



# Faallo Kooban 26

Nofeembar 2023

## Soo koobid

Maamul daadejinta ayaa Soomaaliya siyaasad ahayd tan iyo sanadkii 2012. Sikastaba ha ahaatee, ma ahayn baahi weyn, marka loo eego dhibaatooyinka kale ee hareeyay golayaasha siyaasadda ee fulinta iyo sharci dejinta ee dowladda federaalka iyo dowlad-goboleedyada. Hal arrin oo laga filayey nidaamka federaalka ayaa ahayd in awoodda loo daadejin doono heerka dowladaha hoose si ay bulshada uga qeyb qaataan go'aaminta arrimaha khuseeya, oo ay kamid yihiin sameynta siyaasado heer deegaan ah oo ka turjumaya baahiyahooda degdegga ah, sida uruurinta canshuuraha iyo bixinta adeegyada muhiimka ah. Sikastaba ha ahaatee, arrimahan ayaa weli ah himilooyin aan la gaarin maadaama dowladaha hoose ee dowlad-goboleedyada aysan weli ka shaqeyn uruurinta canshuuraha lagu qeexay xeerarka dowladaha hoose. Taas beddelkeeda, keliya Wasaaradaha Maaliyadda ee dowlad-goboleedyada ayaa uruuriya dakhliga, taasina waxa ay keentay in dowladaha hoose ay noqdaan qaab-dhismeedyo magac-u-yaal ah oo aan awoodin in ay ka jawaabaan baahiyaha deegaannadooda ka jira. Faalladan kooban waxa ay iftiimineysaa xaaladda daadejinta maaliyadda ee Puntland, Galmudug, iyo Banaadir. Faalladan waxa ay si gaar ah u falanqeyneysaa miisaaniyadda ay ku shaqeyaan; nidaamyada maaliyadeed ee ay u isticmaalaan uruurinta dakhliga iyo bixinta kharashaadka; iyo haddii ay jiraan wareejin maaliyadeed ee dowlad-goboleedka oo loo wareejinayo dowladaha hoose. Faallada waxa ay sidoo kale iftiimineysaa caqababaha ugu waaweyn ee hortaagan u daadejinta maaliyadda ee dowladaha hoose. Ugu dambeyntii, faallada waxa ay soo jeedineysaa, in dowlad-goboeedyadu ay maaliyadda u wareejiyaaan dowladaha hoose si ay u awoodaan in ay shacabkooda gaarsiyyaan adeegyada qaar, islamarkaana ay u qabtaan wakhti kama dambeys ah oo ay awodaha maaliyadeed ugu daadejinayaan dowladaha hoose si ay canshuuraha u uruuriyaan adeegyana bixiyaan.

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## U daadejinta maamulka maaliyadda ee dowladaha hoose ee Soomaaliya

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### Hordhac: Dakhli uruurinta iyo dowladaha hoose

Dowlad-goboleedyada waxay qeexeen ilaha dakhli oo ay maamulayaan dowladaha hoose. Sikastaba ha ahaatee, dowladaha hoose waxaa laga xayuubiay awoodaha dakhli-uruurinta ee ku qeexan sharciyada dowladaha hoose ama waxaa loo ogol yahay oo keliya inay qaadaan canshuur xaddidan oo aan ku filneyn daboolidda howlahooda shaqo. Faaladaan waxa ay eegeysaa canshuuraha ay dowladaha hoose ee Puntland, Galmudug iyo gobolka Banaadir qaadaan iyo kuwa aanay qaadin.

### Puntland

Inkastoo qodobka 72(1) ee xeerka dowladdaha hoose ee Puntland ee xeer No.7 uu qorayo 28 nooc oo canshuuro ah oo dowladaha hoose ay tahay in ay qaadaan, haddana dowladaha hoose waxa ay uruuriyaan tiro yar oo canshuuro ah. Wasaaradha Maaliyadda Puntland ayaa qaadda inta badan canshuurahaas, iyadoo tiro yar oo canshuur uruurin ah u reebtay dowladdaha hoose. Dowladaha hoose ee waaweyn ee Puntland sida Gaalkacyo, Garowe iyo Qardho waxa ay qaadaan noocyoo canshuuro isku mid ah, balse sida ay sheegeen masuuliyiinta dakhliga ee daraasaddan lagu wareystay ee degmooyinkan, waxa ay ku kala duwan yihiin baaxadda canshuuraha. Tusaale ahaan, Gaalkacyo (waqooyi) – oo xarun ganaci u ah gobollada dhexe iyo deegaanada xuduudda ee Itoobiya – iyo Garowe – oo ah xarunta dowlad-goboleedka – waxa ay leeyihiin warqado lacag qabasho oo ka badan Qardho. Inkastoo aanan xog kasoo uruurin Boosaaso, haddana masuuliyiinta dowladaha hoose ee saddexda degmo aya isku raacay in dowladda hoose ee Boosaaso ay qaado canshuur lamid ah tan Gaalkacyo, haddii aysan ka badneyn, sababta waxa ay ku sheegeen in magaaladu ay tahay xarunta ganacsiga ee maamulka.

Canshuuraha ay dowladaha hoose ee Puntland inta badan qaadaan waxaa kamid ah canshuurta guryaha, ganacsiga, gaadiidka dadweynaha (Tagaasida, bajaajta, gawaarida xamuulka, & basaska), badeecada banaanka laga keeno, khidmadaha maalinlaha ah ee laga qaado waratada, canshuurta xoolaha, kawaannada, kirada hantida dowladda hoose, qaadka, iyo khidmadaha bixinta aqoonsiga. Dowladaha hoose oo dhan, canshuuraha laga qaado guryaha ayaa ah isha dakhli ee ugu weyn. Sidaas awgeed, dowladaha hoose ee Galkacyo, Garowe, iyo Qardho waxay kala qorsheeyeen guryaha iyagoo isticmaalaya GPS. Waxa ay diiwaangeliyeen qaar kamid ah guryahan iyadoo diiwaangeliinta kuwa haray ay socotay muddadii ay cilimbabarista socotay dabayaqaadii sanadkii 2022. Ilaa hadda, Garowe, Qardho, iyo Galkacyo waxay diiwaangeliyeen guryo gaaraaya 20,000, 12,500, iyo 5,452, siday u kala horreeyaan. Guryaha diiwaangashan waxa ay isugu jiraan xarumo ganaci iyo guryo la dego labadaba. Guryahaasi waxa ay leeyihiin lambar lagu saleeyay nidaamka maaliyadeed ee dowladaha hoose.<sup>1</sup>

Dowladaha hoose waxa ay canshuurta guryaha uruuriyaan dhamaadka sanad kasta. Waaxyaha dakhligu waxa ay habab kala duwan u adeegsadaan ogeysiinta milkiilayaasha hantida xilliga lacag bixinta. Tirada lacagaha canshuurta ayaa lagasoo saaraa nidaamka maaliyadeed waxaana loo diraa milkiilayaasha guryaha. Sidoo kale, waaxyaha dakhliga ee dowladaha hoose ayaa daabaca lacagaha laga rabo in ay milkiilayaasha bixiyaan iyagoo si shakhsii ah ugu geeyaa milkiilayaasha.<sup>2</sup> Taas ka sokow, milkiilayaasha guryaha waxaa loo diraa fariin qoraaleed gaaban oo lagu ogeysiinayo bixinta lacagta. Milkilayaasha guryaha waxa ay lacagaha ku bixinayaan qaab elektaroonig ah, taa beddelkeedana waxa ay warqadda lacag qabashada si shaqsi ah ugasoo qaataan xafisiyada waaxda dakhliga ee dowladda hoose ama waxaa u geeyaa shaqaale kamid ah dowladda hoose.<sup>3</sup>

### Galmudug & Benaadir

Si lamid ah sharciga dowladdaha hoose ee Puntland, sharciga dowladdaha hoose ee Galmudug ee No.4 waxa uu sheegaya ilaa zo canshuur iyo khidmad oo ay dowladdaha hoose qaadi karaan balse kuwaan ayaa warqad oo keliya ku xusan oo aan la fulinin. Awoodda

lagu qaadayo canshuurahaan waxa ay ku jirtaa gacanta Wasaaradda Maaliyadda ee maamulka. Inkastoo Wasaaradda Maaliyadda Galmudug ay qaaddo daqkhliga ugu badan, haddana waxa ay degmooyinka leh goleyaasha deegaanka iyo maamullada loo magacaabay u fasaxday in ay qaadaan canshuuraha yar yar. Dhuusamareeb waxa ay qaadaan cashuuraha nootaayada, khidmadaha waraaqaha dhalashada, cashuurta gaadiidka gudaha (tagaasida iyo bajajiyada), iyo cashuurta ganaci ee ganacsiyada yaryar (waxa ay cashuurahaas qaadaan bil kasta). Maamulka degmada Guriceel ayaa canshuuraha ka qaada suuqa halka dowladda hoose ee Gaalkacyo (Koonfur) ay qaado canshuurta laga qaado gaadiidka u kala goosha tuuloooyinka iyo kuwa qudaarta keena magaalada. Degmooyinka Galmudug aaya sidoo kale canshuur gaareysa \$10-15 bishii ka qaadaa mooto bajajta.<sup>4</sup>

Taas cagsigeeda, degmooyinka gobolka Banaadir wax dakhli ah kamasoo uruuuriyaan degmooyinka. Xubno katirsan Maamulka Gobolka Banaadir ayaa taas bedelkeeda dakhliga ka uruuuriya degmooyinkaasi, sida canshuuraha guryaha, ruqsadaha dhismaha, iyo shatiyada.<sup>5</sup>

Heerka cashuur uruurinta dowladaha hoose waxa ay muujinaysaa heerk awood la'aanta qaab-dhismeedkii loogu talagalay in uu fududeeyo adeeg bixinta heer degmo. Xaqiqa jirta ee awood la'aanta dowladaha hoose ee dowlad-goboleedyadu waxa ay yaraynaysaa sharciyadda iyo aqbalaadda ay ka heystaan dadka deegaanka. Tanina waxaa la heli karaa oo keliya marka dowladaha hoose ay xilkooda gudanayaan, iyadoo aan loo eegin dakhliga yar ee ay heystaan.

#### **Miisaaniyadaha dowladaha hoose**

Daraasadda waxaa lagu ogaaday in dowladaha hoose ee Puntland ay ku shaqeeyaan miisaaniyad sanadeed, halka dhigooda Galmudug iyo gobolka Banaadir aysan lahayn miisaaniyad rasmi ah. Tusale ahaan, Garoowe, Qardho iyo Gaalkacyo (Waqqooyi) waxa ay sanad xisaabeedkii 2022 ku shaqeeyaan miisaaniyad sanadeed gaareysa USD 11.5 malyan, USD 1.5 malyan, iyo USD 1.3 malyan sida ay u kala horreeyan. Farqiga muuqda ee u dhxeeyaa miisaaniyadaha ee dowladaha hoose ee ay kuseyo aaya ka yimid kala duwanaashaha tirada mashaariic hormarineed ee laga hirgeliyey degmooyinkan.

Dowladda hoose ee Garoowe ayaa lahayd miisaaniyada ugu badan sanadkii 2022, waxaana taasi sabab u ah in magaaladu ay ka faa'iidaysto mashaariic ka badan barnaamijka UN Joint Programme on Local Governance (JPLG). Tani waxaa sabab u ah in ay tahay caasimadda Puntland. Dowladaha hoose ee kale ma helaan mashaariicdan dheeriga ah.<sup>7</sup> Si gaar ah, Garoowe waxa ay ka faa'iideysataa Mashruuca Adkeysiga Magaaloooyinka Soomaaliya ee loosoo gaabiyo SURP II ee Bangiga Adduunka. Sida uu sheegay mas'uul ka tirsan dowladda hoose ee Garoowe, mashaariicda noocan oo kale ah waxa ay USD 8 malyan ka ahaayeen miisaaniyadda sanadkii 2022, halka mashaariicdan qeyb aad u yar uga jiraan miisaaniyadda dowladaha hoose ee Galkacyo iyo Qardho.<sup>8</sup>

Ilaха dakhli ee miisaaniyadaha Qardho & Gaalkacyo (waqqooyiga) waxaa inta badan ku jira dakhliga gudaha iyo mashaariicda uu maalgeeliyo barnaamijka JPLG. Dakhliga gudaha waa isha ugu weyn ee miisaaniyadaha Qardho iyo Galkacyo, waxaana laga fuliyaa kaliya mashaariicda JPLG. Taa beddelkeeda, maaliyadda ka timaada mashaariicda aaya 80% ka ah miisaaniyadda guud ee Garoowe.<sup>9</sup>

Waaxyaha dakhliga dowladaha hoose ee Puntland ayaa farsamo ahaan u xilsaaran diyaarinta miisaaniyadda iyo u gudbinta xubnaha golaha deegaanka si ay u dib-u-eegis ugu sameeyaa una ansixiyaan. Sikastaba ha ahaatee, hawshani waxay kusoo beegantay bishii October ee sanadkii 2022 oo ay xildhibaanada goleyaasha deegaanku fasax ku maqnaayeen. Sidaas awgeed, guddiyada joogtada ah ee dowladaha hoose aya dib-u-eegis ku sameeyay, islamarkaana ansixiyay, una gudbiyay Wasaaradda Arrimaha Gudaha oo u gudbisay Wasaaradda Maaliyadda. Wasaaradda Maaliyadda aaya isku geysa dhammaan miisaaniyadaha dowladaha hoose, waxa ayna soo saartaa miisaaniyad wadareed. Kadibna waxa ay u gudbisaa baarlamaanka dowlad-goboleedka si uu u ansixyo.<sup>10</sup> Haddii ay dhacdo in dowlad hoose aysan lahayn gole deegaan (sida Gaalkacyo, Garoowe iyo Boosaaso ee uu si kumeelgaar ah madaxweynaha dowlad-goboleedka u kala diray), waxaa howsha la wareeyaga guddiga fulinta ee dowladaha hoose.<sup>11</sup>

Mas'uuliyyinta dakhliga ee dowladaha hoose ee Puntland aaya ka warbixiyay in miisaaniyadda ay ku shaqeeyaan ay sanadba sanadka ka dambeeya sii kordhaysay. Hal tusaale oo xusid mudan aaya ah in ay miisaaniyadda Garoowe ku korodhay ku dhawaad USD 3 malyan sanadkii

2022. Miisaaniyadha Garoowe ee sanadkii 2021 waxa ay ahayd USD 8.5 malyan halka sanadkii 2022 ay noqotay USD 11.5 malyan.

#	Dowladaha hoose	Qiyasta Miisaaniyadha (USD Malyan ahaan)	Sanadka
1	Garoowe	11.5	2022
2	Qardho	1.5	2022
3	Galkacyo	1.3	2022

*Jaantuska 1.1: Jaantuskan waxa uu muujinayaa miisaaniyad-sanadeedka 2022 ee degmooyinka daraasadda laga sameeyay ee dowlad-goboleedka Puntland*

Taas cagsigeeda, dowladaha hoose ee Galmudug iyo Banaadir ma laha miisaaniyad sanadeed, farqigaas wuxuu ka turjumaya xaqiqa ah in dowladaha hoose ee Puntland ay qaadaan (inkastoo ay xaddidan tahay) canshuuraha lagu xisaabin karo miisaaniyad sanadeedka. Waxaa kale oo farqiga u dhxeeyaa qeyb ahaan lagu macnayn karaa in dowladaha hoose ee Puntland ay ka shaqeeyaan mashaariicda JPLG iyo SURP II oo laga fuliyay deegaanada ay ka taliyaan iyo in lacagaha mashaariicdan u qoondeeyaan dowladaha hoose lagu daro miisaaniyadaha dowladaha hoose.

#### **Nidaamyada maaliyadeed ee dowladaha hoose**

Ka sokow awoodaha dakhli-uruurinta ee xaddidan, dowladaha hoose ee Puntland waa dowladaha hoose keliya ee isticmaala Nidaamka Maareynta Macluumaadka Maaliyadda ee FMIS si ka duwan maamullada hoose ee Galmudug ee curdinka ah iyo maamullada degmooyinka gobolka Banaadir. Nidaamkan waxaa hadda adeegsada afarta dowlad hoose ee Puntland: Galkacyo (waqqooyi), Garoowe, Qardho, iyo Boosaaso. Markii ugu horeysay waxaa isticmaalay dowladda hoose ee Garoowe 2019-kii, kadibna 2021-kii waxaa laga hirgeliy saddexda dowlad hoose ee kale.<sup>12</sup> Dowladaha hoose ee Puntland waxa ay nidaamkan u adeegsadaan uruurinta canshuuraha yaryar ee ay soo xareeyaa iyo diiwaangelinta kharashka.<sup>13</sup>

Hirgelinta nidaamka FMIS ma ahayn hawl toos ah. Balse waxa ay caqab ku noqday dakhli-uruuriyeeyasha dowladaha hoose, sababto ah waxaa caado u ahayd in dakhli uruurinta ay u isticmaalaan rasiid daabacan iyo buugaag, taasoo ka caawisay in ay "lacag ka xadaan" cashuurta ay soo uruuriyaan.<sup>14</sup>

Haddaba, si loo dhaqangeliyo adeegsiga nidaamka canshuur uruurinta, duqii hore ee Garoowe, Axmed Siciid Muuse (Axmed Barre), ayaa ku adkaystay go'aan ah "FMIS la'aan, lacag la'aan". Canshuur-qadaayaasha ayuu ku yiri: "Haddii aadan nidaamkan ku qaadin canshuurta, ma filanaysaan inaad mushaarkiina heshaan", taasina waxa ay dhiirigelisay hirgelinta nidaamka dakhli uruurinta dowladda hoose ee Garoowe.<sup>15</sup> Iisticmaalka FMIS waxa ay yaraysay lunsashada lacagaha canshuur bixiyayaasha maadaama aysan hadda lacag caddaan ah siin lacag uruuriyaha balse ay si toos ah ugu shubaan xisaabaha bangiyada.<sup>16</sup>

Iisticmaalka Nidaamka Maareynta Macluumaadka Maaliyadda aaya sare u qaaday maamulka maaliyadda ee heer degmo. Waxa uu sare u qaaday uruurinta hufan ee dakhliga waxa uuna yareeyay xatooyo lagu sameyn jiray dakhliga gacanta lagusoo uruuriin jiray. Wuxuu ka caawiyay kor u qaadista kalsoonida dadka ku qabaan bixinta canshuuraha ku waajibay ee dowladaha hoose, sababto ah waxa ay aaminsan yihiin in canshuur qaadayaashu aysan jeebkha ku shuban karin maadaama ay si elektaroonig ah uga bixinayaan xisaabaadka lacagaha taleefoonnada ugu jira.

#### **Wareejinta maaliyaddeed**

Dowlad-goboleedyadu kuma koobna oo kaliya in aanay dakhliga gudaha ay soo uruuriyaan aanay la wadaagin dowlada federaalka, balse waxay sidaas oo kale ku sameeyaa dowladaha hoose, sida lagu ogaaday daraasaddan laga sameeyay Puntland, Galmudug, iyo Banaadir. Xeer No.7 ee dowladaha hoose ee Puntland aaya qodobkiisa 75(1) ku qeexaya in dowladaha hoose helayaan saddex nooc oo taageero maaliyadeed ah: Wareejin maaliyadeed shuruudeysan oo loo qoondeeyay in lagu maalgeeliyo mashaariicda dowladaha hoose; wareejinta loo qoondeeyay hirgelinta maamul daadejinta iyo bixinta adeegyada; iyo ugu dambeyn wareejinta maaliyadeed ee si gaar ah loogu talagalay degmooyinka aan hormarsaneyn si loola simo degmooyinka kale. Wareysiyo lala yeeshay saddex guddoomiye iyo ku-xigeenno ka tirsan dowladaha hoose ee Puntland (Garoowe, Waqqooyiga Gaalkacyo, iyo Qardho) aaya dhammaantood isku raacay in aanay helin wax wareejin maaliyadeed

ah oo uga timaada dakhliga dowlad-goboleedka. Dhinaca kale waxa ay xuseen in dowlad-goboleedka (Puntland) uu dhaqaale maaliyadeed uga qeyb qaato mashaariicda laga fuliyo dowladaha hoose.

Inkastoo dowlad-goboleedka Puntland aysan hadda maaliyad u wareejin dowladaha hoose, afar dowlad-hoose oo waaweyn oo Puntland ah (Boosaaso, Galkacyo, Garoowe, iyo Qardho) ayaa lahaan jiray 5% qoondada miisaaniyadda maamulka. Sikastaba ha ahaatee, qoondada ayaa boqolkiiba 3% la dhimay muddo xilleekii Cabdiraxmaan Faroole (8 January 2009 – 8 January 2014). Cabdiweli Cali Gaas ayaa markii uu xafiiska yimid Janaayo 2014-kii waxa uu hoos ugu dhigay boqolkiiba 2.5 markaa kadiibna gabi ahaanba meesha ayaa laga saaray.<sup>17</sup> Dhanka kale, dowladda hoose ee Garoowe ayaa ka gadoodsan in aysan wax qoondo ah ka helin miisaaniyadda dowlad-goboleedka ee loo qoondeeyey dowladda hoose ee Garoowe, sababtoo ah in ay tahay xarunta dowlad-goboleedka Puntland.<sup>18</sup>

Sikastaba ha ahaatee, intii aan ku guda jirnay cilmibaarista Puntland, waxaa magaalada Garoowe ka socday dood ku saabsan daah-furka sanduuqa horumarinta dowladaha hoose ee Puntland. Ujeedada arrintan ayaa la xiriirtay barnaamijka JPLG oo lagu taageero mashaariicda kaabayaasha dhaqaalaha ee qaar kamid ah dowladaha hoose ee Puntland. Si taas loo xaqiijiyo, dhaqaalaha loogu talagalay horumarinta dowladaha hoose ayaa sanduuqan lagu uruurin doonaa, dowlad-goboleedkuna waxay ku shubi doontaa lacagaha dowladaha hoose. Sikastaba ha ahaatee, faafaahin ku saabsan lacagta dowlad hoose kasta looga qoonday doono sanduuqa ayaan markaas la isla meel dhigin maadaama fikraddu ay maraysay heer biloow ah.<sup>19</sup>

Si lamid ah Puntland, maamulka Galmudug ma bixiyo lacag loo wareejiyo dowladaha hoose. Xitaa sharciga dowladaha hoose ee No.4 kuma xusna wareejinta maaliyadda iskaba daa in uu qeexo noocyada wareejinta maaliyadeed oo ay filayaan dowladaha hoose. Firqigan ka muuqda sharciga ayaanan waafaqsaneyn nooca habeynta maaliyadeed ee nidaamka federaalka, sidoo kale marka la barbardhigo dowladaha hoose ee dowlad-goboleedyada kale, gaar ahaan dowladaha hoose ee Puntland oo leh sharci No.7 oo si sharci ah u aqoonsanaya una dejiyay qdobkan. Haddaba, waxa loo baahan yahay in wax laga beddello sharcigan iyadoo sharci No.4 lagu darayo xaqay dowladaha hoose ku heli karaan wareejin maaliyadeed la xiriirta dakhliyada lagasoo uruuriyo gudaha dowlad-goboleedka iyo dakhliga laga helo dowladda federaalka.

Maamulka Gobolka Banaadir, degmooyinka wax wareejin maaliyadeed ah kama helaan maamulka gobolka. Maamullada degmooyinka ayaa ku jira xaalad ka sii liidata marka loo eego kuwa dowlad-goboleedyada kale sababtoo ah degmooyinka ma qadaan wax canshuur ah. Waxaa canshuurta uruuriya wakiillo katirsan maamulka gobolka ee ku sugan degmooyinka. Xitaa, ma awoodaan in ay bixiyaan biilasha biyaha iyo korontada ee xafisaydooda. Guddoomiye degmo ayaa wax laga xumaado ku tilmaamay in biilkal korontada uu mararka qaar daaho billooin ama sanado taasoo sababeysa in shirkadihi ay goostaan adeegyadii ay sida maalinlaha ah u heli jirtay degmada.<sup>20</sup> Waa uu sidoo kale xusay in muddadii uu xafiiska joogay Thaabit Cabdi Maxamed, oo ahaa guddoomiyihii hore ee gobolka (15 April 2017 – 21 January 2018) uu 4,000 USD u qoondeeyay degmo kasta, si ay ugu daboolaan kharashaadka ku baxa xafisayada. Taas ayaa, sikastaba ha ahaatee, waxaa joojiyey guddoomiyihii isaga ka dambeeyay.<sup>21</sup>

#### Hababka isla-xisaabtan ee dowladaha hoose

Isla-xisaabtakoo waxa uu ku jiraa halka ugu hooseysa ee liiska mudnaanta iyo arrimaha khuseeya dowladaha hoose iyo/ama maamullada degmooyinka. Dowlad-goboleedyada ayaa haysta sidoo kalena maamulka dakhli-uruuriinta iyo adeegyada ay ahayd in ay bixiyaan dowladaha hoose. Saraakiisha dowladaha hoose ayaa ku doodaya in aysan heysan awod lagula xisaabtamo.

Daraasadda waxay ogaatay in keliya dowladaha hoose ee Puntland ay leeyihiin habab isla-xisaabtan oo billow ah. Sikastaba ha ahaatee, dowladaha hoose ee Galmudug iyo degmooyinka gobolka Banaadir ma lahan hannaan isla-xisaabtan. Masuuliyiinta dowladaha hoose ee Puntland ee daraasadan lagu wareystay ayaa soo bandhigay dhovr hab oo ay dowladahooda hoose leeyihiin waxaana kamid ah Nidaamka Maaratay Macluumaadka Maaliyadda (Financial Management Information System (FMIS)) ee aan kor kusoo xusnay, miisaaniyadda sanadka, xeritaanka xisaabaadka maaliyadeed ee sanadlaha ah, iyo baaritaan xisaab ee gudaha ah.

Nidaamka Maareyn Macluumaadka Maaliyadda waxaa sanadkii 2019 loosoo bandhigay dowladaha hoose ee Puntland, gaar ahaan afar degmo oo waaweyn oo kala ah Garoowe, Boosaaso, Galkacyo (waqooyi), iyo Qardho. Dowladda hoose ee Garoowe ayaa ahayd dowladii ugu horaysay ee heer degmo oo nidaamkan qaadata si ay ugu isticmaasho dakhli uruuriinta iyo bixinta kharashaadka, halka saddexda dowlad hoose ee kale ay nidaamkan qaateen 2021-kii. Maamullada hoose ayaa isku raacay in qaadashada nidaamkani uu kor u qaaday dakhliga dowladaha hoose islamarkaana uu xaddidit musuqmaasuqii ka jiray dakhli uruuriinta.<sup>22</sup>

Sidoo kale, dowladaha hoose ee Puntland waxa ay leeyihiin baaraayaal maaliyadeed ee gudaha ah oo ka socda dowlad-goboleedka. Baaraayaal maaliyadeed ee gudaha waxa uu baaraa dakhliga iyo kharashaadka dowladda hoose saddexdii biloodba mar. Sidoo kale, waxa uu hubiyya saxnaanta hab uruuriinta dakhli ee waaxyaha dakhliga. Kooxda baaraayaasha ah waxa ay tagaan xarumaha ganacsiga oo ay waaxyaha dakhli-uruuriinta canshuuraha ku qaadaan si loo hubiyo in cashuurta la uruuriyey iyo warqadda lacag qabashada is waafajisan yihi.<sup>23</sup> Dhammaadka sanadka, Xafiiska Hanti-dhownka ee maamulka ayaa taga xarumaha dowladaha hoose waxa uuna soo hubiyya in howlihi baaraha gudaha ay si wanaagsan u qabsoomeen; Xafiiska Hanti-dhawrkay ayaa xogtan isticmaala.<sup>24</sup> Waxa kale oo intaas dheer, dowladaha hoose waxay miisaaniyadda ay ansixiyeen ku dhajiyaan derbyada xafisayada dowladaha hoose halkaas oo ay dadku ka eegi karaan. Waxa ay sidoo kale ku dhajiyaan ilaha dakhliga. Cilmi-baaraayaashu waxa ay qoraalladan ku arkeen Galkacyo (waqooyi), Garoowe, iyo Qardho.

Taas cagsigeeda, Galmudug iyo Maamulka Gobolka Banaadir ma laha hannaan isla-xisaabtan ee heer dowlad hoose. Sababta ayaa ah in dowladaha hoose ee Galmudug ay ka awod yar yihiin kuwa Puntland (inkastoo canshuuraha ay qaadaan uu ka hooseeyo heerkashigaa u fasaxayo). Maamulka degmooyinka gobolka Banaadir gabi ahaanba ma qaadaan wax canshuur ah. Dowladaha hoose ee Galmudug iyo Banaadir waxay u muuqdaan kuwo dadkooda aan la xisaabtamin maadaama la xisaabtakoo uu ku xiran yahay uruuriinta canshuurta.

#### Caqabada horaagaan daadejinta maaliyadda

Dowladaha hoose waxay la kulmaan saddexdan caqabadood ee soo socda kuwaasoo xaddidaya in ay noqdaan kuwo ka arrimiya deegaannadooda:

**Ka go'naan la'aanta siyaasadeed ee daadejinta maamulka:** Wasaaradaha Maaliyadda ee dowlad-goboleedyada ayaa uruuriya canshuuraha ay tahay in ay qaadaan dowladaha hoose. Dadka deegaanka oo daraasadan lagu wareystay ayaa ku dooday in sababta ay wasaaraduhu uga go'antahay sii wadidda howlahan ay tahay in ay ilo dakhli oo macno leh u yihiin wasaaradaha dowlad-goboleedyada. Haddaba, waxay ka cagajiidayan maamul-daadejinta iyago ka baqaya in laga wareejiyo ilahaas dakhli.

**Dakhliga soo xarooda oo yar:** Awoodaha maaliyadeed ee ku uruursan gacanta dowlad-goboleedyada waxa ay gacmaha ka xirxirtay dowladaha hoose noqday qaab-dhismeed magac-u-yaal ah. Sii jiritaanka xaaladdani waxa ay meesha ka saareysaa in dhab loo beddello qaab-dhismeedyada dowladaha hoose iyo ballamadii daadajinta. Maamul daadejinta waxaa Puntland laga hirgaliyay 2009-kii, ilaa wakhtigaas dowladaha hoose ma isticmaalaan awoodaha maaliyadeed iyo adeeg bixinta ee sharciga dowladaha hoose uu dhigayo. Sidoo kale, Galmudug oo dhawaan laga dhisay maamullada hoose si ka duwan Puntland, dowlad-goboleedka ayaa udub-dhexaad u ah uruuriinta dakhliga iyo adeeg bixinta. Daciifnimada ka jirta dowladaha hoose way sii socon doonaan haddii dowlad-goboleedyadu awoodaha maaliyadeed iyo bixinta adeegyada iyo mas'uuliyadaha aanay u daadejintin dowladaha hoose.

**Wareejin maaliyadeed oo aan jirin:** Dowlad-goboleedyada keliya ma aysan isa siin awoodaha maaliyadeed iyo bixinta adeegyada balse waxaa la yaab ah in aysan dowladaha hoose siin qeyb kamid ah dakhliga gudaha kasoo gala. Maxay tahay sababta ay dowlad-goboleedyada u sameystaan dowladaha hoose, haddii aysan u oggoleyn inay uruuriyaan dakhliga uu sharcigu u oggol yahay si ay u gutaan waajibaadka adeeg bixinta, ama ugu yaraan ay u qoondeeyaaan boqolleey kamid ah dakhliga kasoo xarooda maamulka si loogu maalgeliyo adeeg-bixinta? Nasiib darro, dowlad-goboleedyada waxa ay si adag ugu ololeeyaan wareejinta maaliyadda ee dowladda federaalka, qaar kalena waxa ay dalbadaan qoondeyn ka badan marka la barbardhigo asaagood balse waxa ay ka fogaadaan in wareejin maaliyadeed iyo dakhliga gudaha ay la wadaagaan dowladahooda hoose.

## Gunaanad

Hannaanka maaliyadeed ee hadda jira waxa uu u muuqdaa mid ku kooban heer federaal iyo heer dowlad-goboleed oo dakhli ka uruuriya dhulka ay maamulaan waa ayna haystaan dakhligaas iyago aan la wadaagin heerarka kale ee dowladda. Doorka dowladda federaalka ayaa ah in ay deeqaha dibadda iyo dakhliga kaluumaysiga u wareejiso dhammaan dowlad-goboleedyada. Arinkan ka sokow, dowladda federaalka iyo dowlad-goboleedyada (marka laga reebo Puntland) waxa ay gaareen heshiis ku saabsan federaaleyn ta maaliyadda, kaasoo awodo maaliyadeed u qoondeynaya dowladaha hoose. Tani waxa ay sugeysaa ka doodista iyo ansixinta baarlamaanka balse waxaa lagu dari karaa dasturka. Sikastaba, dowladaha hoose ayaa ah dhibbanayaasha daadejin la'aanta maamulka maaliyadda taasina waxay door siinaysaa in dowlad-goboleedyada ay sii wadaan heysashada awoodaha la xiriira maaliyadda iyo adeeg bixinta. Daadejin la'aanta maaliyadeed waa caqabad hortaagan in dowladaha hoose laga beddelo qaab-dhismeed magac-u-yaal ah loona beddelo qaab-dhismeed shaqeeya oo u oggolaada in ay gutaan waajibaadkii loogu talagalay.

## Talooyin tixgelin mudan

**In dowladaha hoose loo qoondeeyo wareejin maaliyadeed:** waa in dowlad-goboleedyadu ay boqolleey wareejin maaliyadeed ah oo ka timid dakhliga ay gudaha kasso xareeyaan iyo wareejinta maaliyadeed ee dowladda federaalka u qoondeeyaan dowladaha hoose oo aan ilaa hadda helin qeyb kamid ah ilahaas dakhli. Haddii aan dowladaha hoose loo oggolaan in ay uruuriyaan dakhli si waafaqsan shuruucda dowladaha hoose ee kala duwan ama aan la siin wareejin maaliyadeed, qaab-dhismeedka dowladda hoose waxa uu qiimo yar u yeelan doonaa dadka deegaanka oo dalbanaya in si degdeg ah loo eego baahidooda.

**Waa in hay'adaha taageera maamul-daadejinta ay shuruudo ku xeraan ka shaqeystooda heer degmo:** Hay'adaha taageera maamul-daadejinta waa jilayaal aan looga maarmiin maamul daadejinta. Mashaariicda laga fuliyo dowladaha hoose ee kala duwan, una badan Puntland, waxaa ugu horreyn maalgeliya barnaamijka UN JPLG ee maamul daadejinta. Hay'adahan waa in ay si dhab ah u taageeraan maamul daadejin macno leh oo loo sameeyo dowladaha hoose ee ay taageeraan iyago ku xiraya shuruudo si loo fuliyo mashaariic dheeraad ah oo ku lug leh qaadista tillaaboyin wax-ku-ool ah oo ku wajahan yoolkan. Hay'adhanani waxa ay awood u leeyihiin in ay ka dhaadhiciyaan dowlad-goboleedyada maadaama ay hayaan jeebka dhaqaale ee mashaariicda dowladaha hoose.

**In la dejijo waqt iyo qorshe-howleed si loo daadejijo maaliyadda iyo adeegyada:** Dowlad-goboleedyada, sida Puntland oo kale, oo maamul-daadejintu muddo tobant sano ka badan ay u jirtay qorshe ahaan, ma ahan in ay sii heystaan awoodaha maaliyadeed iyo adeeg bixineed ee dowladda hoose iyago ku marmarsiyoona tabar-yarida dowladaha hoose ee qabashada masuuliyan. Taas beddelkeeda, waa in dowlad-goboleedyadu ay dejijaan ayna ku dhawaqaan wakhtiga kama dampaysta ah ee ay ku wareejinayaan dowladaha hoose masuuliyadaha dakhli-uruurinta iyo bixinta adeegyada. Sidoo kale, waa in dowlad-goboleedyadu ay abuuraan xaalado dowladaha hoose loogu daadejijo awoodaha sida siinta aqoonta loo baahan yahay. Maamul-daadejin aan cayinnayn iyo ballanqaadyo afka aan dhaafsiisneyn waxa ay niyad-jebin doonaan aaminaadda muwaadiniinta ee tayada qaab-dhismeedka dowladaha hoose. Deeq-bixiyeyaasha caalamiga ah ee taageeraya dowlad-dhisidda waxa ay sidoo kale tixgelin karaan in mustaqbalka ay taageerada ay siiyaan Soomaaliya ay qeyb ahaan ku xeraan dowlad-goboleeyada in ay qeyb kamid ah dakhligooda ku wareejiyaa dowladaha hoose.

## Tixraac:

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5. Interview with BRA district commissioner, Mogadishu, November 3, 2022.
6. Interviews with officers from Galkacyo, Garowe, and Qardho local governments' revenue departments between October 16, 19, and 22, 2022.
7. Interviews with an officer from Garowe local government's revenue department, Garowe, October 19, 2022.
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9. Interview with an officer from Garowe planning and budgeting department, Garowe, October 19, 2022.
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11. Interview with an officer from Garowe planning and budgeting department, Garowe, October 19, 2022.
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16. Interview with FMIS consultant for Garowe local government, Garowe, October 19, 2022.
17. Interview with Qardho local government mayor, Qardho, October 22, 2022.
18. Interview with former Garowe local government councilor, Garowe, October 19, 2022.
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20. Interview with BRA district commissioner, Mogadishu, September 10, 2022.
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22. Interview with an officer from Garowe local government's revenue department, Garowe, October 19, 2022.
23. Interview with an officer from Galkacyo local government's revenue department, Galkacyo, October 16, 2022.
24. Interview with an officer from Garowe local government's revenue department, Garowe, October 19, 2022.



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