



Dawladda Deegaanka Qowmiyadda Soomaaliyeed

DHOOL GAZETA

**የሶማሌ ብሔራዊ ክልላዊ መንግሥት
Somali National Regional State**

Qimaha ጥጋ 2.50 Price	Dhool Gazeta Waxaa Soo Saara Baarlanka Dawladda Deegaanka Qowmiyadda Soomaaliyeed	205
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Tusmo	ማውጫ	Contents
<p>Bayaan Lam. 6/1991 Magaca Bayaanka "Bayaanka Aasaasida Xafiiska hanti dhowrka guud ee dawladda deegaanka qowmiyadda Soomaalida"bog. 4</p>	<p>የአዋጅ ቁጥር 6/1991 የአዋጅ መጠሪያ "የሶማሌ ብሔራዊ ክልላዊ መንግሥት ዋና አዲተር መ/ቤት ማቋቋሚያ አዋጅ"ገጽ 4</p>	<p>Proclamation No. 6/1999 Name of the proclamation "Office of the Auditor General of Somali National Regional State Establishment Proclamation.....page 1,4</p>
<p>Bayaanka Tirsi. 6/1991 Bayaanka Asaasida Xafiiska Hanti-dhawrka guud ee dawladda deegaanka soomaalida Maadaama ujeeddada xafiiska hanti-dhawrka guud ee dawladda deegaan soomaalida ay tahay adkaynta xirfadda hanti-dhawrka ee deegaanka oo door mihiim ah ka qaadanaya helida macluumaad lagu kalsooni yahay iyo xaqiijinta sare u qaadida qorshaha shaqa isla markaana kalin weyn ka qaadanaya toosinta, maaraynta iyo maamulka dhaqaalaha ee deegaanka. Maadaama ay mihiim tahay in uu xaqiijiyo maamulidda xafiisyada dawladda ee dawladda deegaanka qowmiyadda soomaalida hay'adaha iyo iskaashatooyinka ku hawlan dhaqdhaqaaqa horumarinta maaliyadda kala duwan, in ay raaceen habka xisaabaadka haboon ee ururinta Dakhliga, bixinta kharash iyo maaraynta hantida in ay waafaqsanayd sharciga iyo qaanuunka dawladda federaalka iyo kan Dawladda Deegaanka Qowmiyadda Soomaalida iyo in ay u dhamaystireen(fuliyeen) Barnaamijyadoodii, si waxqabad leh iyo dhaqaale ahaan si muuqata ujeeddadii looga dan lahaa laga gaadhay. Maadaama, xafiiska hanti-dhawrka guud ee dawladda deegaanka qowmiyadda soomaalida uu yahay Hay'adda kaliya ee u leh awood buuxda in baadhitaan hanti-dhawr ku fuliyo xafiisyada kale ee deegaanka. Sidaas darteed, iyadoo la raacayo Qod. 94^{aad} Tirsiga 4^{aad} ee dastuurka deegaanka waxaa la soo saaray bayaan.</p>	<p>በሶማሌ ብሔራዊ ክልላዊ መንግሥት ም/ቤት ተጠባባቂ የወጣ ማውጫ አዋጅ ቁጥር ፮/፲፱፻፺፩ የሶማሌ ብሔራዊ ክልል ዋና አዲተር ቢሮ ግላማው በክልሉ የአዲት ሙያ በማጠናከር በአስተማማኝ መረጃ ግኝት ለክልሉ ግላጥ ሥራ ጥረትና ጥንካሬ እንዲሁም ኢኮኖሚውን በሚገባ ለመምራትና ለመስተዳደር ከፍተኛ አስተዋጽኦ ያለው በመሆኑ። በልዩ ልዩ የልማትና አስተዳደር መስኮች የተሰማሩ የክልሉ መ/ቤቶች፣ ድርጅቶችና ህዝባዊ ማህበራት የገንዘብ አሰባሰባቸው የወጭ አ.ሪ.ቃቆዳቸውና የንብረት አስተዳደራቸው የፈጠሩ ስሜትና የሶማሌ ብሔራዊ ክልል መንግሥት ስሜትና መመርመር ተከትሎ የተፈጸመ መሆኑን የሥራ ጥራት ማረጋገጫ ለማረጋገጥና ኢኮኖሚያዊ በሆነ መንገድ ለማከናወን የሚጠበቅባቸውን ግብ ማሟላታቸውን ማረጋገጥ አስፈላጊ በመሆኑ። የሶማሌ ብሔራዊ ክልል መንግሥት ዋና አዲተር መ/ት የክልሉ የመንግሥት መ/ቤቶችን ሂሳብ ለመመርመር ሥልጣን ያለው ብቸኛ መ/ቤት በመሆኑ። ስለዚህ በሶማሌ ብሔራዊ ክልላዊ መንግሥት ስሜት መንግሥት አንቀጽ ፱፻(፱) መሠረት የሚከተለው ታውጇል።</p>	<p>CONTENTS Proclamation No. 6 /1999 Proclamation to provide for the establishment of the office of the Auditor general of Son National Regional State. Where as, the strengthening of a profession in the region plays an important r in providing reliable data inenhancing effective performance of regional planing well as indirection the management e administration of the regional economy. Where as, it is necessary to ascertain that f financial management of the National Regio State offices, mass organizations a cooperatives engaged invidious developmen and administrative activities follow prop accounting procedurs that the manner of th revenue collection fund disbursement a property management is in accordance w the federal government and the Som National Regional State rules and regulatio and that they came out their programme efficiently and economically with a view attaining their objectives. Where as, the Somali National Regional Sta office of auditor general is the institution whi has the power to audit the bureaus of tl rigion Now therefore, in accordance with article 94(of the Somali National Regional Sta constitution, it is here by proclaimed as follow</p>
<p>OODOBO GUUD Ood. 1^{aad} Ciwaan gaaban Bayaan kan waxaa lagu magacaabi karaa "Bayaabka aasaasida xafiiska hanti dhowrka guud ee dawladda deegaanka qowmiyadda soomaalida. Bayaan tirsi 6 /1991. Ee lagu aasaasay xafiiska hanti-dhowrka guud ee dawladda deegaanka qowmiyadda soomaalida</p>	<p>ክፍል አንድ ጠቅላላ ድንጋጌ አንቀጽ ፩ አጭር ርዕስ ይህ አዋጅ «የሶማሌ ብሔራዊ ክልላዊ መንግሥት ዋና አዲተር መ/ቤትን ለማቋቋም የወጣ አዋጅ ቁጥር ፮/፲፱፻፺፩» ዓ/ም ተብሎ ሊጠቀስ ይችላል።</p>	<p>PART ONE GENERAL Article 1 Short Title This proclamation may be cited as the "office of the Auditor General of Somali Nation Regional State establishment proclamation No. 6/ 1999"</p>

- 4. Wuxuu abaabulaa qorshe hawleed marka ay tahay lagama maarmaan iyo hanti-dhawr hufan, si loo xaqiijiyo in waxqabadka xafiisyada D.D.Q.S. iyo hay'adduhu(ururadu) waafaqsan yihiin sharciga shaqaalaha iyo in ay gaadheen himilooyinkii loo baahanaa.
- 5. Wuxuu natijadda baadhista ee hanti-dhawr u gudbinayaa nuqul ka mid ah Madaxa xafiiska ,hay'adda ama ururka la baadhay. Isla markaana waxaa nuqul kale loo gudbinayaa hogaanka uu hoos yimaado iyo nuqul loo gudbinayo Madax-weynaha (Guddoomiyaha Golaha).Haddii wax lunsii hantiyeed ah ay soo baxdo waxaa loo gudbinayaa nuqul xafiiska Cadaaladda.
- 6. Wuxuu soo saaraa(Sameeyaa) amaro, isagoo la kaashanaya xafiiska ay khusayso arrimaha ku saabsan, xeerarka xisaabaadka iyo hanti-dhawrka.
- 7. Wuxuu bixinayaa shatiga hanti-dhawrka ee shaqaalaha ka shaqeeya xafiiska hanti-dhawrka dawladda deegaanka qowmiyadda soomaalida hay'adaha ama Iskaashatooyinka kadib marka uu hubiyo kartidooda aqooneed.
- 8. Wuxuu dalbaa(amraa) hanti-dhawrayaal gudaha ah ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- 9. Wuxuu qaban qaabiyaa tababaro hanti-dhawrayaal, isagoo la kaashanaya xubnaha ay khusayso marka loo baahdo.
- 10. Wuxuu lingaxaa khasnada oo lagu xadhaayo dhamaan wixii lacag ah iyo la mid ah lacag Sidoo oo kale ayaa dhamaan la xidhi dokumentiga xisaabaadka sida diiwaanada iyo foojaradda.
- 11. Wuxuu siin talooyinka lagama maarmaanka u ah xafiiska Maaliyadda dawladda deegaanka soomaalida marka uu diyaarinayo nidaamyada maaliyeed iyo xisaabaadkaba.
- 12. Wuxuu xoojiyaa isaga oo la kaashanaya xafiiska deegaanka ee ay khuseyso fikradaha horumarinta, xisaabaadka iyo xirfadaha hanti-dhawrka. Isla markaana wuxuu qataa talaabooyinka ku haboon ee lagu xaqiijinayo in horumarinta xisaabaadka, xirfadaha hanti-dhawrka ee dawladda deegaanka qowmiyadda soomaalidu ay waafaqsan tahay(Haysato) jidkii saxda ahaa.
- 13. Wuxuu fuliyaa xidhiidhka iyo Iskaashiga hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si loo hantiyo horumarka hanti-dhawr.
- 14. Wuxuu dabagaal ku sameeyaa canshuurta iyo Cusboonaysiinta shatiyada ,si waafaqsan nidaamka ay dejiyaan Golaha xildhibaanada.

Qod. 7aad xilka iyo Waajibaadka MadaxXafiiska

- I. Iyadoo xilka iyo waajibaadka xafiisku sidooda yihiin ayaa Madax-Xafiiseedku leeyahay xilka iyo waajibaadkan hoos ku xusan:-
- B. Wuxuu Golaha Baariamaanka ama Guddoomiyaha soo hordhigaa warbixin sannadeed balaadhan oo ku saabsan waxqabadkii hanti-dhawrka ee xafiiska iyo Dhibaatooyinka lagala kulmay.
- T. Wuxuu talo ka bixiyaa Dakhllyadda, bixinaya kharashyada ama dhamaan arrimaha ku saabsan xisaabaadka markay guddiga fulintu u gudbiyaan golaha iyo xubnaha Dawladdaba.
- J. Wuxuu habaynayaa xafiiska ,si uu u guto waajibaadkiisa shaqo.
- X. Wuxuu diyaarinayaa miisaaniyada, isaga oo soo hordhigaya Madax-weynaha D.D.Q.S. Madax-weynuhuna markuu ka ansixiyo Golaha Xildhibaanada ayuu Madax-xafiiseedu hawl geli oo uu maamuli.
- KH. Wuxuu shaqaalaynayaa xoogga shaqaale ee uu

- II/ Fihdaa sooziyadaha oo hadda loo qabsaday ee ay tahay in ay hanti-dhawrka ku hufan tahay. Isla markaana waxaa nuqul kale loo gudbinayaa hogaanka uu hoos yimaado iyo nuqul loo gudbinayo Madax-weynaha (Guddoomiyaha Golaha).Haddii wax lunsii hantiyeed ah ay soo baxdo waxaa loo gudbinayaa nuqul xafiiska Cadaaladda.
- III/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- IV/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- V/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- VI/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- VII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- VIII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- IX/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- X/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XI/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XIII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XIV/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XV/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XVI/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XVII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XVIII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XIX/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XX/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXI/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXIII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXIV/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXV/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXVI/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXVII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXVIII/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXIX/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.
- XXX/ hanti-dhawrka ee xafiisyada iyo ilaalinta hantida deegaanka ,si ay u soo baadhaan xafiisyadooda natijadana u soo gudbiyaan,haddii ay tahay lagama maarmaan.

- 1. Carry out or cause to be carried out as may be necessary, program and efficiency audit or performance audit in order to ensure that the performance of regional offices and organizations are in accordance with the law economically sound and has attained the desired objectives.
- 2. The result of the audit performance shall report to the head of the audited office organization and association at the same time it shall submits to the department sector and to the president of the council. If the audit report indicates the commission of a crime it shall also submits to the justice bureau.
- 3. Issue directives, in cooperation with other concerned offices, regarding accounts and property auditing procedures and standards.
- 4. Issue audit certificates to the employer of the regional offices, organizations or associations after he certified their competency.
- 5. Ordered internal auditor in order to audit thire offices accounts and where it deems necessary report the finding.
- 6. Where it deems it necessary prepar audit training in cooperation with concerned organs.
- 7. Impound in to box all money or similar to it such as books, documents, ledger voucher and other materials relating to such accounts.
- 8. Give the necessary advice on the financial and accounting regulations to be prepared by the finance bureau of the Somali national Regional State.
- 9. Make effort, in cooperation with other concerned bureau with view to promote the accounting and auditing profession and take the appropriate measure to ensure that the development of the accounting and auditing profession of the Somali national Regional state, is in the right direction.
- 10. Maintain close contact and cooperation with the audit and bureau with a view to inhand the development of auditing
- 11. Follow up, the charge Fees for and renewals of the certificates, in accordance with regulations issued by the council.

Article 7 Powers and duties of the head of the office

- 15. Not with standing the power and duties of the office, the head of the office shall have the following power and duties:-
- A. Submit, a consolidated annual report concerning auditing performance of the office activity and the problems that they met, to th council or to the president.
- B. Give advice on the incomes, expenditures assets and all matter concerning the account when the executive committee, submits to th council or member of the state.
- C. Organize the office, so as to properly carry out his duties.
- D. Prepare and submit the budget of the office to the president of the region and implemer and administered same up on approval.
- E. Employ and administer the necessary personal necessary of the office.

