adeegsan; waxaan oggaaney in hannaanka RMS aanan loo wada adeegsan dhammaan qaybaha kala duwan ee canshuuraha. Kaliya canshuuraha macaashka, shatiyada, liiska mushaaraadka, ujuurrooyinka soo degitaanka diyaaradaha iyo soo xirashada maraakiibta, ujuurooyinka rakaabka, canshuuraha furdada, iyo canshuuraha guryaha ayaa waxaa la diiwaangeliyay sannad maaliyadeedkii 2021, dhammaan canshuuraha kale, ujuurooyinka, shatiyada ee ay Dowladda ama Dowlaha Hoose ku soo rogeen dadka sida ku cad Xeerka Dakhliga 2018, laguma diiwaangelin hannaanka RMS. Waxaa intaa dheer, in qaybaha kala duwan ee la diiwaangeliyay, aan oggaaney in uu jiro kala duwanaansho u dhaxeeya qaddarada la diiwaangeliyay sida ku cad hannaanada RMS iyo BISAN FMIS ee lagu faahfaahiyay **Lifaaqa 2aad;**

b) Sidoo kale, hannaanada RMS iyo BISAN FMIS iskuma xirna mana laha bar kulan u dhaxeeya barta ururinta iyo diiwaangelinta barnaamijka (software) xisaabaadka.

Waxyaabaha ka dhalan kara

Haddii aan si buuxda loo adeegsan qaybta BISAN RMS, waxaa jiraya habraacyo halis ah oo horseedi kara in maaliyadaha la lunsado, wax isdabamarin in lagu sameeyo xogta ku jirta hannaanka RMS, xisaabaadka canshuuraha la ururiyay oo aan dad ku filnayn iyo sidoo kale warbixin maaliyadeed aan sax ahayn

Muhiimadda

Sare

Soo-jeedimo:

a) Hannaanada dakhli ururinta waa in si buuxda loogu dhafo ama loo dhexgeliyo hannaanada xisaabaadka.

b) Wasaaradda Maaliyadda (MoF) waa in ay xaqiijisaa in hannaanka BISAN RMS si buuxda loo adeegsado iyo in la waafajiyo qaddarada lagu diiwaangeliyay hannaanka BISAN FMIS. Waxaa intaa dheer, in Wasaaradda Maaliyadda ay tixgeliso isku xirka labada qaybood ee BISAN.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsan/Oggol:

Faallooyinkii ay ka bixisey JSS:

- Hannaanka Bisan FMIS ayaa waxaa la waafajiyaa Bankiga iyo rasiidyada dhabta ah, haseyeeshee, hannaanka Bisan RMS ayaa waxaa lagu diiwaangeliyaa qaar ka mid ah dakhliyada cayiman in kastoo uusan si buuxda otomaatik u ahayn, Maamulka dakhliga wuxuu ka shaqeynayaa in uu otomaatik ka dhigo hannaanka RSM ee loogu talagalay dhammaan ilaha dakhliga, tani ayaa ugu dambeyn iswaafajin doonta hannaanada Bisan FMIS iyo Bisan RMS.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Dakhliga Juun 2023

Waxyaabihii la ogaadey lr°: 4	**Cinwaanka:** Liidashooyin ka jira Dekedda Kismaayo

Shuruudaha:
Qeybta 9aad ee Sharciga Canshuurta wuxuu dhigayaa in rasiid rasmi ah ay bixiyaan saraakiisha canshuurta oo ku qoran taariikhda lacag-bixinta, magaca iyo lambarka sarkaalka qaadaya lacagaha, goobta lacagta lagu bixiyay, magaca iyo lambarka aqoonsiga canshuur-bixiyaha, qaddarka lacagta la bixiyay iyo mas'uuliyadda marka loo eego lacag-bixinta la bixinayo. Diiwaannada dhammaan canshuuraha la qaaday waa in loo hayaa qaabka ku cad habraacyada ay dhigayaan xeernidaamiyayaasha ay soosaartey Wasaaradda Maaliyadda. Rasiidka lacag-bixinta waa in ay baaritaan ku sameyso Wasaaradda Maaliyadda si loo hubiyo in aysan jirn wax-isdabamarin iyo khiyaanno iyo in la saxo haddii ay jirto lacag-bixin aan habboonayn.

Sharraxaadda waxyaabihii la ogaadey
Waxaan dib-u-eegnay rasiidyada dakhliga ee lagu diiwaangeliyay Bayaannada Maaliyadeed waxaanna oggaaney liidashooyinkan soo socda in ay jiraan:

a) Dakhliga ay Wasaaradda Maaliyadda (MoF) diiwaangelisay oo ka yimid Dekedda Kismaayo oo dhan **US$ 988,750** laguma taageerin dokumentiyada taageeraya ee ku habboon oo ay ku jiraan warbixinta isu-socodka gaadiidka dekedda, tirada doomaha/maraakiibta ku soo xiratey dekedda, inta tan ee yimid ama ka baxay, tirada doomaha yaryar ee imaanaya taas oo sabab u ah liidashada kantaroollada gudaha ee Dekedda Kismaayo.

b) Waxaa intaa dheer, in warbixin Word ku qoran oo uu nala wadaagay xafiiska Dekedda ay tilmaamayso kala duwanaanshao dhan **USD 220,893** marka loo eego baaqiga diiwaanka.

c) Markii aan sameynay su'aalo-weyddiin iyo dib-u-eegis ku saabsan hannaanka furdada Dekedda iyo Garoonka Diyaaradaha ee Kismaayo, hannaanka qoraalka alaabooyinka ay tahay in la canshuurta ayaa gacanta lagu sameeyaa; oo muujinaysa dib-u-dhac ku yimid hirgelinta nidaamka online-ka ah qoraalka alaabooyinka ay tahay in la canshuuro.

d) Diiwaan-haynta Maamulka Dekedda oo aan dad ku filneyn. Intii lagu guda jirey booqashada gudaha lagu tagey, Kooxda Baarista waxay codsatey in la xaqiijiyo istaatistikada isu-socodka gaadiidka Dekedda sida tirada maraakiibta dekedda ku soo xiratey sannadkii 2021, tirada doomaha yaryar, dhacdooyinka muddada dib loo eegaya, diiwaannada kharashaadka hawlgallada ee laga jarey dakhliga bilaha ah. Si kastaba ha ahaatee, tani looma bixin dib-u-eegis maadaama Dekedda aysan hayn diiwaannada la sheegay.

Waxyaabaha ka dhalan kara
Maamulka Dekadda Kismaayo oo aan lahayn dokumentiyo habboon, isbedbeddel mug leh oo ku yimid dakhliga la diiwaangeliyay muddada baarista. Dakhliga ka yimid Dekedda waxaa laga yaabaa in uu ku jiro khalad, khayaanno ama ilduul mid uu ku yimaadaba.

Muhiimadda
Sare

Soo-jeedimo:
Baarista dokumentiyada taageerada ee MoF si loo hubiyo in aysan jirin wax-isdabamarin iyo khiyaanno ah, Waxqabadyada dekedda in laga dhigo kuwa si otomaatik ah u shaqeeya sida mugga ganacsiga, socodka markaaiibkta marka la eego tirada maraakiibta, doomaha yaryar iyo tanka shixnadaha si loo sii wanaajiyo dakhli ururin waafaqsan daabacidda canshuurta furdada. Tababar ama karti dhisid loogu talagalay kooxda kastamka. SOMSAD waa in si buuxda loo adeegsado si loo sii wanaajiyo qoridda alaabooyinka la canshuurayo iyadoo laga guurayo foomamka gacanta lagu qoro ee waqtiga beerdareeya loona guurayo nidaamka casriga ah diiwaangelinaya alaabooyinka la canshuurayo ee SOMSAD ee lagu taliyay.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey JSS:

- Dhammaan dakhliyada waxaa loo diiwaangeliyay si sax ah waxaanna la waafajiyay rasiidyada asalka ah, qaddarka $988,750 ee muunada ah waxaa si sax ah loogu taageeray rasiidyo laakiinse waxay ku jireen gal ama fayl la waayay intii hannaanka baarista lagu guda jiray waxaanna la helay markii baarista la dhammeeyay si loo xaqiijiyo waa lagu la wadaagi karaa si aad u caddeyso oo aad dib-u-eegis ugu sameyso. Mustaqbalka faylasha waxaa loo diyaarin doonnaa baarista ka hor inta aan hawsha baarista la bilaabin.

- Waxaa jiray dib-u-dhac ku yimid nidaamka casriga ah ee SOMSAD ka-dib markii iska-caabbin lagala kulmay bulshada ganacsatada ah, nidaamka wuxuu naga caawin doonnaa diiwaangelinta iyo iswaafajinta mustaqbalka. Dib-u-dhaca taageerada deeq-bixiyayaasha iyo hirgelintiisa iyo Iswaafajinta SOMSAD ee DFS waxaa sababay doorashooyinkii ka dhacay Soomaaliya.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Dakhliga Juun 2023

Waxyaabihii la ogaadey lr°: 5	**Cinwaanka:** Daldaloollo ka jira Xarunta Dakhli Ururinta

Shuruudaha:

Xarunta Dakhli Ururinta (RCC) waa qayb hoos timaada Waaxda Dakhliga ee Wasaaradda Maaliyadda (MoF) ee JSS oo ku lug leh ururinta qaar ka mid ah dakhliyada gudaha ka soo xarooda sida Canshuuraha dakhliga ganacsiyada, canshuuraha guryaha, diiwaangelinta baabuurta, shatiyada darawalka, canshuuraha waddo-marista, iyo canshuuraha furdada – jaadka. Qaybta waxaa madax u ah maamulaha bankiga kaas oo hoostaga Agaasimaha Dakhliga – MOF JSS, iyo dhowr shaqaale; oo ka kooban saraakiisha cashuur bixiyaha iyo lacag-hayayaasha/khasnajiga.

Canshuuraha lagu diiwaangeliyay RMS sida canshuuraha dakhliga ganacsiyada, canshuur-bixiyaha wuxuu u sii gudbayaa lacag-hayaha (daaqadda lacag-bixinta) labaad, kaas oo ka-dib marka uu xaqiijiyo qaddarka lacagta ku diiwaangelinaya qaddarka lacagta qaybta BISAN RMS wuxuunna bixinayaa rasiidka RMS isaga oo la haraya hal nuqul. Canshuuraha aan weli lagu diiwaangelin RMS, rasiidka hore ee uu macmiilka siiyo lacag-hayaha 1aad ayaa had iyo heer ah kama dambeys.

Dhammaan lacagaha maalintii la ururiyo ayaa maalinta xigta bankiga la geeyaa ka-dib marka laga bixiyo khidmadaha ururinta ee shirkadda Smart technologies limited.

Sharraxaadda waxyaabihii la ogaadey

Dib-u-eegistii aannu sameynay, waxaannu ku oggaaney daldaloolladan soo socda:

a) Ma jiraan caddeymo ah qaab qaan-sheeg ama foom canshuur-bixiyaha buuxiya muujiyanna faahfaahinta canshuuraha la rabo in laga qaado canshuur-bixiyaha sida canshuuraha guryaha, furdada– jaadka. Sidaa daraadeed, ma oggaan karin shuruudaha lagu saleeyay qaddarada lacagta ay bixiyeen macaamiisha.
b) La'aanta iswaafajin muujinaysa wadarta dakhli ururinta sida ku cad diiwaannada buugaagta rasiidka Xarunta Dakhli Ururinta (RCC) iyo hanaanka RMS.
c) Ma jirin iswaafajin maalinle ah oo lagu sameeyo wadarta guud ee kaashka la ururiyay iyada oo loo eegayo rasiidyada taageeraya iyo qaddarada bankiga la dhigay. Waxaa intaa dheer, in aannu codsanay Bayaanka EVC ee lambarka rasmiga ah ee lacagaha lagu ururiyo si aan dib-u-eegis ugu sameyno, hase-yeeshee, kani lama bixin
d) Ma jirin xadka ugu badan ee qaddarka kaasha ee laga bixin karo RCC, qaddaro badan oo lacag caddaan ah oo ka badan USD 1,000 ayaa macaamiishu waxay ka bixin kareen RCC, halkii ay sameyn lahaayeen lacag-bixinno jeeg ah.
e) Kama jirin fayl-gelin habboon xarunta dakhli ururinta (RCC). Nuqullada rasiidyada macaamiisha ee la hayay iskuma ekayn warqadaha muujinaya kaashka la dhigay mana loo nidaamin qaab habaysan oo loogu talagalay dib-u-helid fudud.

Waxyaabaha ka dhalan kara

a) La'aanta shaxo ay ku qoran yihiin qiimaha go'an ee canshuurta oo taageeraya iyo foomamka canshuur-bixiyaha buuxiya muujiyanna faahfaahinta canshuuraha la rabo in laga qaado, waxaa jirta halis ah in canshuuraha la qaadin iyada oo la raacayo qiimaha canshuurta lagu sheegay Xeerka Dakhliga iyo wadarta guud ee dakhliga la qaado karo ayaa laga yaabaa in aanan la ururin.
b) Liidashada habraacyada dakhli ururinta ee Xarunta Dakhli Ururinta (RCC) ayaa keeni karta in ay wax ka lumaan maaliyadaha, xisaabaadka canshuurta la ururiyey oo aan dad ku filnayn iyo sidoo kale warbixin maaliyadeed oo aan sax ahayn.

Muhiimadda

Sare

Soo-jeedimo:

a) Wasaaradda Maaliyadda waa in ay xaqiijisaa shaxo ay ku qoran yihiin qiimaha go'an ee canshuurta oo taageeraya iyo qaansheegadka laga qaaday macaamiisha in la diiwaangeliyo oo lagu lifaaqo rasiidyada macaamiisha.

b) Sarkaal aan ku lug lahayn dakhli ururinta waa in uu si joogto ah oo maalinle ama toddobaadle ah u sameeyaa iswaafajinta dakhliga la ururiyay iyo lacagaha bankiga la geeyay. Iswaafajinta waa in ay dib-u-eegaan saraakiil sarsare iyada oo dib-u-eegistaasina qoraal lagu muujinayo.

c) Wasaaradda Maliyadda waa in ay sidoo kale tixgelisaa in ay xarunta ku dhigto khasnadda lacagaha caddaanka ah iyo sidoo kale in ay diyaariso tilmaamo ku saabsan tirada lacagaha ugu badan ee kaash ahaan xarunta loogu bixin karo.

d) Wasaaradda Maaliyadda waa in ay xaqiijisaa in diiwaan hayn habboon uu ka jiro xarunta RCC. Nuqulka rasiidyada macmiilka waa in ay u ekaadaan rasiidyada RMS iyo warqadaha bankiga ee ay isku midka yihiin waanna in fayl loo geliyaa sida ay isugu xigxigaan si ay u fududaato in dib loo helo.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF– JSS:

- RCA waxay qorsheynaysaa in ay dakhli ururinta ka dhigto qaab casri ah iyada oo si buuxda loo adeegsanayo hannaanka RMS iyo in ay joojiso rasiidyada gacanta lagu qoro. Canshuur-bixiyayaasha waxaa la siin doonaa rasiidyo uu hannaanka soo saaro oo u suuragalinaya RCA in ay sameyso diiwaangelin habboon iyo iswaafajin fudud.
- Waad ku mahadsan tahay in aad indha-indhayntan aad sameysay nagu soo wargeliso. Waxaan qaddarinaynaa fursad aan wax uga qabaneyno daldaloolladan iyo sii wanaajinta hannaanadeena.
- a) Waxaannu fahamsanahay muhiimadda ay leedahayn bixinta caddeymaha lacag-bixinnada ee ay canshuur-bixiyeyaashu bixiyeen. Waxaan xaqiijin doonnaa qaan-sheegyo ama foomka canshuur-bixiyaha buuxiya in loo soosaaro dhammaan lacag-bixinnada canshuurta, oo ay ku jiraan canshuuraha guryaha iyo furdada – jaadka. Tani waxay gacan ka geysan doonaa sameynta shuruudaha lagu go'aaminayo qaddarada ay bixinayaan macaamiisha.
- b) Waxaan qiraynaa in loo baahan yahay iswaafajin si loo muujiyo wadarta dakhli ururinta sida ku cad diiwaannada buugaagta rasiidka Xarunta Dakhli Ururinta (RCC) iyo hanaanka RMS. Waxaan samayn doonaa hab si joogto ah la isku waafajinayo diiwaannadan, tanina waxay xaqiijin doontaa in diiwaannadeenna ay yihiin kuwo sax ah oo la isku halayn karo.
- c) Waxaan waafaqsanahay in iswaafajinta maalinlaha ah ee wadarta kaashka la ururiyay, iyo rasiidyada taageeraya ee maalintaa iyo tirada lacagaha bankiga lagu shubay in ay muhiim u yihiin daahfurnaanta iyo isla-xisaabtanka. Waxaan sameyn doonnaa hab lagu xaqiijinayo in iswaafajinnadan loo sameeyo si joogto ah. Waxaan sidoo kale raalligelin ka bixinaynaa maqnaanshaha Bayaanka EVC ee tirada lacag ururinta rasmiga ah, waxaanna xaqiijin donnaa in mustaqbalka bayaankan la helo waqti habboon.
- d) Waxaan fahamsanahay walaacyada laga muujiyay in aanu jirin xadka ugu badan ee qaddarka kaasha laga bixin karo RCC. Waxaan hirgelin doonnaa siyaadda lacag-bixinnada kaashka ah ku xaddidaysa ugu badnaan USD 1,000 waxaanna macaamiisha ku dhiirrigelinaynaa in jeeg ku bixiyaan lacag-bixinnada ka badan xadkan.
- e) Waxaan qiraynaa muhiimadda ay leedahay fayl-gareynta habboon iyo in rasiidyada loo nidaamiyo qaab habeysan oo suuragelinaya dib-u-helid fudud. Waxaan xaqiijin doonnaa in nuqullada rasiidyada macaamiisha in la waafajiyo warqadaha muujinaya kaashka la dhigay iyo in loo fayl-gareeyo qaab habaysan oo loogu talagalay dib-u-helid fudud.
- Guud ahaan, waxaan qaddarineynaa jawaab-celintaada waxaanna ka shaqeyn doonnaa wax-ka-qabashada daldaloollada si loo sii wanaajiyo hannaanadeenna iyo kordhinta daahfurnaanta iyo isla-xisaabtanka hawlgalladeenna ka jira.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Dakhliga Sibtembar 2023

Waxyaabihii la ogaadey lr°: 6	**Cinwaanka:** Daldaloollo ka jira in Wakiillada Dakhli Ururinta ay ka Wada-shaqeeyaan Hannaanka Dakhli Ururinta

Shuruudaha:

Iyada oo la raacayo Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha (PFM) JSS ee 2017, bayaannada maaliyadeed ee iskudhafan ee Dowladda waa in loo diyaariyaa si waafaqsan Jaangooyada Caalamiga ah ee Xisaabaadka Waaxda Dowladda (IPSAS) - Warbixinnada Maaliyadeed ee Xisaabaadka ku Saleysan Kaashka

Qaybta 25aad iyo Faqrada 64aad ee Xeerka Dakhliga ayaa Sheegaya “64. Waa dembi in dadweynaha laga qaado ama la isku dayo in laga qaado lacag iyada oo laga wakiil yahay, ama la sheeganayo in wakiil looga yahay dowlad ka jirta degaanka Dowlad-goboleedka Jubaland ee Soomaaliya iyada oo aan si sax ah qofkaas loogu diiwaangelin in uu yahay Wakiil Dakhli-Ururin oo La Aqoonsan Yahay ama ahayn qof waqtigaasi shaqadiisu tahay Dakhli-Ururiye u shaqeeya Wasaaradda Maaliyadda ee Dowlad-goboleedka Jubaland ee Soomaaliya. Ciqaabaha ka dhalanaya waxaa ay ku qoran yihiin Jadwalka 5aad”.

Waxaa intaasi dheer, waxyaabaha ugu muhiimsan ee loo baahan yahay si loo hubiyo in la helo faylal maaliyadeed sax ah oo dhammeystiran in ay yihiin siyaasado iyo habraacyo kantarool maaliyadeed oo taabogal ah. Hab kantarool maaliyadeed oo muhiim ah waa hubinta in dhammaan dakhliyada la ururiyay si degdeg ah gebi ahaanba loo dhigo bankiga iyo in kharashaadka si toos ah looga bixiyo bankiga iyada oo la adeegsanayo jeeggag iyo dokumentiyada kale ee bankiyada.

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaaney laba shirkadood; Smart Technologies Limited iyo SAS in ay sida soo socota ugu shaqaaleysiisay ama ugu qortay JSS hannaanka dakhli ururinta;

- Shirkadda Smart Technologies limited waxay wakiil ka ahayd shirkadda Semlex International Company waxayna JSS kala saxiixdeen qandaraaska bixinta adeegyada sida diiwaangelinta baabuurta, bixinta buugaagta ku qoran diiwaannada baabuurta, bixinta shatiyada darawalka, bixinta waraaqaha canshuurta waddo-marista ee baabuurta lagu dhejiyo, beddelaadda lahaanshaha baabuurta iyo bixinta warqadaha dhalashada.

- Safari Aviation Service Limited (SAS); shirkadda ayaa JSS kala shaqeynaysay bixinta adeegyada shixnadaha iyo maareynta ujuurooyinka laga qaado rakaabka garoonka diyaaradaha ee Kismaayo. Shirkadda waxay ururinaysaa dakhliga iyada oo ka wakiil ah Maamulka Garoonka Diyaaradaha ee Kismaayo waxayna diyaarisaa warbixinno maalinle, toddobaadle, iyo bille ah.

Dib-u-eegistii aannu sameynay, waxaannu ku oggaaney daldaloolladan soo socda:

a) In kasta oo JSS ay qandaraasyo la saxiixatay mid kasta oo ka mid ah shirkadaha, haddana ma jirin wax caddeymo ah oo la bixiyay oo ku saabsan sida loo bixiyay qandaraasyada labada shirkadood. Waxaan kaloo heli waynay caddeynta in shaqaaleysiinta shirkadaha loo maray hannaan lagu tartamo, qiimaha la sheegay ay ahaayeen kuwo dhexdhexaad ah iyo in JSS ay heshay qiimaha lacagta ee adeegyada la bixiyay.

b) Lacagaha sida maalinlaha ah loo ururiyo bankiga lama geyn jirin iyagga oo dhan ama kaamil ah; waxaan oggaaney in labada shirkadoodba ay khidmadaha dakhli ururinta ay sida soo socota uga reeban jireen ka hor inta aan bankiga la geyn lacagaha sida maalinlaha ah loo ururiyo oo ah sida soo socota;

c) Shirkadda Smart Technologies Limited waxay khidmadahooga (commissions) si maalinle ah uga qaadan jireen Xarunta Dakhli Ururinta (RCC) iyada oo laga siin jiray dakhliga maalintii la ururiyay ka hor inta RCC aysan ku shubin qaddarada lacagta xisaabta TSA. Ma jirin diiwaanno gacanta lagu hayay oo muujinaya lacag ururinnada maalinlaha ah iyo qaddarada lacagta laga jaray ee la siiyay shirkadda Smart Technologies. Waxaannu warbixinnada dakhliga ee 2021 ka helnay Smart technologies; Kala duwanaansho dhan **USD 420,703** ayaa la oggaaday in uu u dhaxeeya diiwaanka weyn iyo diiwaanka ay hayso shirkadda Smart Technologies. Iswaafajinnada dakhliga ee muddo ka-dibba mar la sameeyo ee la xiriira dhinacyada saddexaad sida shirkadda Smart Technologies lama helin.

d) Shirkadda Safari Aviation Service Limited (SAS) waxay haysay 60% ee dhammaan dakhliga laga ururiyay maareynta shixnadaha iyo ujuurrooyinka rakaabka, macluumaadka laga helay wareysiyadii aan la yeelanay Agaasimaha Maamulka iyo Maaliyadda iyo Maamulaha Hawlgallada SAS. Waxaannu codsanay warbixinnada bilaha ee laga diyaariyay Maamulka Garoonka Diyaaradaha intii lagu guda jiray sannadkii 2021 si aan u daraaseyno, hase-yeeshee, kuwani lama□bixin. Sidaa daraaddeed, ma aanan caddeyn karin wadarta guud ee dakhliga la ururiyay ee ku xusan diiwaanadooda.

Waxyaabihii la ogaadey lr°: 6	**Cinwaanka:** Daldaloollo ka jira in Wakiillada Dakhli Ururinta ay ka Wada-shaqeeyaan Hannaanka Dakhli Ururinta

e) Qandaraaska u dhaxeeya Wasaaradda Maaliyadda iyo SAS looma bixin dib-u-eegisteenna sidaa daraaddeedna ma xaqiijin karno qoondeymaha Dakhli wadaagista, iyo shuruudaha wada-shaqeynta.

Waxyaabaha ka dhalan kara

a) Haddaan la helin hab habboon oo lagu qiimeeyo laguna shaqaaleeyo shirkadaha ka shaqeeya hannaanka dakhli ururinta, waxaa jirta halis ah in Wasaaradda Maaliyadda laga yaabo in aysan ku helin qiimaha lacagta.
b) In ujuurrooyinka laga bixiyo dakhliga sida maalinlaha ah loo ururiyo ka hor inta aanan bankiga la geyn ayaa keenaysa in dakhliga uu wax ka dhinnaado taasoo ka dhalata kaamilnaan la'aanta wadarta guud ee dakhliga la qabtay ee la shaaciyo. Waxaa kaloo jirta halis ah in lacagaha caddaan ah la lunsado oo sabab u ah ujuurooyinka aan la diiwaangelin ee laga bixiyo lacagaha kaashka ah ee sida maalinlaha ah loo ururiyo.
c) In aan loogu hoggaansamin xisaabaadka kaashka ku saleysan ee IPSAS dakhli aqoonsashada iyo khaladka la taaban karo ee Bayaanka Maaliyadda Iskudhafan ee Dowladda.
d) Bixin la'aanta qandaraaska lala galay shirkadda Safari Aviation Service Limited (SAS) si aan dib-u-eegis ugu sameyno waxay muujin kartaa in aannu qandararaas jirin tanina waxay adkaynaysaa in dib loo eego shuruudaha wada-shaqeynta shirkadda sida wakiilka dakhli ururinta ee Dowladda ahaan. Waxaa intaa dheer, in aysan suuragal ahayn in la go'aamiyo aasaaska lagu saleeyay saami qaybsiga dakhliga iyo lahaanshaha Shirkadda.

Muhiimadda

Sare

Soo-jeedimo:

a) Wasaaradda Maaliyada waa in ay xaqiijisaa dakhli ururintu in ay sameeyaan hawlwadeennada Waaxda Dakhliga. Haddii ay dhacdo in hannaanka dakhli ururinta ay ku lug yeeshaan adeeg-bixiyeyaal dibedda ka ah wasaaradda, hab lagu tartamo oo habboon, qiimeyn iyo u-kuurgelid waa in la sameeyaa oo la diiwaangeliyaa.
b) Dakhliyada gudaha laga soo uruuriyay waa in iyagga oo kaamil ah si dhakhso ah bankiga loo geeyaa isla markaana loo aqoonsadaa in uu yahay dakhliga Wasaaradda Maaliyadda - JSS. Khidmado ururinta kasta ee adeeg bixiyayaasha waa in ka-dib qaansheegadkooda si gaar ah loo soo gudbiyaa oo kharashaad ahaan loogu aqoonsadaa Bayaannada Maaliyadeed.
c) Qandaraasyada lala galo wakaaladaha dakhli ururinta ee ay Dowladdu magacaawdo waa in loo faylgareeyaa qaab si fudud lagu heli karo, la hayaa caddaynta anisixinta magacaabista ee Wasiirka Maaliyadda isla markaana si ku filan loo soo turxaan bixiyaa. Qandaraasyada noocasi ah waa in lagu bixiyaa iyadoo la adeegsanayo hannaan lagu tartamo isla markaana waa in si fudud loo heli karaa si dib-u-eegis loogu sameeyo.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF - JSS:

- Maamulka Dakhli Ururinta (RCA) ayaa tababaray oo diiwaangeliyay lix wakiil oo la aqoonsan yahay oo awood rasmi ah leh kuwaas oo ka kala socda Wasaaradaha Gaadiidka, Ganacsiga, Qorsheynta, Dowladda Hoose, Maamulada Garoonka Diyaaradaha iyo Dekedda balse weli ma hawlgellin iyada oo sabab u ah arrimo loojistik.
- Si wax looga qabto daldaloolaldan, JSS waxay hirgelin doontaa habraacyo iyo siyaasado maaliyadeed taabogal ah, sida joogteynta diiwaannada cad ee dakhli ururinta maalinlaha ah iyo xaqiijinta in dhammaan dakhliga la ururiyay in isaga oo kaamil ah ama dhan in si dhaqso ah bankiga loogu shubo.
- JSS waxay sidoo kale dib-u-eegi doontaa hannaanada shaqaaleynta shirkadaha si loo xaqiijiyo in yihiin kuwo lagu tartamo, cadaalad ah, iyo in qandaraasyadu noqdaan kuwo cad oo daahfuran.
- Iswaafajinnada dakhli joogtada ah ee la xiriira dhinacyada saddexaad sida shirkadda Smart Technologies ayaa la sameyn doonnaa si loo hubiyo daahfuraanta iyo saxnaanta hannaanka dakhli ururinta.

Waxyaabihii la ogaadey lr°: 6	**Cinwaanka:** Daldaloollo ka jira in Wakiillada Dakhli Ururinta ay ka Wada-shaqeeyaan Hannaanka Dakhli Ururinta
Cidda ka mas'uulka ah iyo taariikhda: Agaasimaha Dakhliga Sibtembar 2023	

Waxyaabihii la ogaadey lr°: 7	**Cinwaanka:** Sii wanaajinta habraacyada Iswaafajinta Bankiyada

Shuruudaha:

Iyada oo la raacayo Xeerka PFM iyo gaar ahaan Xeer-nidaamiyaha 5_Iswaafaqsanaanta Kaashka iyo Bankiyada, 3.1.1 ayaa wuxuu Dhigayaa ,"Xisaabta Mideysan ee Waaxda Khasnadda iyo xisaab banki kasta oo kale oo ay yeelaneyso [Dowlad-goboleedka] waa in la is-waafajiyaa sida wanaagsanna waa in is-waafajintaa la sameeyaa maalin kasta ama ugu yaraan toddobaadkiiba mar 2 maalmood gudahood marka uu dhammaado toddobaadka ayna is-waafajintaas sameeyso Waaxda Khasnadda, Wasaaradda Maaliyadda iyada oo la adeegsanayo nidaamka maareynta maaliyadda maamulka (FMIS). '3.1.2. Is-waafajin kasta waa in uu eegaa uu ugu dambeyntii ansaxiyaa mid ka mid ah saxiixayaasha loo oggol yahay xisaabta bankiga ama sarkaal sare oo loo magacaabay' "3.1.3. Is-waafajinta bankiga iyo dokumentiyada taageeraya waa in la hayaa si loogu adeegsado kantarool dhinaca maareynta ah iyo ahdaaf la xiriira hantidhowrka, waana in la fayl-gareeyaa iyaga oo fayl kombuyutar ah iyo iyaga oo daabacanba."

Qodobka 8.1. ee Buugga Habraacyada Maareynta Xisaabaha Bankiga, ayaa wuxuu Dhigyaa: "Bisha Disembar ee sanad walba, Unugga Maareynta Lacagta Caddaanka ah ayaa dib-u-eegis ku sameyn doona diiwaanka bankiga iyo dhammaan xisaabaha banki ee dowladda. Dib-u-eegista waxaa ay koobeysaa arrimahan muhiimka ah ee soo socda:

Habka xilgudashada ugu wanaagsan ee xisaabaadka ayaa u baahan in hay'adda lagu joogteeyo habraacyo kantarool maaliyadeed sax ah oo dhammeystiran. Mid ka mid ah kantaroolada noocaas ahi waa sameynta iswaafajinno banki oo u dhaxeeya Byaannada bankiga iyo buugga kaashka ee hay'adda si loo iftiimiyo khaladaad kasta.

Sharraxaadda waxyaabihii la ogaadey

a) Iswaafajinnada Bankiga looma diyaarin si toddobaadle ah oo ahayd sidii loo baahnaa, taa beddelkeeda, waxaa loo diyaariyay si bille ah. Waxaan oggaaney in shuruudda iswaafajinnada bankiga ee toddobaadlaha ah in ay maamul ahaan tahay wax lagu daalo oo aysan wax mug leh ku soo kordhinaynin awoodda kantaroolka iswaafajinnada bankiga bil kasta ee joogtada ah.

b) Iyada oo lagu saleynayo dib-u-eegisteenna ku saabsan iswaafajinta bankiga, waxaan ogaanney oo noo muuqdey waxyaabahan soo socda:

- Iswaafajinta bankiga ee uu BISAN FMIS soosaaro ee bilaha qaarkood lama bixin laga bilaabo bishii Luulyo ilaa bishii Disembar 2021 ee dhammaan xisaabaha Bankiga. Sidaa daraaddeedna, ma jirin caddeymo muujinaya in bilahaasi la diyaariyay iswaafajinta bankiga.
- Xirid la'aanta xisaabaha bankiga ee aan shaqeyn ee Wasaaradaha kala duwan ee JSS.
- Bayaannada iswaafajinta bankiga ma lahayn caddeyn muujinaysa dib-u-eegista Agaasimaha Waaxda Khasnadda iyo ansixinta Agaasimaha-Guud ee Wasaaradda Maaliyadda - JSS.

Waxyaabaha ka dhalan kara:

a) Haddii aan la sameyn dib-u-eegista iswaafajin banki oo muddo ka-dibba mar la sameeyo, waxaa jirta halis ah in khaladaadka Bayaannada bankiga ama buug-xisaabeedka lacagta kaashka ah ku jira in aan la oggaan oo aan waqti habboon la sixin.

b) La'aanta caddeynta dib-u-eegista iyo ansaxinta iswaafajinnada bankiga ee uu sameeyo sarkaal sare waxay kordhinaysaa halista dib-u-dhaca oggaanshaha khaladaadka ku jira macaamulaadka bankiga.

Waxyaabihii la ogaadey lr°: 7	**Cinwaanka:** Sii wanaajinta habraacyada Iswaafajinta Bankiyada

Muhiimadda

Sare

Soo-jeedimo:

Waxaan ku talinaynaa:

a) Wasaaradda Maaliyadda waa in ay xaqiijiso u hoggaansamida diyaarinta iswaafajinnada bankiga ee sida toddobaadlaha ah loo sameeyo. Taa beddelkeeda, waxay tixgelin kartaa in ay dib-ugu-noqoto oo ay naqtiimiso Buugga Habraacyada Deeqaha si ay u diyaariso iswaafajinta bankiga oo bille ah halkii ay si toddobaadle ah u diyaarin lahayd.
b) Dhammaan xisaabaha bankiga ee aan dhaqdhaqaaqa lahayn muddo cayiman waa in dib loo eego oo laga eegaa hawlaha aan caadiga ahayn iyo gelidda aan la oggolayn ee xirtaanka.

c) In Bayaamada iswaafajinta bankiga loo diyaariyo, loo eego oo loo ansixiyo si waafaqsan shuruudaha Xeer-nidaamiyaha 5aad ee Xeerka PFM. Caddaynta dib-u-eegista iyo ansaxinta waa in lagu muujiyaa sida ay u muuqato iswaafajinta bankiga. Tani waxaa ka mid ah sheegidda taariikhda iyo jagooyinka dib-u-eegayaasha iyo ansixiyeyaasha.

Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin

Faallooyinkii ay ka bixisey MOF - JSS:

- Suuragal ma ahan iswaafajinta in loo diyaariyo si toddobaadle ah iyadoo sabab u ah xisaabaha bankiga dhaqdhaqaaqa ka socda oo fara badan waxaa intaa dheer in iswaafajinnada loo diyaariyo sida toddobaadlaha ah aaney awood mug leh ku kordhinayn kantaroollada gudaha, waxaan xaqiijin doonnaa u hoggaansamid waxaanna dib u tixgelin doonnaa dib ugu noqoshada Buugga Habraacyada Deeqaha si aan u diyaarinno iswaafajinta bankiga oo bille ah halkii aan si toddobaadle ah u diyaarin lahayn.

- Iswaafajinta bankiga ee uu BISAN FMIS soosaaro ee bilaha qaarkood lama bixin laga bilaabo bishii Luulyo ilaa bishii Disembar 2021 ee dhammaan xisaabaha Bankiga. Sidaa daraaddeedna, ma jirin caddeymo muujinaya in bilahaasi la diyaariyay iswaafajinta bankiga- iswaafajinta min bishii Jannaayo ilaaa Disembar 2021 waa la diyaariyay waanna lagu siiyay si aad dib-u-eegis ugu sameyso iyadoo fayl kombuyutar ah iyo iyadoo daabacanba.

- Xirid la'aanta xisaabaha bankiga ee aan shaqeyn ee Wasaaradaha kala duwan ee JSS: - Xisaabaha bankiga ee aan firfircoonayn waa la xiray waxaanna laga xaqiijiyay Wasaaradda ay khuseyso in xisaabta aan la isticmaali doonin, haddaba waxaa jira xoogaa xisaabo aan firfircoonayn ee oo aan la xirin waxaanna sabab u ah in aanan laga xaqiijin Wasaaradda ay Khuseyso.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda

Waxyaabihii la ogaadey lr°: 8	**Cinwaanka:** Codsiga xaqiijinta sannadlaha ah ee loo diro bankiyada oo dhan lama sameyn

Shuruudaha:

Qaybta 8aad ee Buugga Habraaca Xisaabta Bankiga wuxuu dhigayaa in Bisha Disembar ee sanad walba, Unugga Maareynta Lacagta Caddaanka ah waa in uu dib-u-eegis ku sameeyo diiwaanka bankiga iyo dhammaan xisaabaha banki ee dowladda si loo xaqiijiyo haraaga bankiga, magacyada bankiga iyo lambarrada xisaabta ee dhammaan xisaabaha bankiga ee ku diiwaangashan magaca JSS.

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaanay in aannu jirin wax caddeymo ah oo la soo bandhigay oo muujinaya in Waaxda Khasnadda ee hoos imaanaysa Wasaaradda Maaliyadda ay xaqiijinta sannadlaha ah ka sameysay bankiyada si loo xaqiijiyo in magacyada iyo lambarada xisaabta ee dhammaan xisaabaha bankiga ee diiwaangashan in ay ku qoran yihiin magaca Wasaaradda Maaliyadda.

Waxyaabaha ka dhalan kara:

Waxaa jiray u hoggaansamid la'aanta shuruudaha xaqiijinta faahfaahinnada xisaabta bankiga ee loo baahan yahay taas oo kordhisa halista in xisaabaadka banki qaarkood aanan la shaacin ama la oggaanin iyo in la dhinac maro kantaroolka lacag-bixinta iyo qabashada ee Dowladda.

Muhiimadda:

Dhexe

Soo-jeedin:

Wasaaradda Maaliyadda waa in ay xaqiijinnada faahfaahinta xisabaha bankiga ugu dartaa sida qayb ka mid ah habraacyada dhammaadka sannadka iyadoo oo hoggaansamayo buugaagta habraaca.

Waafaqsanahay/ Ma Waafaqsanin: Ma Waafaqsanin

Faallooyinkii ay ka bixisey MOF JSS:

- Dhammaan qoraallada xaqiijinta bankiga waxaa lala wadaagay hay'adaha markay ahayd Febraayo 2022, waxaan haynaa caddeymihii email-lada ee aan dad la wadaagnay.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda

Waxyaabihii la ogaadey lr°: 9	**Cinwaanka:** Dhabbetusayaasha Xisaabaadka iyo Maaliyadda oo Aan Dad Ku Filnayn

Shuruudaha:

Madaxa VII qaybta 30 (1) ee Xeerka PFM 2017 ee Dowlad-Goboleedka Jubaland ee Soomaaliya (JSS) wuxuu Dhigayaa "xeerarka iyo Jaangooyooyinka Xisaabaadka ee Dowlad-goboleedka Jubaland ee Soomaaliya waa in ay waafaqsanaadaan mabaa'diida caalami ahaan la isla oggol yahay, waana in si joogto ah ay u adeegsadaan dhammaan hay'adaha dowladda, oo ay ka mid yihiin hay'adaha haysta madax-bannaanida hoose, ama qayb-hoosaad kasta oo hoos tagta Dowlad-goboleedka Jubaland ee Soomaaliya oo heer degaan ah, haddii ay tahay midda hadda jirta ama mid mustaqbalka la dhisi doonaba."

Qaybta 30 (2) ayaa sii sheegaysa, "Wasiirka ayaa mas'uul ka ah sameynta Xeer-nidaamiyeyaasha iyo Jaangooyooyinka Xisaabaadka ee Dowlad-goboleedka Jubaland ee Soomaaliya. Kuwani waxaa lagu dhigayaa xeer-nidaamiyeyaasha xisaabaadka ee uu dejin doono Xeerkan, waxaana lagu sii faahfaahin doonaa tilmaan-bixinno iyo dhabbe-tuseyaal uu soo saarayo Wasiirka."

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaaney in wasaaraddu ay u diyaarisay xeer-nidaamiyayaasha sidii loogu baahnaa Xeerka PFM. Si kastaba ha ahaate, Liidashooyinkan soo socda ayaa la arkay;

a) Buugaagta ma bixiyaan tilmaamo ku saabsan inta ay dhan yihiin gunnooyinka la siiyo saraakiisha ammaanka iyo sidoo kale shaqaalaha kale ee Dowladda. Waxaan oggaaney dhab ahaan in qaddarada gunnooyinka la bixiyay iyo waqtiyada lacag-bixinnada la bixiyay in aysan ahayn kuwo iswaafaqsan. Saraakiisha waxay heleen qaddaro lacageed oo kala duwan waxaana la siiyay waqtiyo kala duwan.

b) Buugaagta ma lahan dhabbetusayaal ku saabsan gunnooyinka (DSA) la siiyo shaqaalaha aan rayidka ahayn.

Waxyaabaha ka dhalan kara:

Habraacyada iyo siyaasadaha maaliyadeed ee aan dadku ku filnayn waxay keeni karaan deegaan kantarool aan dad ku filnayn waxayna kordhin karaan suuragalnimada adeegsiga aan isku midka ahayn ee hab-dhaqannada xisaabaadka.

Muhiimadda:

Dhexe

Soo-jeedin:

Maamulka Wasaaradda Maaliyadda waa in uu wax ka beddelaa siyaasadaha maaliyadda iyo xisaabaadka iyada oo lagu darayo dhabbetusayaasha ka maqan waanna in la ansixiyo si loo adeegsado.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF JSS:

- Annagoo wax ka qabanayna indha-indhaynta, ayaa waxaan dib-u-eegi doonnaa oo aan cusboonaysiin doonnaa buugaagta si aan ugu darno tilmaamo ku saabsan inta ay dhan yihiin gunnooyinka la siiyo saraakiisha ammaanka iyo Shaqaalaha kale ee Dowladda, iyo sidoo kale tilmaamaha ku saabsan gunnooyinka (DSA) ee la siiyo shaqaalaha aan rayidka ahayn. Waxaan sidoo kale hubin doonaa in buugaagta dib-u-eegis joogto ah lagu sameeyo oo la cusboonaysiiyo si loogu muujiyo isbeddel kasta ee ku yimaada siyaasadaha ama xeer-nidaamyada.
- Waxaan sidoo kale dhaqangelin doonnaa tallaabooyin lagu hubinayo in saraakiishu ay helaan gunnooyin joogto ah iyo in lacagahoodana si isku mid ah loo siiyo. Tani waxay gacan ka geysanaysaa ka hortagga qof jeclaysi ama eexasho kasta ee la arko in ay ka jirto maamulka gunnooyinka.

Waxaan qaddarinaynaa jawaab-celinta waxaanna qaadi doonnaa tallaabo kastoo lama huraan ah si wax looga qabto loodashooyinka lagu muujiyay buugaagteenna.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Guud Sibtembar 2022

Waxyaabihii la ogaadey lr°: 10	**Cinwaanka:** Liidasho ka jirta habraacyada iyo maareynta deynta

Shuruudaha:

Qaybta 36 (1) Xeerka PFM ee 2017, “Miisaaniyadda Soo-jeedinta ah ee uu Wasiirka u soo bandhigey Baarlamaanka waa in ay ku jiraan Lifaaq sheegaya deymaha iyo damaanadaha lagu leeyahay maamulka/dowladda”. Qaybta 38 (2) ee Xeerka PFM, “Wasiirku waa in uu soo saaraa dhabbe-tuseyaal, ka hadlaya shuruudaha la doonayo in laga soo baxo ee heshiisyada amaahaha”. Sidoo kale, “Qaybta 42 (4) ee Xeerka PFM, wuxuu dhigayaa Wasiirku waa in uu hubiyaa in ay jirto istiraatiijiyad deymeed oo muddo kadibba wax laga beddelo lana baahiyo taas oo muujineysa faahfaahinta shuruudaha amaahaha iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad-qaadi karto waqti ka waqti”.

Qaybta 41aad ee Xeer Maareynta Maamulka wuxuu dhigayaa **“**Ganacsiyada/wakaaladaha iyo hay'adaha maaliyadda ee dowladdu leedahay waxaa la doonayaa dhammaadka saddex bilood ee kasta, in ay Wasiirka u soo gudbiyaan warbixin faahfaahsan oo tilmaameysa amaahashadooda iyo sida ay deymaha isaga bixinayaan, oo ay ku jirto deymaha ay dowladdu damaannad-qaaddey, iyo sidoo kale deymaha dib loo habeeyay wixii kale ee kuwa alaabada iyo adeegyada in la siiyo ay sugayeen muddo ka badan 90 maalmood ka hor.”

Sharraxaadda waxyaabihii la ogaadey

Intii aan dib u eegaynay deymaha, liidashooyinkan soo socda ayaa la arkay;

a) Wasaaradda Maaliyadda ma diyaarin ama ma gudbin warbixin Madaxweynaha iyo Baarlamaanka oo tilmaameysa amaahashooyinka cusub iyo dib-u-bixinnada deynta, dib-u-jadwaleyn iyo baajinta.

b) Wasiirka Maaliyadda midkoonna ma diyaarin mana daabicin warbixin ku saabsan deynta dowladda lagu leeyahay iyo sidoo kale saadaasha deyn bixin ee lagu bixinayo muddo-dhexe.

c) Ma jirto caddeyn muujinaysa in Wasiirka uu saxiixay heshiisyo amaah isaga oo ka wakiil ah Dowlad-goboleedka Jubaland ee Soomaaliya.

d) Ma jirto istiraatiijiyad deymeed oo muddo kadibba wax laga beddelo lana baahiyo taas oo muujineysa faahfaahinta shuruudaha amaahaha iyo sidoo kale deymaha iyo damaanadaha ay dowladdu damaanad-qaadi karto waqti ka waqti

e) Ma jiro hannaan maaliyadeed oo lagu maareynayo maamulka deynta

f) Qoraalka 19 ee bayaannada maaliyadeed wuxuu sheegayaa deymo aan wali la bixin oo dhan **USD 7,806,526** kana kooban keenista alaabooyin iyo adeegyo loo qabtey Dowlad-goboleedka Jubaland ee Soomaaliya, lanama siinin liiska qaddarada kor ku xusan.

g) Ma jirto kala dhigdhigista waxa uu ahaa haraaga jira ee horey loo soo gudbiyay sannadka bilowgiisa. Faahfaahinta hoos ayaa lagu muujiyay:

Waxyaabihii la ogaadey lr°: 10	**Cinwaanka:** Liidasho ka jirta habraacyada iyo maareynta deynta

Qaddarka Lacageed ee La Helay - 2013		1,262,769
Qaddarka Lacageed ee La Helay - 2019		5,140,621
Qaddarka Lacageed ee La Helay - 2021		7,368,585
Qaddarka Lacageed ee La Helay		**13,771,975**
Dib-u-bixinnada		
FY2014	70,000	
FY2015	483,108	
FY2016	353,141	
FY2017	152,521	
FY2018	106,590	
FY2019	-	
FY2020	1,436,670	
FY2021	3,363,419	
Wadarta Dib-u-bixinnada		**5,965,449**
Baaqiga harsan		**7,806,526**

Waxyaabaha ka dhalan kara:

- Liidashada ka jirta habraacyada iyo maareynta deynta waxay yareyn kartaa hubinta in mas'uuliyadda deyta dowladda waxaa loo maareeyaa si hufan oo caqligal ah.
- Sidaa daraadeed ansaxnimada biilasha aan wali la bixin ee lagu sheegay qoraalka 19aad ee bayaannada maaliyadeed waa la xaqiijin waayay Khaladaad ayaa laga yaabaa in aan la ogaan taas oo keenaysa lacag-bixinno Khaladka ah in la sameeyo.
- U-hoggaansamid la'aanta Xeerka PFM.

Muhiimadda Sare

Soo-jeedin:

Wasiirka waa in uu diyaariyaa oo warbixin u gudbiyaa Madaxweynaha iyo Baarlamaanka oo tilmaameysa amaahashooyinka cusub iyo bixinta damaannadaha, iyo sidoo kale dib-u-bixinnada deynta, dib-u-jadwaleyn iyo baajinta. Waa intaa dheer in Wasiirka ay tahay in uu diyaariyo oo uu daabaco warbixin ku saabsan deynta dowladda lagu leeyahay iyo sidoo kale saadaasha deyn bixinta lagu bixinayo muddada-dhexe.

Waxaan ku talineynaa in, Dowlad-goboleedka Jubaland ee Soomaaliya ay xaqiijiso hannaanada habboon ee maamulka deymaha in la dhaqangeliyo si loo wanaajiyo diiwaan-haynta wanaagsan iyo in la sameeyo iswaafajinta joogtada ah ee deynta.

Waafaqsanahay/ Ma Waafaqsanin: **Waafaqsanahay**

Faallooyinkii ay ka bixisey MOF JSS:

- Sannad maaliyadeedkii 2021 JSS waxay qaadatay deyn dulsaar la'aan ah oo guud ahaan dhan 7,368,585 oo sabab u ah caqabado miisaaniyadeed iyo in aan taageero miisaaniyadeed laga helin Dowladda Federaalka Soomaaliya, waxaa la isku afgartey in JSS ay dib-u-bixiso lacagaha deynta ah iyadoo u bixinaysa qaab lacag qawiman oo joogto ah (instalments) oo ku xiran helitaanka maaliyadaha.

- Wasaaradda Maaliyadda waa in ay xoojiyaa hannaanadeeda maareynta deymaha si loo hubiyo in deynta Dowlad-goboleedda

Waxyaabihii la ogaadey lr°: 10	**Cinwaanka:** Liidasho ka jirta habraacyada iyo maareynta deynta

si taabogal ah in loo maareeyo, iyo in daneeyayaasha waqtiga loo baahan yahay la siiyo macluumaadka saxda ah ee deynta dowladda.

- Wasaaradda Maaliyadda waa in ay sameysaa nidaamka maaliyadda ee lagu maamulayo hannaanka maareynta deynta. Tani waxay xaqiijinaysaa in uu jiro qaab habeysan oo loo maareynayo deynta Dowladda laguna yareynayo khaladaadka suuragalnimada.

- Wasaaradda Maaliyadda waxay diyaarin doontaa oo ay warbixin u gudbin doontaa Madaxweynaha iyo Baarlamaanka oo tilmaameysa amaahashooyinka cusub iyo dib-u-bixinnada deynta, dib-u-jadwaleyn iyo baajinta. Tani waxay xaqiijinaysaa daahfurnaanta iyo isla-xisaabtanka in uu ka jiro maareynta deynta dadweynaha.

- Wasaaradda Maaliyadda waxay xaqiijin doontaa in heshiisyada amaahda uu saxiixo Wasiirka oo ka wakiil ah Dowlad-goboleedka Jubaland ee Soomaaliya. Tani waa lagama maarmaan si loo hubiyo in Dowladda ay sharci ahaan ku waajibto shuruudaha heshiisyada amaahda.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda Oktoobar 2023

Waxyaabihii la ogaadey lr°: 11	**Cinwaanka:** In aanu jirin dokumentiyo taageeraya lacag-bixinnada

Shuruudaha:

Waxyaabaha ugu muhiimsan ee loo baahan yahay si loo hubiyo in la helo faylal maaliyadeed sax ah oo dhammeystiran waa siyaasado iyo habraacyo kantarool maaliyadeed oo taabogal ah. Kantarool maaliyadeed oo muhiim ah waa xaqiijinta in dhammaan lacag-bixinnada lagu taageero dokumentiyo ku filan sida qaansheeg, rasiidyo, heshiisyo, tigidyo, waraaqda koridda diyaaraha, warqadaha guddoonka alaabta, iwm.

Sharraxaadda waxyaabihii la ogaadey

Dib-u-eegistii aan lacag-bixinnada ku sameynay, waxaan ku oggaanay in Lacag-bixinno dhan **$ 405,400** aysanba lahayn wax dokumentiyo ah oo taageeraya sida lagu muujiyay **Lifaaqa 3aad.**

Waxyaabaha ka dhalan kara:

La'aanta dokumentiyo taageero oo ku filan, waxaa adkaan karta in la xaqiijiyo haddii kharashaadka lagu sheegay Bayaannada Maaliyadeed la bixiyay. Waxaa jirta halis ah in kharashaadka lagu sheegay Bayaannada Maaliyadeed in laga badbadiyay.

Saameynta Maaliyadeed: USD 405,400

Muhiimadda

Sare

Soo-jeedin:

Wasaaradda waa in ay xaqiijisaa in dokumentiyo taageeraya oo ku filan in la hayo si loo caddeeyo in dhammaan adeegyada ama alaabada la bixiyay, sidaa daraadeedna kharashaadka la xiriira waxay u qalmaan in lagu daro Bayaannada Maaliyadeed. Waa in aan wax lacag ah la bixin iyadoon lahayn dokumentiyo ku filan oo taageeraya.

Waxyaabihii la ogaadey lr°: 11	**Cinwaanka:** In aanu jirin dokumentiyo taageeraya lacag-bixinnada

Waafaqsanahay/ Ma Waafaqsanin: **Waafaqsanahay**

Faallooyinkii ay ka bixisey MOF - JSS:

- Wasaaradda waxay qaadaysaa tallaabo cayiman oo degdeg si ay wax uga qabato arrimaha lagu tilmaamay indha-indhayntan baarista. Wasaaradda waxay hirgelin doontaa habraacyo iyo siyaasado kantarool maaliyadeed oo adag si loo hubiyo in lacag-bixinnada oo dhan si habboon loo oggolaado iyadoo lagu taageerayo dokumentiyo ku habboon.
- Tani waxay gacan ka geysan doontaa hubinta in maaliyadaha dowladda loo isticmaalo qaab daahfur iyo isla-xisaabtan leh iyo in wasaaradda ay awooddo in ay ka soo baxdo waajibaadka ka saaran shacabka Dowlad-goboleedka Jubaland ee Soomaaliya.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda Disembar 2022

Waxyaabihii la ogaadey lr°: 12	**Cinwaanka:** Lacag-bixinno aan lahayn dokumentiyo taageeraya oo ku filan

Shuruudaha:

In la gaaro diiwaanno maaliyadeed oo sax ah waa hubinta in fawjarrada lacag-bixinta ay la socdaan dokumentiyo taageeraya oo ku habboon kuwaas oo ka mid noqon kara warqadda xawilaadda bankiga, qaansheegyada, warqadda koridda diyaaradaha, qandaraasyada iyo warqadaha guddoonka alaabta oo ku lifaaqan

Sharraxaadda waxyaabihii la ogaadey

Dib-u-eegistii aan lacag-bixinnada ku sameynay, waxaan ku oggaanay Lacag-bixinno dhan **USD 664,118,** in aan si ku filan loo taageerin sida lagu muujiyay **Lifaaqa 4aad.**

Waxyaabaha ka dhalan kara:

Dokumentiyada aan si ku filan loo taageerin waxaa adkaan karta in la xaqiijiyo saxnaanta iyo baadi-sooca lacag-bixinnada sida lagu sheegay bayaannada maaliyadeed sidoo kale waxaa adag in la xaqiijiyo alaabooyinka iyo adeegyada lacagahooda la bixiyay in si dhab ah loo helay iyo in kantaroollada lacag-bixinta si habboon loo dhaqangeliyay.

Saameynta Maaliyadeed: USD 664,118

Muhiimadda

Sare

Soo-jeedin:

Wasaaradda waa in ay xaqiijisaa in aan wax lacag ah la bixin iyadoon lahayn dokumentiyo ku filan oo taageeraya.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF - JSS:

- Dowlad-goboleedka Jubaland ee Soomaaliya waxay sameyn doontaa habraacyo iyo siyaasado cad oo loogu talagalay ka baraandegidda lacag-bixinta iyo dokumentiyada iyo hubinta in dhammaan lacag-bixinnada lagu taageero dokumentiyo ku habboon. Tani waxaa ka mid noqon kara hubinta in qaansheegyada, rasiidyada, iyo dokumentiyada kale ee taageeraya in la helo oo lagu joogteeyo dhammaan lacag-bixinnada, iyo in dhammaan codsiyada lacag-bixinta dib loo eego oo ay ansaxiyaan shaqaalaha loo oggol yahay inta aan lacag-bixinta la sameyn.

- Wasaaradda Maaliyadda waxay sameyn doontaa baaritaan dhammeystiran oo lagu go'aaminayo sababaha aasaasiga ah ee ku filnaan la'aanta iyo hirgelinta tallaabooyinka sixitaanka ee ku habboon si looga hortaggo in ay mustaqbalka soo noqnoqoto.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda Disembar 2022

Waxyaabihii la ogaadey lr°: 13	**Cinwaanka:** Kala-soocidda qabashada iyo kharashaadka oo khaldan

Shuruudaha:

Qaybta 8. 2 (a & d) ee Xeerka Maareynta Maaliyadda Maamulka/Dadweynaha ee 2017 wuxuu Dhigayaa: Dhammaan wax-is-dhaafsiyada maaliyadeed, dakhli iyo kharashaadba, waa in la qaabeeyaa lana kala soocaa iyada oo la adeegsanayo isla kala-sooca (baadi-sooca) loo adeegsano miisaaniyadda iyo xisaabaadkaba. Xeerarkan soo socda ayaana hagaya:

- Marka ay ku habboon tahay, kala-soocidahan waa in loo qaabeeyaa qaab ay ula jaanqaadi karaan jaangooyooyinka caalamiga ah ee la-isla oggol yahay ee ay qeexeen xeer-nidaamiyeyaasha la soo saarey iyada oo laga ambaqaadayo Xeerkan. Miisaaniyadda mideysan ama qoondeymaha dheeriga ah, kala-soocidda (baadi-soocyada) miisaaniyadda waxaa loo sameyn karaa kharashaadka sirta ah.

- Kharashaadka iyo lacagaha kale ee la bixiyo waxaa loo kala soocayaa iyada oo lagu saleynayo unugga maamul/hay'adeed ee mas'uulka ka ah bixintiisa, iyada oo loo qoondeynaya heerka hay'adda kharash-gareyneysa, waxaana loo sii kala sooci doonaa si waafaqsan kala-soocidda dhaqaale iyo kala-soocidda kale ee ay qeexi doonaan xeerarka hoos imaanaya Xeerkan.

Sharraxaadda waxyaabihii la ogaadey

Markaan dib-u-eegnay rasiidyada la diiwaangeliyay iyo muunadda lacag-bixinnada loo doortay baarista, waxaan oggaanay dhowr xaaladood oo macaamulaadyo kala duwan si khalad ah loo kala-soocay

Waxyaabaha ka dhalan kara:

Waxaa jirta halis ah in bayaannada maaliyadeed uu khalad ku jiro.

Muhiimadda

Dhexe

Soo-jeedin:

Maamulka waa in uu xaqiijiyaa macaamulaadka in si sax ah loo kala sooco iyada oo la raacayo shaxda xisaabaha laguna saleynayo dabcigooda. Waa in ay baaraan dhammaan macaamulaadka sida khaldan loo kala soocay ka-dibna waa in ay u gudbiyaan diiwaannada guud (joornaalada) ee sixitaanka.

Waafaqsanahay/ Ma Waafaqsanin: **Waafaqsanahay**

Faallooyinkii ay ka bixisey MOF - JSS:

- Si ay wax uga qabato indha-indhayntan, Dowlad-goboleedka Jubaland ee Soomaaliya waxay dib-u-eegi doontaa oo ay xoojin doontaa habraacyadeeda maareynta maaliyadda iyo kantaroollada gudaha si loo hubiyo in dhammaan macaamulaadka si habboon loo kala-sooco. Tani waxaa lagu gaari karaa tababbar joogto ah iyo karti-dhis loo sameynayo shaqaalaha ka mas'uulka ah maamulka maaliyadda, iyo sidoo kale hirgelinta nidaamka hubinnada iyo is-dheellitirka (checks and balances) oo lagu xaqiijinayo saxnaanta diiwaannada maaliyadeed.

Qofka ka mas'uulka ah: **Agaasimaha Waaxda Khasnadda**

Taariikhda la qiyaasay in la dhammeynayo: **Disembar 2022**

Waxyaabihii la ogaadey lr°: 14	**Cinwaanka:** Ka-gaabin dokumentiyada taageerada in lagu shaabbadeeyo "LA BIXIYEY"

Shuruudaha:

Waxyaabaha ugu muhiimsan ee loo baahan yahay si loo hubiyo in la helo faylal maaliyadeed sax ah oo dhammeystiran waa siyaasado iyo habraacyo kantarool maaliyadeed oo taabogal ah. Kantarool maaliyadeed oo muhiim ah waa in la baajiyo dhammaan dokumentiyada taageeraya lacag-bixinta la bixiyay iyada oo lagu shaabadaynayo “LA BIXIYEY” si looga sooco ama saaro kharashaadka aan la bixin iyo si loo yareeyo suuragalnimada lacag-bixinnada in dhowr jeer la bixiyo iyada oo lagu saleynayo isla dokumentiyada.

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaanay dhammaan fawjarrada lacag-bixinta kharashaadka iyo dokumentiyadooda taageerada in aan lagu shaabbadeyn "LA BIXIYEY".

Waxyaabaha ka dhalan kara:

Ka-gaabinta in lagu muujiyo dokumentiyada sida “LA BIXIYAY“ ayaa kordhinaysa suuragalnimada lacag-bixinno badan oo ku saleysan isla dokumentiyada.

Muhiimadda

Dhexe

Soo-jeedimo:

Wasaaradda Maaliyadda waa in ay hubiso in macaamulaadka isla goobta uu ka dhacay lagu geliyo barnaamijka (software) xisaabaadka

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF - JSS:

- Indha-indhaynta baarista waa sax, Wasaaradda Maaliyadda waxay hirgelin doontaa siyaasadda ku shaabbadeynta dhammaan fawjarrada lacag-bixinnada kharashaadka iyo dokumentiyada taageerayaba "La Bixiyay" si loo hubiyo lacag-bixinno sax ah oo dhammeystiran in la sameeyay. Tani waxay Wasaaradda ka caawinaysaa ka hortagga khiyaanno iyo hubinta in lacag-bixinnada kaliya loo sameeyo alaabada iyo adeegyada la helay.

Cidda ka mas’uulka ah iyo taariikhda:

Agaasimaha Waaxda Khasnadda Disembar 2022

Waxyaabihii la ogaadey lr°: 15	**Cinwaanka:** Liidashada geeddi-socodka wax-soo-iibsiga

Shuruudaha:

Qaybta 4aad ee buugga siyaasadda wax-soo-iibsiga waxaa uu dhigayaa dhabbetusayaasha lagu dabaqi karo soo-iibsiga alaabooyinka, shaqooyinka, iyo adeegyada aan la-talinta ahayn ee la bixiyay iyo/ama ay maalgeliso Dowlad-goboleedka Jubaland ee Soomaaliya (JSS) oo ay ka mid yihiin maaliyadaha ay bixiyaan Deeq-bixiyeyaasha caalamiga ah ee laga baraandego iyada oo loo marayo Xisaabta Midaysan ee Waaxda Khasnadda ee JSS.

Waxay dhigaysaa hababka wax-soo-iibsiga ee soo socda;

a) Qandaraas qiime sheegid lagu tartamo leh – u baahan xayaysiin furan oo caalami ah. Wax xaddidaad ah lama bixin.
b) Hababka kale; waa in lagu adeegsadaa halka qandaraaska lagu tartamo uusan noqon habka wax-soo-iibsiga ugu hufan ee dhaqaale ahaanna ugu habboon sida hoos ku cad;
    - Tartanka qandaraaska ee xaddidan; leh casumaad toos ah oo aan lahayn xayaysiin furan. Wax xaddidaad ah lama bixin.
    - Habka adeegashada ee loogu talagalay alaabooyinka iyo adeegyada ku kacaya lacag dhan USD $10,000 ama ka yar - u baahan ugu yaraan saddex (3) qiimo sheeg.
    - Ka-helidda Hal Meel oo Keliya ee loogu talagalay alaabooyinka iyo adeegyada ku kacaya lacag dhan USD $1,000 ama ka yar.

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaaney liidashooyinkan soo socda in ay ka jiraan hannaanka wax-soo-iibsiga:

- Xaalado shirkado gaar ah oo keliya la adeegsaday oo aan lahayn sabab fiican oo la diiwaangeliyay iyo ansixinno. Shirkadahani kama soo bixin shuruudaha lagu dhigay buugga Siyaasadaha iyo Habraacyada Wax-soo-iibsiga ee JSS. Sidoo kale, waxaa jiray in si aad ah loogu tiirsanaa keliya dhowr shirkadood oo bixiya alaabooyin iyo adeegyo. Tusaalooyinka ayaa lagu iftiimiyay Lifaaqa **Lifaaqa 5aad.**
- Wasaaradda Maaliyadda gacanta kuma hayso liiska shirkadaha ama kuwa wax laga soo iibsado ee ka soo baxay shuruudaha Hore ee laga rabo qandaraaslayaasha
- Siyaasadda ma lahan dhabbetusayaasha loogu talagalay qandaraaska lagu tartamo ee loogu talagalay iibka alaabooyinka iyo adeegyada ka badan USD 10,000.

Waxyaabaha ka dhalan kara:

Adeegsasho la'aanta habraacyada wax-soo-iibsiga ee lagu tartamo ayaa JSS ku haya halis ah in aysan ka faa'iidin qiimaha ugu wanaagsan ee lacagta canshuur bixiyeyaasha iyo lacagta deeq-bixiyeyaasha.

Waxaa intaa dheer, in u hoggaansamid la'aanta habraacyada wax-soo-iibsiga ee degsan ay keeni karto in lagu xadgudbo hannaanka wax-soo-iibsiga.

Muhiimadda

Sare

Soo-jeedimo:

Si loo hubiyo in la helo qiimaha lacagta marka la bixinayo qandaraasyada, Maamulka Wasaaradda Maaliyadda ee JSS waa in uu hubiyaa in geeddi-socodka lagu tartamo la adeegsado marka la soo iibsanayo alaabooyin iyo adeegyo iyo in la helo dokumentiyo taageeraya si loo muujiyo habraacyadaas iyo go'aamada wax-soo-iibsiga ee la gaarey.

Si loo hubiyo in la helo qiimaha lacagta marka la bixinayo qandaraasyada, Maamulka Wasaaradda Maaliyadda ee JSS waa in uu hubiyaa in geeddi-socodka lagu tartamo la adeegsado marka la soo iibsanayo alaabooyin iyo adeegyo iyo in la helo dokumentiyo taageeraya si loo muujiyo habraacyadaas iyo go'aamada wax-soo-iibsiga ee la gaarey.

Waafaqsanahay/ Ma Waafaqsanin: **Waafaqsanahay**

Faallooyinkii ay ka bixisey MOF - JSS:

- Hirgelinta soojeedimadan waxay gacan ka geysan doonnaan xoojinta hannaanka wax-soo-iibsiga iyo sii wanaajinta daahfurnaanta, isla-xisaabtanka, iyo hufnaanta ee maareynta maaliyadaha dowladda.

- Waxaan leenahay xadidaad loogu talagalay habka adeegashada iyo habka ka-helidda hal meel wax kasta oo ka badan habka adeegashada 10,000 ah waxaa loo tixgeliyaa in uu yahay hab lagu tartamo.

Waxyaabihii la ogaadey lr°: 15	**Cinwaanka:** Liidashada geeddi-socodka wax-soo-iibsiga

- Waa run in aan leenahay xaalado shirkado gaar ah oo keliya la adeegsaday taasina waxaa sabab u ah arrimo amniga la xiriirra ama mararka qaarkood shirkadda halka meel laga helay ayaa ah shirkadda kaliya ee bixin karta adeegaasi.

- Marka la eego arrimaha ka soo baxidda shuruudaha Hore ee laga rabo qandaraaslayaasha, waxaan haynaa liiska shirkadaha ama kuwa wax laga soo iibsado ee ka soo baxay shuruudaha Hore ee laga rabo qandaraaslayaasha.

- Wasaaradda waxay Diiwaangelin doontaa sababaha fiican iyo ansaxinta dhammaan xaaladaha shirkadda halka meel laga helay, iyadoo la raacayo buugga habraaca iyo Siyaasadda Wax-soo-iibsiga JSS. Tani waxay gacan ka geysanaysaa xaqiijinta in shuruudaha shirkadaha lagu dooranayo in si cad loo qeexo oo looga soo baxo.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Wax-soo-iibsiga Disembar 2022

Waxyaabihii la ogaadey lr°: 16	**Cinwaanka:** Liidashooyin ka jira maareynta hantida iyo Hannaanka Maareynta Hantida

Shuruudaha:

Qodobka 3.2 ee mas'uuliyadda hoos timaadda xeer-nidaamiyaha 9aad (Siyaasadda Hantida Raasamaalka ah) ee Xeerka PFM ee 2017 wuxuu Dhigayaa "Agaasimaha Guud (ama cidda u dhiganta) waxaa uu cid u wakiilan karaa waajibaadyada isuduwidda soo-tirinta hantida la taaban karo, sidoo kale hubinta soo-iibsashada/helidda, wareejinta, iyo ka-takhalusidda hantida raasamaalka ah u wakiilan karaa cid gelisa Diiwaanka Dhexe ee Hantida."

Intaa waxaa dheer, Qodobka 3.3 ee xeer-nidaamiyaha 9aad (Siyaasadda Hantida Raasamaalka ah) ee Xeerka PFM ee 2017 oo Dhigaya "Wasaaradda Maaliyadda waa in ay maamushaa Diiwaanka Dhexe ee Hantida Raasamaalka ah ee guud ahaan dowladda, kaas oo ay tahay in uu maamulo Agaasimaha Guud ee Wasaaradda Maaliyadda. Hay'adaha waxaa ay goonidooda u lahaan karaan Diiwaan Hantida Raasamaalka ah oo iyaga u gaar ah si ay ugu adeegsadaan maareynta hantida ee hay'adda dhexdeeda, hase-yeeshee, diiwaanka dhexe ee ay maamusho Wasaaradda Maaliyadda ayaa ah diiwaanka rasmiga ah ee dowladda waxaana guud ahaan hantidhowrka iyo waxbixinnada hantida raasamaalka ah loo fiirinayaa diiwaanka goobta dhexe laga maamulo."

Sharraxaadda waxyaabihii la ogaadey

- JSS ma lahayn nidaamka maamulka Hantida
- Diiwaanka hantida lama bixin intii ay baaristu socotay

Waxyaabaha ka dhalan kara:

- La'aanta diiwaanka hantida ayaa ka dhigaya mid aan suuragal ahayn in si dhab ah loo xaqiijiyo dhammaan hantida la hayo waxayna kordhinaysaa halista in lagu takrifalo iyo in la xado.
- La'aanta hab nidaamsan oo lagula socdo hantida waxay horseedi kartaa in hantida la lunsado oo wax-isdabamarin lagu sameeyo.
- Waxaa jiray kantaroollada hantida lagu ilaaliyo oo aan dad ku filnayn taas oo kordhinaysa halista ah in lagu guuldareysto dabagalka hantida iyo iswaafajinta diiwaanka hantida iyo Bayaannada Maaliyadeed.
- U-hoggaansamid la'aanta Xeer-nidaamiyaha 9aad ee qodobbada Xeerka PFM.

Muhiimadda Sare

Soo-jeedimo:

Waxaan ku talinaynaa in JSS ay isticmaasho Nidaamka Maareynta Hantida si loo hubiyo in hantida la diiwaangeliyo iyadoo lala diiwaangelinayo dhammaan macluumaadka muhiimka ah, lagu calaamadiyo lambar gaar ah, iyo in la iswaafajiyo alaabta dhabta ah iyo diiwaannada xisaabaadka iyadoo la raacayo xeerka PFM ee 2017.

Dowladda waa in ay hubisaa saxnaanta macluumaadka iyo xogta lagu diiwaangeliyay Nidaamka Maareynta Hantida iyadoo la xaqiijinayo in lambarrada sumadda ah iyo lambarrada taxanaha ah ee ku qoran hantida in la waafajiyo kuwa ku jira Nidaamka Maareynta Hantida.

Waafaqsanahay/ Ma Waafaqsanin: **Qayb Ahaan Ma Waafaqsanin**

Faallooyinkii ay ka bixisey MOF - JSS:

- Waxaan leenahay nidaamka maareynta hantida, waaxda wax-soo-iibsiganna waxay bixin kartaa dhammaan xogta lagama maarmaanka ah ee nidaamka looga baahan yahay. Haseyeeshee, Nidaamka maareynta hantida ma shaqeynayn xilligii hantidhowraha uu sameynayay baarista, nidaamkana dib ayaa loo soo celiyay haddana wuu shaqeynayaa.

Cidda ka mas'uulka ah iyo taariikhda:

Agaasimaha Waaxda Wax-soo-iibsiga Disembar 2022

Waxyaabihii la ogaadey lr°: 17	**Cinwaanka:** Daldaloollo ka jira Waajibaadka Shaqo ee Hantidhowka Gudaha

Shuruudaha:

Iyadoo la raacayo qaybta 34 (1) ee Xeerka PFM ee 2017, Waaxda hantidhowka (baarista) gudaha waxay ugu dambeyn mas'uul ka tahay in ay in ay muddo ka dibba dib-u-eegto maareynta maaliyadda ee hay'adda ama unugga sidoo kale in ay daraaseeyso sida loo raacayo dhammaan habraacyada iyo geeddi-socodyada maareynta maaliyadda iyo sidoo kale in ay qiimeyso sida ay dad ugu filan yihiin baaritaannada iyo is-dheellitirka (checks and balances), iyo kantaroolka, ee hab-dhaqannada maareynta maaliyadeed ee ay leeyihiin hay'adda ama unugga; iyo ee ku qoran Xeerkan, xeer-nidaamiyayaashiisa iyo tilmaamaha (amarrada) uu soo saaro Wasiirka.

Sharraxaadda waxyaabihii la ogaadey

Dib-u-eegistii aan sameynay, ayaa waxaan ku oggaaney liidashadan soo socda in ay ka jirto shaqada hantidhowrka gudaha;

a) Ma jirto warbixin hantidhowka (baarista) gudaha ah oo la diyaariyay ka-dibna lala wadaagay Wasaaradda Maaliyadda
b) La'aanta qorshe-hawleedka Waaxda Hantidhowka (Baarista) Gudaha ee sannadkii 2021
c) Ka-gaabinta Waaxda Hantidhowrka Gudaha in ay Diiwaanka Khatarta u diyaariso Wasaaradda Maaliyadda

Waxyaabaha ka dhalan kara:

Haddaan shaqada hantidhowrka gudaha loo qaban si hufan oo dad ku filan, Wasaaradda Maaliyadda waxaa ka maqnaanaya qalab maareyn muhiim u ah la-socoshada hawlgallada iyo go'aan qaadasho waqtigii loo baahnaa dhaca si loo xaqiijiyo ka hortagga iyo oggaanshaha hore ee wax-isdabamarin ama khaladaad kasta khayaamo ama ilduuf mid uu ku yimaadaba.

Muhiimadda

Dhexe

Soo-jeedimo:

JSS waa in ay xaqiijisaa shaqada hantidhowka (baarista) gudaha in ay noqoto hawlgallo wax-ku-ool ah iyo baarayaasha gudaha in ay shaqeeyaan oo ay baaristooda u sameeyaan si madax-bannaan iyo in ay warbixintooda gaarsiiyaan wasiirka maaliyadda, sidoo kale hantidhowka (baarista) gudaha waa in ay qorsheeyaan baarista dhammaan goobaha halistooda sarreyso ee la tilmaamay.

Faallooyinkii ay ka bixisey MOF - JSS:

- **Waafaqsanahay:** Waaxda hantidhowka (baarista) gudaha markii hore waxaa ku yaraa shaqaalaha, haseyeeshee, hadda waxaan leenahay waax si buuxda u shaqeynaysa oo ay si buuxda uga shaqeeyaan Agaasimaha iyo saraakiisha kale, sannad maaliyadeedka 2022 dhammaan waxyaabahii la oggaaday ee ku saabsanaa hantidhowka (baarista) gudaha waa la saxi doonnaa.

Qofka ka mas'uulka ah:

Agaasimaha Guud Disembar 2022

Waxyaabihii la ogaadey lr°: 18	**Cinwaanka:** Dib-u-dhaca hirgelinta soo-jeedimadii baaristii sannadkii hore

Shuruudaha:

Habka xilgudashada ugu wanaagsan wuxuu u baahan yahay in marka baarista la soo gebbogabeeyo, maamulka Hay'adda wuxuu qaadi doonnaa mas'uuliyadda lagu wanaajinayo nidaamka kantaroolka gudaha, sidaa daraadeedna waxaa laga hortagayaa in ay dhacdooyin la mid ah ay dhacaan mustaqbalka.

Sharraxaadda waxyaabihii la ogaadey

Waxaan oggaaney, in aan la hirgelin inta badan talooyinka/soojeedimada hantidhowrkii/baaristii sannadkii dhammaadey 31-ka Disembar 2020. Kaliya Toddobo (7) marka la eego Afartan (40) ka mid ah soo-jeedimada baaristii sannadkii hore ayaa kaliya si buuxda loo xiray. Ka eeg “La-socoshada soo-jeedimadii baarista xilli hore” Qaybta 3.0.

Waxyaabaha ka dhalan kara:

JSS waxaa laga yaabaa in aysan uga faa'iidin soo-jeedimadii baarista sida qalab maareyn oo lagula soconayo waxqabadka hawlgallada.

Muhiimadda

Dhexe

Soo-jeedin:

Waxaan ku talinaynaa JSS iyo gaar ahaan Wasaaradda Maaliyadda (MOF) in ay xaqiijiso in dhammaan liidashooyinka lagu muujiyay baarista in wax laga qabto iyadoo lagu saleynayo soo-jeedinta la bixiyay ama tallaabooyinka kale ee ka hortagga ee si lagu qanci karo wax uga qabanayo liidashada.

Waafaqsanahay/ Ma Waafaqsanin: Waafaqsanahay

Faallooyinkii ay ka bixisey MOF - JSS:

- Waan waafaqsanahay in ay daldaloollo ka jireen hirgelinta soo-jeedimada baarista waadna fahmi kartaa in qaarkood uu saameyn ku yeeshay cudurkii safmarka ahaa ee COVID 19, arrimo siyaasadeed sida doorashooyinka iyo cimillada ayaa sidoo kale arrin kale ahayd, si fiican ayaan u qaadanay soo-jeedimadaada waanna dhaqangelin doonnaa wixii hadda ka dambeeya.

- Wasaaradda waxay wax ka qaban doontaa liidashooyinka la tilmaamay waxayna sii wanaajin doontaa hawlgalladeeda. Waxaan mudnaan siin doonnaa hirgelinta soo-jeedimada baarista si aan u xaqiijinno in hawlgallada Wasaaradda ay noqdaan kuwo taabogal ah, wax-ku-ool ah, oo u hoggaansama xeer-nidaamyada iyo sharciyada ku habboon.

- Wasaaradda waxay si degdeg ah u diyaarinaysaa oo ay u hirgelinaysaa qorshe hawleed wax looga qabanayo soo-jeedimada baarista ee weli dhiman waxayna sameyn doontaa nidaam lagula soconaya oo lagu korjoogteynayo horumarka laga gaarey hirgelinta. Sidoo kale, Wasaaradda waxay hubin doontaa in kheyraadyada lagama maarmaanka ah, oo ay ka mid yihiin shaqaale iyo maaliyadba, in loo qoondeeyo hirgelinta soo-jeedimada baarista.

Cidda ka mas’uulka ah iyo taariikhda:

Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha, Disembar 2024

[redacted]

3 LA-SOCOSHADA/DABAGALKA WAXYAABIHII LAGU OGGAADAY BAARITAANKII HORE

Xaaladda hoose waa xaaladda soo-jeedimadii baaritaanka ee la xiriira bayaanka maaliyadeed ee sannadkii dhammaaday bisha Disembar 2020.

Wadarta Guud ee Tirada Soo-jeedimadii Sannadkii Hore	La Hirgeliyay	Qayb Ahaan La Hirgeliyay	Aan La Hirgelin
40	7	2	31

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
1.	Kala-qaybsanaan la'aanta cad ee canshuur-bixiyaha	Maamulka canshuuraha JSS wuxuu dib-u-eegayaa awoodda RSM wuxuunna diiwaanka canshuur-bixiyayaashiisa dhan 23,035 u kala bixinayaa kuwo yar, kuwo dhexe iyo kuwo weyn si uu u suurageliyo dakhli ururin gudaha oo taabogal ah waqtigeedana ku dhacda maadaama ay tani u saamaxayso maamulka in uu muujiyo u-hoggaamsamid la'aanta 20% canshuur-bixiyeyaasha ugu sarreeya ee bixiya in ka badan 50% ee dakhliga canshuuraha gudaha.	Lama hirgelinin.
2.	Xarumaha maamulka canshuurta oo aan lahayn tas-hiilaadyo ku filan.	a) Maamulka Dakhli Ururinta waa in uu dib-u-eegaa dhammeystirnaanta dakhli ururinta maalinlaha marka lala eego tirada guud ee xaashiyada buugga qabashada ee ay maalintii isticmaalaan Saraakiisha Canshuur Ururinta. Kuwani waa in la waafajiyaa wadarta guud ee dakhliga bankiga lagu shubay laguna diiwaangeliyay nidaamka RMS. b) Maamulka waa in uu maalgeliyaa tas-hiilaadyo ku filan sida gawaari, kombiyuutaro laabtoob ah iyo sidoo kale in dayactir iyo dib-u-habeyn joogto ah in lagu sameeyo deegaanka xafiisyada oo ay ku jiro xarunta RCC. c) Wasaaradda Maaliyadda ee JSS waa in ay deeq-bixiyayaasha ka qaybgalisaa, Wasaaraddana waa in ay horumarisaa tas-hiilaadka sida gawaarida, kombiyuutarro, qalab xafiiseedka iyo natiifinta deegaanka xafiiska ee xarunta dakhli ururinta (RCC).	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
3.	Qaadashada tartiib-tartiibka ah ee adeegyada dadweynaha (adeegyada muwaadiniinta) ee ay bixiyeen dhinacyo saddexaad (ee hoos imaanaya Iskaashiga Dowladda iyo Shirkadaha Gaarka Loo Leeyahay) oo ka wakiilka JSS	Maamulka Dakhli Ururinta (RCA) iyo Wasaaradda Maaliyadda waa in ay la socdaan hay'adda iyo wasaaradda ay khuseyso si ay u hubiyaan adeeggan dadweynaha/dokumentiyada muwaadiniinta in lagu adeegsado waqti macquul ah si looga hortago beerdareynta/khasaarinta agabkan qiimaha leh. Waaxda xisaabaha waa in ay gacanta ku haysaa galka qaansheegyada aan la bixin si ay u xaqiijiso in biilasha, qaansheegyada kuwa alaabada iyo adeegyada laga soo iibsado in aan la waayin xilliga xiritaanka bayaannada maaliyadeed ee sannadka. Dhammaan qaansheegyada aan la bixin iyo qandaraasyada waa in an si cad loogu muujiyo diiwaanno.	Lama hirgelinin.
4.	Farqi u dhaxeeya dakhliga lagu diiwaangeliyay nidaamyada RMS iyo FMIS	Waxaan ku talinaynaa helidda meel ay isla-markiiba ku kulmaan nidaamyada RMS iyo FMIS si loogu suurageliyo Wasaaradda Maaliyadda in ay hubiso dhammeystirnaanta iyo saxnaanta dakhliga la ururiyay iyo in isla-markiiba la diiwaangeliyay. Iswaafajin sannadle ah waa in la sameeyaa si loo eego dakhliga guud ee sida maalinlaha ah looga qaado xarumaha dakhli ururinta (RCC), haddii kuwan ay si sax ah ugu diiwaangeliyay nidaamka RMS Saraakiisha Dakhliga, iyo in ay iswaafaqsan yihiin qaddarka lagu sheegay nidaamka FMIS.	Lama hirgelinin.
5.	Liidashooyinka dakhli ururinta-halisaha la xiriira dhammeystirnaanta.	Waxaan soo-jeedinaynaa: • In lambarrada taxanaha ah ee buugga rasiidka in la geliyo nidaamka RMS. • Iswaafajin toddobaadle ah oo u dhaxeysa nidaamka RMS iyo buugaagta rasiidka dhabta ah in uu sameeyo maamulka xarunta dakhli ururinta (RCC) • Xarunta dakhli ururinta (RCC) waa in ay joogteysa warbixinta dakhli ururinta goobta oo muujinaysa qaddarrada ku xusan rasiid kastoo la bixiyay bil kasta, ka-dibna in lala eego halka uu taagan yahay nidaamka FMIS ee Wasaaradda Maaliyadda. • Kala-soocidda habboon ee xisaabaha dakhliga. • Wasaaradda Dhulka waa in ay u doodaa sidii sharci loogu soosaari lahaa xeer-nidaamyada iyo canshuuraha dhulka Maamulka Dakhli Ururinta waa in uu si dhow ugala shaqeeyaa JLA raadraaca dakhliga dhulka ee bil kasta. Waa in uu jiraa iswaafajin (ugu yaraan la sameeyo saddexdii biloodba mar) joogto ah oo lagu sameeyo dakhliga lagu diiwaangeliyay nidaamka RMS iyo bayaanka Milestone oo ah shirkadda la shaqeynaysa JLA.	Lama hirgelinin.
6.	Warbixin maaliyadeedka iyo dokumentiyada Dekedda Kismaayo oo liita	Waxaan soo-jeedinaynaa: • Warbixinnada dhammeystiran ee bilaha ah oo ay ku jiraan inta tan iyo tirada maraakiibta ku soo xiratey dekedda waa in loo diraa MoF si ay u xaqiijiso. • In la sameeyo hab korjoogteynaya waxqabadka kaas si bille ah u sheegi doonna	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
		gaadiidka iyo warbixinnada kale ee dakhliga. • Baarista dokumentiyada taageerada ee MoF si loo hubiyo in aysan jirin wax-isdabamarin iyo khiyaamo. • Tababar ama karti dhisid loogu talagalay kooxda furdada oo ku saabsan diyaarinta warbixinta hawl maalmeedka iyo iibka. • Hindisaha loogu wareegayo SOMSAD waa in la dedejiyaa si loo hubiyo in kuwa alaabada dibadda u dhoofiya iyo kuwa alaabada dibadda ka keenna in ay alaabooyinkooda ku caddeeyaan ama ku sheegaan nidaamka barta internet-ka ku shaqeeya • Rakibaadda iyo maareynta kaamirada qarsoon (CCTV) oo laga hirgelinayo agagaarka dekedda. • Keenista qalab dad ku filan, sida kombiyuutarro iyo qalab xafiiseed u dhigma tirada hawlwadeennada. • Garoonka diyaaradaha iyo Dekedda waa in ay sameeyaan bayaanka qabashada iyo kharashaadka ee bilaha ah Waxqabadyada dekedda in laga dhigo kuwa si otomaatik ah u shaqeeysa oo suuragelin warbixinta in la soo gudbiyo iyadoo la adeegsanayo Nidaamka Maamulka Furdada (CAS) si suuragal u noqoto diiwaangelinta mugga ganacsiga, socodka markaaiibta marka la eego tir maraakiibta, doomaha yaryar iyo tanka shixnadda si loo sii wanaajiyo dakhli ururin waafaq daabacidda canshuurta furdada:	
7.	Dib-u-dhac ku yimid hirgelinta Nidaamka Casriga ah ee Somalia Single Administrative Document (SOMSAD) si loo toosiyo oo loo sii wanaajiyo sheegidda xamuulka	a) Maamulka Dakhli Ururinta (RCA) waa in uu dardargeliyaa in uu Maamulka Dekedaha kala shaqeeyo in nidaamka casriga ah ee SOMSAD si buuxda loo adeegsado si loo sii wanaajiyo qoridda alaabooyinka la canshuurayo iyadoo laga guurayo foomamka gacanta lagu qoro ee waqtiga beerdareeya loona guurayo nidaamka casriga ah ee diiwaangelinaya alaabooyinka la canshuurayo SOMSAD ee lagu taliyay.	Lama hirgelinin.
8.	Dakhliga deeqaha_ dokumentiyada taageerada oo ku fulan lama bixin oo ay ka mid yihiin qandaraasyada iyo warbixinnada horumarka	Waxaan soo-jeedinaynaa: • Dhammaan deeqaha deeq-bixiyeyaasha in la isugu keenno gudaha qayb kamid ah xafiiska EAFS oo la socota qandaraasyada si ay u eegto dhammaanshaha muddada iyo u hoggaansamidda. • Sii wanaajinta nidaamka galaynta si loo fududeeyo dib-u-helidda iyo kaydinta heshiisyada qandaraaska iyo dokumentiyada kale ee taageerada. Is-waafajin muddo ka-dibba mar la sameeyo oo u dhaxeysa FMIS iyo rasiidyada dhabta ah oo waafaqsan bayaanka bankiga.	Lama hirgelinin.
9.	Doorka shaqada wax-soo-iibsiga oo aan ka jirin	Waaxda wax-soo-iibsiga waa in ay door firfircoon ka qaadataa maareynta dhammaan waxyaabaha ay JSS soo iibsaneyso iyadoo la raacayo siyaasadda wax-soo-iibsiga. Qaybta 2.1 ee siyaasadda wax-soo-iibsiga JSS waxay dhigaysaa in guddiga	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
	hannaanka wax-soo-iibsiga	wax-soo-iibsi waa in uu dib-u-eegaa wax-soo-iibsiga JSS, dokumeentiyada, qiimaynta tartanka qandaraaska, talooyinka qandaraas bixinta, iyo qandaraasyada si loo hubiyo in hannaanka wax-soo-iibsiga loo fuliyo si waafaqsan siyaasadda. Xeer-nidaamiyaha Lambarka 8aad wuxuu dhigayaa waaxda wax-soo-iibsi oo hal meel hoos imaata oo udub dhexaad u ah dhammaan wax soo iibsiyada JSS.	
10.	La'aanta Warbixinnada Qiimaynta Tartanka Qandaraaska ee kuwa alaabada ama adeegyada laga soo iibsado ee la xushay	Waaxaha Khasnadda iyo Wax-soo-iibsiga waa in ay hubiyaan in la sameeyo warbixinta qiimeynta qiimo-sheegga iyo Tartanka Qandaraaska oo wanaagsan taas oo soo bandhigaysa doodaha, sababaha iyo soojeedinta ee dhammaan qandaraasyada wax-soo-iibsiga ee la bixiyay iyadoo la raacayo Habraacyada iyo Siyaasadda Wax-soo-iibsiga JSS Qaybta 4.26.2 ee xeer-nidaamiyaha 8aad ee 2018. Tani waxay sii wanaajin doontaa daahfurnaanta iyo qiimaha cadaaladda lacagta ee ay JSS ka heshay kuwa ay alaabada iyo adeegyada ka soo iibsato.	Lama hirgelinin.
11.	Diiwaannada xisaabaadka aan lagu qancin- dokumentiyo taageero aan dad ku filnayn	Si kor loogu qaado u hoggaansamidda xeerka PFM iyo xeer-nidaamiyeyaasha waaxda khasnadda, dokumentiyo taageeraya oo ku habboon waa in laga hayaa dhammaan lacag-bixinnada. Waxaa intaa dheer, kharashaadka xallinta khilaafaadka waa in ay leeyihiin dokumentiyo taageero oo ku filan sida shuruudaha tixraaca (TOR) hawsha, dokumentiyada raadraaca.	Lama hirgelinin.
12.	Dokumentiyada kharashaadka oo aan lagu shaabbadayn "LA BIXIYAY'	1) Dokumentiyada lacagtooda la bixiyay ka dhig kuwo baadil ah iyadoo la nasakhayo sumadda LA BIXIYAY, oo ay ku jiraan sumadda miisaaniyadda, tixraacyada mashruuca iyo deeq-bixiyaha 2) Isticmaalka isha gaarka ah ee maaliyadaha khasnadda, dhammaan qaan-sheegyada, rasiidyada, xaashiyada imaatinka, warqadaha codsiga, tikidyada iyo warqadaha diyaaradaha lagu raaco waa in ay leeyihiin shaabadda dowladda-MoF LA BIXIYAY.	Lama hirgelinin.
13.	Liidashooyinka ka jira hannaanada shaqaalaha	Waxaan Dowladda kula talineynaa: • In qaab otomaatik ah oo iskiisa u shaqeeya ka dhigo kuna saleyso kharashaadka liiska mushaaraadka aqoonsiga biyometrik ee qaatayaasha. La'aanta nidaamka mushaar-bixinta oo otomaatik ah ama madasha bankiga ee lacagaha la isugu diro xisaab ilaa xisaab, waxaan ku talinaynaa shakhsiga lacagta loo dirayo ama qaadanayo in uu caddeeyo isaga oo saxiixaya jadwalka lacag-bixinta ama isaga/iyada oo sawirka suulkooda saaraya meesha magaciisa ku qoran. • In Wasaaradda Maaliyadda ay bil kasta hesho xaaladda iyo tirada hawlwadeennada ka hor inta aysan fasaxin qaddarka lacagta xaddidan ee loo baahan yahay in mar qura la bixiyo. • In nidaamka la socoshada fasaxa la sameeyaa iyadoo la adeegsanayo nidaamka HRMIS ee dhowaan la helay ee Guddiga Shaqaalaha Rayidka ah. • In baaritaannada raadraaca ama asalka in la sameeyo ka hor inta aan la bixin warqadda shaqo soo-jeedinta.	La Hirgeliyay.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
		• In qiimeynta iyo maareynta waxqabadka lagu daro nidaamka HRMIS ee dhowaan la helay.' Canshuur ka-jarista dhammaan shaqaalaha waa in si joogto ah loo sameeyaa.	
14.	Liidashooyinka hoos tagaya Hantida Ma Guurtada ah	Diiwaanka hantida waa in la cusboonaysiiyaa si loogu daro dhammaan hantida dowladda labadana hantida ma guurtada ah iyo tan aan ma guurtada ahayn. JSS waa in ay xaqiijiso in la camaaladiyo dhammaan hantida iyadoo loo yeelayo summad lagu aqoonsanayo oo gaar ah. Jadwalka dayactirka hantida waa in la joogteeyaa lana raacaa waanna in dhamaman qaybaha hantida waxtarka leh ee cilladaysan waa in si joogta ah loo dayactiraa oo si wanaagsan loo isticmaalaa.	Lama hirgelinin.
15.	Liidashooyinka la aqoonsadey e ku jira bayaamada is-waafajinta bankiga	Bayaannada iswaafajinta bankiga waa in ay saxiixaan oo ay taariikhda ku qoraan saraakiisha kala duwan ee ku lugta leh diyaarinta iyo soo gudbinta. Caddeynta diyaarinta, dib-u-eegista iyo ansaxinta bayaanka bankiga waa in lagu joogteeyaa bayaannada ama gudaha qaybta iswaafajinta otomaatiga ah ee gudaha nidaamka FMIS.	Lama hirgelinin.
16.	Xisaabo banki oo aan dhaqdhaqaaq lahayn	Dhammaan xisaabaha bankiga ee aan dhaqdhaqaaqa lahayn waa in dib loo eego Wasaaradda Maaliyaddana waa in ay ansaxiso in la xiro. Sida tallaabooyin lagu khafiifinayo halista ahaan, dhammaan xisaabaha baniga ee in muddo ah dhaqdhaqaaqa ka jirin waa in laga eegaa waxqabadyada aan caadiga ahayn iyo gelidda aan la oggolayn ee ay galaan hawlwadeennada ka tirsan Wasaaradah, Waaxda, Hay'adaha ama koox kastoo dowladda ka tirsan oo maareysa lacagaha caddaanka ah.	Lama hirgelinin.
17.	Dokumentiyada diiwaanka weyn iyo soo gudbinta	Dhammaan diiwaannada waaweyn ee la gudbiyey waa in ay la socdaan dokumentiyada taageerada ee ku habboon. Summadeynta ama lambareynta diiwaannada waaweyn waa in loo sameeyaa hab fududeynaysa macaamulkaadka in la saxo.	Lama hirgelinin.
18.	Isku-xirnaan/xiriir la'aanta nidaamyada Cutubka Diyaarinta Miisaaniyadda (BPM) iyo FMIS	Hirgeli isku-xirnaansho otomaatig ah si loo hubiyo isbeddellada lagu sameeyay miisaaniyadda ku jirta nidaamka FMIS in si sax ah oo dhammeystiran loogu muujiyo nidaamka BPM. Haseyeeshee, isbeddelo kastoo rasmi ah ee lagu sameeyo miisaaniyadda waa in la cusboonaysiiyaa, iyadoo ansaxintana la diiwaangelinayo si wax looga qabto isbeddelka.	La Hirgeliyay
19.	Nuqullada fawjarrada lacag-bixinta oo fara badan oo ku jira nidaamka FMIS	Dib ha loo qaabeeyo FMIS iyadoo lambarka fawjarka lacag-bixinnada laga dhigayo furaha aasaasiga ah	La Hirgeliyay
20.	Liidashooyinka kaabayaasha macluumaadka, combiyuutarka, iyo tiknoolajiyadda (ICT) marka la eego dakhliga ay ururiyeen dhinacyada saddexaad	1) In mid si otomaatik ah u shaqeeya laga dhigo habka dakhli ururinta ee Dekedda Kismaayo si loo kordhiyo hufnaanta ka-warbixinta iyo fudeydka helidda hubinta dakhliga. 2) Codsashada bar ay iska-galaan barnaamijyada si loola socdo hawlaha shaqo ee ka socda shirkadda smart technologies si loo helo raadraaca wanaagsan ee dakhli ururinta	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
		adeegyada la bixiyey. 3) Shirkadda waa in loo sheegaa in ay cusbooneysiiso barnaamijka ay ku shaqeeyaan (Operating System) si loo helo amni wanaagsan ee barnaamijka muhiimka ah ee loo adeegsado hawlgallada maalinlaha ah. 4) Xaqiijinta madax-bannaan iyo is-waafajinta dhammaan macaamulaadka dakhli ururinta ee dhinaca saddexaad. 5) Cusboonaysii barnaamijyada iyadoo laga dhigayo nuqul ay taageerto shirkadda soosaartey.	
21.	Kantaroollada gudaha ee ka jira Xarunta Dakhli Ururinta (RCC) oo aan ku filnayn	• Tixgeli in otomaatig laga dhigo hannaanka kantaroolka dakhli ururinta iyo liiska canshuur-bixiyaasha • Tixgeli hirgelinta isdhexgal toos ah oo u dhaxeeya nidaamyada RMS, FMIS, iyo hannaanada otomaatiga ah oo taageera kantaroolka dakhli ururinta kuwaas oo meesha ka saaraya waxqabadka aadanaha iyo wax-isdabamarinta suuragalka ah ka-dib iyo ka hor daabacidda. • Goob(field) ku samee nidaamka RMS oo lagu diiwaangelinayo lambarka rasiidka dhabta ah iyo aqoonsiyada tixraaca lacag-bixinta si ay u fududaato raadraaca dokumentiyada taageeraya inta lagu guda jiro dib-u-eegisyada xaqiijinta dakhliga. Hirgeli nidaamka qabashada oo dhexgeli nidaamka RMS si ay suuragal u noqoto in kaashka la qabtey si toos ah loogu daabaco nidaamka RMS.	Qayb ahaan la hirgeliyay
22.	Kantarool la'aanta diiwaannada dhacdada ee raadka hantidhowrka ee nidaamyada FMIS, RMS, BPM, iyo AMS	Hirgeli nidaam habboon oo lagu kantaroolayo diiwaannada dhacdada nidaamyada oo dib-u-eeg hawlaha maamulaha sare ee nidaamka	Lama hirgelinin
23.	Kantaroolid la'aanta adeegsadayaasha iyo kheyraadyada IT ee JSS-wadaagista xogta system-yada lagu galo	Hirgeli hab habboon oo lagu maareeyo adeegsadayaasha kheyraadyada IT-ga iyo kombiyuutarada	Aan La Hirgelin
24.	La'aanta diiwaanka dhacdada ee raadka hantidhowrka ee nidaamka AMS.	Ka hirgeli raadraaca baarista diiwaannada dhacdooyinka Nidaamka Maareynta Hantida (AMS)	Lama hirgelinin.
25.	Jiritaanka adeegsadayaal aan la aqoonin oo adeegsada nidaamyada FMIS, RMS, BPM iyo AMS	• Dhammaan adeegsadayaasha ku jira nidaamyada FMIS, RMS, BPM, iyo AMS waa in ay waafaqsan yihiin diiwaannada rasmiga ah ee waaxda shaqada iyo shaqaalaha. • Waa in dib-loo-eegaa habka abuurista adeegsadaha ee nidaamka jira oo la hubiyaa ansaxinta milkiilayaasha nidaamka iyo waaxda shaqada iyo shaqaalaha.	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
26.	Kantaroollada Kala-saaridda Waajibaadka (SOD) ee FMIS oo aan ku filnayn	Dib-u-eeg dhammaan doorarka adeegsadaha IFMIS iyo in la hirgeliyo kantaroollada adag ee Kala-soocidda Waajibaadyada (SOD) oo la diiwaangeliyo si loo hubiyo ka hortagga dhammaan meelaha ka dhallan kara khilaafaadka keeni kara macaamulaadka aan saxa ahay, khiyaannada ah , ama aan la oggolayn..	La Hirgeliyay.
27.	Dib-u-dhaca hawlgelinta/hawl ka joojinta gelidda adeegsadayaasha ku jira FMIS	Hirgeli hannaan hubinaya in si degdeg ah dhammaan adeegsadayaasha shaqada ka tagaya laga joojiyo isticmaalka dhammaan nidaamyada macluumaadka	La Hirgeliyay.
28.	Kantaroollada qaabeynta eray-sireedka (Password) FMIS oo liita	• Habraacyada iyo siyaasadaha eray-sireedka(password) waa in la sii wanaajiyo si loogu daro: Tirada ugu badan ee isku-dayada aan guulaysan ee la oggolaan karo; iyo muddada uu Eray-sireedka xirmayo • Siyaasadaha eray-sireedka iyo habaynta qaabeynta (configuration settings) ee loogu talagalay nidaamka windows iyo dhammaan nidaamyada lagu shaqeeyo ee muhiimka ah.	Lama hirgelinin.
29.	Amniga muuqda oo aan ku filnayn nidaamyada IT-ga iyo qalabka dhismayaasha yaalla	• Diiwaan waa in loo adeegsadaa in lagu diiwaangeliyo lambarrada taxanaha ee kombiyuutarrada laabtoobka oo loogu talagalay dhammaan laabtoobyada la keeno ama laga qaado xafiisyada Dowlad-goboleedka Jubaland ee Soomaaliya. • In la sameeyo nidaamka ka gudubka albaabka si loo diiwaangeliyo loonna oggolaado qalab elektaroonig kasta ee dibadda loogu qaadayo adeeg ama laga wareejinayo goobahooda asalka. • Nidaamka CCTV ayaa laga hirgeliyay dhismayaasha Wasaaradda Maaliyadda.	La Hirgeliyay
30.	Xisaabaha Adeegsadaha Guud	Dhammaan aqoonsiyada (IDs) isku-midka ah hawlgalka laga joojiyo haddii aanan la adeegsanayn ama in la diiwaangeliyo oo loo qoondeeyo shaqaale gaar ah ka-dib marka uu ansaxiyo maamulka ay khuseyso si loo helo isla-xisaabtan.	Qayb ahaan la hirgeliyay.
31.	La'aanta Guddi Hayaga Nidaamka ICT-ga	Sameynta guddiga hagaya nidaamka ICT-ga oo ka tirsan xubno ku habboon ee ku cad shuruudaha	Lama hirgelinin.
32.	Siyaasadaha Amniga Macluumaadka oo loo diiwaangeliyay si aan dad ku filnayn	Dokumentiga habraacyada iyo siyaasadda la diiwaangeliyay, la ansaxiyay oo la hirgeliyay waa in la diyaariyaa iyadoo lagu darayo siyaasadaha la xusay ka-dibna waa in lagu wareejiyaa adeegsadayaasha iyo maamulkaasha IT-ga si ay ugu hoggaansamaan.	Lama hirgelinin.
33.	Tababarka Wacyigelinta Amniga IT-ga	Kulamo tababbar sannadle/joogto ah waa in loo abaabulaa adeegsadayaasha ugu dambeeya, shaqaalaha ICT, iyo maamulayaasha nidaamyada macluumaadka muhiimka oo ku saabsan weerarrada ugu dambeeya ee nidaamyada lagu soo qaaday iyo tallaabooyinka looga ilaalinayo hantida IT ee gelidda aan la oggolayn ama kuwa soo weerarra.	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
34.	Taageerada Adeegga ICT iyo habka dhacdooyinka miiska caawimaadda oo aan dad ku filnayn	Nidaamka diiwaangelinta iyo ka warbixinta dhacdooyinka oo dhammeystiran waa in la qaabeeyaa si loogu daro kuwan soo socda: • Magaca soo sheegaha, • Lr. tikitka dhibaatada, • Sharraxaadda dhibaatada, • Waqtiga warbixinta, • Waqtiga xallinta, • Sababta aasaasiga ah iyo; xalka farsamo ee loo adeegsadan jiray xallinta dhibaatada waa in la ilaaliyaa	Lama hirgelinin.
35.	Maareynta barnaamijka lid-ka fayraska kombiyuutarrada oo aan cid ku filnayn	Makiinadaha oo dhan waxaa lagu shubay barnaamijka lidka fayraska, shati leh, oo si ku filanna waa loo cusboonaysiiyaa.	La Hirgeliyay.
36.	Maqnaanshaha hannaan si rasmi ah loo diiwaangeliyay oo loo ansaxiyay oo lagu maareeyo kor-u-qaadista iyo isbeddellada lagu sameeyay dhammaan nidaamyada macluumaadka	Dhammaan hannaanada loogu talagalay maareynta kor-u-qaadista iyo isbeddellada lagu sameynayo nidaamyada macluumaadka waa in la sameeyo, la diiwaangeliyo, oo la ansaxiyo. Siyaasadda maareynta isbeddelka ee la diyaarinayo waa in lagu daraa: • bilaabidda isbeddelka; • Baadi-sooca isbeddelka; • oggolaanshaha isbeddelka; • tijaabinta nidaamka iyo unugga ee deegaanka tijaabada ah; • tijaabinta adeegsadaha ganacsiga ah iyo oggolaanshaha; iyou wareegidda wax-soo-saarka.	Lama hirgelinin.
37.	Qaadasho la'aanta siyaasadda kororsashada iyo horumarinta nidaamka	Hannaanka rasmiga ah, habraacyada iyo siyaasadda oo dad ku filan ee la diiwaangelinayo lana hirgelinayo waa in ay ku jiraan: • Bilaabidda iyo oggolaanshaha mashaariicda nidaamka; • Qoondeynta mudnaanaha mashaariicda; • Diyaarinta shuruudaha iyo tilmaamaha; • Tijaabinta barnaamijyada; • tijaabinta adeegsadaha ganacsiga iyo oggolaanshaha rasmiga ah; • Ka soo wareegidda min deegaanka tijaabada ilaa deegaanka soo-saaridda; iyo Is-waafajinta xogta loo wareejiyay barnaamijyo cusub ama si weyn wax looga beddelay.	Lama hirgelinin.

Lr.	Cinwaanka Waxyaabihii la Ogaadey	Soo-jeedimo	Xaaladda
38.	La'aanta Qorshaha Ka-soo-kabashada Masiibooyinka IT-ga iyo Sii Shaqeynta Hay'adda	Qorshaha sii shaqeynta hay'adda waa in la diiwaangeliyo, la ansaxiyo, la hirgeliyo, la tijaabiyo iyadoo sannad walba la cusbooneysiinayo si loogu daro khataraha cusub ee IT-ga oo ay sabab u tahay isbeddellada tiknoolajiyadda iyo farsamada weerarka internet-ka.	Lama hirgelinin.
39.	La'aanta buugga istiraatiijiyadda taakulada gadaale, siyaasadda iyo habraaca	Istaraatiijiyad ballaaran oo loogu talagalay kaydinta xogta iyo barnaamijyada ku habboon si loogu daro: • mas'uuliyadda sameynta taakule gadaale ama gurmad; • qaabka qalabka taakulaha gadaale ama gurmadka ah, t.a Veritas, Galaxy, iwm; • hannaanka hawlgallada ee la raacayo si loogu guulaysto sameynta taakulada gadaale ee xogta maaliyadda iyo barnaamijyada la tilmaamay; • tallaabo lagu saxayo waa in la qaado haddii ay dhacdo in la muujiyo kaydin guuldareysatay; iyo jadwalka taakulada gadaale waa in uu u dhigmaa halista xog luminta ku saleysan muhiimadda nidaamka (Maalinle, toddobaadle, bille iwm).	Lama hirgelinin.
40.	Ma jirto heshiiska software-ka oo qoraal ah oo rasmi ah ee dhammaan nidaamyada la soo iibiyay	Iyadoo la tixgeliyano sii shaqeynta hay'adda oo la ansaxinayo lana rasmiyeynayo heshiiska software-ka oo qoraal ah marka la soo iibinayo nidaamyada macluumaadka	Lama hirgelinin.

4 LIFAAQYADA

LIFAAQA 1 (a): QABASHOOYINKA AAN LA TAAGEERIN

Qaybta Qabashooyinka	Koodhka Xisaabta	Qaddarka sida ku cad Bayaannada Maaliyadeed & Diiwaannada	Qaddarka aan lagu taageerin nuqulka rasiidka macmiilka ee asalka ah	Hadallada
		USD	USD	
Canshuurta Guryaha	114203	407,778.20	58,650.00	Rasiidka BISAN FMIS iyo nuqulka lacagaha bankiga lagu shubay ayaa la bixiyay, haseyeeshee, lama bixin nuqullada rasiidyada macmiilka ee asalka ah ee qaybta oo dhan.
Shatiyada Gawaarida iyo Darawalada	114511	149,732.00	97,578.00	
Shatiyada Ganacsiga & Xirfadaha	114521	31,405.00	12,780.00	
Canshuuraha kale ee lagu soo rogo isticmaalka alaabooyinka iyo adeegyada	114525	1,770.00	1,770.00	
Ujuurrooyinka Kaluumeysiga	114526	20,000.00	20,000.00	
Ujuurrooyinka Soo-degidda Diyaaradaha	114528	209,482.00	146,876.80	
Ujuurrada Rakaabka Maxalliga ah	114529	369,193.00	106,350.80	
Canshuuraha kastamka – QAADKA	115103	1,988,531.50	160,460.80	Rasiidka BISAN FMIS iyo nuqulka lacagaha bankiga lagu shubay ayaa la bixiyay, haseyeeshee, lama bixin nuqullada rasiidyada macmiilka ee asalka ah
Dakhli Ururinta laga helay Dowladda Hoose	116201	12,534.00	12,534.00	Rasiidka BISAN FMIS iyo nuqulka lacagaha bankiga lagu shubay ayaa la bixiyay, haseyeeshee, lama bixin nuqullada rasiidyada macmiilka ee asalka ah ee qaybta oo dhan.
Ujuurrooyinka Warqadda Dhulka	142206	464,805.50	270,450.00	
Qoondeynta Dhulka	142213	1,359,164.65	135,507.00	
		5,967,667.85	**1,022,957.4**	

LIFAAQA 2AAD): FARQIYADA U DHAXEEYA QADDARADA LA DIIWAANGELIYAY SIDA KU CAD

Koodhka Xisaabta	Magaca Xisaabta	Qaddarka sida ku cad Diiwaanka USD	Qaddarka Lagu Diiwaangeliya RMS USD	Kala-duwanaanshaha USD
111101	Canshuurta Dakhliga Shakhsiga	266,658	-	266,658
112102	Canshuurta Mushaaraadka - Aan Dowli Ahayn	505,035	263,792	241,243
114131	Canshuurta Macaashka	957,530	663,909	293,621
114203	Canshuurta Guryaha	407,778	240,860	166,918
114511	Shatiyada Gawaarida iyo Darawalada	149,732	-	149,732
114521	Shatiyada Ganacsiga & Xirfadaha	31,405	-	31,405
114528	Ujuurrooyinka Soo-degidda Diyaaradaha	209,482	155,850	53,632
114529	Ujuurrada Rakaabka Maxalliga ah	369,193	274,920	94,272
114530	Canshuurta Waddo-marista ee Dowlad-goboleedka	953,272	-	953,272
114539	Ujuurrooyinka meelaha baabuurta la dhigto	3,299	1,450	1,849
115103	Canshuuraha furdada - JAADKA	1,988,532	-	1,988,532
116201	Dakhli Ururinta laga helay Dowladda Hoose	12,534	-	12,534
142201	Ujuurrooyinka Dal-ku-galka	107,942	95,942	12,000
142207	Diiwaangelinta Taarikada Gaadiidka	246,800	-	246,800
142208	Diiwaangelinta Warqadda Gaadiidka	144,860	-	144,860
		6,354,052	**1,696,723**	**4,657,328**

LIFAAQA 3AAD: In aanu jirin dokumentiyo taageeraya lacag-bixinnada.

Taariikhda	Fawjarka	Maalgeliyaha/ Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
2/23/2021	21/00002720 PV	Mushaaraadka JSF	070000	000000	120,000.00
3/22/2021	21/00003884 PV	Shir Dib U Heshiseyn	120000	000000	1,500.00
5/20/2021	21/00006188 PV	Shir Dib U Heshiseyn	120000	000000	20,150.00
5/30/2021	21/00006477 PV	Shir Dib U Heshiseyn	120000	000000	15,000.00
7/6/2021	21/00007874 PV	Shir Dib U Heshiseyn	120000	000000	32,000.00
9/1/2021	21/00010055 PV	Shir Dib U Heshiseyn	120000	000000	10,000.00
9/20/2021	21/00010917 PV	Shir Dib U Heshiseyn	120000	000000	70,000.00
9/25/2021	21/00011134 PV	Mushaaraadka JSF	070000	000000	85,700.00
11/20/2021	21/00013521 PV	Raashiinka Maalinlaha ah ee Madaxtooyada	120000	000000	1,550.00
11/23/2021	21/00013684 PV	Jamame Brothers Company LTD	120000	000000	20,020.00
12/4/2021	21/00014070 PV	Jamame Brothers Company LTD	120000	000000	19,000.00
12/5/2021	21/00014094 PV	Gunnooyinka Maalinlaha ah ee Ciidamada Amniga	070000	000000	5,240.00
12/6/2021	21/00014156 PV	Gunnooyinka Maalinlaha ah ee Ciidamada Amniga	070000	000000	5,240.00
WADARTA GUUD					**405,400**

LIFAAQA 4AAD: Lacag-bixinno aan lahayn dokumentiyo taageeraya oo ku filan

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
1/3/2021	21/00000058 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	16,033.00
1/6/2021	21/00000272 PV	JEELLE TRAVEL AGENCY	040000	000000	2,000.00
1/7/2021	21/00000315 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	10,400.00
1/10/2021	21/00000435 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	9,811.00
1/10/2021	21/00000436 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	5,913.00
1/13/2021	21/00000616 PV	Adeegga Xameynta Tayada ee Jubaland	040000	000000	12,144.00
1/21/2021	21/00000968 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,794.00
1/30/2021	21/00001419 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	8,921.00
2/1/ 2021	21/00001511 PV	MILESTONE LTD	040000	000000	4,326.00
2/4/2021	21/00001738 PV	Gunnooyinka iyo Mushaarka Shaqaalaha Wasaaradda Maaliyadda	040000	000000	12,429.80
2/4/2021	21/00001789 PV	KHARASHKA SOCODSIINTA HAWLAHA SMART TECHNOLOGY	040000	000000	8,504.00
2/4/2021	21/00001802 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	12,200.00
2/6/2021	21/00001836 PV	KHARASHKA SOCODSIINTA HAWLAHA SMART TECHNOLOGY	040000	000000	8,658.00
2/18/2021	21/00002512 PV	Smart Technology Ltd	040000	000000	10,000.00
2/21/2021	21/00002617 PV	MILESTONE LTD	040000	000000	6,371.00
2/28/2021	21/00002922 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	13,228.00
3/3/2021	21/00003178 PV	Gunnooyinka iyo Mushaarka Shaqaalaha Wasaaradda Maaliyadda	040000	000000	12,429.80
3/3/2021	21/00003179 PV	Jamame Brothers Company LTD	040000	000000	10,000.00
3/9/2021	21/00003453 PV	JEELLE TRAVEL AGENCY	040000	000000	1,200.00
3/16/2021	21/00003704 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	7,188.00
3/22/2021	21/00003907 PV	MILESTONE LTD	040000	000000	4,634.00
3/29/2021	21/00004228 PV	JEELLE TRAVEL AGENCY	040000	000000	1,560.00
4/12/ 2021	21/00004819 PV	Agan hotel	040000	000000	28,000.00
4/12/2021	21/00004815 PV	MILESTONE LTD	040000	000000	14,736.00
4/12/2021	21/00004818 PV	Shir Dib U Heshiseyn	040000	000000	35,545.00
4/17/2021	21/00004984 PV	MILESTONE LTD	040000	000000	9,125.00
4/28/2021	21/00005474 PV	MILESTONE LTD	040000	000000	14,239.00

Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS)
Warqadda Maamulka Qabyo-qoraalka ah
Muddadii u dhaxeysay 1-da Jannaayo ilaa 31-ka Disembar 2021

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
5/1/2021	21/00005630 PV	JEELLE TRAVEL AGENCY	040000	000000	1,680.00
5/1/2021	21/00005647 PV	MUSHAARKA SHAQAALAHA SMART TECHNOLOGY	040000	000000	7,980.00
6/1/2021	21/00006623 PV	MUSHAARKA SHAQAALAHA SMART TECHNOLOGY	040000	000000	11,250.00
6/16/2021	21/00007110 PV	Blue Sky Airline	040000	000000	2,300.00
7/3/2021	21/00007715 PV	Mushaaraadka shaqaalaha garoonka diyaaradaha ee Kismaayo	040000	000000	13,611.50
7/3/2021	21/00007719 PV	Shir Dib U Heshiseyn	040000	000000	17,000.00
7/6/2021	21/00007871 PV	Shir Dib U Heshiseyn	040000	000000	13,800.00
7/10/2021	21/00007988 PV	Shir Dib U Heshiseyn	040000	000000	14,000.00
7/13/2021	21/00008111 PV	Shir Dib U Heshiseyn	040000	000000	19,000.00
7/19/2021	21/00008302 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,031.00
8/2/2021	21/00008845 PV	Gunnooyinka iyo Mushaarka Shaqaalaha Wasaaradda Maaliyadda	040000	000000	13,514.30
8/26/2021	21/00009726 PV	Shir Dib U Heshiseyn	040000	000000	10,000.00
8/28/2021	21/00009764 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	12,300.00
8/31/2021	21/00009960 PV	MILESTONE LTD	040000	000000	11,025.00
9/2/2021	21/00010119 PV	KHARASHKA SOCODSIINTA HAWLAHA SMART TECHNOLOGY	040000	000000	11,000.00
9/11/2021	21/00010511 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	5,175.00
9/12/2021	21/00010574 PV	Raashiinka Maalinlaha ah ee Nabadsugidda (NISA)	040000	000000	14,000.00
9/25/2021	21/00011078 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,337.00
9/28/2021	21/00011317 PV	JEELLE TRAVEL AGENCY	040000	000000	1,680.00
10/3/2021	21/00011533 PV	Mall Group Company	040000	000000	29,539.14
10/3/2021	21/00011534 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	7,188.00
10/5/2021	21/00011644 PV	Gunnooyinka iyo Mushaarka Shaqaalaha Wasaaradda Maaliyadda	040000	000000	14,122.70
10/27/2021	21/00012481 PV	SOCIAL WELFAFAR	040000	000000	4,800.00
10/30/2021	21/00012629 PV	MUSHAARKA SHAQAALAHA SMART TECHNOLOGY	040000	000000	7,980.00
10/30/2021	21/00012633 PV	Smart Technology Ltd	040000	000000	10,000.00
10/31/2021	21/00012664 PV	MILESTONE LTD	040000	000000	11,511.00
11/2/2021	21/00012764 PV	MILESTONE LTD	040000	000000	5,684.00
11/4/2021	21/00012885 PV	Gunnooyinka iyo Mushaarka Shaqaalaha Wasaaradda Maaliyadda	040000	000000	14,122.70

Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS)
Warqadda Maamulka Qabyo-qoraalka ah
Muddadii u dhaxeysay 1-da Jannaayo ilaa 31-ka Disembar 2021

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
11/4/2021	21/00012862 PV	Maxamed Cabdi Salaad	040000	000000	1,800.00
11/4/2021	21/00012841 PV	Cabdinaasir Seeraar Maax	040000	000000	5,000.00
11/6/2021	21/00012895 PV	Mall Group Company	040000	000000	7,080.00
11/8/2021	21/00013076 PV	Gunnooyinka iyo Ujuurrooyinka Wasaaradda Maaliyadda	040000	000000	6,000.00
11/11/2021	21/00013210 PV	MILESTONE LTD	040000	000000	4,510.00
11/13/2021	21/00013256 PV	JEELLE TRAVEL AGENCY	040000	000000	1,406.00
11/14/2021	21/00013310 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/15/2021	21/00013362 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/16/2021	21/00013399 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/17/2021	21/00013444 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/17/2021	21/00013447 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	5,472.00
11/18/2021	21/00013507 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/20/2021	21/00013540 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/21/2021	21/00013590 PV	JEELLE TRAVEL AGENCY	040000	000000	1,396.00
11/21/2021	21/00013598 PV	SHIGSHIGOW MACQUL SPARE PARTS	040000	000000	7,337.00
11/24/2021	21/00013749 PV	Al-Faws Car Sales	040000	000000	4,760.00
11/24/2021	21/00013754 PV	SOCIAL WELFAFAR	040000	000000	9,960.00
WADARTA GUUD					**664,117.94**

LIFAAQA 5AAD: Liidashada geeddi-socodka wax-soo-iibsiga

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
1/3/2021	21/00000058 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	16,033.00
1/7/2021	21/00000315 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	10,400.00
1/10/2021	21/00000432 PV	Xafiiska kastamka Dekkada	040000	000000	12,390.00
1/13/2021	21/00000616 PV	Adeegga Xameynta Tayada ee Jubaland	040000	000000	12,144.00
1/21/2021	21/00000968 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,794.00
02/02/2021	21/00001642 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	23,382.00
2/4/2021	21/00001802 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	12,200.00
2/28/2021	21/00002922 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	13,228.00
3/1/2021	21/00003044 PV	ALTAQWA TRADING COMPANY	040000	000000	13,697.00
4/11/2021	21/00004773 PV	MILESTONE LTD	040000	000000	98,000.00
4/12/2021	21/00004817 PV	Agan hotel	040000	000000	26,455.00
4/12/2021	21/00004819 PV	Agan hotel	040000	000000	28,000.00
4/12/2021	21/00004815 PV	MILESTONE LTD	040000	000000	14,736.00
4/12/2021	21/00004818 PV	Shir Dib U Heshiseyn	040000	000000	35,545.00
4/28/2021	21/00005474 PV	MILESTONE LTD	040000	000000	14,239.00
5/20/2021	21/00006188 PV	Shir Dib U Heshiseyn	120000	000000	20,150.00
5/30/2021	21/00006477 PV	Shir Dib U Heshiseyn	120000	000000	15,000.00
7/3/2021	21/00007719 PV	Shir Dib U Heshiseyn	040000	000000	17,000.00
7/6/2021	21/00007871 PV	Shir Dib U Heshiseyn	040000	000000	13,800.00
7/6/2021	21/00007874 PV	Shir Dib U Heshiseyn	120000	000000	32,000.00
7/10/2021	21/00007988 PV	Shir Dib U Heshiseyn	040000	000000	14,000.00
7/13/2021	21/00008111 PV	Shir Dib U Heshiseyn	040000	000000	19,000.00
7/19/2021	21/00008302 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,031.00
7/19/2021	21/00008315 PV	Shir Dib U Heshiseyn	170000	000000	22,500.00
7/28/2021	21/00008580 PV	Shir Dib U Heshiseyn	040000	000000	120,000.00
7/28/2021	21/00008580 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
7/28/2021	21/00008580 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
8/28/2021	21/00009764 PV	Xafiiska Laanta Hay'adda Socdaalka ee Kismaayo	040000	000000	12,300.00

Dowlad-goboleedka Jubbaland ee Soomaaliya (JSS)
Warqadda Maamulka Qabyo-qoraalka ah
Muddadii u dhaxeysay 1-da Jannaayo ilaa 31-ka Disembar 2021

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
8/28/2021	21/00009771 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
8/29/2021	21/00009792 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
8/29/2021	21/00009792 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
8/31/2021	21/00009960 PV	MILESTONE LTD	040000	000000	11,025.00
9/1/2021	21/00010054 PV	Shir Dib U Heshiseyn	040000	000000	30,000.00
9/2/2021	21/00010119 PV	KHARASHKA SOCODSIINTA HAWLAHA SMART TECHNOLOGY	040000	000000	11,000.00
9/7/2021	21/00010386 PV	Jamame Brothers Company LTD	040000	000000	36,000.00
9/7/2021	21/00010339 PV	JAMAME BROTHERS GROUP	040000	000000	40,000.00
9/12/2021	21/00010574 PV	Raashiinka Maalinlaha ah ee Nabadsugidda (NISA)	040000	000000	14,000.00
9/16/2021	21/00010791 PV	Jamame Brothers Company LTD	040000	000000	25,733.00
9/19/2021	21/00010861 PV	MILESTONE LTD	040000	000000	22,139.00
9/19/2021	21/00010879 PV	Mall Group Company	040000	000000	62,177.00
9/20/2021	21/00010917 PV	Shir Dib U Heshiseyn	120000	000000	70,000.00
9/25/2021	21/00011078 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	12,337.00
9/28/2021	21/00011310 PV	Jamame Brothers Company LTD	040000	000000	20,116.00
9/28/2021	21/00011318 PV	Jamame Brothers Company LTD	040000	000000	20,755.79
9/29/2021	21/00011365 PV	Rugta ganacsiga iyo Warshadaha ee Jubaland	040000	000000	24,324.00
10/3/2021	21/00011533 PV	Mall Group Company	040000	000000	29,539.14
10/4/2021	21/00011578 PV	Maxamuud Sayid Aadan	120000	000000	17,000.00
10/12/2021	21/00011878 PV	Cabdulaahi Aadan Bille	170000	000000	11,500.00
10/31/2021	21/00012640 PV	Gunno	040000	000000	26,500.00
10/31/2021	21/00012664 PV	MILESTONE LTD	040000	000000	11,511.00
11/2/2021	21/00012750 PV	Saamiga Ujuurrooyinka Dal-ku-galka ee DFS	040000	000000	11,265.00
11/3/2021	21/00012823 PV	MILESTONE LTD	040000	000000	26,663.00
11/4/2021	21/00012838 PV	Jubaland TV	060000	000000	14,345.00
11/11/2021	21/00013218 PV	Maxamuud Sayid Aadan	040000	000000	20,000.00
11/23/2021	21/00013684 PV	Jamame Brothers Company LTD	120000	000000	20,020.00
11/24/2021	21/00013715 PV	MILESTONE LTD	040000	000000	17,250.00
12/4/2021	21/00014070 PV	Jamame Brothers Company LTD	120000	000000	19,000.00

Taariikhda	Fawjarka	Maalgeliyaha/Macmiilka	Wasaaradda/Hay'adda	Mashruuc	Qaddarka
12/12/2021	21/00014390 PV	Jamame Brothers Company LTD	050000	000000	33,000.00
12/12/2021	21/00014422 PV	KHARASHKA SOCODSIINTA HAWLAHA SMART TECHNOLOGY	050000	000000	18,000.00
12/14/2021	21/00014537 PV	Mall Group Company	170000	000000	20,900.00
WADARTA GUUD					**1,487,123.93**

XAFIISKA HANTIDHOWRKA GUUD

DOWLAD-GOBOLEEDKA JUBALAND EE SOOMAALIYA

KISMAAYO JUBALAND SOOMAALIYA

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